



May 4, 2026

**TO:** Finance Advisory Committee  
**FROM:** Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 3 – 05/04/2026 FAC Meeting**  
Preliminary Budget Review for Fiscal Year 2026-2027.

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### **DESCRIPTION**

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

### **STAFF RECOMMENDATION**

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for each Fund.**
- 2. Provide a recommendation(s) to the Board of Directors regarding the budget document.**

### **DISCUSSION**

Staff have 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 impact on the various funds, mostly property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 4<sup>th</sup> Board meeting.

#### **Zone A Property Tax Allocation**

Zone A is a designated tax allocation derived from the property taxes collected community wide. 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 Board will consider the allocation of these funds at their May meeting. Once decided, the allocations will be included in the final budget. The estimated revenue from the Zone A property tax for the upcoming fiscal year is \$346,683.00.

#### **Cost Allocation Plan**

There will be an overall increase in the costs allocated to the various budgets based on the proposed increase in the Fund 100 budget which is discussed in detail in the 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 30<sup>th</sup>. 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.

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$794,892.75</b>	<b>\$1,009,296.00</b>	<b>\$214,403.25</b>
<b>TOTAL Revenue</b>	<b>\$794,892.75</b>	<b>\$1,009,296.00</b>	<b>\$214,403.25</b>

**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.

<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$9,319.25</b>	<b>\$9,919.28</b>	<b>\$600.02</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
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 Vehicle Replacement Reserve increases by 5% from \$136,500.00 to \$143,325.00.

If the transfer percentage remains 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.

<b>301 - Fire</b>			
<b>Fund 301</b>			
<b>Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,994,910.58	\$4,161,266.19	\$166,355.61
<b>Expenditures</b>			
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
<b>Total Expenditure</b>	<b>\$4,340,058.73</b>	<b>\$4,174,588.80</b>	<b>-\$165,469.93</b>
<b>Total Revenue</b>	<b>\$3,994,910.58</b>	<b>\$4,161,266.19</b>	<b>\$166,355.61</b>
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.

<b>400 - VISTA DE ORO</b>			
<b>Fund 400</b>			
<b>Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$6,000.00	\$6,000.00	\$0.00
<b>Expenditures</b>			
Services & Supplies	\$3,360.00	\$3,360.00	\$0.00
Transfers	\$1,920.09	\$2,520.12	\$600.02
<b>TOTAL Expenditures</b>	<b>\$5,280.09</b>	<b>\$5,880.12</b>	<b>\$600.02</b>
<b>TOTAL Revenue</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
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 percentage 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 (AGM) and leaving the Utility Systems Manager (USM) position vacant. Should the Board be in agreement, staff is recommending that the AGM 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:

	<b>FY 25/26 Projects - Mid -Year Adj.</b>	<b>Budgeted (Estimated)</b>	<b>Comment</b>
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
	<b>TOTAL</b>	\$2,871,013.00	

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

	<b>FY 26/27 Projects</b>	<b>Budgeted (Estimated)</b>
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
	<b>TOTAL</b>	\$2,793,000.00

There are two new projects on the list.

### 3<sup>rd</sup> 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.

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,523,124.47	\$3,536,968.67	\$13,844.20
<b>Expenditures</b>			
<b>Total Personnel</b>	\$1,072,315.00	\$1,076,770.00	\$4,455.00
<b>Services &amp; Supplies</b>	\$804,580.00	\$816,420.00	\$11,840.00
<b>Capital Outlay</b>	\$2,871,013.00	\$2,793,000.00	-\$78,013.00
<b>Debt Service</b>	\$263,036.74	\$262,367.11	-\$669.63
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$545,306.87	\$715,712.66	\$170,405.79
<b>TOTAL Expenditures</b>	<b>\$5,613,251.61</b>	<b>\$5,721,269.77</b>	<b>\$108,018.16</b>
<b>TOTAL Revenue</b>	<b>\$3,523,124.47</b>	<b>\$3,536,968.67</b>	<b>\$13,844.20</b>
<b>Net Revenue/Expenses</b>		<b>-\$2,184,301.10</b>	

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.

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

### **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.

<b>650 - Solid Waste</b>			
<b>Fund 650</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$324,984.16</b>	<b>\$281,885.06</b>	<b>-\$43,099.10</b>
<b>TOTAL Revenue</b>	<b>\$434,750.00</b>	<b>\$451,540.00</b>	<b>\$16,790.00</b>
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.

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$212,526.87</b>	<b>\$225,374.43</b>	<b>\$12,847.56</b>
<b>TOTAL Revenue</b>	<b>\$224,029.00</b>	<b>\$225,827.00</b>	<b>\$1,798.00</b>
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 2<sup>nd</sup> 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 2<sup>nd</sup> 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.

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$75,460.76</b>	<b>\$80,260.92</b>	<b>\$4,800.16</b>
<b>TOTAL Revenue</b>	<b>\$110,000.00</b>	<b>\$110,000.00</b>	<b>\$0.00</b>
Net Revenue/Expenses	\$34,539.24	\$29,739.08	

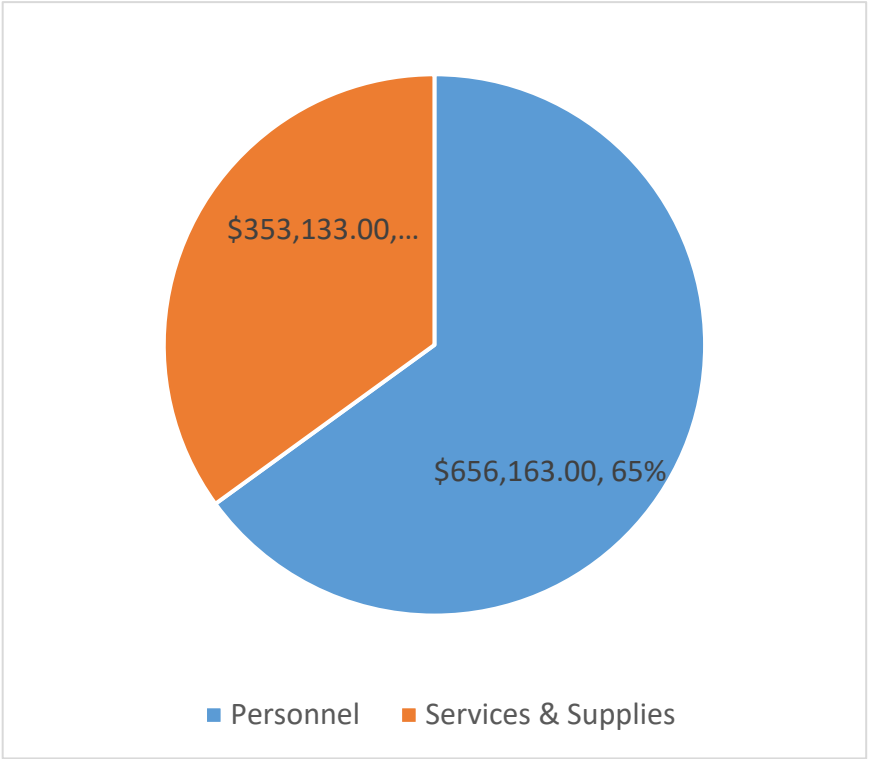
**Attachments**

Fund Line Items Details

Reserve information

Fund 301 Vehicle Replacement Sinking Fund

<b>100 - ADMINISTRATION</b>			
<b>Fund 100 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$794,892.75</b>	<b>\$1,009,296.00</b>	<b>\$214,403.25</b>
<b>TOTAL Revenue</b>	<b>\$794,892.75</b>	<b>\$1,009,296.00</b>	<b>\$214,403.25</b>



**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2026**

**FY 2025-2026  
Budget**

**FY 2026-2027  
Budget**

**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
<b>Total Service Charges &amp; Fees</b>		<b>598,789.10</b>	<b>790,392.75</b>	<b>1,008,046.00</b>	

**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	
<b>Total Use of Money &amp; Property</b>		<b>3,714.43</b>	<b>4,500.00</b>	<b>1,250.00</b>	

