



June 4, 2026

TO: LOCSO Board of Directors

FROM: Greg Kwolek, General Manager
Ron Munds, Interim Asst. General Manager

**SUBJECT: Agenda Item 4A – 06/04/2026 Board Meeting
Budget Review for Fiscal Year 2026-2027**

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
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DESCRIPTION

State law requires that the District adopt a budget for the ensuing fiscal year by July 1. This report provides an overview Fiscal Year (FY) 2026/2027 Final Budget which is attached.

STAFF RECOMMENDATION

Staff recommends the following:

Motion:

- 1. I move that the Board adopt Resolution 2026-09 approving the Fiscal Year 2026/2027 final budget; and***
- 2. Approve increasing the transfer amount for Funds 301, 800 and decreasing the transfer amount for Fund 200, 400 & 500 as stated in the report; and***
- 3. Authorize the use of up to \$1 million of Fund 500's Capital Outlay Reserve to offset the Fund 500's budget deficit; and***
- 4. Approve the Assistant General Manager and Assistant General Manager/District Engineer job descriptions and salary schedules.***

DISCUSSION

This FY 2026-2027 Final Budget Document (attached) includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the 2026-2027 fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get an understandable view of the fiscal health of each fund and the District as a whole.

This budget continues to fund the District's reserve to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of the 2026 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Staff presented the preliminary budget to the Board at your May 7, 2026, meeting. Direction was provided and incorporated into the final budget document. Some additional information and budget line-item adjustments were received after the May 7th meeting and have been incorporated as well.

The following summarizes the budget requests presented at the May 7th meeting including any changes that were made based on Board direction.

Zone A Property Tax Allocation

At the May 7th, 2025 Board meeting, the Board approved using Option 1 below to allocate Zone A revenues to the various funds.

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

Cost Allocation Plan

At the May 7th Board meeting, the Board approved changes to the cost allocation plan as noted in the table below. Those changes have been included in the budget document.

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

New Assistant General Manager & Assistant General Manager/ District Engineer Positions

With the retirement of the Utility Systems Manager on June 30, 2026, staff has been evaluating how to balance the work demands on the organization with community needs. In the past, the Board has expressed concern regarding workload on the General Manager position and solutions for additional organizational support. Staff believes this transition presents an opportunity not simply to replace the Utility Systems Manager position, but to strategically enhance the District's management and technical capacity within utility operations and beyond.

The proposed FY 2026-27 budget includes funding for one new management-level position to replace the existing Utility Systems Manager position. In order to maximize the District's ability to attract qualified candidates and respond to both current and anticipated operational needs, staff is proposing a flexible recruitment structure that would allow the District to recruit for either an Assistant General Manager or an Assistant General Manager/District Engineer, depending on the qualifications and experience of the

selected candidate. The recruitment would seek candidates from both professional pools simultaneously; however, only one position would be filled.

Staff believes the District could benefit significantly from either a water utility professional interested in developing into a future executive leadership role under the mentorship of the General Manager, or from a seasoned licensed engineer capable of assuming many of the engineering support functions currently performed by Wallace Group, which has indicated an interest in reducing its line of service for city/district engineer services. Based on staff's compensation analysis of other community services districts in San Luis Obispo County, staff recommends the Assistant General Manager classification is proposed with a salary range of \$127,108.00 to \$154,502.40 annually. The Assistant General Manager/District Engineer classification would have a salary range of \$151,777.60 to \$184,496.00 annually, reflecting the technical licensure and experience requirements associated with the position. Staff notes that the latter salary range is largely offset by the District's current approximate annual expenditure of approximately \$40,000 for ongoing district engineer services through Wallace.

The position, which would be funded 60% by Fund 500 – Water and 40% by Fund 100 – Administration, would play a major role in delivery of the District's capital improvement projects, support operation and regulatory compliance activities within the Utilities Department, and assist the General Manager with broader administrative and operational responsibilities. Anticipated duties include management of utilities projects and reporting, support of water reporting requirements, preparation of Board presentations, facilitation of Utilities Advisory Committee meetings, and serving as acting General Manager during the General Manager's absence.

Fund 100 – Administration

Changes from May 7, 2026, Board Meeting.

- Included in the budget, based on Board direction, a placeholder for an Assistant General Manager (AGM) position has been factored in. If the AGM position is filled, it is recommended allocation of costs be split 60% to Fund 500 and 40% to Fund 100.
- If the AGM/District Engineer position is filled, it is recommended that the allocation of costs be split 60% to Fund 500 and 40% to Fund 100.

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. 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: Currently, the District pays approximately \$40,000 a year for contract engineering services. The new Assistant General Manager/District Engineer salary schedule would reflect the transfer of the increase in cost to the position.

Overall personnel costs increase by \$211,638.50. The Services and Supplies budget increases by \$1,764.75. 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	\$656,863.00	\$212,638.50
Services & Supplies	\$350,668.25	\$352,433.00	\$1,764.75
TOTAL Expenditures	\$794,892.75	\$1,009,296.00	\$214,403.25
TOTAL Revenue	\$794,892.75	\$1,009,296.00	\$214,403.25

Fund 200 – Bayridge Estates

Changes from May 7, 2026, Board Meeting.

Major Requests: No major request.

Impact on Budget: Increase in recommended cost allocation of \$96.00.

Fund 200 – Summary

There are no changes in the Fund 200 budget except for the increase in the transfer amount charged to the fund. The Board, at their May 7, 2026 meeting, directed staff to decrease the Cost Allocation Percentage from .25% to .20%.

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

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

Fund 301 - Fire

Changes from May 7, 2026, Board Meeting:

- Per Board direction, the Zone A property tax revenue allocation changes to 43.3% which equates to \$150,000.00
- Adjusted transfer percentage to 13.1%
- Decreased the General Contingency Reserve contribution to zero since the current amount in the reserve meets the funding policy goal

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.

