



February 5, 2026

TO: LOCSO Board of Directors

FROM: Ron Munds, General Manager
Laura Durban, Administrative Services Manager

SUBJECT: Agenda Item 3A – 02/05/2026 Board Meeting
Approval of the Mid-Year budget adjustment requests for Fiscal Year 2025-2026 and recommended Fund Reserve allocation changes.

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Tom Cross
Richard Hubbard
Christine M. Womack

General Manager
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DESCRIPTION

Mid-Year budget adjustment requests to Fiscal Year 2025-2026 budget for Funds 100, 301, 500, 650, 800 and 900 and recommended Fund Reserve allocations for Funds 100 and 301.

SUMMARY OF STAFF RECOMMENDATION

Staff recommends that the Board adopt the following motion:

Motion:

- 1. I move that the Board approve the Fiscal Year 25-26 Mid-Year Adjustment requests as presented for Funds 100, 301, 500, 650, 800 and 900; and***
- 2. Approve the recommended Fiscal Year 2025-26 Fund Reserve and unassigned cash changes for Funds 100 and 301.***

DISCUSSION

Fiscal Year 2025-26 Mid-Year Budget Adjustment Request Summary:

The following section of the report provides a summary of the requested mid-year changes to the Fiscal Year 2025-2026 budget by Fund. There are no mid-year budget adjustment requests for Funds 200, 400 and 600.

More detailed line-item descriptions of each request are provided as an attachment to the report.

Fund 100 – Administration

Major Adjustment Requests: With the uncertainty on when a new General Manager will come onboard, staff recommends that the cost associated with hiring a new General Manager (GM) not be added to the adopted budget but instead be funded through unassigned cash. As of December 31, 2025, the District's unassigned cash balance totals \$121,314.

The hiring and advertising cost for the GM recruitment will be \$29,000, of which \$18,264 has already been expended out of unassigned cash. The District anticipates an overlap period for the outgoing and incoming General Managers during the months of May and June with an estimated cost of approximately

\$41,000. In total, \$70,000 of unassigned cash is projected to be allocated to this process, leaving an estimated expenditure of \$51,736 remaining for the recruitment process.

As an alternative, the recruitment cost and the estimated salary costs for the overlap period could be recovered through a budget adjustment to Fund 100 with the cost added to the cost allocation plan which would increase the transfer amount to the various funds. Should the Board decide to move in this direction, staff does not recommend allocating these costs to Funds 200, 400, or 600. The work associated with those funds will have already been completed for the fiscal year, and those budgets are largely fixed. Instead, staff recommends that any budgeted costs be allocated among the remaining District funds.

Impact on Budget: Budget neutral with a drawdown of unassigned cash.

Fund 100 – Mid-Year Budget Adjustment Summary

There are minor adjustments in the Fund 100 budget being proposed resulting in no net increase or decrease in the overall budget. There is an increase in GL 7342 Public Meeting Recordings of \$22,803 but there is a corresponding increase in revenue from a PEG grant to offset the cost of new audio equipment. As explained above, the cost of recruiting a new GM and the overlap with the outgoing GM of approximately \$70,000 will come from the Fund 100 unassigned cash (see table on page 8 of this report for the unassigned cash summary).

The following table summarizes the requested changes to the Fund 100 budget. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

100 - ADMINISTRATION			
Fund 100 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$772,537.84	\$794,892.75	\$22,354.91
Expenditures			
Personnel	\$444,224.50	\$444,224.50	\$0.00
Services & Supplies	\$328,313.34	\$350,668.25	\$22,354.91
TOTAL Expenditures	\$772,537.84	\$794,892.75	\$22,354.91
TOTAL Revenue	\$772,537.84	\$794,892.75	\$22,354.91

Fund 301 – Fire

Major Adjustment Requests: There are line item increases in Services and Supplies that are being proposed which result in an increase of \$34,200.00. The increases are primarily attributed to Fire Personal Protection Equipment (PPE) (GL 6440) for the new reserve firefighters, Other Expenses (GL 7330 Misc. Operating Expenses) for fire station interior upgrades and equipment, Repairs and Maintenance (GL 6775) for a new foam system for the reserve fire truck. There have been unanticipated expenses that have been added to the Capital Outlay (GL 9006) in the amount of \$32,912.00. These expenses were for a new garage door and extractor which cleans the PPE. To help minimize the increases, there are decreases in various budget categories. Net result is a \$67,112.00 increase to the Fund 301 budget.

On the Revenue side, the budget projections remain unchanged.

Impact on Budget: The adjustment requests will increase the Fund 301 operating budget by \$67,112.00.

The following table summarizes the requested changes to the Fund 301 budget.

301 - Fire			
Fund 301 Budget Category	2025-2026 Budget	2025-2026 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,994,910.58	\$3,994,910.58	\$0.00
Expenditures			
Total Personnel	\$304,225.00	\$304,225.00	\$0.00
Services & Supplies	\$3,644,217.00	\$3,678,417.00	\$34,200.00
Capital Outlay	\$2,000.00	\$34,912.00	\$32,912.00
Reserves	\$226,500.00	\$226,500.00	\$0.00
Transfers	\$96,004.73	\$96,004.73	\$0.00
Total Expenditure	\$4,272,946.73	\$4,340,058.73	\$67,112.00
Total Revenue	\$3,994,910.58	\$3,994,910.58	\$0.00
Net Revenue/Expenses		-\$345,148.15	

The negative Net Revenue over Expenses, \$345,148.15, will be funded through a combination of unassigned cash and reserves. If reserve funding is required this fiscal year, staff will bring back a request to the Board at a future meeting.

Fund 500 – Water

Major Adjustment Requests:

- Increases and decreases in several Services and Supplies line items which result in an overall decrease in budget.
- Request for changes to Capital Outlay project priorities and budget which result in a significant increase in budget.

Impact on Budget:

- Net decrease in the Services and Supplies budget of \$ 13,405.00.
- Projected net increase in Capital Outlay budget of \$809,113.00.
- Overall net budget increase of \$795,708.00

Fund 500 – Mid-Year Budget Adjustment Summary

On the revenue side of the budget at mid-year, water sales, service fees and other revenues are performing close to the budget projections. Grant income has not been incorporated into the revenue projections because of the uncertainty of the cash flow from the Department of Water Resources as it relates to expenditures during the fiscal year.

As noted on the expense side, there were adjustments on several of the line-item categories in Services and Supplies resulting in a net decrease of \$13,405.00 (see attached budget detail). The Capital Outlay budget is recommended to increase by \$809,113.00 due to changes in some project costs and the addition of several projects (see capital project section below).