<b>Total Revenues</b>	<b>602,503.53</b>	<b>794,892.75</b>	<b>1,009,296.00</b>
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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

<b>Total Salaries/Wages</b>	<b>270,204.26</b>	<b>366,350.00</b>	<b>530,170.00</b>
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**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2026**

**FY 2025-2026  
Budget**

**FY 2026-2027  
Budget**

**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
<b>Total Payroll Taxes &amp; Benefits</b>		<b>55,140.12</b>	<b>76,684.50</b>	<b>125,103.00</b>	

**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
<b>Total Employment Services</b>		<b>29,465.69</b>	<b>1,190.00</b>	<b>890.00</b>	
<b>Total Personnel</b>		<b>354,810.07</b>	<b>444,224.50</b>	<b>656,163.00</b>	

**100 - ADMINISTRATION**

**Fiscal YTD  
03/31/2026**

**FY 2025-2026  
Budget**

**FY 2026-2027  
Budget**

**Notes**

**Services & Supplies**

**Clothing & Uniform**

7246	Uniform & Gear	43.70	200.00	200.00
<b>Total Clothing &amp; Uniform</b>		<b>43.70</b>	<b>200.00</b>	<b>200.00</b>

**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
<b>Total Contract Services</b>		<b>63,761.57</b>	<b>79,573.00</b>	<b>57,200.00</b>

**Financial Services**

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	4,988.16	7,300.00	7,300.00
<b>Total Financial Services</b>		<b>4,988.16</b>	<b>7,500.00</b>	<b>7,500.00</b>

**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
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>78,121.16</b>	<b>78,379.25</b>	<b>84,433.00</b>	

**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  
Budget**

**FY 2026-2027  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/2026</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
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
<b>Total Legal &amp; Professional</b>		<b>73,192.56</b>	<b>107,700.00</b>	<b>125,400.00</b>	
<b>Office/Operations</b>					
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	
<b>Total Office/Operations</b>		<b>15,239.80</b>	<b>22,191.00</b>	<b>23,050.00</b>	
<b>Other Expense</b>					
7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
<b>Total Other Expense</b>		<b>0.00</b>	<b>225.00</b>	<b>225.00</b>	
<b>Rent &amp; Utilities</b>					
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**

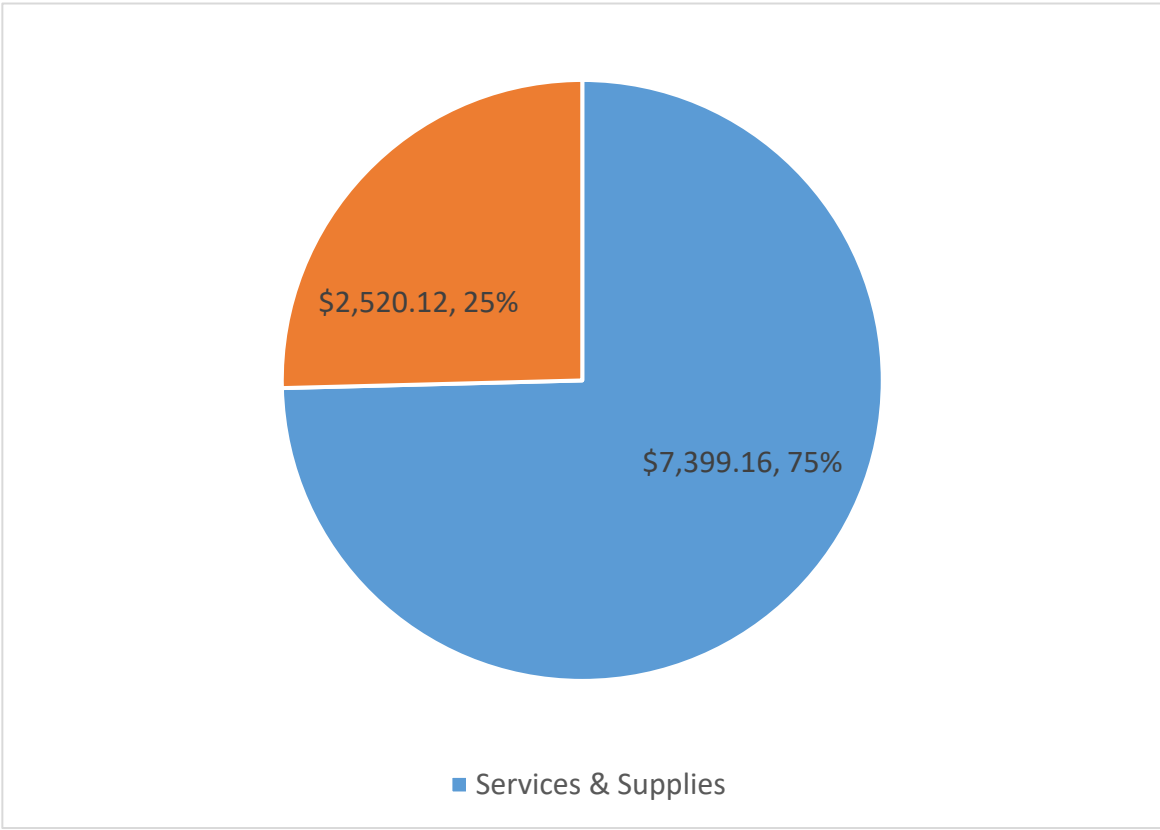
**FY 2025-2026  
Budget**

**FY 2026-2027  
Budget**

**Notes**

		<b>Fiscal YTD 03/31/2026</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
8620	Gas Service	457.35	700.00	700.00	
	<b>Total Rent &amp; Utilities</b>	<b>36,999.51</b>	<b>50,510.00</b>	<b>50,800.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	0.00	125.00	125.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>125.00</b>	<b>125.00</b>	
<b>Travel &amp; Training</b>					
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	
	<b>Total Travel &amp; Training</b>	<b>1,507.82</b>	<b>4,265.00</b>	<b>4,200.00</b>	
<b>Debt Service</b>					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
	<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>273,854.28</b>	<b>350,668.25</b>	<b>353,133.00</b>	
	<b>Total Expenditures</b>	<b>628,664.35</b>	<b>794,892.75</b>	<b>1,009,296.00</b>	

<b>200 - Bayridge</b>			
<b>Fund 200 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$10,000.00	\$10,000.00	\$0.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,399.16	\$7,399.16	\$0.00
<b>Transfers</b>	\$1,920.09	\$2,520.12	\$600.02
<b>TOTAL Expenditures</b>	<b>\$9,319.25</b>	<b>\$9,919.28</b>	<b>\$600.02</b>
<b>TOTAL Revenue</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>		<b>\$80.73</b>	