Per the reserve policies, the General Contingency Reserve has reached its funding goal so there will be no contribution this fiscal year.

The transfer percentage has increased from 12.5% to 13.1%.

Impact on Budget: The decrease in the Schedule A charges decreases Services and Supplies budget by approximately \$170,683.95. With the reductions in other line items, the overall decrease is \$248,721.65.

The increase in the interfund transfer of \$36,049.30 from FY 25/26 for a total budget cost of \$132,054.03.

Preliminary Fund 301 budget had a \$90,000 contribution to the General Contingency Reserve which has been removed.

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. Based on the May 7th discussion, the FY 2026-27 contribution \$150,000.00. 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. The revenue projections have been updated to reflect the assumptions above.

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 Budget worksheets.

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

Fund 400 – Vista de Oro

Changes from May 7, 2026, Board Meeting.

Major Requests: No major requests.

Impact on Budget: Increase in cost allocation of \$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 Board, at their May 7, 2026 meeting, directed staff to decrease the Cost Allocation Percentage from .25% to .20%.

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

Fund 500 – Water

Changes made after the May 7, 2026, meeting:

- Per Board direction \$50,000 revenue from the Zone A allocation
- Decrease in the transfer percent from 71% to 69%

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 is a 2% decrease in the cost allocation plan. The increase for FY 2025-26 is \$150,244.87

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 to add a job classification for an Assistant General Manager or AGM/District Engineer. Should the Board agree, staff is recommending that the Assistant GM position and the AGM/District Engineer be split 40% Admin and 60% Water.

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.

Staff is recommending the Board authorize the use of up to \$1 million from the Capital Outlay Reserve to offset the Fund 500 budget deficit.

Reserve	Current	Authorization Request	Balance
Capital Outlay	\$2,173,855.12	Up to \$1,000,000	\$1,173,855.12

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

Capital Outlay Summary of Changes

The following projects are recommended to be included in 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 contamination 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	\$695,551.74	\$150,244.87
TOTAL Expenditures	\$5,613,251.61	\$5,701,108.85	\$87,857.24
TOTAL Revenue	\$3,523,124.47	\$3,536,968.67	\$13,844.20
Net Revenue/Expenses		-\$2,164,140.18	

Fund 600 – Wastewater

No Change from May 7, 2026, Board Meeting.

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 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	

Fund 650 – Solid Waste

Changes made since the May 7, 2026, meeting.

Confirmation of:

- Compost Delivery Program costs
- Elementary School Garden and Recycling Education Program

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

Changes made since the May 7, 2026, meeting:

Confirmation of:

- Increasing the transfer percentage from 2.5% to 4%
- Zone A revenue allocation of \$46,683.00

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

Impact to Budget:

- Increase in the Personnel budget of \$3,200.00
- Zone A revenue to be \$46,683.00
- Internal Loan Due (GL 2491 & 9023) decrease of \$352.64
- Increase in the cost allocation transfer of \$21,120.89
- 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.

Per Board direction at the May 7, 2026 meeting, \$46,683.00, or 13.5% revenue from the Zone A property tax revenue allocation was provided to Fund 800.

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

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

Fund 900 – Parks and Recreation

Changes made since the May 7, 2026, meeting:

Per Board direction, \$100,000.00 of Zone A property tax revenue allocation was provided to 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

Resolution 2026-09

Fiscal Year 2026-27 Final Budget

Assistant General Manager Job Description (To be available 06/02/2026)

Assistant General Manager/Engineer Job Description (To be available 06/02/2026)

RESOLUTION NO. 2026-09

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO ADOPT FISCAL YEAR 2026/2027 FISCAL BUDGET**

WHEREAS, the Los Osos Community Services District desires to manage its fiscal affairs according to an adopted budget; and

WHEREAS, the Finance Advisory Committee has reviewed the proposed Fiscal Year 2026/2027 budget and provided a recommendation to approve, and the Utilities, Emergency Services, and Parks and Recreation Advisory Committees have also reviewed their respective portions of the proposed Fiscal Year 2026/2027 Budget and provided recommendations to approve; and

WHEREAS, the mandated notice was posted in accordance with legislation; and

WHEREAS, at the June 4, 2026, meeting, the Board of Directors reviewed the Fiscal Year 2026/2027 Budget as proposed; and

WHEREAS, after conducting a public hearing the Board of Directors directed approval of the Fiscal Year 2026/2027 Budget.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2026/2027 BUDGET IS HEREBY ADOPTED AS REQUIRED BY LAW.

On the motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

Ayes: _____

Noes: _____

Abstain: _____

Absent: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 4th day of June 2026.

Matthew Fourcroy
LOCSD Board of Directors

ATTEST:

APPROVED AS TO FORM:

Gregory Kwolek
General Manager and Secretary to the Board

Craig Steele
District Legal Counsel

Los Osos Community Services District

FINAL BUDGET

FISCAL YEAR 2026-2027



BOARD OF DIRECTORS

Matthew D. Fourcroy, President

Charles L. Cesena, Vice President

Tom Cross, Director

Richard Hubbard, Director

Christine Womack, Director

June 4, 2026

Special Thanks to the District's Staff:

Office:

Ron Munds, Assistant Interim General Manager
Laura Durban, Administrative Services Manager
Krys Rodriguez, CALFIRE Staff Services Analyst
Margaret Falkner, Utility Systems Manager
Alicia Zuniga, Utility Billing Specialist
Carol Gilmer, Administrative Clerk
Adrienne Geidel, District Accountant

Field Operations:

Nate Pall, Water Resources Crew Leader
Frank Asuncion, Water Resources Operator
Rumel Florentino, Water Resources Operator
Mitchell Rick, Water Resources Operator
Clint Requa, Water Resources Operator

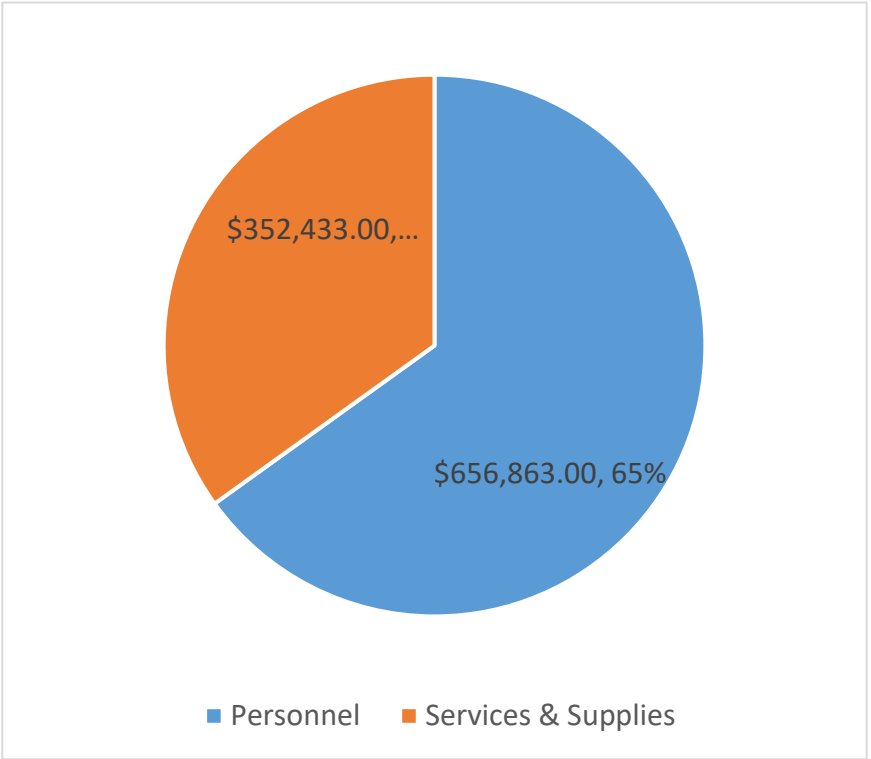
These individuals make up a team that is dedicated to serving the entire community of Los Osos.

Thank you all for your hard work.



Greg Kwolek
General Manager

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



100 - ADMINISTRATION

**Fiscal YTD
04/30/2026**

**FY 2025-2026
Budget**

**FY 2026-2027
Budget**

Notes

REVENUES

4005	Copying Costs	0.00	0.00	0.00	
4002	Transfers In	640,031.50	768,037.84	1,008,046.00	
4930	Other Revenue	405.84	0.00	0.00	
4950	Grants	42,386.43	22,354.91	0.00	PEG Grant
Total Service Charges & Fees		682,823.77	790,392.75	1,008,046.00	

Use of Money & Property

4510	Investment Income on	4,205.87	4,500.00	1,250.00	Lowerd due to unassigned cash being used in 25/26
4511	Unrealized Change in	(303.51)	0.00	0.00	

Total Use of Money & Property		3,902.36	4,500.00	1,250.00	
Total Revenues		686,726.13	794,892.75	1,009,296.00	

EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	9,840.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	12,891.82	14,600.00	19,020.00	GM, and Asst. GM split
8045	Overtime Pay	0.00	500.00	200.00	
8050	Adminisrtative Leave Pay	8,216.17	7,000.00	8,000.00	
8051	Floating Holiday Pay	2,538.20	2,750.00	3,475.00	
8054	Salaries & Wages - Regular	242,833.14	300,000.00	420,675.00	
8060	Sick Leave Pay	13,171.52	12,700.00	8,650.00	
8066	Comp Time Used	0.00	300.00	150.00	
8081	Vacation Pay	11,678.87	14,000.00	55,000.00	To include GM Vacation Pay out when retires
Total Salaries/Wages		301,169.72	366,350.00	529,670.00	

Payroll Taxes & Benefits

5020	FICA - ER	610.08	1,116.00	1,116.00	
5030	Life Insurance - ER	342.99	425.00	717.00	

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

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

100 - ADMINISTRATION

**Fiscal YTD
04/30/2026**

**FY 2025-2026
Budget**

**FY 2026-2027
Budget**

Notes

Office/Operations

6121	IT-Supplies & Miscellaneous	156.19	1,000.00	1,000.00
6130	Computer Hardware	0.00	1,700.00	1,000.00
7140	General Supplies & Minor Equipment	4,187.54	8,000.00	8,000.00
7160	Postage, Shipping & Mail Supplies	1,636.42	2,000.00	2,000.00
7226	Membership & Dues	9,491.00	9,491.00	10,350.00
7230	Misc Small Parts & Supplies	0.00	0.00	0.00
Total Office/Operations		15,471.15	22,191.00	22,350.00

CSDA & Chamber

Other Expense

7330	Misc Operating Expenses	0.00	25.00	25.00
8735	Misc Department Admin	0.00	200.00	200.00
Total Other Expense		0.00	225.00	225.00

Sales Use Tax

Rent & Utilities

6000	Cell Phones	1,261.00	1,560.00	1,740.00
6025	Telephone	1,780.33	3,200.00	3,000.00
7352	Rent - Offices & Other Structures	34,000.00	40,800.00	40,800.00
8610	Electric	3,431.94	4,250.00	4,560.00
8620	Gas Service	482.60	700.00	700.00
Total Rent & Utilities		40,955.87	50,510.00	50,800.00