Capital Outlay Summary of Changes

As identified in the 2025-26 Capital Improvement Plan, there are five capital projects planned for construction. The following are the current budgets for Capital Projects:

	FY 25/26 Projects	Budgeted (Estimated)
500/9006	Program "C" Well Construction	\$513,900.00
500/9006	Heavy Equipment Storage Structure	\$100,000.00
500/9006	Valve Replacement Program	\$643,000.00
500/9006	Water Yard Office-Phase 1	\$50,000.00
500/9006	SCADA	\$755,000.00
	TOTAL	\$2,061,900.00

Because of an increase in the SCADA Project projected cost, the addition of the 10th Street Tank Project, the addition of the 16th Street Booster Pump Project and the addition of the Intertie Pipeline Project, staff is recommending the deferral of the Heavy Equipment Storage Structure since it unlikely that a building permit can be issued this fiscal year due to the Habitat Conservation Plan implementation delays. The cost for the Valve Replacement Program and the Intertie Pipeline Design reflect that both projects will carry over to the next fiscal year.

The following table shows the requested adjustments for capital outlay adjustments:

	FY 25/26 Projects - Mid -Year Adj.	Budgeted (Estimated)	Comment
500/9006	Program "C" Well Construction	\$473,900.00	SCADA moved Cannon Contract
500/9006	Intertie Pipeline Design	\$454,000.00	FY 2025-26
500/9006	Valve Replacement Program	\$321,500.00	FY 2025-26
500/9006	Water Yard Office-Phase 1	\$50,000.00	
500/9006	10th St. Tank Repair & Re-coating Project	\$605,000.00	
500/9006	16th Street Booster Pump Repair Project	\$69,258.00	Emergency repair
500/9006	SCADA	\$897,355.00	
	TOTAL	\$2,871,013.00	

The following table summarizes the changes in the Fund 500 budget. More detailed line-item descriptions of the various budget adjustments are provided as an attachment to the report.

The negative Net Revenue over Expenses, \$2,090,127.14, will be funded through a combination of incoming revenues, unassigned cash and reserves. If reserve funding is required this fiscal year, staff will bring back a request to the Board at a future meeting. The following table summarizes the requested changes to the Fund 500 budget.

500 - Water			
Fund 500 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$3,523,124.47	\$3,523,124.47	\$0.00
Expenditures			
Total Personnel	\$1,072,315.00	\$1,072,315.00	\$0.00
Services & Supplies	\$817,985.00	\$804,580.00	-\$13,405.00
Capital Outlay	\$2,061,900.00	\$2,871,013.00	\$809,113.00
Debt Service	\$263,036.74	\$263,036.74	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$545,306.87	\$545,306.87	\$0.00
TOTAL Expenditures	\$4,817,543.61	\$5,613,251.61	\$795,708.00
TOTAL Revenue	\$3,523,124.47	\$3,523,124.47	\$0.00
Net Revenue/Expenses		-\$2,090,127.14	

Fund 650 – Solid Waste

Major Adjustment Requests:

- Minor adjustment Services and Supplies, Outreach (GL 7160 and 7345).

Impact on Budget:

- Budget neutral.

The following table summarizes the requested changes to the Fund 650 budget.

650 - Solid Waste			
Fund 650 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$434,750.00	\$434,750.00	\$0.00
Expenditures			
Services & Supplies	\$20,500.00	\$20,500.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$100,000.00	\$100,000.00	\$0.00
Transfers	\$84,484.16	\$84,484.16	\$0.00
TOTAL Expenditures	\$324,984.16	\$324,984.16	\$0.00
TOTAL Revenue	\$434,750.00	\$434,750.00	\$0.00
Net Revenue/Expenses	\$109,765.84	\$109,765.84	

Fund 800 – Drainage

Major Adjustment Requests:

- Increase in Personnel cost, Salaries & Wages (GL 8054).
- Adjustments to several Service and Supplies line items resulting in a net increase in the budget (GL's 6390, 6640 and 6750).

Impact on Budget:

- Increase in Personnel cost of \$6,000 is due to District crews having to expand their weed abatement activities on District Property.
- Increase in the Services and Supplies budget of \$4,000 mainly due to the purchase of new drainage pump and the purchase of a maintenance package for the drainage diesel equipment.
- The net increase to the budget is \$10,000.00.

The following table summarizes the requested changes to the Fund 800 budget.

800 - Drainage			
Fund 800 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$224,029.00	\$224,029.00	\$0.00
Expenditures			
Total Personnel	\$9,200.00	\$15,200.00	\$6,000.00
Services & Supplies	\$37,725.00	\$41,725.00	\$4,000.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$19,200.95	\$19,200.95	\$0.00
Debt Service	\$66,400.92	\$66,400.92	\$0.00
TOTAL Expenditures	\$202,526.87	\$212,526.87	\$10,000.00
TOTAL Revenue	\$224,029.00	\$224,029.00	\$0.00
Net Revenue/Expenses	\$21,502.13	\$11,502.13	

Fund 900 – Parks and Recreation

Major Adjustment Requests:

- Decrease in Services and Supplies, Professional & Consulting Services (GL 7320).
- Increase in Capital Outlay (GL 9006).

Impact on Budget:

- The requests are budget neutral. The decrease in Professional & Consulting Services and increase in Capital Outlay are due recategorizing the consulting work done to date this fiscal year as work towards acquiring and development of projects at the Sunnyside School site. For auditing purposes. The change in budget for each GL is \$26,500.00.

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

900 - Parks & Recreation			
Fund 900	2025-2026	2025-2026 Mid-	Increase/
Budget Category	Budget	Year Budget	(Decrease)
Revenue	\$110,000.00	\$110,000.00	\$0.00
Expenditures			
Services & Supplies	\$60,100.00	\$33,600.00	-\$26,500.00
Capital Outlay	\$0.00	\$26,500.00	\$26,500.00
Transfers	\$15,360.76	\$15,360.76	\$0.00
TOTAL Expenditures	\$75,460.76	\$75,460.76	\$0.00
TOTAL Revenue	\$110,000.00	\$110,000.00	\$0.00
Net Revenue/Expenses	\$34,539.24	\$34,539.24	

Advisory Committee Action

The Finance Advisory Committee will review the entire mid-year budget document at their February 2, 2026 meeting. Staff will report on their recommendations at the February 5th Board meeting.

2025-26 Mid-Year Fund Reserve Allocation Recommendations

The Board approved updates to the Fund Reserve policies for Funds 100, 301, 500 and 650 at their December 5, 2025, meeting. Staff has analyzed these funds to look at the total cash on hand as represented on the December 31, 2025, balance sheet.

To provide the Board with a better understanding of each funds financial position, the table below presents the information which includes “unassigned cash” for all the Districts funds.