**200 - BAYRIDGE ESTATES**

Fiscal YTD  
03/31/26

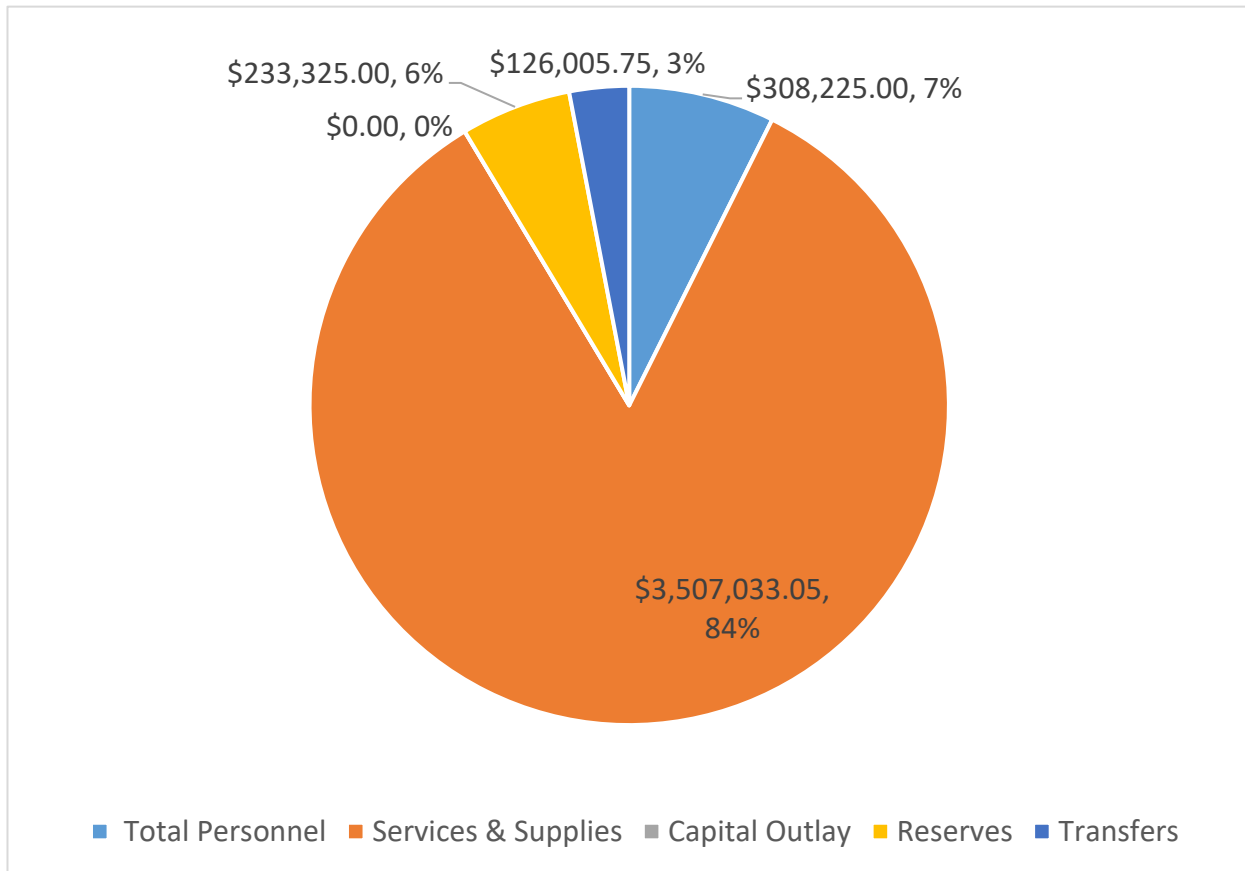
FY 2025-2026  
Budget

FY 2026-2027  
Budget

Notes

<b>REVENUE</b>					
<b>Property Taxes</b>					
4035	Zone F Property Taxes	0.00	0.00	0.00	
<b>Total Property Taxes</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4550	Lighting & Septic Assessments	6,925.02	10,000.00	10,000.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>6,925.02</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	602.87	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>602.87</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Revenues</b>		<b>7,527.89</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>EXPENDITURES</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6345	Property Taxes & Assessments Costs	400.76	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>400.76</b>	<b>600.00</b>	<b>600.00</b>	
<b>Legal &amp; Professional</b>					
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
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>75.00</b>	<b>75.00</b>	
<b>Rent &amp; Utilities</b>					
8670	Street Lighting	4,087.51	6,724.16	6,724.16	
<b>Total Rent &amp; Utilities</b>		<b>4,087.51</b>	<b>6,724.16</b>	<b>6,724.16</b>	
<b>Total Services &amp; Supplies</b>		<b>4,488.27</b>	<b>7,399.16</b>	<b>7,399.16</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	1,440.09	1,920.09	2,520.12	
<b>Total Transfers</b>		<b>1,440.09</b>	<b>1,920.09</b>	<b>2,520.12</b>	
<b>Total Expenditures</b>		<b>5,928.36</b>	<b>9,319.25</b>	<b>9,919.28</b>	
<b>Net Revenues over Expenditures</b>		<b>1,599.53</b>	<b>680.75</b>	<b>80.73</b>	

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,994,910.58	\$4,161,266.19	\$166,355.61
<b>Expenditures</b>			
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
<b>Total Expenditure</b>	<b>\$4,340,058.73</b>	<b>\$4,174,588.80</b>	<b>-\$165,469.93</b>
<b>Total Revenue</b>	<b>\$3,994,910.58</b>	<b>\$4,161,266.19</b>	<b>\$166,355.61</b>
Net Revenue/Expenses		-\$13,322.61	



**301 - FIRE**

Fiscal YTD  
03/31/26

FY 2025-2026  
Budget

FY 2026-2027  
Budget

Notes

**REVENUES**

**Property Taxes**

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

**Grant Revenue**

<b>4949</b>	Govt-State Grants	0.00	0.00	0.00
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Special Taxes & Assessments**

<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
<b>4050</b>	Special Fire Tax	0.00	692,801.58	713,724.19
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>720,309.58</b>	<b>741,232.19</b> 3.02% increase

**Other Revenues**

<b>4000</b>	Ambulance Agreement	45,333.30	67,134.00	67,134.00
<b>4040</b>	Refunds	673.42	0.00	0.00
<b>4930</b>	Other Revenue	300.00	0.00	0.00
<b>Total Other Revenues</b>		<b>46,306.72</b>	<b>67,134.00</b>	<b>67,134.00</b>

**Use of Money &**

<b>4510</b>	Investment Income on funds	180,833.21	150,000.00	150,000.00
<b>4511</b>	Unrealized Change in Value	(6,586.43)	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>174,246.78</b>	<b>150,000.00</b>	<b>150,000.00</b>

<b>Total Revenues</b>		<b>1,127,130.55</b>	<b>3,994,910.58</b>	<b>4,161,266.19</b>
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**EXPENDITURES**

**Personnel**

**Salaries/Wages**

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

**Payroll Taxes & Benefits**

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

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
<b>5050</b>	Medicare - ER	1,688.52	2,500.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	47,143.53	63,000.00	67,000.00	UAL 66,953
<b>5102</b>	CA Training Tax - ER	61.15	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	14,906.08	21,100.00	21,100.00	Need info from SDRMA
<b>5124</b>	Retirement - ER - Tier 2	1,707.03	2,000.00	2,000.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>74,075.07</b>	<b>102,125.00</b>	<b>106,125.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	0.00	0.00	0.00	Current employees will not need exams this FY
<b>5100</b>	Unemployment Insurance	1,323.16	6,000.00	6,000.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	6,240.00	8,000.00	8,000.00	Possibly two hiring events
<b>Total Employment Services</b>		<b>7,563.16</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>198,089.21</b>	<b>304,225.00</b>	<b>308,225.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	6,613.31	3,800.00	2,800.00	may need 7-8 uniforms still
<b>7248</b>	Uniform Safety Boots	0.00	1,200.00	2,200.00	reimb. up to 10 RFF if reach 1 year
<b>Total Clothing &amp; Uniform</b>		<b>6,613.31</b>	<b>5,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	959.99	1,800.00	3,500.00	internet, starlink for command truck & ipad data plans
<b>7100</b>	Copier Contract-Maint & Usage	1,211.57	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	630.00	1,600.00	1,200.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	0.00	100.00	100.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,210.00	2,210.00	2,400.00	
<b>7500</b>	Schedule A Charges	672,249.04	3,358,062.00	3,154,328.05	Schedule A and Estimated Auditor Fee
<b>Total Contract Services</b>		<b>677,260.60</b>	<b>3,366,272.00</b>	<b>3,164,028.05</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	0.00	2,700.00	2,700.00	
<b>6440</b>	Fire Personal Protection Equipment	19,016.21	55,000.00	55,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
<b>6610</b>	Rescue-Extrication Equipment	0.00	3,500.00	3,500.00	
<b>6611</b>	Water Rescue Equipment	2,020.00	2,020.00	2,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	6,000.00	3,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder Rent	0.00	900.00	900.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	18,458.97	27,000.00	27,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	5,540.68	6,800.00	6,800.00	
<b>7252</b>	Misc Hardware	15.43	1,200.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>45,051.29</b>	<b>108,120.00</b>	<b>105,100.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	1,167.60	1,300.00	3,500.00	\$3k tablet command, \$130 pdf software
<b>6345</b>	Property Taxes & Assessments Costs	7,084.86	7,300.00	7,300.00	
<b>7325</b>	Insurance	82,317.44	89,500.00	95,650.00	Estimated 6.87% increase
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>90,569.90</b>	<b>98,100.00</b>	<b>106,450.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	5,342.16	8,000.00	9,000.00	Due to increasing costs
<b>7326</b>	Legal Services	28.00	15,000.00	15,000.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	282.54	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>5,652.70</b>	<b>24,500.00</b>	<b>25,500.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	3,263.70	6,000.00	7,000.00	~1300 for 9 new phones
<b>7160</b>	Postage, Shipping & Mail Supplies	187.92	1,000.00	1,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	0.00	1,500.00	Fire Safety Fair/Open house
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	179.04	1,000.00	1,000.00	
<b>7240</b>	Propane	200.00	300.00	300.00	
<b>Total Office/Operations</b>		<b>3,830.66</b>	<b>8,600.00</b>	<b>11,100.00</b>	