Repairs & Maintenance

6405	R & M - Extinguishers	0.00	125.00	125.00
6900	R & M - Buildings & Structures	0.00	0.00	0.00
Total Repairs & Maintenance		0.00	125.00	125.00

100 - ADMINISTRATION

**Fiscal YTD
04/30/2026**

**FY 2025-2026
Budget**

**FY 2026-2027
Budget**

Notes

Travel & Training

7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	265.00	500.00	500.00	
7370	Travel Expense	464.67	2,000.00	2,000.00	
8410	Certifications	65.00	65.00	0.00	
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	945.38	600.00	600.00	For Directors
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	

Total Travel & Training **1,740.05** **4,265.00** **4,200.00**

Debt Service

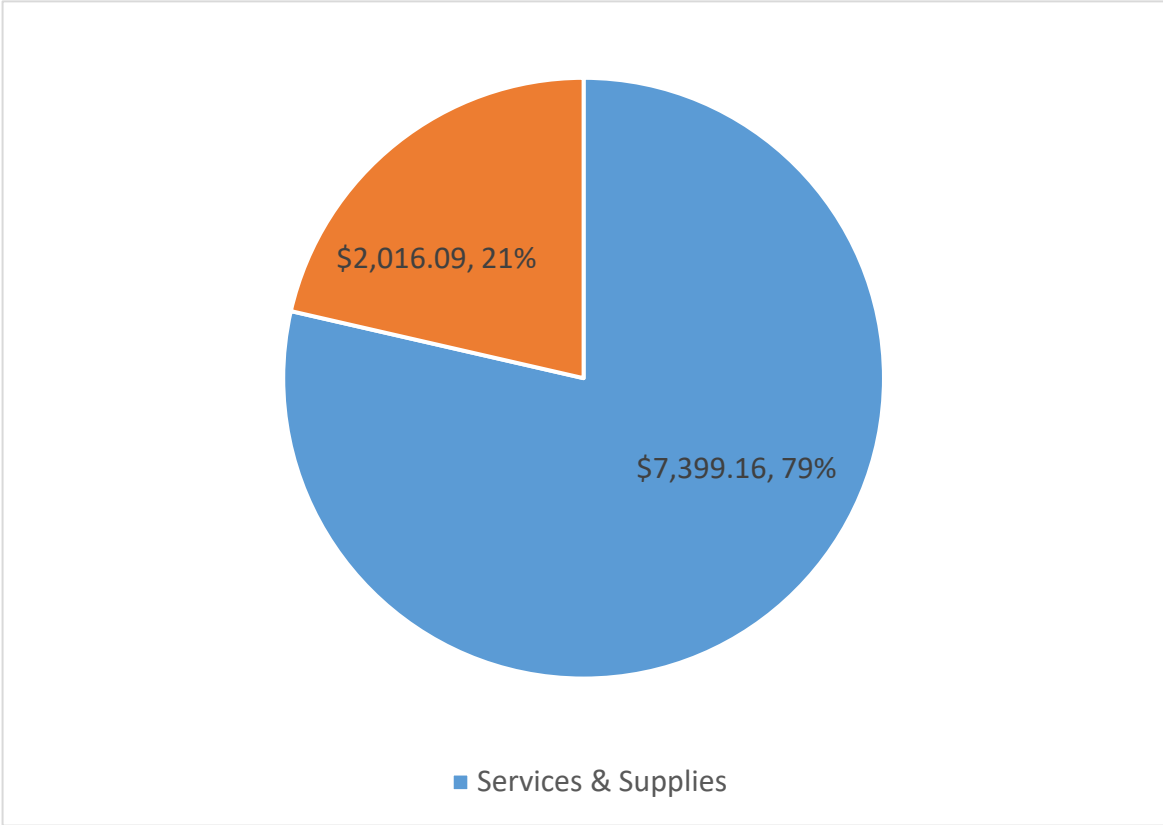
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
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Total Debt Service **0.00** **0.00** **0.00**