Unassigned cash refers to cash on hand or in bank accounts that is not designated, restricted, or allocated for specific purposes. It represents liquid financial resources that are freely available for general use or discretionary spending without any legal, contractual, or policy constraints. This term is commonly used in financial contexts, particularly in government or nonprofit accounting, to highlight cash reserves that can be used to address unexpected needs, emergencies or other unrestricted operational activities.

The following table provides the cash summary for each fund:

Fund	Cash Summary	Reserves	Unassigned Cash
100	\$ 162,974.33	41,659.88	121,314.45
105	\$ 9,353.02	-	9,353.02
200	\$ 39,821.65	8,000.00	31,821.65
301	\$ 7,196,572.65	3,266,870.84	3,929,701.81
400	\$ 1,533.67	-	1,533.67
500	\$ 4,047,087.66	3,316,682.37	730,405.29
600	\$ 17,744.13	102,948.71	(85,204.58)
602	\$ 1,566,933.51	-	1,566,933.51
650	\$ 659,307.19	100,000.00	559,307.19
800	\$ 524,807.00	65,000.00	459,807.00
900	\$ 252,896.22	198,879.18	54,017.04
Total	\$ 14,479,031.03	\$ 7,100,040.98	\$ 7,378,990.05

*The fiscal year contribution to reserves of \$100,000 for Fund 650 has not been transferred as of 12/31/25

Based on the approved policy updates and revisions, staff are recommending the following changes to the various funds.

100- Administration

General Contingency

There are no recommended changes to the General Contingency reserve at this time. The Board established a goal reserve of \$50,000 for Fund 100. Staff recommends the Board allocate \$8,240.12 of unassigned cash to the Fund 100 reserve in order to reach the reserve goal. Staff is also recommending the use of unassigned cash to offset the cost recruiting and paying two months of salary for a new General Manager. The estimated cost for both items is \$70,000.

Fund 100 General Contingency	
Fund Cash Summary	\$ 162,974.33
Reserve Goal	\$ 50,000.00
Current Reserve Amount	\$ 41,659.88
Fund Unassigned Cash	\$ 121,314.45
Allocation	\$ -

301 - Fire

Capital Outlay Reserve

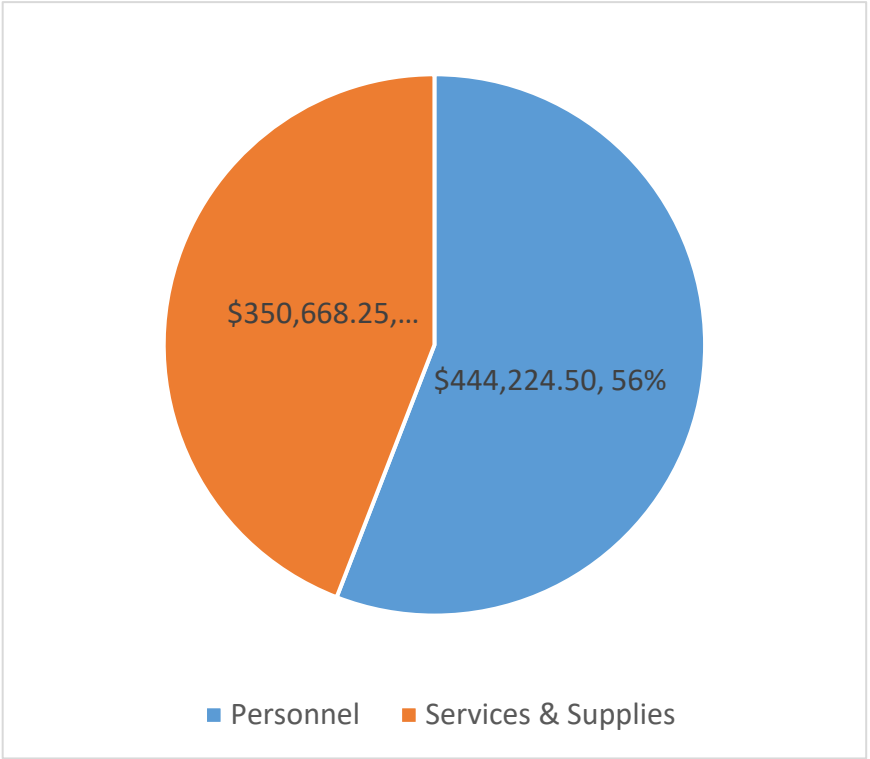
Staff is recommending that the Board approve moving \$1.734 million of unassigned cash to the Capital Outlay Reserve. This will fully fund the reserve goal and move the District closer to starting the fire station remodel project.

Fund 301 Capital Outlay	
Reserve Goal	\$ 5,000,000.00
Current Reserve Amount	\$ 3,266,870.84
Allocation (increase)	\$ 1,734,000.00
New Reserve Amount	\$ 5,000,870.84
New Unassigned Cash	\$ 2,195,701.81

Attachments

25/26 Mid-Year Budget Line-Item Details

100 - ADMINISTRATION			
Fund 100 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$772,537.84	\$794,892.75	\$22,354.91
Expenditures			
Personnel	\$444,224.50	\$444,224.50	\$0.00
Services & Supplies	\$328,313.34	\$350,668.25	\$22,354.91
TOTAL Expenditures	\$772,537.84	\$794,892.75	\$22,354.91
TOTAL Revenue	\$772,537.84	\$794,892.75	\$22,354.91



100 - ADMINISTRATION

**Fiscal YTD
12/31/2025**

**FY 2025-2026
Budget**

**FY 2025-2026
Mid-Year Budget**

Notes

REVENUES

Service Charges & Fees

4005	Copying Costs	0.00	0.00	0.00	
4002	Transfers In	384,018.90	768,037.84	768,037.84	
4930	Other Revenue	405.84	0.00	0.00	
4950	Grants	22,354.91	0.00	22,354.91	PEG Grant
Total Service Charges & Fees		406,779.65	768,037.84	790,392.75	

Use of Money & Property

4510	Investment Income on funds	1,912.36	4,500.00	4,500.00	
4511	Unrealized Change in Value	520.78	0.00	0.00	
Total Use of Money & Property		2,433.14	4,500.00	4,500.00	

Total Revenues	409,212.79	772,537.84	794,892.75
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EXPENDITURES