**301 - FIRE**

**Fiscal YTD  
03/31/26**

**FY 2025-2026  
Budget**

**FY 2026-2027  
Budget**

Notes

**Other Expense**

<b>6720</b>	Station - Furniture	3,989.70	4,000.00	4,100.00	(5) Mattresses
<b>7201</b>	White Goods & Accessories - bedding, towels	1,819.50	2,000.00	1,500.00	New Dryer
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	203.50	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	464.96	600.00	800.00	
<b>7330</b>	Misc Operating Expenses	2,059.71	3,870.00	2,000.00	exercise equipment, etc.
<b>Total Other Expense</b>		<b>8,537.37</b>	<b>11,170.00</b>	<b>9,100.00</b>	

**Rent & Utilities**

<b>6000</b>	Cell Phones	615.82	910.00	910.00	
<b>6025</b>	Telephone	1,755.19	2,400.00	2,400.00	
<b>8610</b>	Electric	3,443.31	6,000.00	4,500.00	
<b>8620</b>	Gas Service	1,226.80	2,200.00	2,200.00	
<b>8630</b>	Trash Services	2,169.53	3,200.00	3,200.00	
<b>8640</b>	Water and Water Services	5,750.63	6,800.00	8,000.00	
<b>8659</b>	Utility Cable Charges	795.08	1,500.00	1,500.00	
<b>8670</b>	Street Lighting	98.10	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>15,854.46</b>	<b>23,145.00</b>	<b>22,845.00</b>	

**Repairs & Maintenance**

<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	493.11	500.00	800.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	1,357.08	3,750.00	3,750.00	
<b>6750</b>	R & M - Minor Tools & Equipment	655.29	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	287.48	13,000.00	10,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	14.99	800.00	800.00	
<b>6900</b>	R & M - Buildings & Structures	916.18	12,000.00	12,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>3,724.13</b>	<b>32,150.00</b>	<b>29,450.00</b>	

**Travel & Training**

<b>7141</b>	CERT Training Supplies	0.00	0.00	0.00	
<b>7323</b>	Books, Publications & Subscriptions	0.00	400.00	750.00	Vector Solutions licenses for full-time staff
<b>7324</b>	Education, Training, Seminar	0.00	400.00	400.00	
<b>8405</b>	Reserve FF Training Costs	0.00	500.00	1,000.00	Vector Solutions licenses

**301 - FIRE**

Fiscal YTD  
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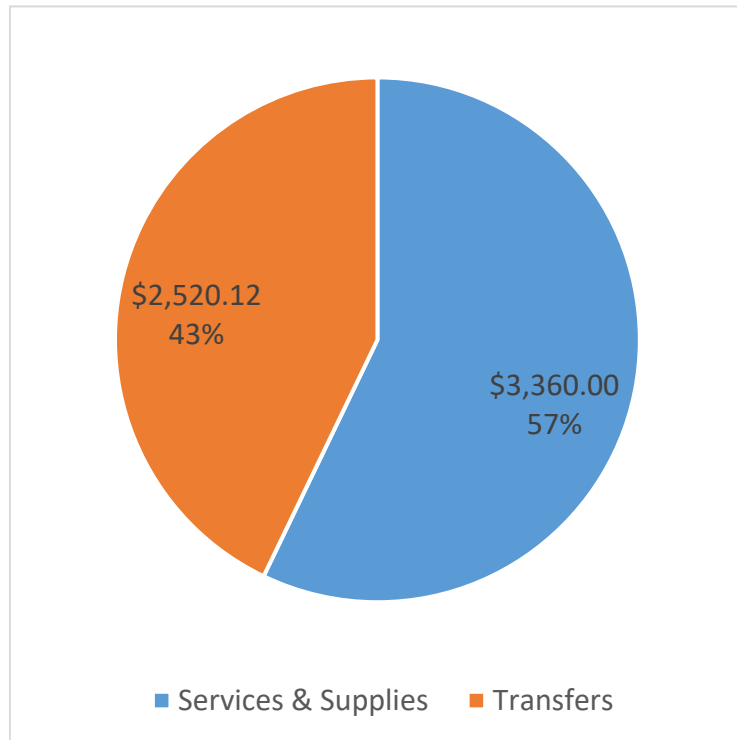
FY 2025-2026  
Budget

FY 2026-2027  
Budget

Notes

<b>8410</b>	Certifications	0.00	0.00	1,000.00	paramedic license renewal \$250/ea
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>1,300.00</b>	<b>3,150.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
<b>7006</b>	Tuneup/Oil/Maintenance	0.00	0.00	1,500.00	based off OE charges over past 5 yrs ↓
<b>7211</b>	Misc Fuel & Diesel	0.00	0.00	5,500.00	
<b>7220</b>	Gasoline	0.00	0.00	1,500.00	
<b>7232</b>	Vehicle Repairs - Parts, Tires, Lubricants	0.00	0.00	16,750.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>0.00</b>	<b>0.00</b>	<b>25,250.00</b>	
<b>Total Services &amp; Supplies</b>		<b>857,094.42</b>	<b>3,678,417.00</b>	<b>3,507,033.05</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	32,911.76	32,912.00	0.00	
<b>9085</b>	Vehicle Purchase	1,244.10	2,000.00	0.00	
<b>Total Capital Outlay</b>		<b>34,155.86</b>	<b>34,912.00</b>	<b>0.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	136,500.00	143,325.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>226,500.00</b>	<b>233,325.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	72,003.51	96,004.73	126,005.75	
<b>Total Transfers</b>		<b>72,003.51</b>	<b>96,004.73</b>	<b>126,005.75</b>	
<b>Total Expenditures</b>		<b>1,161,343.00</b>	<b>4,340,058.73</b>	<b>4,174,588.80</b>	
<b>Net Revenues over Expenditures</b>		<b>(34,212.45)</b>	<b>(345,148.15)</b>	<b>(13,322.61)</b>	

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



**400 - VISTA DE ORO**

**Fiscal YTD  
03/31/26**

**2025-2026  
Budget**

**2026-2027  
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**Notes**

**REVENUES**

**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	3,967.64	6,000.00	6,000.00
<b>Total Special Taxes &amp; Assessments</b>		<b>3,967.64</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Total Revenues</b>		<b>3,967.64</b>	<b>6,000.00</b>	<b>6,000.00</b>

**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
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>211.76</b>	<b>600.00</b>	<b>600.00</b>	