Total Services & Supplies **299,126.16** **350,668.25** **352,433.00**

Total Expenditures **691,210.50** **794,892.75** **1,009,296.00**

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



200 - BAYRIDGE ESTATES

Fiscal YTD
04/30/26

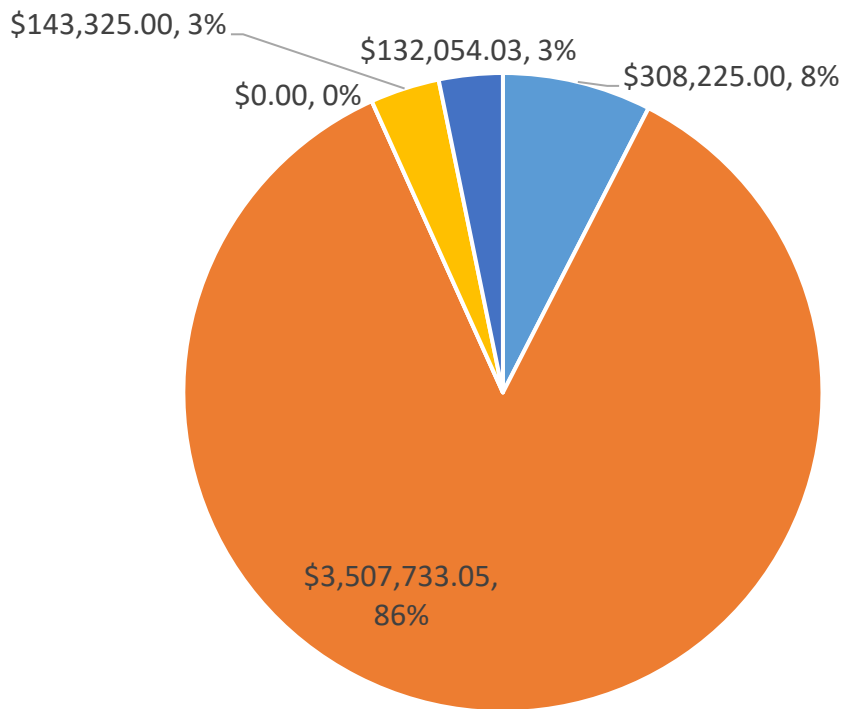
FY 2025-2026
Budget

FY 2026-2027
Budget

Notes

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

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



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Reserves ■ Transfers

301 - FIRE

**Fiscal YTD
04/30/26**

**FY 2025-2026
Budget**

**FY 2026-2027
Budget**

Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	130,985.00	150,000.00
4037	Property Tax Zone B	246,627.31	249,729.58	3,028,077.95
4038	Property Tax Zone B Pass thru	672,249.04	2,676,752.42	43,837.05
4039	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00
Total Property Taxes		918,876.35	3,057,467.00	3,221,915.00

Grant Revenue

4949	Govt-State Grants	0.00	0.00	0.00
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
Total Grant Revenue		0.00	0.00	0.00

Special Taxes & Assessments

4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
4050	Special Fire Tax	0.00	692,801.58	713,724.19
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	211,668.33	150,000.00	150,000.00
4511	Unrealized Change in Value	(12,835.62)	0.00	0.00
Total Use of Money & Property		198,832.71	150,000.00	150,000.00
Total Revenues		1,164,015.78	3,994,910.58	4,180,281.19

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	37,546.52	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	95,184.24	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	0.00	0.00
Total Salaries/Wages		132,730.76	188,000.00	188,000.00

Payroll Taxes & Benefits

5020	Social Security - Employer	7,974.42	10,000.00	10,000.00
5030	Life Insurance - ER	1,700.00	2,500.00	2,500.00
5035	AD & D Insurance	305.00	850.00	850.00
5050	Medicare - ER	1,924.62	2,500.00	2,500.00
5070	Retirement ER - Regular	52,381.70	63,000.00	67,000.00

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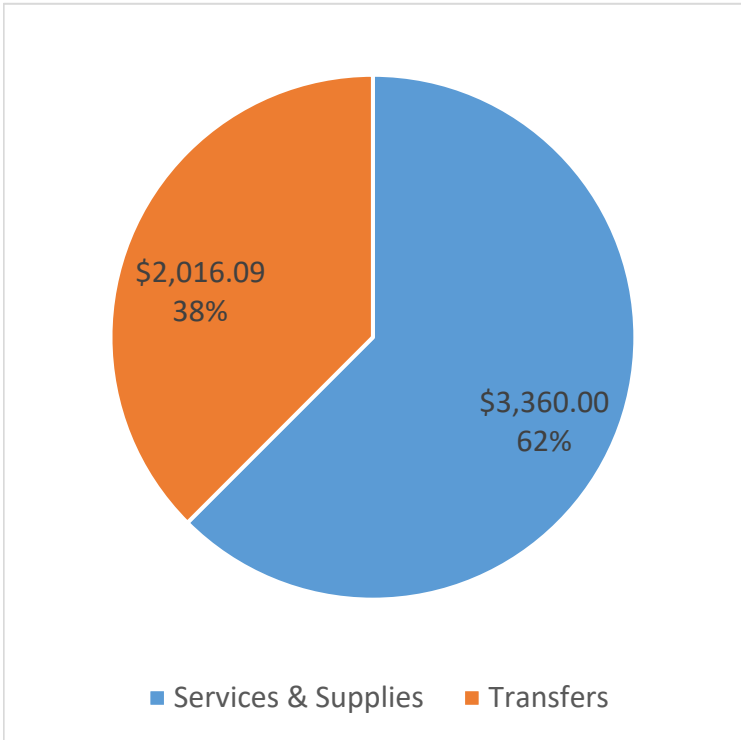
301 - FIRE		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
5102	CA Training Tax - ER	77.26	175.00	175.00	
5120	Workers Comp Insurance - ER	14,906.08	21,100.00	21,100.00	
5124	Retirement - ER - Tier 2	1,899.53	2,000.00	2,000.00	
Total Payroll Taxes & Benefits		81,168.61	102,125.00	106,125.00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

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

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

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

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



400 - VISTA DE ORO

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

**2026-2027
Budget**

Notes

REVENUES

Special Taxes & Assessments

4550	Lighting & Septic Assessments	4,136.00	6,000.00	6,000.00
Total Special Taxes & Assessments		4,136.00	6,000.00	6,000.00
Total Revenues		4,136.00	6,000.00	6,000.00

EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6345	Property Taxes & Assessments Costs	211.76	600.00	600.00	Wallace Group 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

