



May 7, 2026

TO: LOCSD Board of Directors
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 7A – 05/07/2026 Board Meeting**
 Preliminary Budget Review for Fiscal Year 2026-2027

DESCRIPTION

This report summarizes the preliminary budget for Fiscal Year 2026-2027. The final budget will be presented at the June 4th Board meeting.

STAFF RECOMMENDATION

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for each Fund.**
- 2. Provide Direction regarding the allocation of the Zone A Property Tax.**
- 3. Set the date for the Public Hearing for adoption of Fiscal Year 2026-2027 Budget for June 4, 2026.**

DISCUSSION

Staff has developed the Fiscal Year (FY) 2026-27 preliminary budget based on the best information available as of March 31, 2026. There are some upcoming changes that have impacts on the various funds, mostly property tax and other revenues will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 4th Board meeting.

Zone A Property Tax Allocation

It is important to understand that the property tax revenue that comes to the District referred to as Zone A is a designated tax allocation derived from the property taxes collected community-wide. To that end, the allocation of these funds during the budget process is left to the discretion of the Board and typically based on the needs of the District’s various services and programs.

The budgeted revenue from for Zone A tax revenue for FY 2025-26 is estimated to be \$330,985.00 (actual amount to be determined at the end of the fiscal year). The following table shows the percent breakdown and budget by fund for FY 2025-26 as approved by the Board.

Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$330,985.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	39.6%	\$130,985.00
Fund 500 - Water	15.1%	\$50,000.00
Fund 900 - Parks & Rec	30.2%	\$100,000.00
Fund 800 - Drainage	15.1%	\$50,000.00
Total	100.0%	\$330,985.00

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The County's revenue estimate for FY 2026-27 from Zone A property tax is \$346,683. Since the Board decided to allocate \$50,000 of Zone A revenue to Fund 500 during the water rate analysis discussion, that leaves about \$296,683 to allocate to other funds unless the Board decides otherwise.

At this point in time, there are two variables that haven't been decided that could influence the Board's decision, 1) the decision to upgrade the Utility Systems Manager position to a higher level, and 2) if the ballot measure is successful, the adjustment in administrative cost allocation for Fund 900 and the incorporation of the operational budget for Sunnyside School which will be dependent on the property tax cash flow late 2026/early 2027.

Staff have developed four options for Board consideration. The options presented are meant to be used for discussion purposes only and can be modified as needed by the Board.

Option 1 would balance the spending priorities between Funds 301 and 900 similar to the current fiscal year allocations.

Option 1 - 2026-27		
Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$346,683.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	43.3%	\$150,000.00
Fund 500 - Water	14.4%	\$50,000.00
Fund 900 - Parks & Rec	28.8%	\$100,000.00
Fund 800 - Drainage	13.5%	\$46,683.00
Total	100.0%	\$346,683.00

Option 2 would allocate a higher percentage to Fund 900 but also provide Fund 301 with a high percentage of funding.

Option 2 - 2026-27		
Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$346,683.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	28.8%	\$100,000.00
Fund 500 - Water	14.4%	\$50,000.00
Fund 900 - Parks & Rec	43.3%	\$150,000.00
Fund 800 - Drainage	13.5%	\$46,683.00
Total	100.0%	\$346,683.00

Option 3 would shift the priority to Fund 900 but still keep a relatively moderate level of funding in Fund 301.

Option 3 - 2026-27		
Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$346,683.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	21.6%	\$75,000.00
Fund 500 - Water	14.4%	\$50,000.00
Fund 900 - Parks & Rec	49.5%	\$171,683.00
Fund 800 - Drainage	14.4%	\$50,000.00
Total	100.0%	\$346,683.00

Option 4 would shift a majority of the funding to Fund 900 and provide minimal funding to Funds 301 and 800.

Option 4 - 2026-27		
Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$346,683.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	14.4%	\$50,000.00
Fund 500 - Water	14.4%	\$50,000.00
Fund 900 - Parks & Rec	63.9%	\$221,683.00
Fund 800 - Drainage	7.2%	\$25,000.00
Total	100.0%	\$346,683.00

Cost Allocation Plan

There will be an overall increase in the costs allocated to the various budgets based on the proposed increases in the Fund 100 budget which is discussed in detail in a following section of the report. Until the District knows the results of the Sunnyside School ballot initiative, the following cost allocation recommendation adjustments reflect the status quo with minor changes in the cost allocation percentages to each fund for the upcoming fiscal year based on the estimated amount of time administration staff spent working on other funds over the past three years.

The following table shows the current allocation and the proposed cost allocation percentages and dollar amounts for all funds assuming the status quo for Fund 900.

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	12.50%	71.00%	11.00%	2.00%	2.50%	0.25%	0.25%	0.50%	100.00%
Proposed Allocation	13.10%	69.00%	11.00%	2.00%	4.00%	0.20%	0.20%	0.50%	100.00%
AMOUNT ALLOCATED	\$126,005.75	\$715,712.66	\$110,885.06	\$20,160.92	\$25,201.15	\$2,520.12	\$2,520.12	\$5,040.23	\$1,008,046.00
Proposed Allocation	\$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

Fiscal Year 2026-2027 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2026-2027 Fiscal Year budget by Fund. The more detailed line-item descriptions are provided as an attachment to the report. Changes, either increases or decreases, are shaded so the reader can more easily identify the changes. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue as previously discussed.

Fund 100 – Administration

Major Requests: The proposed budget reflects increased personnel costs driven by cost-of-living adjustments (COLA) for the Administrative Clerk (3.2% per the SLOCEA contract) and the Administrative Services Manager (3%). Additional increases are associated with General Manager (GM) transition costs,

including overlap between the outgoing and incoming GM, a new employment contract, and benefit payouts upon retirement.

Also included in the budget, pending Board direction, is the addition of an Assistant General Manager (AGM) position. The Board has indicated in the past the need for additional support for the GM. It is proposed that the AGM position oversee Utilities operations plus additional tasks to be determined by the new GM. The Utility System Manager (USM) position would remain vacant once the current USM retires on June 30th. If approved, staff recommends allocating the AGM cost equally between the Administration and Water funds.

Further cost increases include higher employer contributions for medical and retirement benefits, as well as rising insurance and the bi-annual election-related expenses.

Impact on Budget: Overall personnel costs increase by \$211,938.50. The Services and Supplies budget increases by \$2,464.75. The overall budget impact is a net increase of \$214,403.25 which is about 27% over FY 2025-26.

Fund 100 – Summary

The proposed Administration (Fund 100) budget reflects a 27% increase in total expenditures for FY 2026–27, primarily driven by the personnel cost increases outlined above. The total increase for Fund 100 is approximately \$214,403.25.

The Services and Supplies budget increase primarily is driven by the increase in election cost and insurance cost.

The following table summarizes the budget for Fund 100. More detailed information is available in the attached Preliminary Budget worksheets.

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	\$656,163.00	\$211,938.50
Services & Supplies	\$350,668.25	\$353,133.00	\$2,464.75
TOTAL Expenditures	\$794,892.75	\$1,009,296.00	\$214,403.25
TOTAL Revenue	\$794,892.75	\$1,009,296.00	\$214,403.25

Fund 200 – Bayridge Estates

Major Requests: No major request.

Impact on Budget: Increase in recommended cost allocation of \$600.02. Staff is recommending a .05% decrease in the transfer amount, which would change the cost allocation increase to \$96.00.

Fund 200 – Summary

Basically, there are no changes in the Fund 200 budget except for the increase in the transfer amount charged to the fund.

The following table summarizes the budget for Fund 200. More detailed information is available in the attached Preliminary Budget worksheets.

200 - Bayridge			
Fund 200	2025-2026	2026-2027	Increase/
Budget Category	Budget	Budget	(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	\$2,520.12	\$600.02
TOTAL Expenditures	\$9,319.25	\$9,919.28	\$600.02
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$80.73	

Fund 301 - Fire

Major Requests: Significant decrease in Services and Supplies related to expenditures for Cal Fire Schedule A charges attributed to the direct contract with Cal Fire.

There are incremental increases and decreases in other areas. A majority of the increases are associated with the District paying directly for costs that were in the Schedule A charges in past years. Moving these costs to the Fund 301 operating budget eliminates the Cal Fire administrative overhead charges which range from 10% to 12% which result in an overall cost savings.

Per the updated reserve policies for Fund 301, the contribution to the Vehicle Replacement Reserve increases by 5% from \$136,500.00 to \$143,325.00.

If the transfer percentage remain at 12.5%, the increase would be approximately \$30,000 to \$126,055.75. Staff is recommending a 0.60% increase in the transfer amount, which would increase the interfund transfer by an additional \$6,000 to \$132,054.03.

Impact on Budget: The decrease in the Schedule A charges decreases Services and Supplies budget by approximately \$171,383.95. With the reductions in other line items, the overall decrease is \$165,469.93. The allocation of Zone A revenues will impact the final balance of revenues versus expenses.

Fund 301 – Summary

Fund 301 receives revenue through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2025-26 the contribution was 39.6% of Zone A revenue or \$130,985. The County has provided the District with the estimated property tax revenue for Zone B which is \$3,071,915.00, about a 5% increase over last year’s budget. The Special Fire Tax will increase by 3.02% or by approximately \$20,923.00. Staff estimated the remainder of the revenue based on past projection methodologies and has set the Zone A contribution to be the same as FY 25/26 until a decision by the Board is made on the allocation.

On expenditures, and as discussed, the Cal Fire Schedule A contract amount (labor charges) decreased by \$232,571 which is the approximate amount the District was paying for Countywide overhead before contracting directly with Cal Fire. As previously stated, there are incremental increases and decreases in other line items in the Service and Supplies budget.

At this point, the Infrastructure CIP budget has been set at zero but could change if the Board decides to start the fire station remodel project. As previously indicated, contributions to Vehicle Replacement Reserve will increase by 5% from \$136,500.00 to \$143,325.00 in 2026-2027. Once the revenues and expenditures projections are solidified, staff will re-evaluate the Fund 301 reserves for future recommendations for contributions.