**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
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>

**Rent & Utilities**

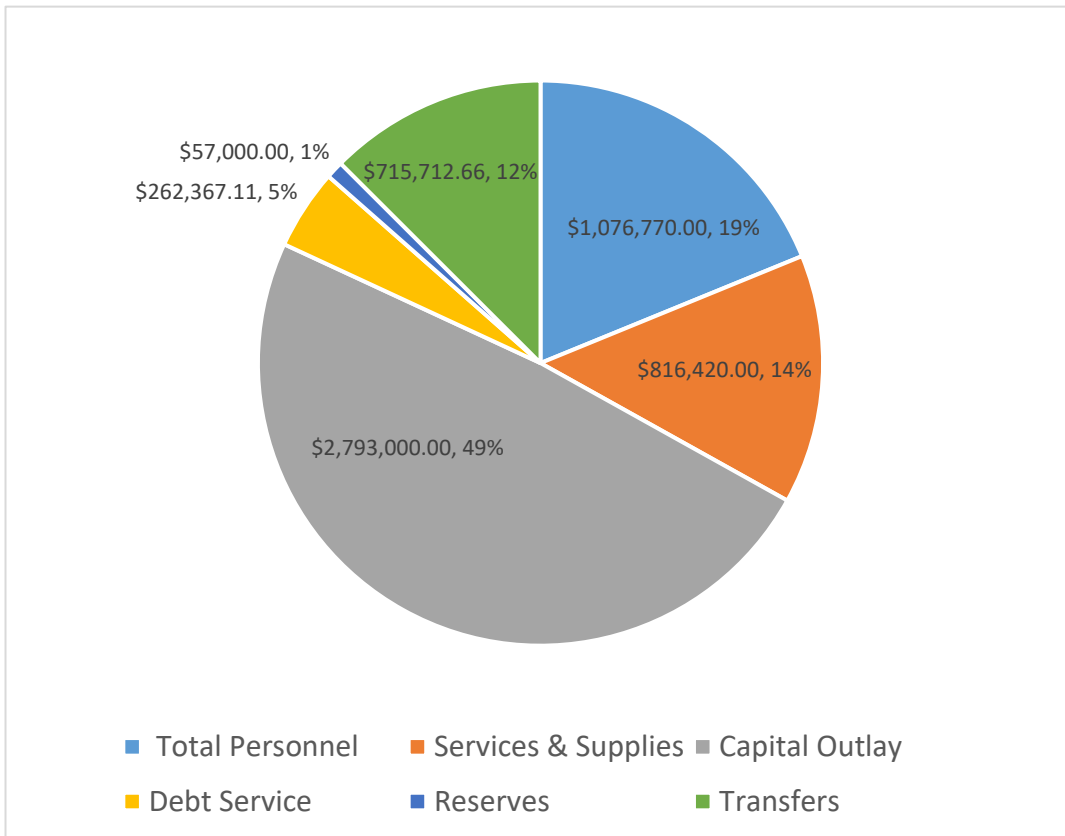
8670	Street Lighting	1,614.01	2,460.00	2,460.00
<b>Total Rent &amp; Utilities</b>		<b>1,614.01</b>	<b>2,460.00</b>	<b>2,460.00</b>
<b>Total Services &amp; Supplies</b>		<b>1,825.77</b>	<b>3,360.00</b>	<b>3,360.00</b>

**TRANSFERS**

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

**Net Revenues over Expenditures      701.78      719.91      119.89**

<b>500 - Water</b>			
<b>Fund 500 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,523,124.47	\$3,536,968.67	\$13,844.20
<b>Expenditures</b>			
<b>Total Personnel</b>	\$1,072,315.00	\$1,076,770.00	\$4,455.00
<b>Services &amp; Supplies</b>	\$804,580.00	\$816,420.00	\$11,840.00
<b>Capital Outlay</b>	\$2,871,013.00	\$2,793,000.00	-\$78,013.00
<b>Debt Service</b>	\$263,036.74	\$262,367.11	-\$669.63
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$545,306.87	\$715,712.66	\$170,405.79
<b>TOTAL Expenditures</b>	<b>\$5,613,251.61</b>	<b>\$5,721,269.77</b>	<b>\$108,018.16</b>
<b>TOTAL Revenue</b>	<b>\$3,523,124.47</b>	<b>\$3,536,968.67</b>	<b>\$13,844.20</b>
<b>Net Revenue/Expenses</b>		<b>-\$2,184,301.10</b>	



<b>500 - WATER</b>		<b>Fiscal YTD 03/31/26</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	119,477.08	50,000.00	50,000.00	
	<b>Total Property Taxes</b>	<b>119,477.08</b>	<b>50,000.00</b>	<b>50,000.00</b>	
<b>Grant Revenue</b>					
4950	Grants	150,412.49	0.00	0.00	
4965	BMC	101,442.00	0.00	0.00	
	<b>Total Grant Revenue</b>	<b>251,854.49</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
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	
	<b>Total Service Charges &amp; Fees</b>	<b>2,396,344.37</b>	<b>3,312,662.00</b>	<b>3,339,506.20</b>	
<b>Other Revenues</b>					
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  
Budget**

**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	
<b>Total Other</b>		<b>8,472.08</b>	<b>9,000.00</b>	<b>9,000.00</b>	

**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	
<b>Total Salaries/Wages</b>		<b>503,378.39</b>	<b>738,050.00</b>	<b>747,750.00</b>	

**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  
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**2025-2026  
Budget**

**2026-2027 Budget**

**Notes**

		<b>Fiscal YTD 03/31/26</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Notes</b>
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%
<b>Total Payroll Taxes &amp; Benefits</b>		<b>244,413.39</b>	<b>331,755.00</b>	<b>326,510.00</b>	
<b>Employment Services</b>					
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	
<b>Total Employment Services</b>		<b>1,049.99</b>	<b>2,510.00</b>	<b>2,510.00</b>	
<b>Total Personnel</b>		<b>748,841.77</b>	<b>1,072,315.00</b>	<b>1,076,770.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	1,130.92	2,600.00	2,600.00	
7248	Uniform Safety Boots	778.76	1,250.00	1,625.00	
<b>Total Clothing &amp; Uniform</b>		<b>1,909.68</b>	<b>3,850.00</b>	<b>4,225.00</b>	
<b>Contract Services</b>					
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
<b>Total Contract Services</b>		<b>61,868.27</b>	<b>88,680.00</b>	<b>88,680.00</b>

**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
7253	Rent - Equipment	0.00	500.00	500.00
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00
<b>Total Equipment &amp; Tools</b>		<b>4,157.03</b>	<b>11,700.00</b>	<b>11,500.00</b>

Due to increasing costs (need to review)

**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
<b>Total Financial Services</b>		<b>0.00</b>	<b>75.00</b>	<b>75.00</b>

**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
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>150,913.65</b>	<b>172,000.00</b>	<b>180,935.00</b>

Estimated 6.87% increase

**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**

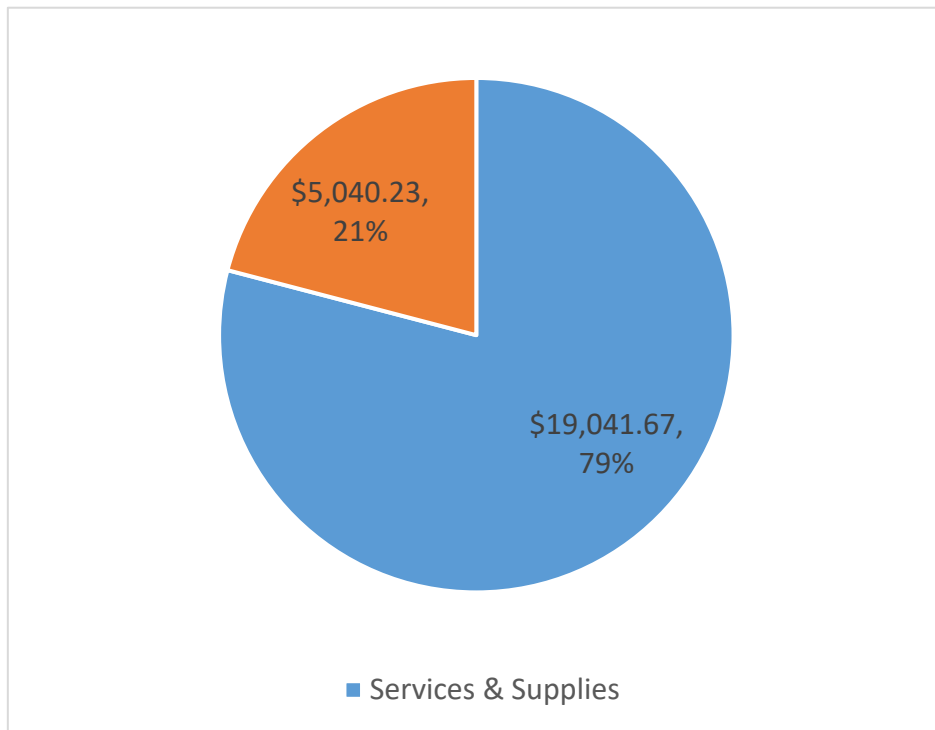
		<b>Fiscal YTD 03/31/26</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Notes</b>
7340	Legal Notifications	0.00	500.00	500.00	
<b>Total Legal &amp; Professional</b>		<b>233,310.76</b>	<b>200,000.00</b>	<b>200,000.00</b>	
<b>Office/Operations</b>					
6130	Computer Hardware	869.98	870.00	1,000.00	
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	
<b>Total Office/Operations</b>		<b>40,154.19</b>	<b>64,270.00</b>	<b>67,350.00</b>	
<b>Other Expenses</b>					
7330	Misc Operating Expenses	140.25	150.00	150.00	
7348	Water Conservation Program	4,383.35	6,000.00	6,000.00	
<b>Total Other Expense</b>		<b>4,523.60</b>	<b>6,150.00</b>	<b>6,150.00</b>	
<b>Rent &amp; Utilities</b>					
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	