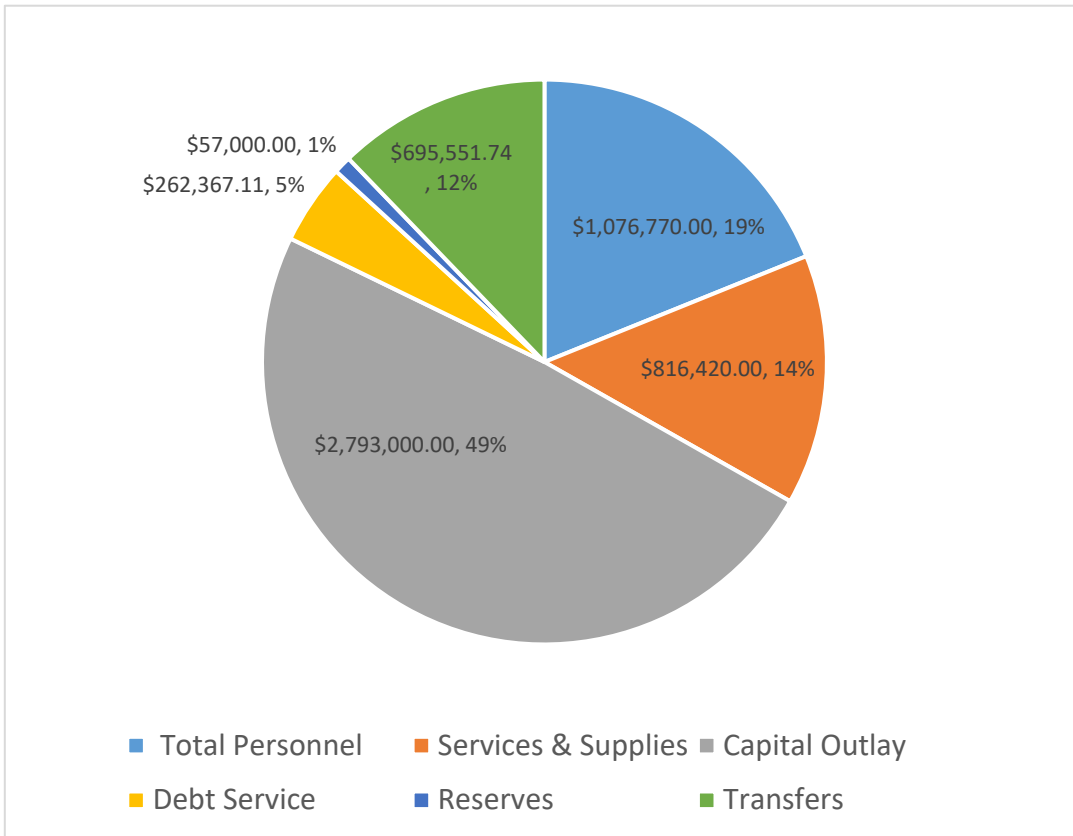
8670	Street Lighting	1,790.83	2,460.00	2,460.00
Total Rent & Utilities		1,790.83	2,460.00	2,460.00
Total Services & Supplies		2,002.59	3,360.00	3,360.00

TRANSFERS

9511	Interfund Transfer Out	1,600.10	1,920.09	2,016.09
Total Transfers		1,600.10	1,920.09	2,016.09
Total Expenditures		3,602.69	5,280.09	5,376.09

Net Revenues over Expenditures 533.31 719.91 623.91

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



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

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

500 - WATER

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

2026-2027 Budget

Notes

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

500 - WATER

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

2026-2027 Budget

Notes

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

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

500 - WATER

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

2026-2027 Budget

Notes

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

500 - WATER

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

2026-2027 Budget

Notes

Reserves

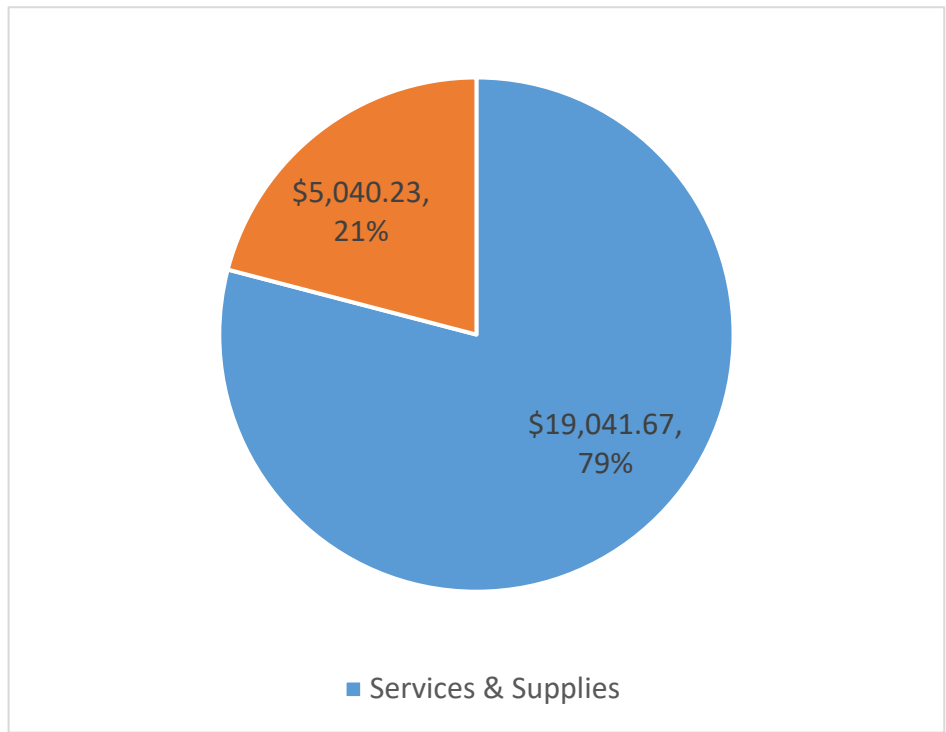
9571	*Capital Outlay Reserve	0.00	0.00	0.00
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00
Total Reserves		0.00	57,000.00	57,000.00