The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

301 - Fire			
Fund 301 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	\$3,994,910.58	\$4,161,266.19	\$166,355.61
Expenditures			
Total Personnel	\$304,225.00	\$308,225.00	\$4,000.00
Services & Supplies	\$3,678,417.00	\$3,507,033.05	-\$171,383.95
Capital Outlay	\$34,912.00	\$0.00	-\$34,912.00
Reserves	\$226,500.00	\$233,325.00	\$6,825.00
Transfers	\$96,004.73	\$126,005.75	\$30,001.02
Total Expenditure	\$4,340,058.73	\$4,174,588.80	-\$165,469.93
Total Revenue	\$3,994,910.58	\$4,161,266.19	\$166,355.61
Net Revenue/Expenses		-\$13,322.61	

Fund 400 – Vista de Oro

Major Requests: No major requests.

Impact on Budget: Increase in cost allocation of \$600.02. Staff is recommending a .05% decrease in the transfer amount, which would change the cost allocation increase to \$96.00.

Fund 400 – Mid-Year Budget Adjustment Summary

Basically, there are no changes in the Fund 400 budget except for the increase in the transfer amount charged to the fund.

The following table summarizes the revenue and expenditures for the Fund 400 budget. More detailed information is available in the attached Preliminary Budget worksheets.

400 - VISTA DE ORO			
Fund 400	2025-2026	2026-2027	Increase/
Budget Category	Budget	Budget	(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	\$2,520.12	\$600.02
TOTAL Expenditures	\$5,280.09	\$5,880.12	\$600.02
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$719.91	\$119.89	

Fund 500 – Water

Major Adjustment Requests:

- Adjustments (increases and decreases) to Personnel costs due to changes in staffing and employee step increases in Wages and Salaries.
- Minor decrease in medical insurance and overall retirement costs.
- Increase in Property & Liability Insurance is estimated to be 6.87%.
- Increase in cost allocation due to potential staffing changes.
- A preliminary Capital Project Plan that carries over three 2025-26 projects to this upcoming fiscal year. It also identifies two new critical projects for inclusion. The preliminary cost estimate for the plan does result in a slight decrease when compared to the 2025-26 plan.
- Possible changes to the cost allocation percentages that may decrease the allocation to Fund 100. The FY 2026-27 budget document reflects an increase based on the current cost allocation plan. Staff is recommending a 2% decrease in the transfer amount, which would lower the cost allocation increase to \$150,244.87.

Impact on Budget (over the 2025-26 budget):

- Net increase in Personnel of \$4,455.00
- The Capital Outlay projected budget estimates are not finalized but appear to be lower than FY 2025-26. This is discussed in the Capital Improvement Plan section in this report. The budget document shows a decrease in the estimated capital budget of about \$78,000.00 from the FY 2025-26 budget.
- As stated there may be changes to the cost allocation plan. The budget document shows an increase based on the current cost allocation plan. The increase is \$170,405.79.

Fund 500 – Budget Adjustment Summary

Revenues are projected to increase by just over 2.8% over last fiscal year based on the approved three-year Water Rate Plan. The Water Rate Study recommends the continuation of the \$50,000 contribution from Zone A revenues.

The recycled water connection to the Los Osos Middle School (LOMS) was fully operational in October 2025. The revenue projections for recycled water sales have been revised from the 2025-26 budget based on the billing information as of March 31, 2026. Also, revised are the commercial water sales which shifted a majority of the LOMS outdoor water use to recycled water.

As indicated in the major adjustment requests, Personnel and Services and Supplies costs have overall increased only slightly. This is due to the potential of adding a job classification for an Assistant General

Manager and leaving the Utility Systems Manager (USM) position vacant. Should the Board be in agreement, staff is recommending that the Assistant GM position be split 50/50 with Admin and Water. Should the Board disagree, the interfund transfer will lower, and salaries in fund 500 will increase to fund the USM position. While actual Salaries and Wages increased by 1.31%, Payroll Taxes and Benefits have decreased by about 1.58% mainly due to benefit costs decreasing due to the potential position change. The net increase in Total Personnel is .42%.

Object level categories that require increases are:

- Payroll Taxes & Benefits (increase \$4,455.00)
- Insurance (GL 7325, increase \$7,935.00)
- Transfers (GL 9511 increase \$170,405.79)

Staff increased and decreased several line-items to reflect either actual for service or anticipated cost reductions for the fiscal year. Changes can be seen in the attached budget sheets highlighted in yellow.

Capital Outlay Summary of Changes

The District had a very aggressive capital Improvement Plan for the 2025-26 fiscal year. As anticipated, there were a couple of projects that were not completed.

The following projects are part of the amended 2025-26 Capital Improvement Plan:

	FY 25/26 Projects - Mid -Year Adj.	Budgeted (Estimated)	Comment
500/9006	Program "C" Well Construction	\$473,900.00	Completed
500/9006	Intertie Pipeline Design	\$454,000.00	On target
500/9006	Valve Replacement Program	\$321,500.00	Not completed
500/9006	Water Yard Office-Phase 1	\$50,000.00	Not completed
500/9006	10th St. Tank Repair & Re-coating Project	\$605,000.00	Completed
500/9006	16th Street Booster Pump Repair Project	\$69,258.00	On target
500/9006	SCADA	\$897,355.00	Completed
	TOTAL	\$2,871,013.00	

The following projects are recommended for the 2026-27 Capital Improvement Plan:

	FY 26/27 Projects	Budgeted (Estimated)
500/9006	Intertie Pipeline Design	\$500,000.00
500/9006	Valve Replacement Program	\$643,000.00
500/9006	3rd St. Well Project	\$600,000.00
500/9006	Water Yard Office-Phase 1	\$50,000.00
500/9006	Los Osos Crk. Crossing Pipeline	\$1,000,000.00
	TOTAL	\$2,793,000.00

There are two new projects on the list.

3rd Street Well Project

This project has two components; 1) a total rebuild of the well housing and control building, and 2) the installation of a blending and holding tank to address the Hexavalent Chromium (Chromium-6) levels in the well. The maximum contaminate level for Chromium-6 is 10 parts per billion (ppb). Sampling results show the well at 11 ppb. Inspection of the housing building indicates that there is widespread dry rot and other structural issues which require a tear down and rebuild of the structure.

The estimated cost of the blending and holding tank is \$420,000; staff is estimating that the rebuild of the building will be around \$180,000 based on the location and permitting requirements. This estimate could change as the project scope of work is developed.

Los Osos Creek Crossing Pipeline Project

The District has contracted for the design of the Water Resiliency Intertie Pipeline Project (Intertie Project) to connect to the State Water Project in the Chorro Valley. The project will follow the South Bay Blvd. corridor from Los Osos to Morro Bay.

San Luis Obispo County has initiated a project to build a new bridge over Los Osos Creek. The District has been coordinating with the County to ensure the Intertie Project has access to the new bridge for the pipeline. Part of the coordination agreement is to install the pipeline across the bridge and the north and south approaches before the new road paving begins. The schedule indicates that section of pipe must be installed between December 1, 2026 and February 28, 2027. The design engineer has estimated the cost for the approximate 2,000 linear feet of pipe at approximately \$1,000,000. The following is the summary of the changes to the Fund 500 budget.

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	\$715,712.66	\$170,405.79
TOTAL Expenditures	\$5,613,251.61	\$5,721,269.77	\$108,018.16
TOTAL Revenue	\$3,523,124.47	\$3,536,968.67	\$13,844.20
Net Revenue/Expenses		-\$2,184,301.10	

The net revenue/expenses show a deficit of about \$2.2 million; staff will be working on the Capital Reserve amount and unassigned cash contribution needed to balance the budget in the final budget.

Fund 600 – Wastewater

Major Requests: No major requests.

Impact on Budget: Minor increase in administration costs to NBS and minor decrease in costs to US Bank totaling \$404.20 and increase in cost allocation of \$1,200.04.

Fund 600 – Summary

Basically, there are only minor changes in the Fund 600 budget with an increase to NBS, a minor decrease in administration costs paid to US Bank and the increase in the cost allocation amount charged to the fund.

The following table summarizes the budget for Fund 600. More detailed information is available in the attached Preliminary Budget worksheets.

600 - Wastewater			
Fund 600	2025-2026	2026-2027	Increase/
Budget Category	Budget	Budget	(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	

Fund 650 – Solid Waste

Major Requests: Increase in outreach budget to cover the cost for Compost Delivery Program to Los Osos Valley Nursery (approximately \$2,000) and Monarch/Baywood Elementary Schools Garden and Recycling Education Program (\$28,400 total for both schools).

There will be no further contribution to the General Contingency Reserve as the goal will be reached in FY 25/26 per the current District Reserve Policy.

Franchise fee revenues will also increase based on the solid waste rate increase approved earlier this year.

Increase in cost allocation of \$26,400.90.

Impact on Budget: The proposed impacts on the budget are as follows:

- Franchise Fee Revenue (increase \$16,790.00)
- Services & Supplies (increase of \$30,500.00)
- Transfers (increase of \$26,400.90)
- General Contingency (decrease of \$100,000)

Fund 650 – Summary

There is an overall decrease in budget from the previous fiscal year of \$43,099.00. Franchise Fee revenue is estimated to increase by \$16,790.00.

The decrease of \$100,000 to the solid waste General Contingency Reserves is due to the reserve having reached its adopted goal in FY 25/26.

The following table summarizes the budget for Fund 650. More detailed information is available in the attached Preliminary Budget worksheets.

650 - Solid Waste			
Fund 650	2025-2026	2026-2027	Increase/
Budget Category	Budget	Budget	(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	

Fund 800 – Drainage

Major Adjustment Requests: Minor increases in Personnel, an increase in the percentage of the Interfund Transfer and an increase in Legal & Professional Services.

Staff is recommending a 1.5% increase in the transfer amount, which would increase the interfund transfer by \$6,000 if approved.