<b>500 - WATER</b>		<b>Fiscal YTD 03/31/26</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Notes</b>
8670	Street Lighting	578.43	780.00	780.00	
<b>Total Rent &amp; Utilities</b>		<b>117,894.95</b>	<b>191,630.00</b>	<b>188,430.00</b>	
<b>Repairs &amp; Maintenance</b>					
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	
<b>Total Repairs &amp; Maintenance</b>		<b>15,403.40</b>	<b>49,825.00</b>	<b>49,425.00</b>	
<b>Travel &amp; Training</b>					
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	
<b>Total Travel &amp; Training</b>		<b>60.00</b>	<b>1,950.00</b>	<b>1,950.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maint enance	455.18	1,200.00	1,200.00	

**500 - WATER**

		<b>Fiscal YTD 03/31/26</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Notes</b>
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
<b>Total Vehicle Maintenance &amp;</b>		<b>12,034.44</b>	<b>14,450.00</b>	<b>17,700.00</b>	
<b>Total Services &amp; Supplies</b>		<b>642,229.97</b>	<b>804,580.00</b>	<b>816,420.00</b>	
<b>Capital Outlay</b>					
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	
<b>Total Capital Outlay</b>		<b>1,379,202.24</b>	<b>2,871,013.00</b>	<b>2,793,000.00</b>	
<b>Debt Service</b>					
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	
<b>Total Debt Service</b>		<b>263,036.74</b>	<b>263,036.74</b>	<b>262,367.11</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	408,980.16	545,306.87	715,712.66	
<b>Total Transfers</b>		<b>408,980.16</b>	<b>545,306.87</b>	<b>715,712.66</b>	
<b>Total Expenditures</b>		<b>3,442,290.88</b>	<b>5,613,251.61</b>	<b>5,721,269.77</b>	
<b>Net Revenues over Expenditures</b>		<b>(550,152.30)</b>	<b>(2,090,127.14)</b>	<b>(2,184,301.10)</b>	

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



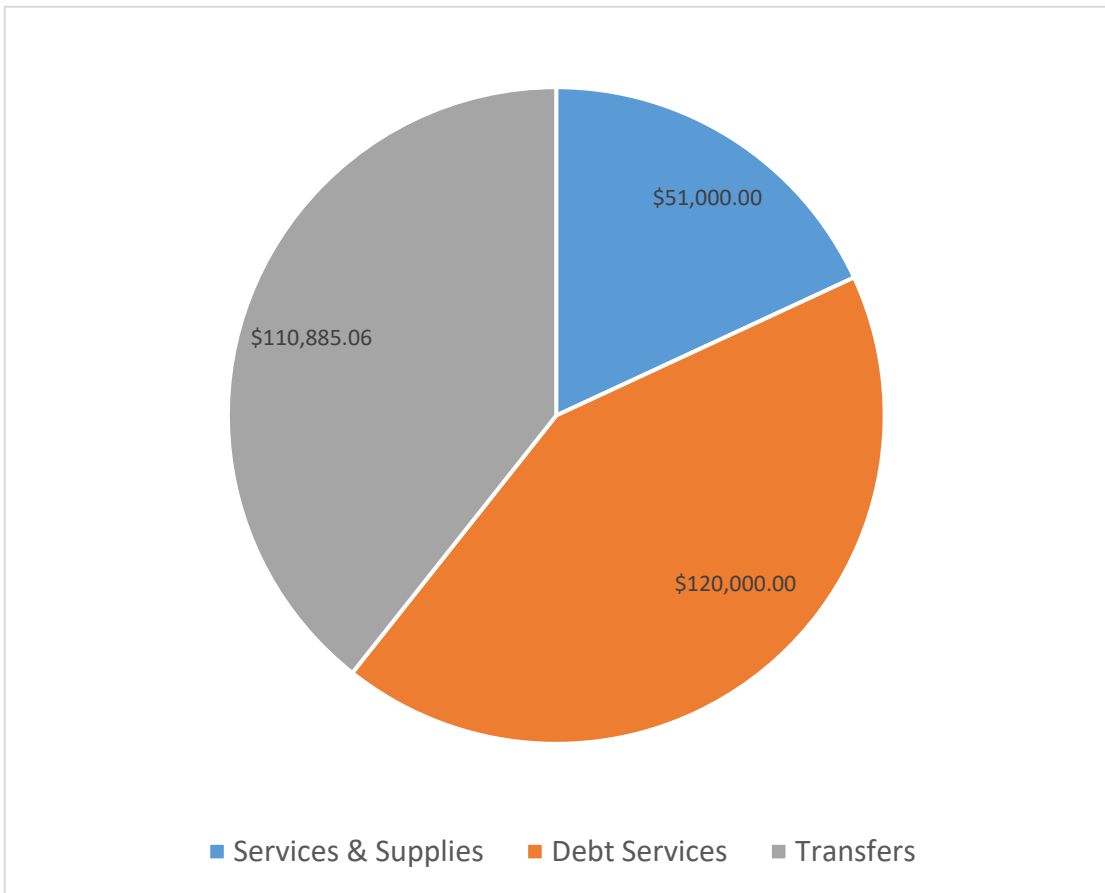
**600 - WASTEWATER**

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

**Notes**

<b>REVENUES</b>				
<b>Other Revenue</b>				
4034	Zone A Property Tax Revenue	0.00	0.00	0.00
<b>Service Charges &amp; Fees</b>				
4062	Wastewater Admin Charge	0.00	22,477.66	24,081.90
<b>Total Revenues</b>		<b>0.00</b>	<b>22,477.66</b>	<b>24,081.90</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Financia Services</b>				
7310	Bank Service Charges	1,980.00	1,996.00	1,980.00
<b>Total Financial Services</b>		<b>1,980.00</b>	<b>1,996.00</b>	<b>1,980.00</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
6343	Lien & Notary Fees	30.00	35.00	35.00
6345	Property Taxes & Assessments Costs	276.58	270.00	285.00
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>306.58</b>	<b>305.00</b>	<b>320.00</b>
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	12,833.87	16,336.47	16,741.67
7326	Legal Services	0.00	0.00	0.00
<b>Total Legal &amp; Professional</b>		<b>12,833.87</b>	<b>16,336.47</b>	<b>16,741.67</b>
7160	Postage, Shipping	0.00	0.00	0.00
<b>Total Services &amp; Supplies</b>		<b>15,120.45</b>	<b>18,637.47</b>	<b>19,041.67</b>
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	2,880.09	3,840.19	5,040.23
<b>Total Transfers</b>		<b>2,880.09</b>	<b>3,840.19</b>	<b>5,040.23</b>
<b>Total Expenditures</b>		<b>18,000.54</b>	<b>22,477.66</b>	<b>24,081.90</b>
<b>Net Revenues over Expenditures</b>		<b>(18,000.54)</b>	<b>0.00</b>	<b>0.00</b>