Personnel

Salaries/Wages

7322	Director's Compensation	5,040.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	6,024.42	14,600.00	14,600.00	
8045	Overtime Pay	0.00	500.00	500.00	
8050	Administrative Leave Pay	5,926.96	6,200.00	7,000.00	
8051	Floating Holiday Pay	1,050.26	2,750.00	2,750.00	
8054	Salaries & Wages - Regular	144,277.50	306,500.00	300,000.00	
8060	Sick Leave Pay	11,968.66	7,000.00	12,700.00	
8066	Comp Time Used	0.00	300.00	300.00	
8081	Vacation Pay	7,020.05	14,000.00	14,000.00	
Total Salaries/Wages		181,307.85	366,350.00	366,350.00	

100 - ADMINISTRATION

**Fiscal YTD
12/31/2025**

**FY 2025-2026
Budget**

**FY 2025-2026
Mid-Year Budget**

Notes

Payroll Taxes & Benefits

5020	FICA - ER	312.48	1,116.00	1,116.00
5030	Life Insurance - ER	201.55	425.00	425.00
5031	Disability Insurance	209.58	550.00	550.00
5032	Employee Assistance Program	49.80	101.00	101.00
5035	AD & D Insurance	43.24	100.00	100.00
5040	LTD Insurance	927.83	2,005.00	2,005.00
5050	Medicare - ER	2,727.59	5,300.00	5,300.00
5060	Cafeteria Plan - ER	14,240.89	30,250.00	30,250.00
5070	Retirement ER - Regular	0.00	500.00	500.00
5075	Retirees Medical - ER	792.35	2,250.00	2,250.00
5102	CA Employee Training Tax - ER	5.04	37.50	37.50
5120	Workers Comp Insurance - ER	2,318.83	2,550.00	2,550.00
5124	Retirement - ER - Tier 2	14,811.89	31,500.00	31,500.00
Total Payroll Taxes & Benefits		36,641.07	76,684.50	76,684.50

Employment Services

5100	Unemployment Insurance - ER	120.96	800.00	800.00
6200	Hiring, Advertising & Other Costs	19,333.32	200.00	200.00
6230	Medical Exam	0.00	190.00	190.00
Total Employment Services		19,454.28	1,190.00	1,190.00
Total Personnel		237,403.20	444,224.50	444,224.50

This will be over budget as it's coming from Previous Fund Balance/Unassigned Cash

100 - ADMINISTRATION

**Fiscal YTD
12/31/2025**

**FY 2025-2026
Budget**

**FY 2025-2026
Mid-Year Budget**

Notes

Services & Supplies

Clothing & Uniform

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

6100	Labor & Support- IT Services	7,453.12	9,500.00	9,500.00
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6110	IT Purchased Services	19,663.40	34,000.00	34,000.00
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7100	Copier Contract- Maint & Usage	1,615.19	3,720.00	3,720.00
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7255	Security Services	210.00	500.00	500.00
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7321	Janitorial Cleaning & Supplies	1,626.00	3,450.00	3,450.00
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7342	Public Meeting Recordings	19,664.26	5,600.00	28,403.00	Audio Equipment - Reimbursed via PEG Grant
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Total Contract Services		50,231.97	56,770.00	79,573.00
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Financial Services

7309	Late Fees	0.00	200.00	200.00
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7310	Bank Service Charges	3,518.24	7,300.00	7,300.00
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Total Financial Services		3,518.24	7,500.00	7,500.00
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Ins., Lic. & Regulatory Fees

6340	Misc Fees	0.00	200.00	200.00
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6341	LAFCO Fees	21,860.83	20,000.00	21,861.00	Actual
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6343	Lien & Notary Fees	0.00	30.00	30.00
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7325	Insurance	56,260.33	56,288.34	56,288.25	Actual
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Total Ins., Lic. & Regulatory Fees		78,121.16	76,518.34	78,379.25
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100 - ADMINISTRATION

**Fiscal YTD
12/31/2025**

**FY 2025-2026
Budget**

**FY 2025-2026
Mid-Year Budget**

Notes

Legal & Professional

7304	Professional Services - ACCTG	27,500.00	60,000.00	60,000.00
7305	Auditing Services	23,119.70	24,000.00	24,000.00
7320	Professional & Consulting Services	3,036.67	3,200.00	3,200.00
7326	Legal Services	2,576.00	20,000.00	20,000.00
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00
7343	Election Expenses	0.00	0.00	0.00

Total Legal & Professional 56,232.37 107,700.00 107,700.00

Office/Operations

6121	IT-Supplies & Miscellaneous	156.19	1,000.00	1,000.00
6130	Computer Hardware	0.00	4,000.00	1,700.00
7140	General Supplies & Minor Equipment	2,235.81	8,000.00	8,000.00
7160	Postage, Shipping & Mail Supplies	1,114.56	1,700.00	2,000.00
7226	Membership & Dues	0.00	9,400.00	9,491.00
7230	Misc Small Parts & Supplies	0.00	0.00	0.00

Total Office/Operations 3,506.56 24,100.00 22,191.00

Other Expense

7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	

Total Other Expense 0.00 225.00 225.00

100 - ADMINISTRATION

**Fiscal YTD
12/31/2025**

**FY 2025-2026
Budget**

**FY 2025-2026
Mid-Year Budget**

Notes

Rent & Utilities

6000	Cell Phones	741.00	1,560.00	1,560.00	Increase for New GM
6025	Telephone	1,161.49	3,200.00	3,200.00	
7350	Rent - Meetings	0.00	0.00	0.00	
7352	Rent - Offices & Other Structures	20,400.00	40,800.00	40,800.00	
8610	Electric	2,100.53	4,250.00	4,250.00	
8620	Gas Service	173.42	700.00	700.00	
Total Rent & Utilities		24,576.44	50,510.00	50,510.00	

Repairs & Maintenance

6405	R & M - Extinguishers	0.00	125.00	125.00	
6900	R & M - Buildings & Structures	0.00	165.00	0.00	Nothing planned
Total Repairs & Maintenance		0.00	290.00	125.00	

Travel & Training

7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	265.00	500.00	500.00	
7370	Travel Expense	464.67	2,300.00	2,000.00	Lowered to balance and better flight costs
8410	Certifications	65.00	0.00	65.00	
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	271.63	600.00	600.00	For Directors
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
Total Travel & Training		1,066.30	4,500.00	4,265.00	