Impact to Budget:

- Increase in the Personnel budget of \$3,200.00
- Zone A revenue is still to be determined
- Internal Loan Due (GL 2491 & 9023) decrease of \$352.64
- Increase in the cost allocation transfer of \$6,000.20
- Increase in legal services from \$6,000.00 to \$10,000.00

Fund 800 – Budget Summary

There are minor changes to the Fund 800 budget that reflect an increase in the Personnel Budget, an increase in the interfund transfer and an increase in legal services.

The revenue numbers presented are place holders until Zone A is determined by the Board.

The following table summarizes the requested changes to the Fund 800 budget. More detail is provided in the attached item detail document.

800 - Drainage			
Fund 800 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	\$224,029.00	\$225,827.00	\$1,798.00
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	\$25,201.15	\$6,000.20
Debt Service	\$66,400.92	\$66,048.28	-\$352.64
TOTAL Expenditures	\$212,526.87	\$225,374.43	\$12,847.56
TOTAL Revenue	\$224,029.00	\$225,827.00	\$1,798.00
Net Revenue/Expenses	\$11,502.13	\$452.57	

Fund 900 – Parks and Recreation

The property tax initiative to support the acquisition and operation and maintenance of Sunnyside School, B-26, results won't be available until after the June 2nd election. If successful, revenues would not be realized until January 2027. The budget being presented in this report is a status quo budget with minor requests for transfer increases based on the Fund 100 budget. Zone A revenues are carried over from FY 25/26 but are still to be determined by the Board.

If measure B-26 is successful, staff will return to the Board at the July 2nd Board meeting with a revised draft Fund 900 budget. Under this scenario, the final Fund 900 budget will be dependent on the outcome of the final terms and conditions associated with the San Luis Coastal Unified School District negotiations to acquire the Sunnyside School property.

The following is the status quo budget for Fund 900:

Major Requests: An increase in the cost allocation of \$4,800.16.

Impact to Budget: An increase in the Transfers of \$4,800.16.

Fund 900 – Summary

The FY 2026-27 Fund 900 budget presented is contingent upon the level of Zone A funding that is allocated.

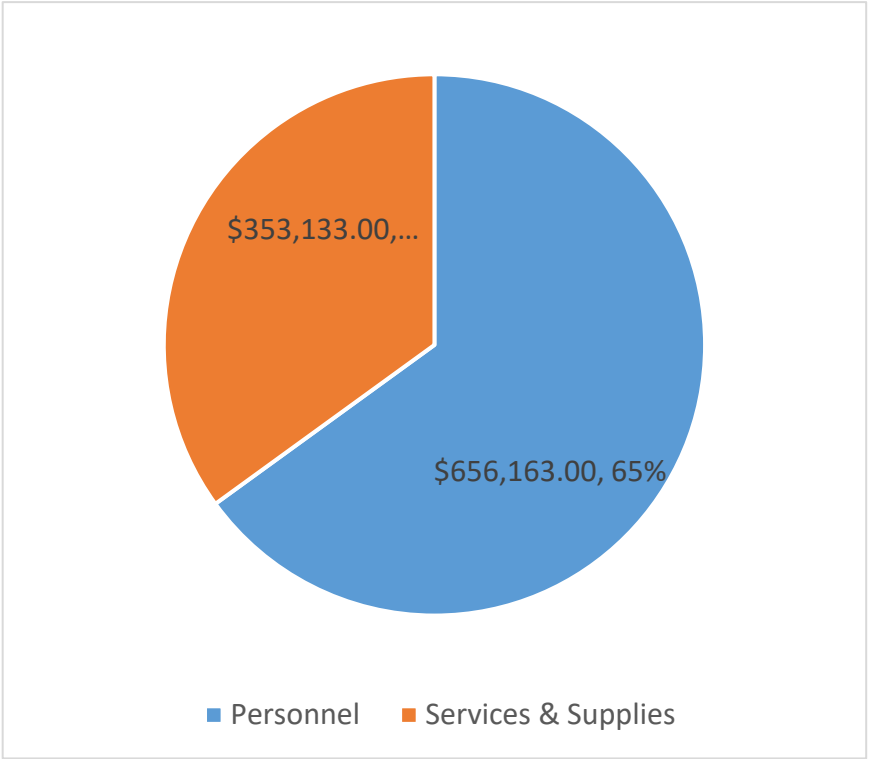
The following table summarizes the requested changes to the Fund 900 budget.

900 - Parks & Recreation			
Fund 900	2025-2026	2026-2027	Increase/
Budget Category	Budget	Budget	(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	

Attachments

- Fund Line Items Details
- Reserve information
- Fund 301 Vehicle Replacement Sinking Fund

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	\$656,163.00	\$211,938.50
Services & Supplies	\$350,668.25	\$353,133.00	\$2,464.75
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
03/31/2026**

**FY 2025-2026
Budget**

**FY 2026-2027
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Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00	
4002	Transfers In	576,028.35	768,037.84	1,008,046.00	Transfer in is Total Expenditures Less Investment Income
4930	Other Revenue	405.84	0.00	0.00	
4950	Grants	22,354.91	22,354.91	0.00	PEG Grant
Total Service Charges & Fees		598,789.10	790,392.75	1,008,046.00	

Use of Money & Property

4510	Investment Income on funds	3,867.10	4,500.00	1,250.00	Lowerd due to unassigned cash being used in 25/26
4511	Unrealized Change in Value	(152.67)	0.00	0.00	
Total Use of Money & Property		3,714.43	4,500.00	1,250.00	

Total Revenues	602,503.53	794,892.75	1,009,296.00
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EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	7,640.00	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	Administrative Leave Pay	8,216.17	7,000.00	8,000.00	
8051	Floating Holiday Pay	2,292.34	2,750.00	3,475.00	
8054	Salaries & Wages - Regular	214,927.66	300,000.00	421,175.00	
8060	Sick Leave Pay	12,851.49	12,700.00	8,650.00	
8066	Comp Time Used	0.00	300.00	150.00	
8081	Vacation Pay	11,384.78	14,000.00	55,000.00	To include \$40k GM Vacation Pay out when retires

Total Salaries/Wages	270,204.26	366,350.00	530,170.00
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100 - ADMINISTRATION

**Fiscal YTD
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**FY 2026-2027
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Notes

Payroll Taxes & Benefits

5020	FICA - ER	473.68	1,116.00	1,116.00	
5030	Life Insurance - ER	307.63	425.00	717.00	
5031	Disability Insurance	322.08	550.00	584.00	
5032	Employee Assistance Program	74.70	101.00	120.00	
5035	AD & D Insurance	67.24	100.00	190.00	
5040	LTD Insurance	1,420.07	2,005.00	2,538.00	
5050	Medicare - ER	4,068.50	5,300.00	7,700.00	1.45% of Salaries
5060	Cafeteria Plan - ER	22,150.69	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	1,279.94	2,250.00	2,250.00	
5102	CA Employee Training Tax - ER	22.28	37.50	35.00	
5120	Workers Comp Insurance - ER	2,318.83	2,550.00	2,550.00	
5124	Retirement - ER - Tier 2	22,634.48	31,500.00	44,922.00	8.24% (39167) plus UAL - 5754.50
Total Payroll Taxes & Benefits		55,140.12	76,684.50	125,103.00	

Employment Services

5100	Unemployment Insurance - ER	465.69	800.00	500.00	
6200	Hiring, Advertising & Other Costs	29,000.00	200.00	200.00	Hiring for Assit GM would be split here
6230	Medical Exam	0.00	190.00	190.00	Assist GM position
Total Employment Services		29,465.69	1,190.00	890.00	
Total Personnel		354,810.07	444,224.50	656,163.00	

100 - ADMINISTRATIONFiscal YTD
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Notes

Services & Supplies**Clothing & Uniform**

7246	Uniform & Gear	43.70	200.00	200.00
Total Clothing & Uniform		43.70	200.00	200.00

Contract Services

6100	Labor & Support- IT Services	7,616.05	9,500.00	9,500.00
6110	IT Purchased Services	25,718.90	34,000.00	34,000.00
7100	Copier Contract- Maint & Usage	2,816.39	3,720.00	3,750.00
7255	Security Services	315.00	500.00	500.00
7321	Janitorial Cleaning & Supplies	2,439.00	3,450.00	3,450.00
7342	Public Meeting Recordings	24,856.23	28,403.00	6,000.00
Total Contract Services		63,761.57	79,573.00	57,200.00

Financial Services

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	4,988.16	7,300.00	7,300.00
Total Financial Services		4,988.16	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

100 - ADMINISTRATION

**Fiscal YTD
03/31/2026**

**FY 2025-2026
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**FY 2026-2027
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Notes

		Fiscal YTD 03/31/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
7320	Professional & Consulting Services	3,072.86	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		73,192.56	107,700.00	125,400.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	156.19	1,000.00	1,000.00	
6130	Computer Hardware	0.00	1,700.00	1,700.00	
7140	General Supplies & Minor Equipment	3,961.26	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	1,631.35	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		15,239.80	22,191.00	23,050.00	
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	1,131.00	1,560.00	1,740.00	
6025	Telephone	1,625.62	3,200.00	3,000.00	
7352	Rent - Offices & Other Structures	30,600.00	40,800.00	40,800.00	
8610	Electric	3,185.54	4,250.00	4,560.00	