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



<b>650 - Solid Waste</b>	<b>Fiscal YTD 03/31/26</b>	<b>FY 2025- 2026 Budget</b>	<b>FY 2026- 2027 Budget</b>	<b>Notes</b>
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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
<b>Total Property Taxes</b>		<b>286,868.15</b>	<b>419,750.00</b>	<b>436,540.00</b>	

**Use of Money & Property**

4510	Investment Income on funds	16,284.21	15,000.00	15,000.00	
<b>Total Use of Money &amp; Property</b>		<b>16,284.21</b>	<b>15,000.00</b>	<b>15,000.00</b>	

<b>Total Revenues</b>		<b>303,152.36</b>	<b>434,750.00</b>	<b>451,540.00</b>	
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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	
<b>Total Legal &amp; Professional</b>		<b>1,670.57</b>	<b>10,500.00</b>	<b>10,500.00</b>	

**Office/Operations**

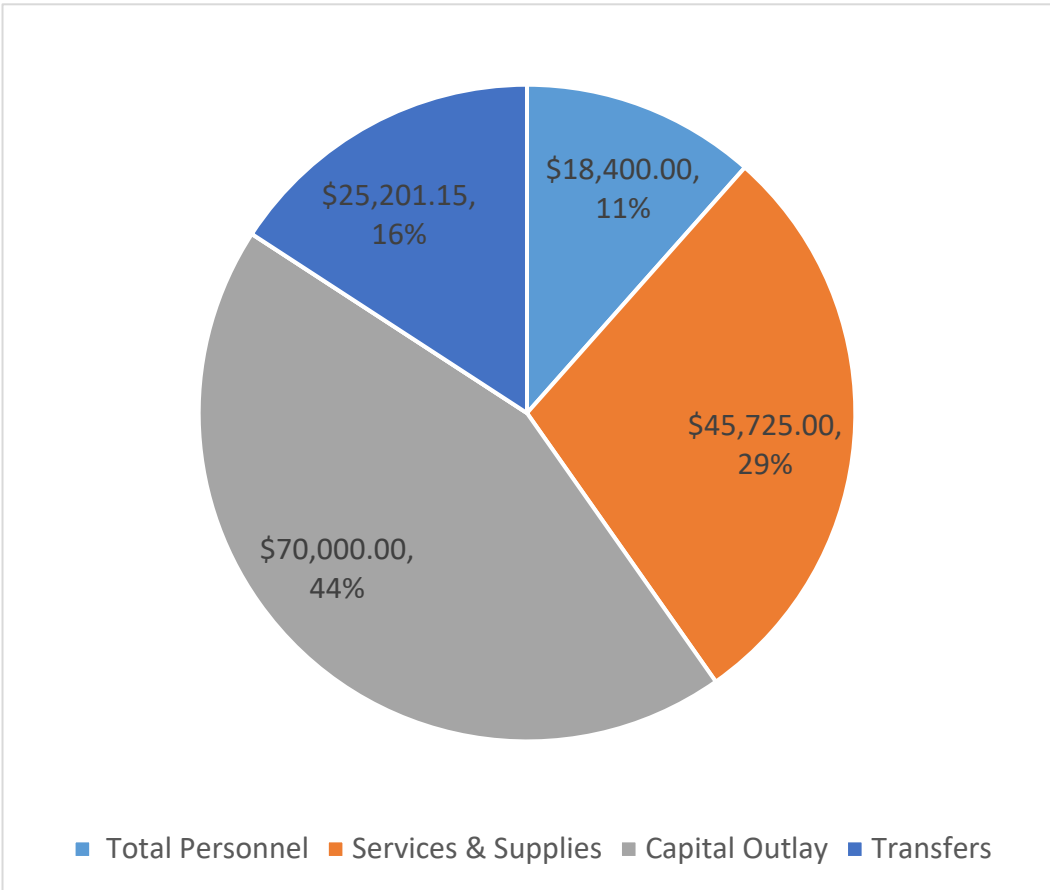
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	452.34	1,500.00	1,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
<b>Total Office/Operations</b>		<b>452.34</b>	<b>2,500.00</b>	<b>2,500.00</b>	

**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	
<b>Total Other Expense</b>		<b>2,923.80</b>	<b>6,000.00</b>	<b>36,500.00</b>	

<b>650 - Solid Waste</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025- 2026 Budget</b>	<b>FY 2026- 2027 Budget</b>	<b>Notes</b>
<b>Rent &amp; Utilities</b>					Paid through cost allocation plan
<b>Travel &amp; Training</b>					
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
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	
<b>Total Services &amp; Supplies</b>		<b>5,046.71</b>	<b>20,500.00</b>	<b>51,000.00</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	0.00	0.00	0.00	
<b>Total Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Debt Service</b>					
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	
<b>Total Debt Service</b>		<b>90,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	
<b>Reserves</b>					
9572	General Contingency Reserve	0.00	100,000.00	0.00	Goal of \$200,000 met last Fiscal Year
<b>Total Reserves</b>		<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	63,363.15	84,484.16	110,885.06	
<b>Total Transfers</b>		<b>63,363.15</b>	<b>84,484.16</b>	<b>110,885.06</b>	
<b>Total Expenditures</b>		<b>158,409.86</b>	<b>324,984.16</b>	<b>281,885.06</b>	
<b>Net Revenues over Expenditures</b>		<b>144,742.50</b>	<b>109,765.84</b>	<b>169,654.94</b>	

<b>800 - Drainage</b>			
<b>Fund 800 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$224,029.00	\$225,827.00	\$1,798.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$15,200.00	\$18,400.00	\$3,200.00
<b>Services &amp; Supplies</b>	\$41,725.00	\$45,725.00	\$4,000.00
<b>Capital Outlay</b>	\$70,000.00	\$70,000.00	\$0.00
<b>Reserves</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$19,200.95	\$25,201.15	\$6,000.20
<b>Debt Service</b>	\$66,400.92	\$66,048.28	-\$352.64
<b>TOTAL Expenditures</b>	<b>\$212,526.87</b>	<b>\$225,374.43</b>	<b>\$12,847.56</b>
<b>TOTAL Revenue</b>	<b>\$224,029.00</b>	<b>\$225,827.00</b>	<b>\$1,798.00</b>
<b>Net Revenue/Expenses</b>	<b>\$11,502.13</b>	<b>\$452.57</b>	



**800 - DRAINAGE**

**Fiscal YTD  
03/31/26**

**2025-2026  
Budget**

**2026-2027  
Budget**

**Notes**

<b>REVENUES</b>					
<b>Property Taxes</b>					
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
<b>Total Property Taxes</b>		<b>30,830.70</b>	<b>116,893.00</b>	<b>118,691.00</b>	
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	65,616.00	95,136.00	95,136.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>65,616.00</b>	<b>95,136.00</b>	<b>95,136.00</b>	
<b>Other Revenues</b>					
4040	Refunds	62,636.11	0.00	0.00	
4935	Sale-Specs/Plans & Non-Capital Items	149.00	0.00	0.00	
<b>Total Other Revenues</b>		<b>62,785.11</b>	<b>0.00</b>	<b>0.00</b>	
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	10,874.73	12,000.00	12,000.00	
<b>Total Use of Money &amp; Property</b>		<b>10,874.73</b>	<b>12,000.00</b>	<b>12,000.00</b>	
<b>Total Revenues</b>		<b>170,106.54</b>	<b>224,029.00</b>	<b>225,827.00</b>	
<b>EXPENDITURES</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	327.83	200.00	400.00	
8054	Salaries & Wages - Regular	11,734.36	15,000.00	18,000.00	
<b>Total Salaries/Wages</b>		<b>12,062.19</b>	<b>15,200.00</b>	<b>18,400.00</b>	
<b>Total Personnel</b>		<b>12,062.19</b>	<b>15,200.00</b>	<b>18,400.00</b>	
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	0.00	500.00	500.00	
7242	Minor Tools, Accessories & Field Machines	367.32	1,000.00	1,000.00	
<b>Total Equipment &amp; Tools</b>		<b>367.32</b>	<b>1,500.00</b>	<b>1,500.00</b>	

**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
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>8,493.09</b>	<b>10,825.00</b>	<b>10,825.00</b>