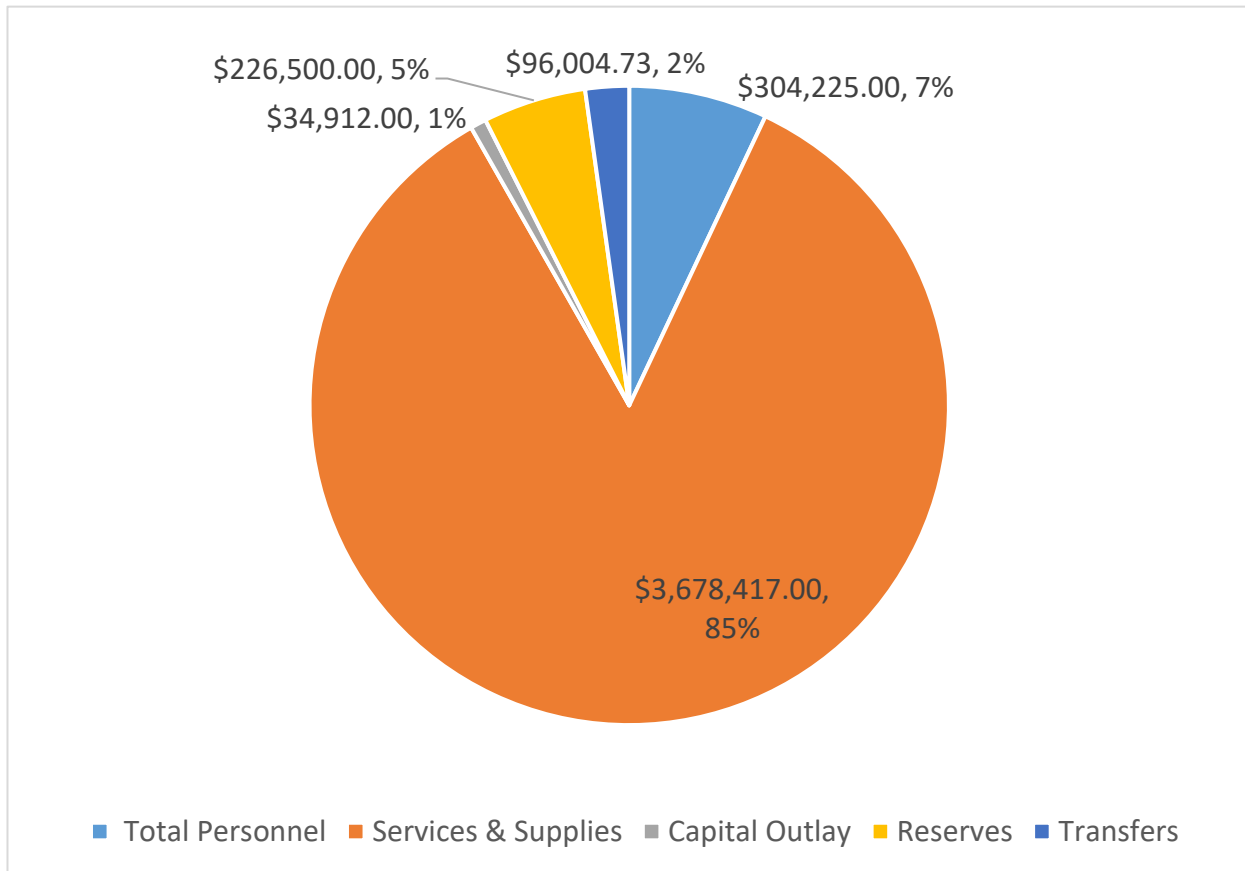
Debt Service

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

Total Services & Supplies 217,296.74 328,313.34 350,668.25

Total Expenditures 454,699.94 772,537.84 794,892.75

301 - Fire			
Fund 301 Budget Category	2025-2026 Budget	2025-2026 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,994,910.58	\$3,994,910.58	\$0.00
Expenditures			
Total Personnel	\$304,225.00	\$304,225.00	\$0.00
Services & Supplies	\$3,644,217.00	\$3,678,417.00	\$34,200.00
Capital Outlay	\$2,000.00	\$34,912.00	\$32,912.00
Reserves	\$226,500.00	\$226,500.00	\$0.00
Transfers	\$96,004.73	\$96,004.73	\$0.00
Total Expenditure	\$4,272,946.73	\$4,340,058.73	\$67,112.00
Total Revenue	\$3,994,910.58	\$3,994,910.58	\$0.00
Net Revenue/Expenses		-\$345,148.15	



301 - FIRE

Fiscal YTD
12/31/25

FY 2025-2026
Budget

FY 2025-2026
Mid Year
Budget

Notes

REVENUES

Property Taxes

4034	Zone A Property Tax Revenue	0.00	130,985.00	130,985.00
4037	Property Tax Zone B Received	83,184.28	249,729.58	249,729.58
4038	Property Tax Zone B Pass thru	0.00	2,676,752.42	2,676,752.42
4039	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00
Total Property Taxes		83,184.28	3,057,467.00	3,057,467.00

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	692,801.58
Total Special Taxes & Assessments		0.00	720,309.58	720,309.58

Other Revenues

4000	Ambulance Agreement	22,666.65	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		23,640.07	67,134.00	67,134.00

Use of Money & Property

4510	Investment Income on funds	127,076.08	150,000.00	150,000.00
4511	Unrealized Change in Value	16,426.94	0.00	0.00
Total Use of Money & Property		143,503.02	150,000.00	150,000.00
Total Revenues		250,327.37	3,994,910.58	3,994,910.58

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	25,430.47	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	52,213.44	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	0.00	0.00
Total Salaries/Wages		77,643.91	188,000.00	188,000.00