100 - ADMINISTRATION

**Fiscal YTD
03/31/2026**

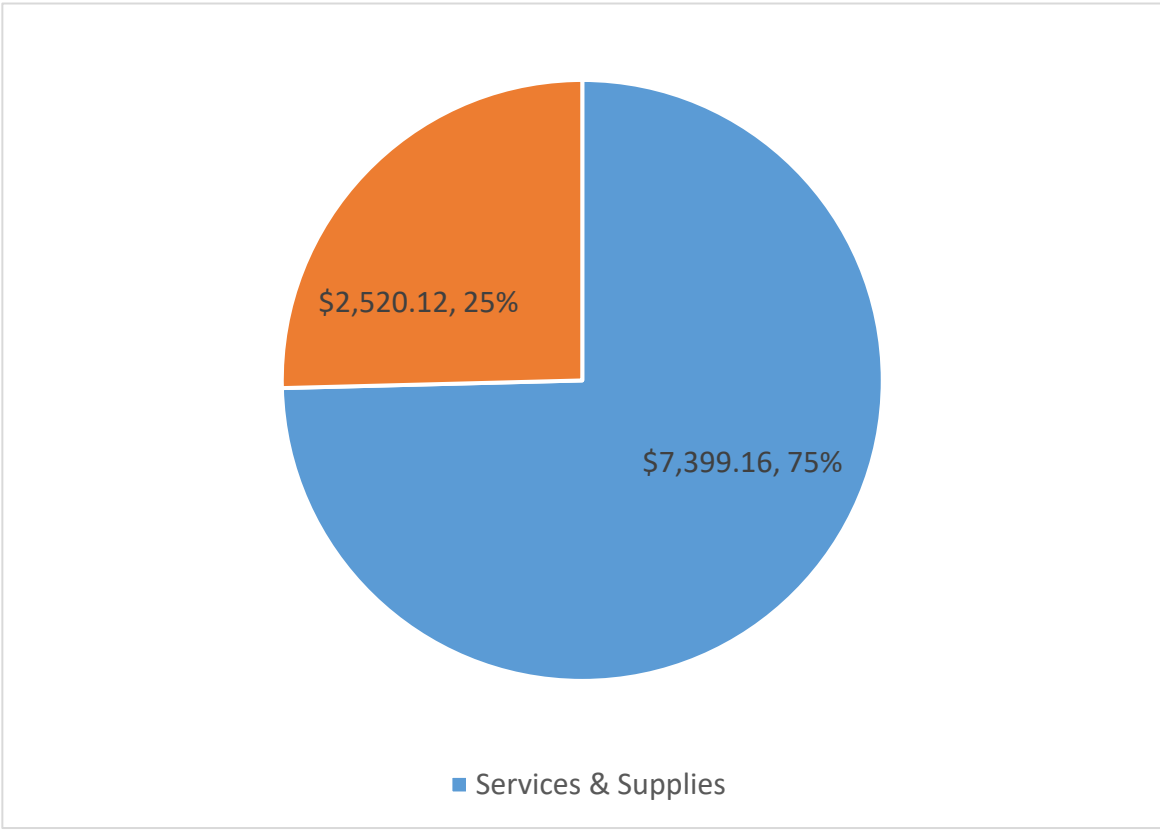
**FY 2025-2026
Budget**

**FY 2026-2027
Budget**

Notes

		Fiscal YTD 03/31/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
8620	Gas Service	457.35	700.00	700.00	
	Total Rent & Utilities	36,999.51	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	
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	713.15	600.00	600.00	For Directors
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
	Total Travel & Training	1,507.82	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	273,854.28	350,668.25	353,133.00	
	Total Expenditures	628,664.35	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	\$2,520.12	\$600.02
TOTAL Expenditures	\$9,319.25	\$9,919.28	\$600.02
TOTAL Revenue	\$10,000.00	\$10,000.00	\$0.00
Net Revenue/Expenses		\$80.73	



200 - BAYRIDGE ESTATES

Fiscal YTD
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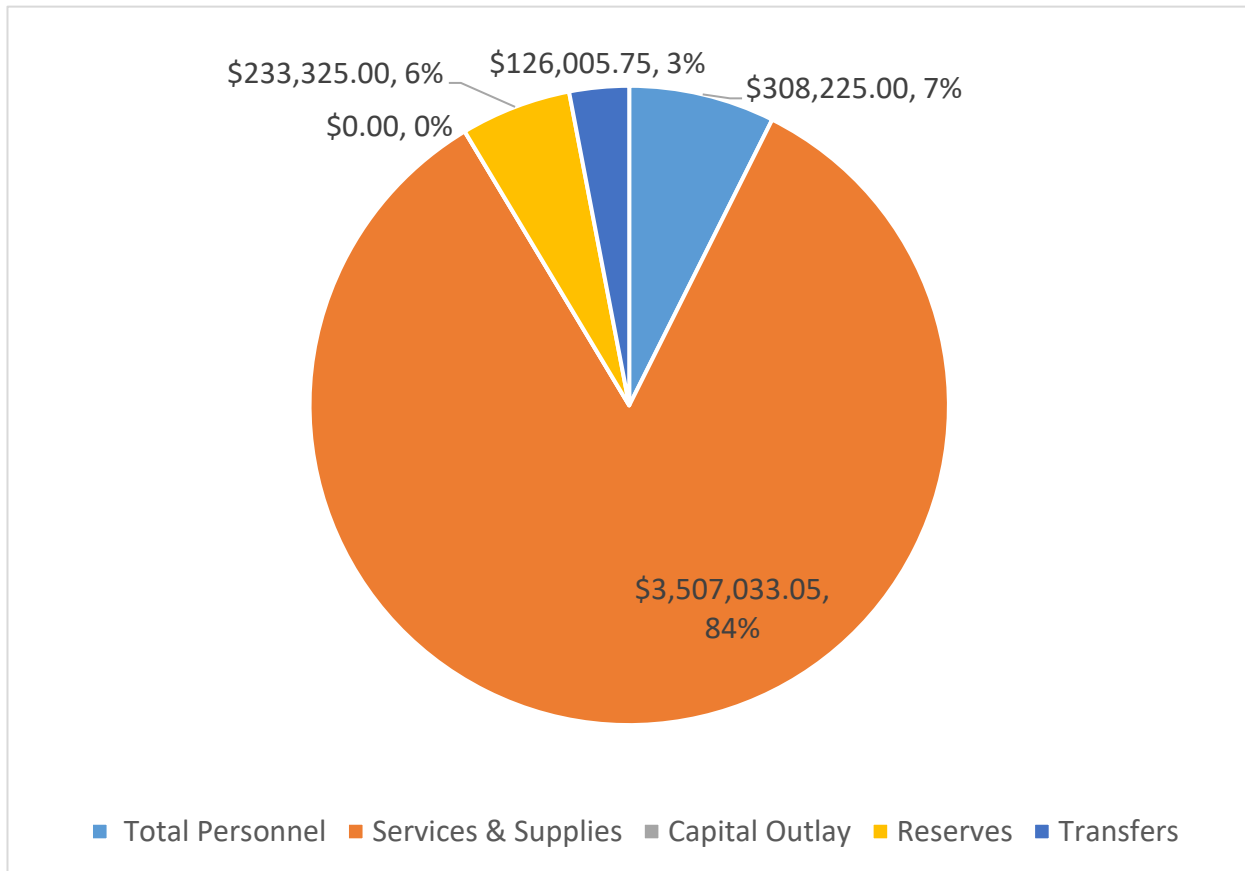
FY 2025-2026
Budget

FY 2026-2027
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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	6,925.02	10,000.00	10,000.00	
Total Special Taxes & Assessments		6,925.02	10,000.00	10,000.00	
Use of Money & Property					
4510	Investment Income on funds	602.87	0.00	0.00	
Total Use of Money & Property		602.87	0.00	0.00	
Total Revenues		7,527.89	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	4,087.51	6,724.16	6,724.16	
Total Rent & Utilities		4,087.51	6,724.16	6,724.16	
Total Services & Supplies		4,488.27	7,399.16	7,399.16	
TRANSFERS					
9511	Interfund Transfer Out	1,440.09	1,920.09	2,520.12	
Total Transfers		1,440.09	1,920.09	2,520.12	
Total Expenditures		5,928.36	9,319.25	9,919.28	
Net Revenues over Expenditures		1,599.53	680.75	80.73	

301 - Fire			
Fund 301 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	\$3,994,910.58	\$4,161,266.19	\$166,355.61
Expenditures			
Total Personnel	\$304,225.00	\$308,225.00	\$4,000.00
Services & Supplies	\$3,678,417.00	\$3,507,033.05	-\$171,383.95
Capital Outlay	\$34,912.00	\$0.00	-\$34,912.00
Reserves	\$226,500.00	\$233,325.00	\$6,825.00
Transfers	\$96,004.73	\$126,005.75	\$30,001.02
Total Expenditure	\$4,340,058.73	\$4,174,588.80	-\$165,469.93
Total Revenue	\$3,994,910.58	\$4,161,266.19	\$166,355.61
Net Revenue/Expenses		-\$13,322.61	



301 - FIRE

Fiscal YTD
03/31/26

FY 2025-2026
Budget

FY 2026-2027
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Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	130,985.00	130,985.00
4037	Property Tax Zone B Received	234,328.01	249,729.58	3,071,915.00
4038	Property Tax Zone B Pass thru	672,249.04	2,676,752.42	0.00
4039	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00
Total Property Taxes		906,577.05	3,057,467.00	3,202,900.00

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
Total Special Taxes & Assessments		0.00	720,309.58	741,232.19 3.02% increase

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	180,833.21	150,000.00	150,000.00
4511	Unrealized Change in Value	(6,586.43)	0.00	0.00
Total Use of Money & Property		174,246.78	150,000.00	150,000.00

Total Revenues		1,127,130.55	3,994,910.58	4,161,266.19
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EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	35,371.48	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	81,079.50	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	0.00	0.00
Total Salaries/Wages		116,450.98	188,000.00	188,000.00

Payroll Taxes & Benefits

5020	Social Security - Employer	6,992.76	10,000.00	10,000.00
5030	Life Insurance - ER	1,336.00	2,500.00	2,500.00
5035	AD & D Insurance	240.00	850.00	850.00