TRANSFERS

9511	Interfund Transfer Out	454,422.40	545,306.87	695,551.74
Total Transfers		454,422.40	545,306.87	695,551.74

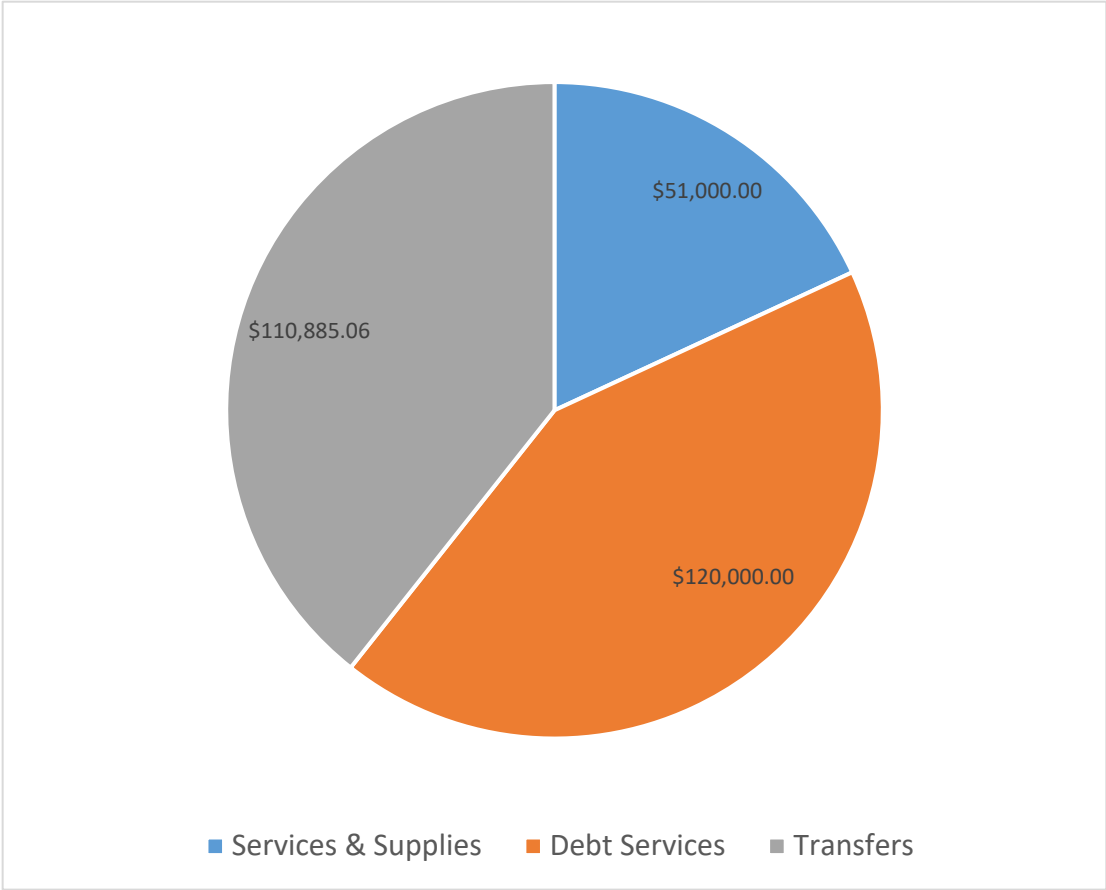
Total Expenditures	3,778,819.74	5,613,251.61	5,701,108.85
Net Revenues over Expenditures	(439,999.57)	(2,090,127.14)	(2,164,140.18)

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



600 - WASTEWATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
<u>REVENUES</u>					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	22,490.05	22,477.66	24,081.90	
Total Revenues		22,490.05	22,477.66	24,081.90	
<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	16,127.54	16,336.47	16,741.67	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		16,127.54	16,336.47	16,741.67	
7160	Postage, Shipping	0.00	0.00	0.00	
Total Services & Supplies		18,414.12	18,637.47	19,041.67	
TRANSFERS					
9511	Interfund Transfer Out	3,200.10	3,840.19	5,040.23	
Total Transfers		3,200.10	3,840.19	5,040.23	
Total Expenditures		21,614.22	22,477.66	24,081.90	
Net Revenues over Expenditures		875.83	0.00	0.00	

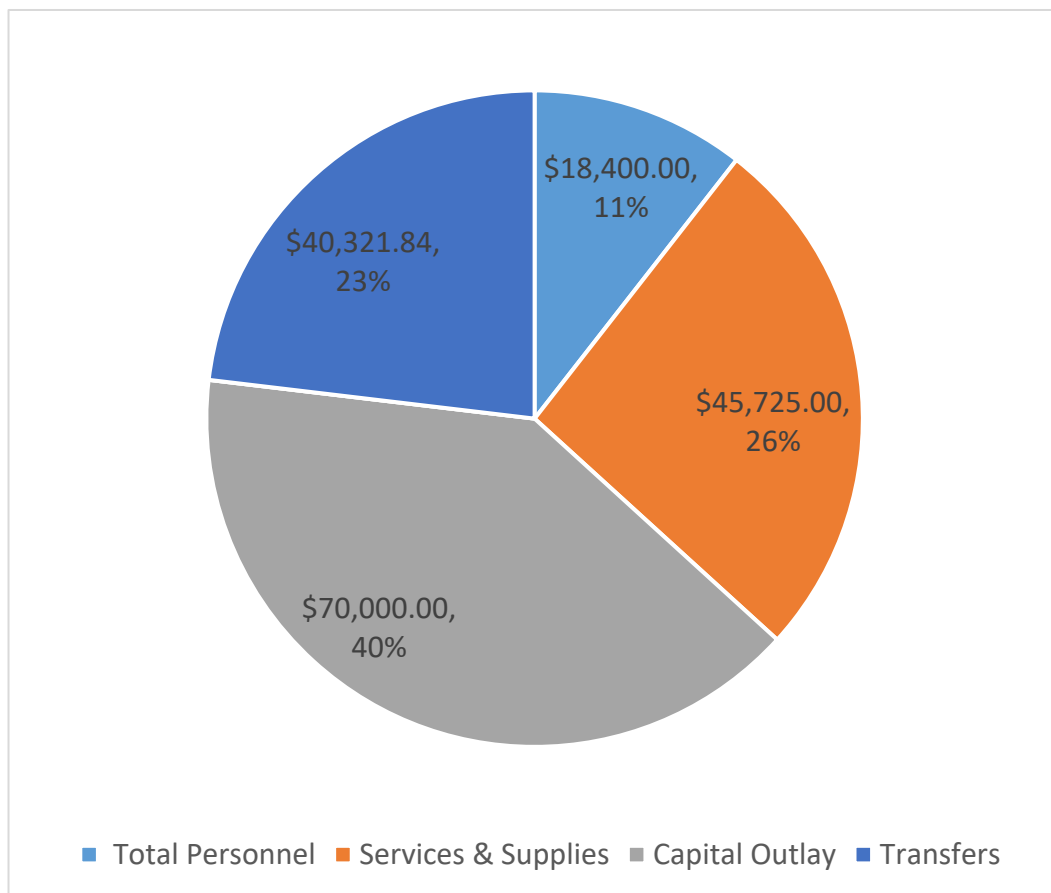
650 - Solid Waste			
Fund 650 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	\$434,750.00	\$451,540.00	\$16,790.00
Expenditures			
Services & Supplies	\$20,500.00	\$51,000.00	\$30,500.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00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