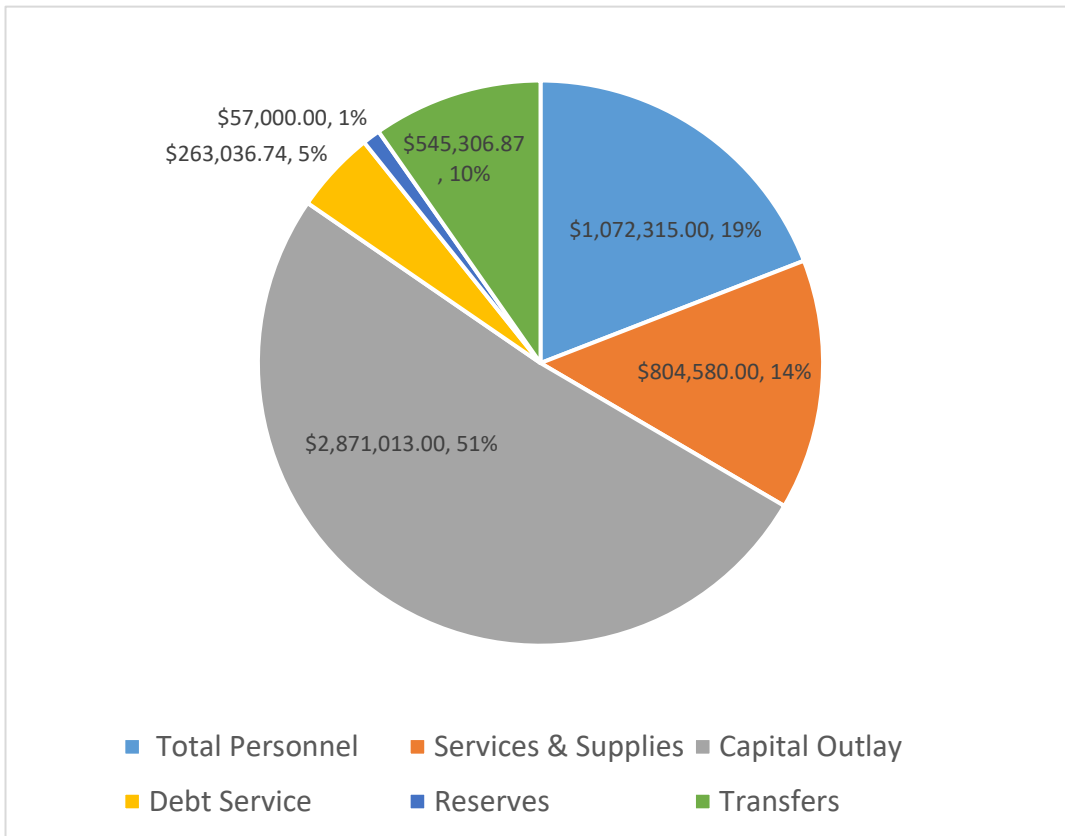
301 - FIRE		Fiscal YTD 12/31/25	FY 2025-2026 Budget	FY 2025-2026 Mid Year Budget	Notes
Payroll Taxes & Benefits					
5020	Social Security - Employer	4,680.13	10,000.00	10,000.00	
5030	Life Insurance - ER	1,028.00	2,500.00	2,500.00	
5035	AD & D Insurance	185.00	850.00	850.00	
5050	Medicare - ER	1,125.82	2,500.00	2,500.00	
5070	Retirement ER - Regular	31,429.02	63,000.00	63,000.00	
5102	CA Training Tax - ER	25.14	175.00	175.00	
5120	Workers Comp Insurance - ER	14,906.08	21,100.00	21,100.00	
5124	Retirement - ER - Tier 2	1,104.50	2,000.00	2,000.00	
Total Payroll Taxes & Benefits		54,483.69	102,125.00	102,125.00	
Employment Services					
5000	Medical Exams & Procedures	0.00	4,000.00	0.00	Current employees - None this FY
5100	Unemployment Insurance	603.56	6,000.00	6,000.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	0.00	4,000.00	8,000.00	12 New Reserves Scheduled to have exams in January and February
Total Employment Services		603.56	14,100.00	14,100.00	
Total Personnel		132,731.16	304,225.00	304,225.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	0.00	3,000.00	3,800.00	10-12 new hires, possibly ~\$300/ea
7248	Uniform Safety Boots	0.00	2,000.00	1,200.00	6 reserves will reach 1yr ~May '26
Total Clothing & Uniform		0.00	5,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	548.64	1,800.00	1,800.00	
7100	Copier Contract-Maint & Usage	701.01	2,500.00	2,500.00	
7202	Building Alarms & Security	420.00	1,600.00	1,600.00	
7204	Cleaning Supplies, Laundry & Towel Service	0.00	1,000.00	100.00	Most cleaning is not contract
7222	Hazardous Materials CW JPA Cost	2,210.00	2,500.00	2,210.00	Actual Cost

301 - FIRE		Fiscal YTD 12/31/25	FY 2025-2026 Budget	FY 2025-2026 Mid Year Budget	Notes
7500	Schedule A Charges Pass thru	0.00	3,358,062.00	3,358,062.00	
Total Contract Services		3,879.65	3,367,462.00	3,366,272.00	
Equipment & Tools					
6055	Radios	0.00	2,700.00	2,700.00	
6440	Fire Personal Protection Equipment	383.73	20,000.00	55,000.00	New PPE for Reserves Per Quote #251202TR7
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	0.00	3,500.00	3,500.00	
6611	Water Rescue Equipment	2,020.00	1,500.00	2,020.00	Repair BT15. Actual cost
6630	Rope & Climbing Equipment	0.00	3,000.00	6,000.00	Per quote #06282025-1
7234	Oxygen Supplies & Cylinder Rent	0.00	1,800.00	900.00	Not paying for rentals, refill at ST30
7238	Paramedic & EMT Small Tools & Supplies	8,247.94	27,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	1,281.05	6,800.00	6,800.00	
7252	Misc Hardware	15.43	1,200.00	1,200.00	
Total Equipment & Tools		11,948.15	70,500.00	108,120.00	
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	2,000.00	1,300.00	
6345	Property Taxes & Assessments Costs	7,084.86	8,400.00	7,300.00	
7325	Insurance	82,317.44	89,500.00	89,500.00	
Total Ins., Licenses & Regulatory Fees		90,569.90	99,900.00	98,100.00	
Legal & Professional					
7320	Professional & Consulting Services	3,249.19	8,000.00	8,000.00	
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		3,559.73	24,500.00	24,500.00	

301 - FIRE		Fiscal YTD 12/31/25	FY 2025-2026 Budget	FY 2025-2026 Mid Year Budget	Notes
Office/Operations					
7140	General Supplies & Minor Equipment	2,083.62	6,000.00	6,000.00	
7160	Postage, Shipping & Mail Supplies	0.00	2,000.00	1,000.00	
7216	Fire Prevention Education Materials	0.00	0.00	0.00	
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	153.32	1,000.00	1,000.00	
7240	Propane	0.00	300.00	300.00	
Total Office/Operations		2,236.94	9,600.00	8,600.00	
Other Expense					
6720	Station - Furniture	3,989.70	4,000.00	4,000.00	
7201	White Goods & Accessories - bedding, towels	1,658.68	3,000.00	2,000.00	Dryer postponed until next FY
7209	District Operating Center Expense	0.00	200.00	200.00	
7218	Cooking Products - Food, Drinks & Staples	203.50	500.00	500.00	
7224	Kitchen Cookware & Utensils	217.26	800.00	600.00	
7330	Misc Operating Expenses	52.98	1,000.00	3,870.00	Furniture, exercise equipment, etc.
Total Other Expense		6,122.12	9,500.00	11,170.00	
Rent & Utilities					
6000	Cell Phones	409.84	910.00	910.00	
6025	Telephone	1,165.91	2,400.00	2,400.00	
8610	Electric	606.32	6,000.00	6,000.00	Annual true up
8620	Gas Service	695.25	2,200.00	2,200.00	
8630	Trash Services	1,467.29	3,200.00	3,200.00	
8640	Water and Water Services	3,763.09	6,800.00	6,800.00	
8659	Utility Cable Charges	444.05	1,500.00	1,500.00	
8670	Street Lighting	65.81	135.00	135.00	
Total Rent & Utilities		8,617.56	23,145.00	23,145.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	493.11	800.00	500.00	annual maintenance completed
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	3,750.00	3,750.00	
6750	R & M - Minor Tools & Equipment	516.77	1,600.00	1,600.00	