301 - FIRE		Fiscal YTD 03/31/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
5050	Medicare - ER	1,688.52	2,500.00	2,500.00	
5070	Retirement ER - Regular	47,143.53	63,000.00	67,000.00	UAL 66,953
5102	CA Training Tax - ER	61.15	175.00	175.00	
5120	Workers Comp Insurance - ER	14,906.08	21,100.00	21,100.00	Need info from SDRMA
5124	Retirement - ER - Tier 2	1,707.03	2,000.00	2,000.00	
Total Payroll Taxes & Benefits		74,075.07	102,125.00	106,125.00	
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	0.00	Current employees will not need exams this FY
5100	Unemployment Insurance	1,323.16	6,000.00	6,000.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	6,240.00	8,000.00	8,000.00	Possibly two hiring events
Total Employment Services		7,563.16	14,100.00	14,100.00	
Total Personnel		198,089.21	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 10 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	959.99	1,800.00	3,500.00	internet, starlink for command truck & ipad data plans
7100	Copier Contract-Maint & Usage	1,211.57	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	3,154,328.05	Schedule A and Estimated Auditor Fee
Total Contract Services		677,260.60	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	19,016.21	55,000.00	55,000.00	
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	

301 - FIRE		Fiscal YTD 03/31/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
6610	Rescue-Extrication Equipment	0.00	3,500.00	3,500.00	
6611	Water Rescue Equipment	2,020.00	2,020.00	2,000.00	
6630	Rope & Climbing Equipment	0.00	6,000.00	3,000.00	
7234	Oxygen Supplies & Cylinder Rent	0.00	900.00	900.00	
7238	Paramedic & EMT Small Tools & Supplies	18,458.97	27,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	5,540.68	6,800.00	6,800.00	
7252	Misc Hardware	15.43	1,200.00	1,200.00	
Total Equipment & Tools		45,051.29	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	7,084.86	7,300.00	7,300.00	
7325	Insurance	82,317.44	89,500.00	95,650.00	Estimated 6.87% increase
Total Ins., Licenses & Regulatory Fees		90,569.90	98,100.00	106,450.00	
Legal & Professional					
7320	Professional & Consulting Services	5,342.16	8,000.00	9,000.00	Due to increasing costs
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		5,652.70	24,500.00	25,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	3,263.70	6,000.00	7,000.00	~1300 for 9 new phones
7160	Postage, Shipping & Mail Supplies	187.92	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		3,830.66	8,600.00	11,100.00	

301 - FIRE

**Fiscal YTD
03/31/26**

**FY 2025-2026
Budget**

**FY 2026-2027
Budget**

Notes

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	
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	615.82	910.00	910.00	
6025	Telephone	1,755.19	2,400.00	2,400.00	
8610	Electric	3,443.31	6,000.00	4,500.00	
8620	Gas Service	1,226.80	2,200.00	2,200.00	
8630	Trash Services	2,169.53	3,200.00	3,200.00	
8640	Water and Water Services	5,750.63	6,800.00	8,000.00	
8659	Utility Cable Charges	795.08	1,500.00	1,500.00	
8670	Street Lighting	98.10	135.00	135.00	
Total Rent & Utilities		15,854.46	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	1,357.08	3,750.00	3,750.00	
6750	R & M - Minor Tools & Equipment	655.29	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	287.48	13,000.00	10,000.00	
6800	R & M - Grounds & Collection Systems	14.99	800.00	800.00	
6900	R & M - Buildings & Structures	916.18	12,000.00	12,000.00	
Total Repairs & Maintenance		3,724.13	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

301 - FIRE

Fiscal YTD
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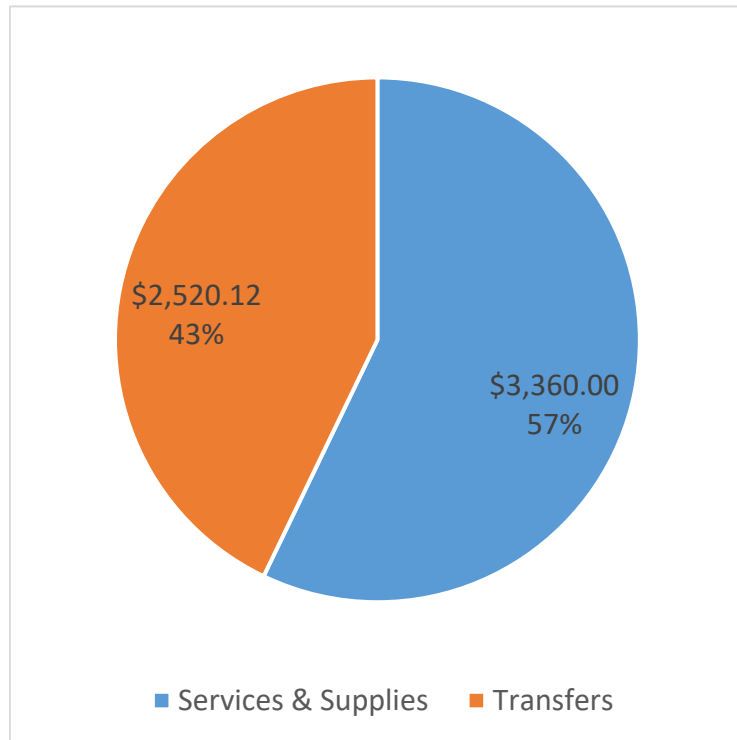
FY 2025-2026
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Notes

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	based off OE charges over past 5 yrs ↓
7211	Misc Fuel & Diesel	0.00	0.00	5,500.00	
7220	Gasoline	0.00	0.00	1,500.00	
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		857,094.42	3,678,417.00	3,507,033.05	
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	90,000.00	
Total Reserves		0.00	226,500.00	233,325.00	
TRANSFERS					
9511	Interfund Transfer Out	72,003.51	96,004.73	126,005.75	
Total Transfers		72,003.51	96,004.73	126,005.75	
Total Expenditures		1,161,343.00	4,340,058.73	4,174,588.80	
Net Revenues over Expenditures		(34,212.45)	(345,148.15)	(13,322.61)	

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	\$2,520.12	\$600.02
TOTAL Expenditures	\$5,280.09	\$5,880.12	\$600.02
TOTAL Revenue	\$6,000.00	\$6,000.00	\$0.00
Net Revenue/Expenses	\$719.91	\$119.89	



400 - VISTA DE ORO

**Fiscal YTD
03/31/26**

**2025-2026
Budget**

**2026-2027
Budget**

Notes

REVENUES

Special Taxes & Assessments

4550	Lighting & Septic Assessments	3,967.64	6,000.00	6,000.00
Total Special Taxes & Assessments		3,967.64	6,000.00	6,000.00
Total Revenues		3,967.64	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 Engineering services 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

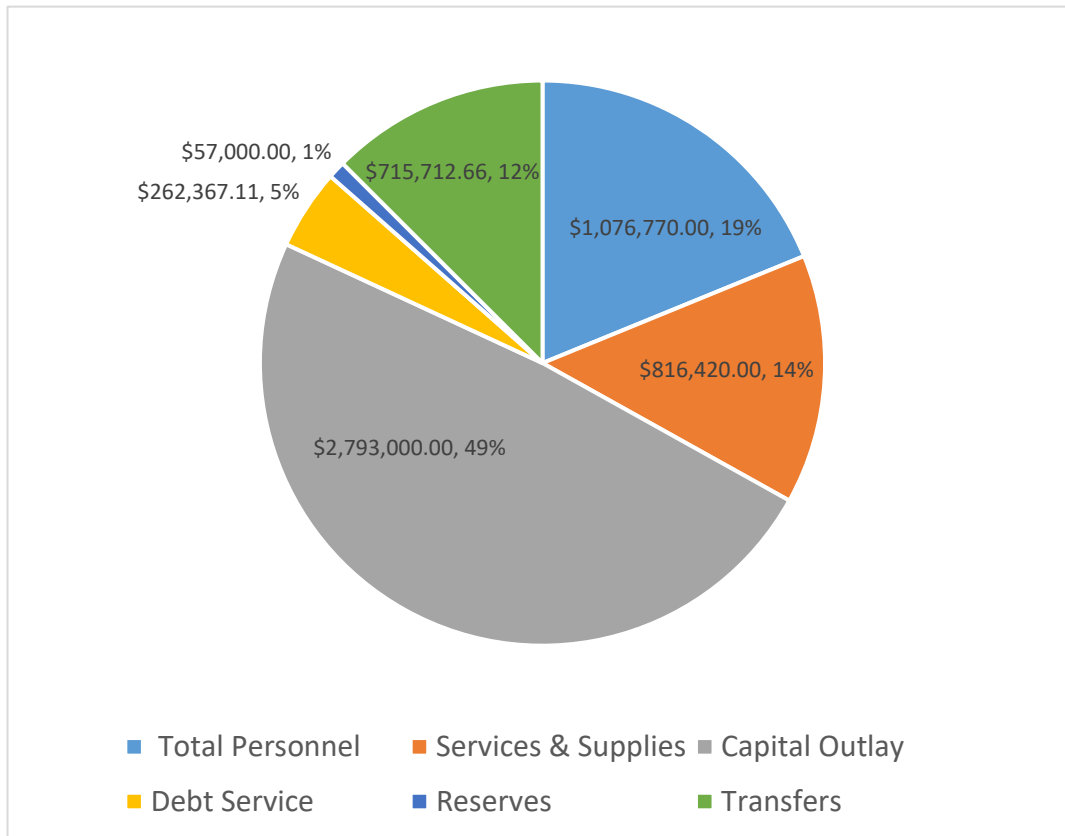
8670	Street Lighting	1,614.01	2,460.00	2,460.00
Total Rent & Utilities		1,614.01	2,460.00	2,460.00
Total Services & Supplies		1,825.77	3,360.00	3,360.00

TRANSFERS

9511	Interfund Transfer Out	1,440.09	1,920.09	2,520.12
Total Transfers		1,440.09	1,920.09	2,520.12
Total Expenditures		3,265.86	5,280.09	5,880.12