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

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

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



800 - DRAINAGE

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

**2026-2027
Budget**

Notes

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

800 - DRAINAGE

**Fiscal YTD
04/30/26**

**2025-2026
Budget**

**2026-2027
Budget**

Notes

**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	7,279.00	8,100.00	8,100.00
6345	Property Taxes & Assessments Costs	438.56	1,500.00	1,500.00
7325	Insurance	775.53	1,225.00	1,225.00

Total Insurance, Licenses & Regulatory Fees **8,493.09** **10,825.00** **10,825.00**

**Legal &
Professional**

7320	Professional & Consulting Services	4,822.69	5,000.00	5,000.00
7326	Legal Services	0.00	6,000.00	10,000.00
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00

Total Legal & Professional **4,822.69** **11,000.00** **15,000.00**

Office/Operations

7230	Misc Small Parts & Supplies	188.18	550.00	550.00
7249	Safety Supplies	0.00	500.00	500.00

Total Office/Operations **188.18** **1,050.00** **1,050.00**

Other Expense

7346	Promotional Expenses - Event	0.00	300.00	300.00
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Total Other Expense **0.00** **300.00** **300.00**

Rent & Utilities

6000	Cell Phones	821.12	1,350.00	1,350.00
6025	Telephone	318.09	350.00	350.00
8610	Electric	1,153.93	1,500.00	1,500.00
8670	Street Lighting	1,140.51	1,300.00	1,300.00

Total Rent & Utilities **3,433.65** **4,500.00** **4,500.00**

**Repairs &
Maintenance**

6405	R & M - Extinguishers	0.00	50.00	50.00
6640	R & M - Equip & Other Non-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
6800	R & M - Grounds & Collection Systems	342.85	1,500.00	1,500.00

800 - DRAINAGE

Fiscal YTD
04/30/26

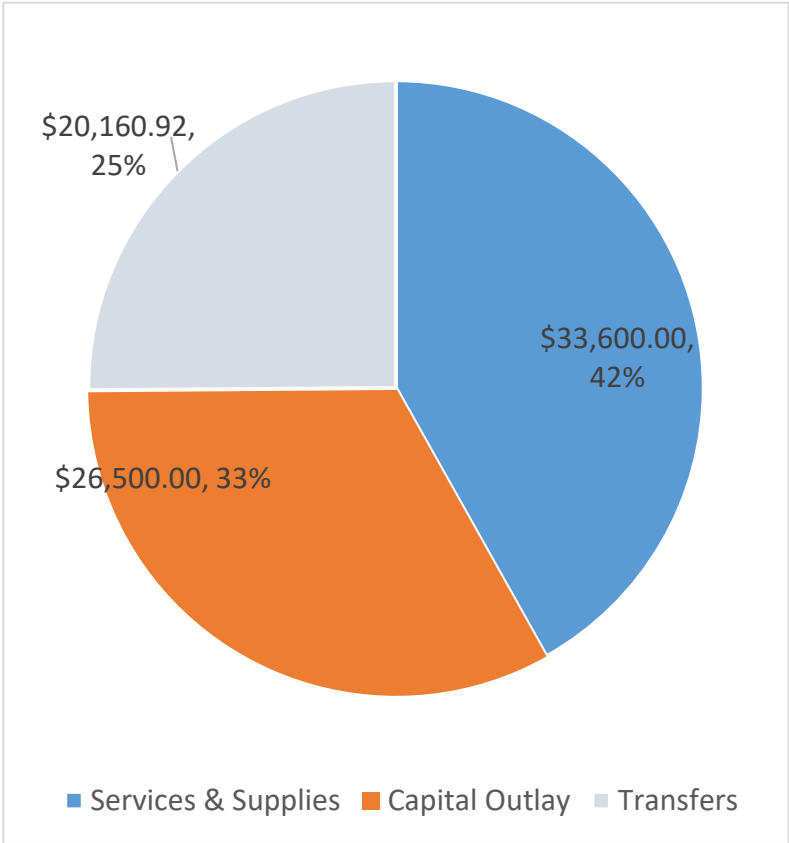
2025-2026
Budget

2026-2027
Budget

Notes

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

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



900 - PARKS & RECREATION

Fiscal YTD
04/30/26

FY 2025-
2026 Budget

2026-2027
Budget

Notes

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

COST ALLOCATION PLAN

FISCAL-YEAR 2026-2027

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

\$1,008,046.00

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