**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
<b>Total Legal &amp; Professional</b>		<b>3,945.40</b>	<b>11,000.00</b>	<b>15,000.00</b>

**Office/Operations**

7230	Misc Small Parts & Supplies	188.18	550.00	550.00
7249	Safety Supplies	0.00	500.00	500.00
<b>Total Office/Operations</b>		<b>188.18</b>	<b>1,050.00</b>	<b>1,050.00</b>

**Other Expense**

7346	Promotional Expenses - Event	0.00	300.00	300.00
<b>Total Other Expense</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>

**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
<b>Total Rent &amp; Utilities</b>		<b>3,180.31</b>	<b>4,500.00</b>	<b>4,500.00</b>

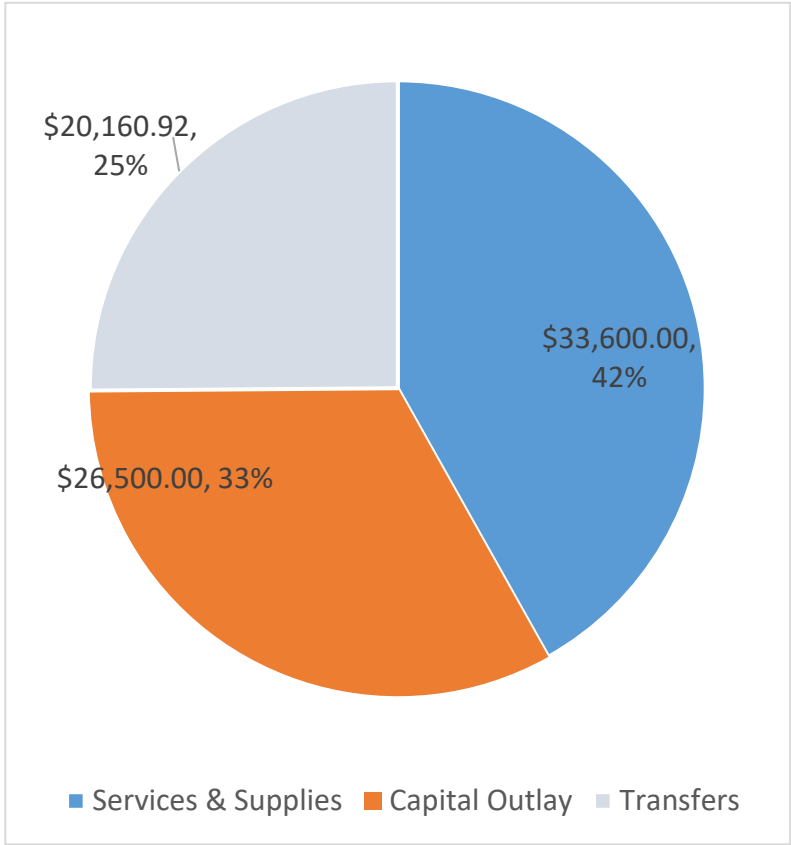
**Repairs &  
Maintenance**

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	
	<b>Total Repairs &amp; Maintenance</b>	<b>4,449.26</b>	<b>9,550.00</b>	<b>9,550.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7211	Misc Fuel & Diesel	523.18	1,000.00	1,000.00	
7220	Gasoline	1,300.07	2,000.00	2,000.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,823.25</b>	<b>3,000.00</b>	<b>3,000.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>22,446.81</b>	<b>41,725.00</b>	<b>45,725.00</b>	
<b>Debt Service</b>					
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	
	<b>Total Debt Service</b>	<b>49,800.69</b>	<b>66,400.92</b>	<b>66,048.28</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	149.84	70,000.00	70,000.00	
	<b>Total Capital Outlay</b>	<b>149.84</b>	<b>70,000.00</b>	<b>70,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	<b>Total Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	14,400.72	19,200.95	25,201.15	
	<b>Total Transfers</b>	<b>14,400.72</b>	<b>19,200.95</b>	<b>25,201.15</b>	
	<b>Total Expenditures</b>	<b>98,860.25</b>	<b>212,526.87</b>	<b>225,374.43</b>	
	<b>Net Revenues over Expenditures</b>	<b>71,246.29</b>	<b>11,502.13</b>	<b>452.57</b>	

<b>900 - Parks &amp; Recreation</b>			
<b>Fund 900 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
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
<b>TOTAL Expenditures</b>	<b>\$75,460.76</b>	<b>\$80,260.92</b>	<b>\$4,800.16</b>
<b>TOTAL Revenue</b>	<b>\$110,000.00</b>	<b>\$110,000.00</b>	<b>\$0.00</b>
Net Revenue/Expenses	\$34,539.24	\$29,739.08	



**900 - PARKS & RECREATION**

Fiscal YTD FY 2025-2026 2026-207  
03/31/26 Budget Budget

Notes

<b>REVENUE</b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	100,000.00	100,000.00	100,000.00
4655	Donations	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
<b>Use of Money &amp; Property</b>				
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
<b>Total Use of Money &amp; Property</b>		<b>8,414.76</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Total Revenues</b>		<b>108,414.76</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>EXPENDITURES</b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	751.84	23,500.00	23,500.00
7326	Legal Services	9,548.00	10,000.00	10,000.00
<b>Total Legal &amp; Professional</b>		<b>10,299.84</b>	<b>33,500.00</b>	<b>33,500.00</b>
<b>Office/Operations</b>				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
<b>Total Office/Operations</b>		<b>0.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Other Expense</b>				
7330	Misc Operating Expenses	0.00	0.00	0.00
<b>Total Other Expense</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Services &amp; Supplies</b>		<b>10,299.84</b>	<b>33,600.00</b>	<b>33,600.00</b>
<b>Capital Outlay</b>				
9006	Infrastructure CIP	26,500.00	26,500.00	26,500.00
<b>Total Capital Outlay</b>		<b>26,500.00</b>	<b>26,500.00</b>	<b>26,500.00</b>
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	11,520.54	15,360.76	20,160.92
<b>Total Transfers</b>		<b>11,520.54</b>	<b>15,360.76</b>	<b>20,160.92</b>
<b>Total Expenditures</b>		<b>48,320.38</b>	<b>75,460.76</b>	<b>80,260.92</b>
<b>Net Revenues over Expenditures</b>		<b>60,094.38</b>	<b>34,539.24</b>	<b>29,739.08</b>

**COST ALLOCATION PLAN**

**FISCAL-YEAR 2026-2027**

**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

**\$1,008,046.00**

	<b>FIRE</b>	<b>WATER</b>	<b>Solid Waste</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Current Allocation</b>	12.50%	71.00%	11.00%	2.00%	2.50%	0.25%	0.25%	0.50%	100.00%
<b>Proposed Allocation</b>	13.10%	69.00%	11.00%	2.00%	4.00%	0.20%	0.20%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$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
<b>Proposed Allocation</b>	\$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 <b>Replace</b>	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34 <b>Replace</b>	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39 <b>Replace</b>	FY39-40	FY40-41	FY41-42	FY42-43 <b>Replace</b>	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48 <b>Replace</b>	FY48-49	Future Replacements
3411	Command 2023 Term=8Yrs; 3.5% <b>A</b>	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055
	<b>Transferred from 3411</b>																									
U15	Utility 2003 Term=10Yrs; 3.5% <b>A</b>	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	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055
	<b>Transfer from 3411</b>																									
MS 15	Rescue Squad 2017 Term=15yr; 3.5% <b>A</b>	321,368	332,615	344,257	356,306	368,777	381,684	395,043	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	684,999	708,973	2062/2063
	<b>Replace</b>																									
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% <b>A</b>	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	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
	<b>Replace</b>																									
E 15	Engine 2021 (Equip too) Term=15Yr; 4.5% <b>A</b>	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	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
	<b>Transfer to E215</b>																									
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>B</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	
<b>A</b>	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>B</b>	5% contribution increase each FY.
<b>C</b>	Removed selling price from the equation based on previous trends.(Example Fire Truck sold for 5k instead of 25k)
<b>D</b>	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.
<b>E</b>	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