Net Revenues over Expenditures 701.78 719.91 119.89

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	\$715,712.66	\$170,405.79
TOTAL Expenditures	\$5,613,251.61	\$5,721,269.77	\$108,018.16
TOTAL Revenue	\$3,523,124.47	\$3,536,968.67	\$13,844.20
Net Revenue/Expenses		-\$2,184,301.10	



500 - WATER		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4035	Zone A Property Tax Revenue	119,477.08	50,000.00	50,000.00	
	Total Property Taxes	119,477.08	50,000.00	50,000.00	
Grant Revenue					
4950	Grants	150,412.49	0.00	0.00	
4965	BMC	101,442.00	0.00	0.00	
	Total Grant Revenue	251,854.49	0.00	0.00	
Service Charges & Fees					
4030	Residential Single Family	1,829,560.39	2,595,274.00	2,667,942	
4102	Residential- Multi - Family-Water Sales	202,698.15	266,506.00	273,968	
4103	Commercial, Home Care, Retail-Water Sales	220,098.30	182,136.00	193,068	
4104	Irrigation- Water Sales	47,996.78	36,383.00	51,000.00	
4105	Recycled Water Revenue	61,218.78	184,888.00	106,053.00	
4114	Water Other Service Revenues	103.33	1,000.00	1,000.00	
4115	Connection Fees	2,584.00	10,500.00	10,500.00	
4931	Water Activation Fees	4,300.00	6,000.00	6,000.00	
4932	Penalties	19,534.64	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	7,640.00	9,400.00	9,400.00	
4937	NSF Fees	610.00	575.00	575.00	
	Total Service Charges & Fees	2,396,344.37	3,312,662.00	3,339,506.20	
Other Revenues					
4040	Refunds	4,239.06	0.00	0.00	
4930	Other Revenue	4,233.02	9,000.00	9,000.00	Service upgrades, Surplus sales

500 - WATER

**Fiscal YTD
03/31/26**

**2025-2026
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2026-2027 Budget

Notes

4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
Total Other		8,472.08	9,000.00	9,000.00	

Use of Money & Property

4504	Interest Income	5,099.05	6,462.47	6,462.47	From Drainage Loan
4510	Investment Income on funds	112,563.09	145,000.00	132,000.00	Lowered due to spending on Capital Projects
4511	Unrealized Change in Value	(1,671.58)	0.00	0.00	

Total Use of Money & Property 115,990.56 151,462.47 138,462.47

Total Revenues 2,892,138.58 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	4,260.35	10,000.00	10,000.00	
8050	Administrative Leave Pay	2,452.00	2,450.00	1,500.00	
8051	Floating Holiday Pay	3,696.71	5,600.00	5,000.00	
8054	Salaries & Wages - Regular	382,322.43	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	19,632.00	14,000.00	14,000.00	
8063	Standby Pay	18,927.81	28,000.00	28,000.00	
8066	Comp Time Used	17,410.28	20,500.00	21,500.00	
8081	Vacation Pay	29,536.58	37,000.00	40,000.00	
Total Salaries/Wages		503,378.39	738,050.00	747,750.00	

Payroll Taxes & Benefits

5030	Life Insurance - ER	1,317.01	2,000.00	1,857.00	
5031	Disability Insurance	767.23	1,200.00	1,100.00	
5032	Employee Assistance Program	224.10	302.50	279.00	
5035	AD & D Insurance	297.85	450.00	450.00	
5040	LTD Insurance	3,828.11	5,500.00	5,500.00	

500 - WATER

**Fiscal YTD
03/31/26**

**2025-2026
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2026-2027 Budget

Notes

		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
5050	Medicare - ER	7,773.74	11,000.00	11,000.00	
5060	Cafeteria Plan - ER	59,586.80	85,000.00	84,000.00	
5070	Retirement ER - Regular	119,312.16	165,000.00	152,509.00	UAL \$98602, 13.36% Legacy
5075	Retirees Medical - ER	0.00	300.00	300.00	
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	14,009.12	19,250.00	27,766.00	UAL 5754.50, 8.24%
Total Payroll Taxes & Benefits		244,413.39	331,755.00	326,510.00	
Employment Services					
5100	Unemployment Insurance - ER	1,049.99	1,820.00	1,820.00	
6200	Hiring, Advertising & Other Costs	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		748,841.77	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	1,408.72	1,740.00	1,740.00	
6115	Misc. Contract Services	6,227.16	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	

500 - WATER		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	831.25	1,140.00	1,140.00	
Total Contract Services		61,868.27	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	3,629.23	6,500.00	7,500.00	Due to increasing costs (need to review)
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00	
Total Equipment & Tools		4,157.03	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	211,163.95	140,000.00	140,000.00	
7320	Professional & Consulting Services	21,194.81	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	

500 - WATER

**Fiscal YTD
03/31/26**

**2025-2026
Budget**

2026-2027 Budget

Notes

		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
7340	Legal Notifications	0.00	500.00	500.00	
Total Legal & Professional		233,310.76	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	622.88	2,000.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	7,274.70	10,000.00	10,500.00	Based on increase in rates
7180	Billing Supplies, Forms & Printing	8,598.56	14,000.00	14,000.00	
7226	Membership & Dues	3,840.27	3,200.00	4,150.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	2,308.65	2,000.00	4,000.00	Due to increasing costs
7237	Process Control & Treatment Supplies	5,780.38	10,000.00	10,000.00	
7239	Water Treatment Chemicals	10,200.00	20,000.00	20,000.00	
7249	Safety Supplies	658.77	1,200.00	1,200.00	
Total Office/Operations		40,154.19	64,270.00	67,350.00	
Other Expenses					
7330	Misc Operating Expenses	140.25	150.00	150.00	
7348	Water Conservation Program	4,383.35	6,000.00	6,000.00	
Total Other Expense		4,523.60	6,150.00	6,150.00	
Rent & Utilities					
6000	Cell Phones	1,761.65	2,200.00	6,400.00	SCADA Cellular
6025	Telephone	8,383.33	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	104,548.34	170,000.00	170,000.00	
8620	Gas Service	174.87	250.00	250.00	
8630	Trash Services	2,448.33	3,300.00	3,400.00	
8644	Disposal Services	0.00	2,600.00	2,600.00	

500 - WATER

**Fiscal YTD
03/31/26**

**2025-2026
Budget**

2026-2027 Budget

Notes

		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
8670	Street Lighting	578.43	780.00	780.00	
Total Rent & Utilities		117,894.95	191,630.00	188,430.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	425.00	425.00	
6422	R & M - Hydrants	21.44	800.00	800.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	5,507.55	11,000.00	11,000.00	
6641	R & M - Wells	1,882.65	9,500.00	9,500.00	
6750	R & M - Minor Tools & Equipment	238.69	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	0.00	1,400.00	1,000.00	
6830	Paving & Concrete	0.00	500.00	500.00	
6900	R & M - Buildings & Structures	436.73	15,000.00	15,000.00	
7241	R & M - Water Distribution System	7,316.34	10,000.00	10,000.00	
Total Repairs & Maintenance		15,403.40	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	60.00	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		60.00	1,950.00	1,950.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maint enance	455.18	1,200.00	1,200.00	

500 - WATER

**Fiscal YTD
03/31/26**

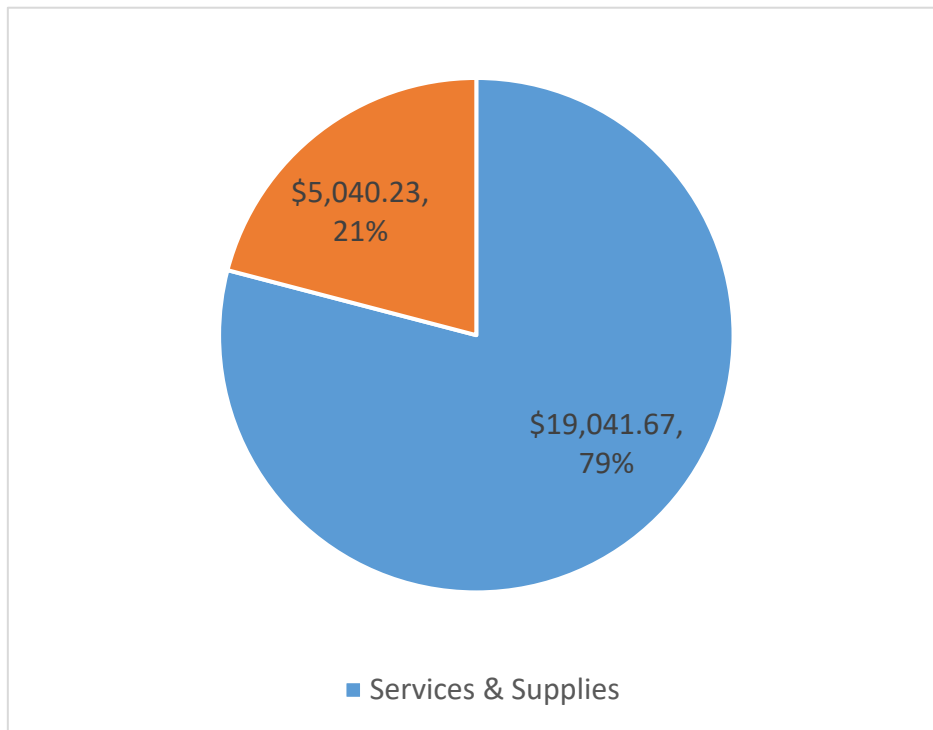
**2025-2026
Budget**

2026-2027 Budget

Notes

		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
7211	Misc Fuel & Diesel	2,092.74	2,000.00	4,000.00	
7220	Gasoline	5,200.23	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 &		12,034.44	14,450.00	17,700.00	
Total Services & Supplies		642,229.97	804,580.00	816,420.00	
Capital Outlay					
9006	Infrastructure CIP	1,379,202.24	2,871,013.00	2,793,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	
Total Capital Outlay		1,379,202.24	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	
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	408,980.16	545,306.87	715,712.66	
Total Transfers		408,980.16	545,306.87	715,712.66	
Total Expenditures		3,442,290.88	5,613,251.61	5,721,269.77	
Net Revenues over Expenditures		(550,152.30)	(2,090,127.14)	(2,184,301.10)	