301 - FIRE		Fiscal YTD 12/31/25	FY 2025-2026 Budget	FY 2025-2026 Mid Year Budget	Notes
6775	R & M -Operation/Field Equipment	36.77	10,000.00	13,000.00	Foam system E215
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	800.00	average \$200-\$800/year
6900	R & M - Buildings & Structures	746.49	15,000.00	12,000.00	To offset 6775
Total Repairs &		1,793.14	33,250.00	32,150.00	
Travel & Training					
7141	CERT Training Supplies	0.00	0.00	0.00	
7323	Books, Publications & Subscriptions	0.00	400.00	400.00	
7324	Education, Training, Seminar	0.00	400.00	400.00	
8405	Reserve FF Training Costs	0.00	500.00	500.00	
Total Travel & Training		0.00	1,300.00	1,300.00	
Total Services & Supplies		128,727.19	3,644,217.00	3,678,417.00	
Capital Outlay					
9006	Infrastructure CIP	32,911.76	0.00	32,912.00	garage door & extractor actual cost
9085	Vehicle Purchase	0.00	2,000.00	2,000.00	None until FY 28/29
Total Capital Outlay		32,911.76	2,000.00	34,912.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	136,500.00	136,500.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
Total Reserves		0.00	226,500.00	226,500.00	
TRANSFERS					
9511	Interfund Transfer Out	48,002.34	96,004.73	96,004.73	
Total Transfers		48,002.34	96,004.73	96,004.73	
Total Expenditures		342,372.45	4,272,946.73	4,340,058.73	

500 - Water			
Fund 500 Budget Category	2025-2026 Budget	2025-2026 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,523,124.47	\$3,523,124.47	\$0.00
Expenditures			
Total Personnel	\$1,072,315.00	\$1,072,315.00	\$0.00
Services & Supplies	\$817,985.00	\$804,580.00	-\$13,405.00
Capital Outlay	\$2,061,900.00	\$2,871,013.00	\$809,113.00
Debt Service	\$263,036.74	\$263,036.74	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$545,306.87	\$545,306.87	\$0.00
TOTAL Expenditures	\$4,817,543.61	\$5,613,251.61	\$795,708.00
TOTAL Revenue	\$3,523,124.47	\$3,523,124.47	\$0.00
Net Revenue/Expenses		-\$2,090,127.14	



500 - WATER

**Fiscal YTD
12/31/25**

**2025-2026
Budget**

**2025-2026 Mid Year
Budget**

Notes

REVENUES

Property Taxes

4035	Zone A Property Tax Revenue	82,510.01	50,000.00	50,000.00
Total Property Taxes		82,510.01	50,000.00	50,000.00

Grant Revenue

4950	Grants	0.00	0.00	0.00
4965	BMC	1,480.00	0.00	0.00
Total Grant Revenue		1,480.00	0.00	0.00

Service Charges & Fees

4030	Residential Single Family	1,279,336.85	2,595,274.00	2,595,274.00
4102	Residential- Multi - Family-Water Sales	132,387.83	266,506.00	266,506.00
4103	Commercial, Home Care, Retail-Water Sales	167,672.37	182,136.00	182,136.00
4104	Irrigation- Water Sales	39,672.16	36,383.00	36,383.00
4105	Recycled Water Revenue	59,746.93	184,888.00	184,888.00
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	3,100.00	6,000.00	6,000.00
4932	Penalties	11,221.85	20,000.00	20,000.00
4933	Door Hangers/Lockout Notices	4,340.00	9,400.00	9,400.00
4937	NSF Fees	335.00	575.00	575.00
Total Service Charges & Fees		1,700,500.32	3,312,662.00	3,312,662.00

500 - WATER

**Fiscal YTD
12/31/25**

**2025-2026
Budget**

**2025-2026 Mid Year
Budget**

Notes

Other Revenues

4040	Refunds	4,234.06	0.00	0.00
4930	Other Revenue	3,063.08	9,000.00	9,000.00
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00
Total Other Revenues		7,297.14	9,000.00	9,000.00

Use of Money & Property

4504	Interest Income	3,566.24	6,462.47	6,462.47 From Drainage Loan
4510	Investment Income on funds	78,336.63	145,000.00	145,000.00
4511	Unrealized Change in Value	10,294.39	0.00	0.00

Total Use of Money & Property 92,197.26 151,462.47 151,462.47

Total Revenues 1,883,984.73 3,523,124.47 3,523,124.47

EXPENDITURES

Personnel

Salaries/Wages

8018	Holiday Pay	11,766.43	30,000.00	30,000.00
8045	Overtime Pay	3,422.45	10,000.00	10,000.00
8050	Administrative Leave Pay	2,452.00	2,450.00	2,450.00
8051	Floating Holiday Pay	2,445.91	5,600.00	5,600.00
8054	Salaries & Wages - Regular	262,374.94	590,000.00	590,000.00
8056	Retroactive Pay	0.00	500.00	500.00
8060	Sick Leave Pay	13,104.48	14,000.00	14,000.00
8063	Standby Pay	12,741.93	28,000.00	28,000.00
8066	Comp Time Used	10,715.21	20,500.00	20,500.00
8081	Vacation Pay	20,151.65	37,000.00	37,000.00
Total Salaries/Wages		339,175.00	738,050.00	738,050.00

Payroll Taxes & Benefits

5030	Life Insurance - ER	862.87	2,000.00	2,000.00
5031	Disability Insurance	501.25	1,200.00	1,200.00
5032	Employee Assistance Program	149.40	302.50	302.50