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	



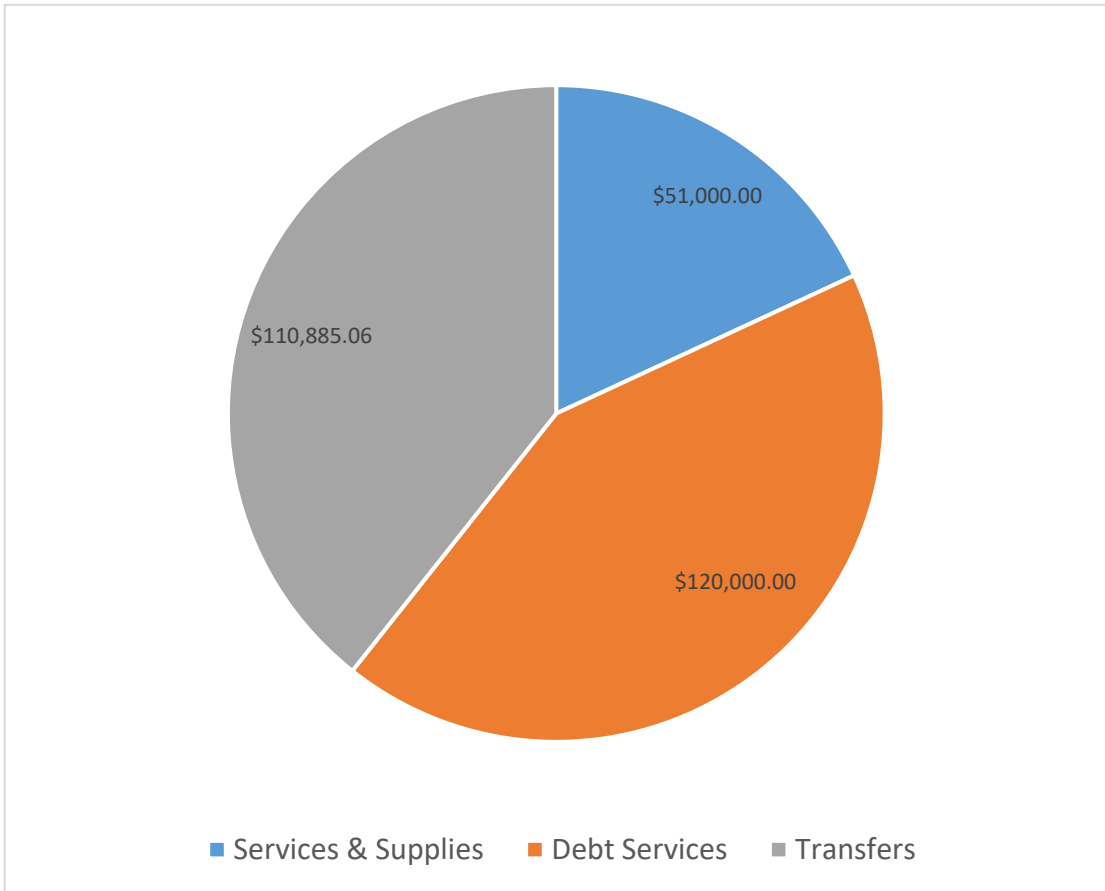
600 - WASTEWATER

Fiscal YTD 2025-2026 2026-2027
03/31/26 Budget Budget

Notes

		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	22,477.66	24,081.90	
Total Revenues		0.00	22,477.66	24,081.90	
<u>EXPENDITURES</u>					
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	12,833.87	16,336.47	16,741.67	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		12,833.87	16,336.47	16,741.67	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		15,120.45	18,637.47	19,041.67	
TRANSFERS					
9511	Interfund Transfer Out	2,880.09	3,840.19	5,040.23	
Total Transfers		2,880.09	3,840.19	5,040.23	
Total Expenditures		18,000.54	22,477.66	24,081.90	
Net Revenues over Expenditures		(18,000.54)	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 03/31/26	FY 2025- 2026 Budget	FY 2026- 2027 Budget	Notes
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REVENUES

Property Taxes

4800	Franchise Revenue	285,880.45	419,750.00	436,540.00	
4930	Other Revenue	987.70	0.00	0.00	Compost Rebate
Total Property Taxes		286,868.15	419,750.00	436,540.00	

Use of Money & Property

4510	Investment Income on funds	16,284.21	15,000.00	15,000.00	
Total Use of Money & Property		16,284.21	15,000.00	15,000.00	

Total Revenues		303,152.36	434,750.00	451,540.00	
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EXPENDITURES

Services & Supplies

Legal & Professional

7320	Professional & Consulting Services	1,670.57	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		1,670.57	10,500.00	10,500.00	

Office/Operations

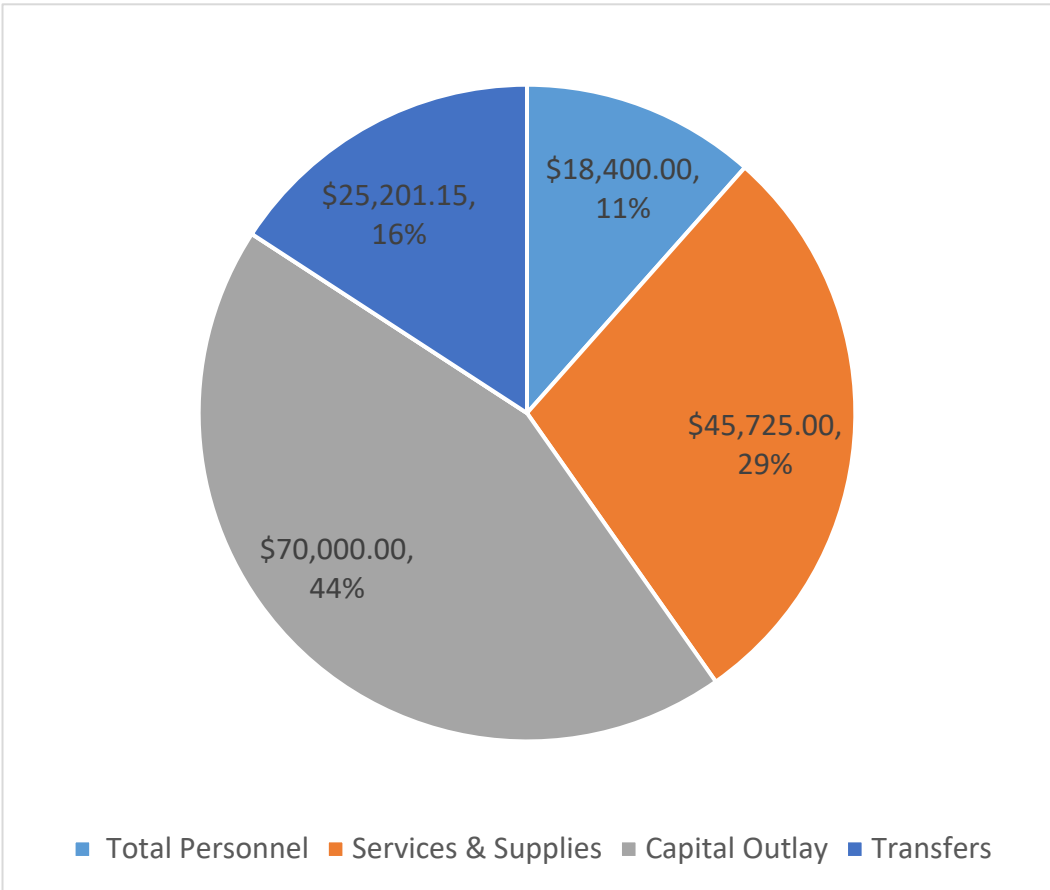
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	452.34	1,500.00	1,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
Total Office/Operations		452.34	2,500.00	2,500.00	

Other Expense

7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	2,923.80	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		2,923.80	6,000.00	36,500.00	

650 - Solid Waste		Fiscal YTD 03/31/26	FY 2025- 2026 Budget	FY 2026- 2027 Budget	Notes
Rent & Utilities					Paid through cost allocation plan
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		5,046.71	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	90,000.00	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		90,000.00	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	63,363.15	84,484.16	110,885.06	
Total Transfers		63,363.15	84,484.16	110,885.06	
Total Expenditures		158,409.86	324,984.16	281,885.06	
Net Revenues over Expenditures		144,742.50	109,765.84	169,654.94	

800 - Drainage			
Fund 800 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	\$224,029.00	\$225,827.00	\$1,798.00
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	\$25,201.15	\$6,000.20
Debt Service	\$66,400.92	\$66,048.28	-\$352.64
TOTAL Expenditures	\$212,526.87	\$225,374.43	\$12,847.56
TOTAL Revenue	\$224,029.00	\$225,827.00	\$1,798.00
Net Revenue/Expenses	\$11,502.13	\$452.57	



800 - DRAINAGE

Fiscal YTD
03/31/26

2025-2026
Budget

2026-2027
Budget

Notes

REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	70,000.00	70,000.00	
4035	Zone D & F Property Taxes	30,830.70	46,893.00	48,691.00	Based on County Estimate
Total Property Taxes		30,830.70	116,893.00	118,691.00	
Special Taxes & Assessments					
4400	Drainage Assessments	65,616.00	95,136.00	95,136.00	
Total Special Taxes & Assessments		65,616.00	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	10,874.73	12,000.00	12,000.00	
Total Use of Money & Property		10,874.73	12,000.00	12,000.00	
Total Revenues		170,106.54	224,029.00	225,827.00	
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	

800 - DRAINAGE

**Fiscal YTD
03/31/26**

**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	3,945.40	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		3,945.40	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	674.02	1,350.00	1,350.00
6025	Telephone	286.17	350.00	350.00
8610	Electric	1,189.05	1,500.00	1,500.00
8670	Street Lighting	1,031.07	1,300.00	1,300.00
Total Rent & Utilities		3,180.31	4,500.00	4,500.00

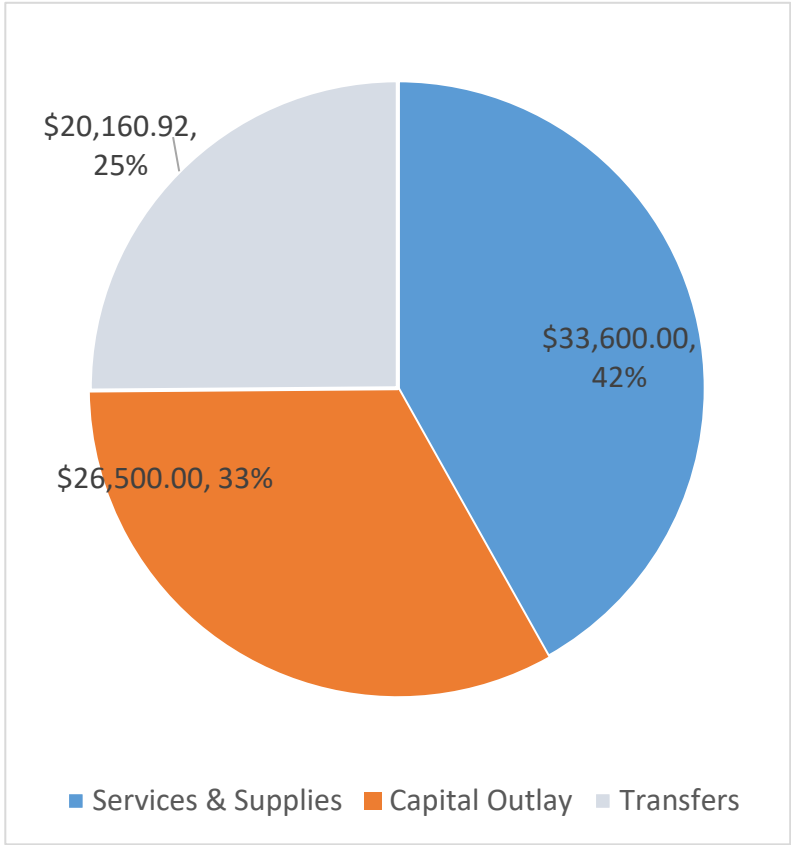
**Repairs &
Maintenance**

6405	R & M - Extinguishers	0.00	50.00	50.00
6640	R & M - Equip & Other Non-Structural 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

800 - DRAINAGE

		Fiscal YTD 03/31/26	2025-2026 Budget	2026-2027 Budget	Notes
6800	R & M - Grounds & Collection Systems	342.85	1,500.00	1,500.00	
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	523.18	1,000.00	1,000.00	
7220	Gasoline	1,300.07	2,000.00	2,000.00	
Total Vehicle Maintenance & Repairs		1,823.25	3,000.00	3,000.00	
Total Services & Supplies		22,446.81	41,725.00	45,725.00	
Debt Service					
2491	Internal Loan Due Water-500	44,701.64	59,938.45	62,656.09	
9023	Debt Service - Interest	5,099.05	6,462.47	3,392.19	
Total Debt Service		49,800.69	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	14,400.72	19,200.95	25,201.15	
Total Transfers		14,400.72	19,200.95	25,201.15	
Total Expenditures		98,860.25	212,526.87	225,374.43	
Net Revenues over Expenditures		71,246.29	11,502.13	452.57	

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 FY 2025-2026
03/31/26 Budget 2026-207
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	8,779.93	10,000.00	10,000.00
4511	Unrealized Change in Value	(365.17)	0.00	0.00
Total Use of Money & Property		8,414.76	10,000.00	10,000.00
Total Revenues		108,414.76	110,000.00	110,000.00
EXPENDITURES				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	751.84	23,500.00	23,500.00
7326	Legal Services	9,548.00	10,000.00	10,000.00
Total Legal & Professional		10,299.84	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		10,299.84	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	11,520.54	15,360.76	20,160.92
Total Transfers		11,520.54	15,360.76	20,160.92
Total Expenditures		48,320.38	75,460.76	80,260.92
Net Revenues over Expenditures		60,094.38	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	12.50%	71.00%	11.00%	2.00%	2.50%	0.25%	0.25%	0.50%	100.00%
Proposed Allocation	13.10%	69.00%	11.00%	2.00%	4.00%	0.20%	0.20%	0.50%	100.00%
AMOUNT ALLOCATED	\$126,005.75	\$715,712.66	\$110,885.06	\$20,160.92	\$25,201.15	\$2,520.12	\$2,520.12	\$5,040.23	\$1,008,046.00
Proposed Allocation	\$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

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Fire Reserves Balance Sheet

As of 3/31/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	677,300.02
General Contingency Reserve	3111	673,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>3,474,562.42</u>
Total Other Liabilities		<u>4,865,421.95</u>
Total Other Liabilities		4,865,421.95
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>5,000,870.84</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT
Balance Sheet - Water Reserves Balance Sheet
As of 3/31/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	813,183.00
Capital Outlay Reserve	3160	2,173,855.12
Water Stabilization Reserve	3163	<u>185,000.00</u>
Total Other Liabilities		<u>3,316,682.37</u>
Total Other Liabilities		<u>3,316,682.37</u>
Total LIABILITIES & EQUITY		<u><u>3,316,682.37</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Solid Waste Balance Sheet

As of 3/31/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	<u>100,000.00</u>
Total Other Liabilities		<u>100,000.00</u>
Total Other Liabilities		<u>100,000.00</u>
Total LIABILITIES & EQUITY		<u><u>100,000.00</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Drainage Reserves Balance Sheet

As of 3/31/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	10,000.00
Capital Outlay Reserve	3160	<u>55,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total LIABILITIES & EQUITY		<u><u>65,000.00</u></u>

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 3/31/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total LIABILITIES & EQUITY		<u><u>198,879.18</u></u>



Los Osos Community Services District

UNIT #	Vehicle/Assumptions	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41	FY41-42	FY42-43	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48	FY48-49	Future Replacements
3411	Command 2023 Term=8Yrs; 3.5% A	99,347	102,825	106,423	Replace 110,148	114,004	117,994	122,123	126,398	Replace 130,822	135,400	140,139	145,044	150,121	Replace 155,375	160,813	166,442	172,267	Replace 178,296	184,537	190,996	197,680	204,599	Replace 211,760	219,172	2054/2055
	Transferred from 3411				Transfer from 3411					Transfer from 3411				Transfer from 3411				Transfer from 3411						Transfer from 3411		
U15	Utility 2003 Term=10Yrs; 3.5% A	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	Replace 126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055
MS 15	Rescue Squad 2017 Term=15yr; 3.5% A	321,368	332,615	344,257	356,306	368,777	381,684	395,043	Replace 408,869	423,180	437,991	453,321	469,187	485,608	502,605	520,196	538,403	557,247	576,750	596,937	617,829	639,453	661,834	Replace 684,999	708,973	2062/2063
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% A	1,070,185	1,118,343	1,168,668	1,221,258	1,276,215	1,333,645	1,393,659	1,456,373	1,521,910	1,590,396	1,661,964	Replace 1,736,752	1,814,906	1,896,577	1,981,923	2,071,109	2,164,309	2,261,703	2,363,480	2,469,836	2,580,979	2,697,123	2,818,494	2,945,326	2051/2052
E 15	Engine 2021 (Equip too) Term=15Yr; 4.5% A	1,196,525	1,250,369	1,306,635	1,365,434	1,426,878	1,491,088	1,558,187	1,628,305	1,701,579	1,778,150	1,858,167	Transfer to E215 1,941,784	2,029,165	2,120,477	2,215,898	2,315,614	2,419,816	2,528,708	2,642,500	2,761,413	2,885,676	3,015,532	3,151,230	3,293,036	2051/2052
Replacement Cost					110,148				408,869	130,822			1,941,784	155,375				178,296					896,759			
Net Cost					110,148				408,869	130,822			1,941,784	155,375				178,296					896,759			
Cumulative Replacement Costs					110,148				519,018	649,839			2,591,623	2,746,998				2,925,295					3,822,054			
Starting Balance		677,300																								

Contribution Each Fiscal Year B	130,000	136,500	143,325	150,491	158,016	165,917	174,212	182,923	192,069	201,673	211,756	222,344	233,461	245,134	257,391	270,261	283,774	297,962	312,861	328,504	344,929	362,175	380,284	399,298	419,263
Sinking Fund Balance	677,300	813,800	957,125	1,107,616	1,155,484	1,321,400	1,495,613	1,269,667	1,330,914	1,532,587	1,744,343	1,966,687	258,364	503,499	605,515	875,775	1,159,549	1,457,512	1,592,076	1,920,579	2,265,508	2,627,683	3,007,967	2,510,506	2,929,769

Notes	
A	Increase inflation for 3411, U15 & MS15 to 3.5% and E215 & E 15 to 4.5% Inflation rates - starting in FY 24/25, subject to change.
B	5% contribution increase each FY.
C	Removed selling price from the equation based on previous trends.(Example Fire Truck sold for 5k instead of 25k)
D	Due to a Utility Truck getting minor useage, and the Command Vehicle being used much more frequently, the District is going to purchase a new command vehicle every 5 years, and convert the Command vehicle to the Utility Vehicle. Expense to the District will be close to the same as it will be two trucks every 8 to 10 years which is what the budget is for it now.
E	Recommend review every 4 years to confirm cost matches actual, and to make adjustments as needed

Fiscal Year	Schedule
24/25	Replace U15 with 3411 after the 3411 replacement is outfitted - No cost as Command Vehicle is outfitted with everything U15 needs
28/29	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
32/33	Replace MS 15
33/34	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
36/27	Replace E215 with E15, Retire/Sell E215, Purchase E15
38/39	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
42/43	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace MS 15