500 - WATER

**Fiscal YTD
12/31/25**

**2025-2026
Budget**

**2025-2026 Mid Year
Budget**

Notes

		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid Year Budget	Notes
5035	AD & D Insurance	195.13	450.00	450.00	
5040	LTD Insurance	2,501.93	5,500.00	5,500.00	
5050	Medicare - ER	5,229.42	11,000.00	11,000.00	
5060	Cafeteria Plan - ER	38,808.38	85,000.00	85,000.00	
5070	Retirement ER - Regular	79,893.69	165,000.00	165,000.00	
5075	Retirees Medical - ER	0.00	300.00	300.00	
5102	CA Training Tax - ER	0.00	52.50	52.50	
5120	Workers Comp Insurance - ER	37,244.77	41,700.00	41,700.00	
5124	Retirement - ER - Tier 2	9,526.91	19,250.00	19,250.00	
Total Payroll Taxes & Benefits		174,913.75	331,755.00	331,755.00	
Employment Services					
5100	Unemployment Insurance - ER	0.00	1,820.00	1,820.00	
6200	Hiring, Advertising & Other Costs	0.00	500.00	500.00	
6230	Medical Exam	0.00	190.00	190.00	
Total Employment Services		0.00	2,510.00	2,510.00	
Total Personnel		514,088.75	1,072,315.00	1,072,315.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	166.23	2,600.00	2,600.00	
7248	Uniform Safety Boots	778.76	1,250.00	1,250.00	
Total Clothing & Uniform		944.99	3,850.00	3,850.00	
Contract Services					
6100	Labor & Support-IT Services	2,557.14	5,000.00	5,000.00	
6110	IT Purchased Services	852.46	1,740.00	1,740.00	
6115	Misc. Contract Services	4,265.70	6,800.00	6,800.00	
7250	Water Quality Testing	23,778.00	70,000.00	70,000.00	
7255	Security Services	2,010.00	4,000.00	4,000.00	

500 - WATER

**Fiscal YTD
12/31/25**

**2025-2026
Budget**

**2025-2026 Mid Year
Budget**

Notes

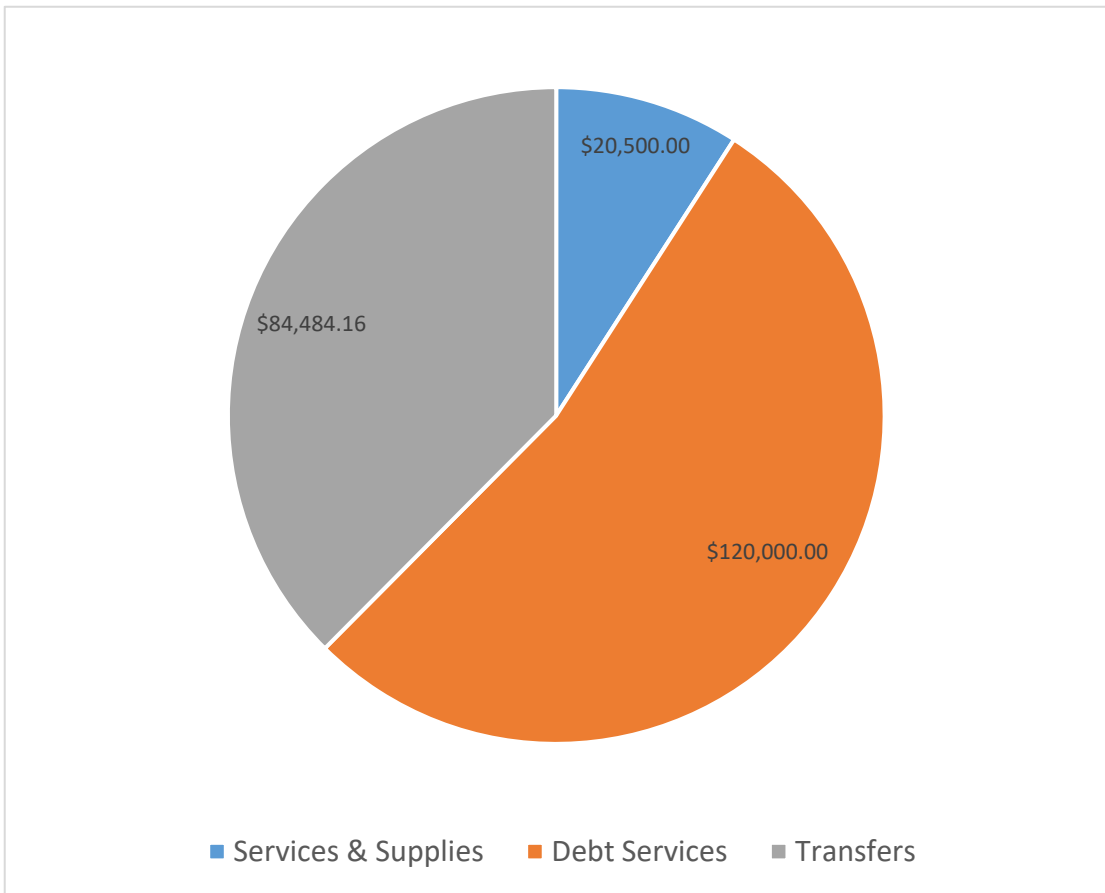
		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid Year Budget	Notes
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	568.75	1,140.00	1,140.00	
Total Contract Services		34,032.05	88,680.00	88,680.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	527.80	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	3,330.23	5,000.00	6,500.00	Due to increasing costs
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00	
Total Equipment & Tools		3,858.03	10,200.00	11,700.00	
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	27,534.12	29,500.00	29,500.00	
6345	Property Taxes & Assess. Costs	2,623.57	7,200.00	7,200.00	
7325	Insurance	101,718.54	115,500.00	115,500.00	
Total Ins., Lic. & Regulatory Fees		150,452.23	172,000.00	172,000.00	
Legal & Professional					
7318	Professional & Consulting BMC	72,773.95	140,000.00	140,000.00	
7320	Professional & Consulting Services	20,034.76	57,000.00	57,000.00	
7326	Legal Services	924.00	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		93,732.71	200,000.00	200,000.00	

500 - WATER		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid Year Budget	Notes
Office/Operations					
6130	Computer Hardware	869.98	1,000.00	870.00	
6140	Computer Software	0.00	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	511.97	2,000.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	4,640.77	10,000.00	10,000.00	
7180	Billing Supplies, Forms & Printing	5,924.39	14,000.00	14,000.00	
7226	Membership & Dues	2,379.35	3,200.00	3,200.00	USA, CWEP, AWWA
7230	Misc Small Parts & Supplies	2,041.75	2,000.00	2,000.00	
7237	Process Control & Treatment Supplies	2,979.57	10,000.00	10,000.00	
7239	Water Treatment Chemicals	7,380.17	20,000.00	20,000.00	
7249	Safety Supplies	521.41	1,200.00	1,200.00	
Total Office/Operations		27,249.36	64,400.00	64,270.00	
Other Expenses					
7330	Misc Operating Expenses	0.00	150.00	150.00	
7348	Water Conservation Program	3,246.50	6,000.00	6,000.00	
Total Other Expense		3,246.50	6,150.00	6,150.00	
Rent & Utilities					
6000	Cell Phones	959.11	2,200.00	2,200.00	
6025	Telephone	5,451.73	12,500.00	12,500.00	
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	73,999.04	170,000.00	170,000.00	
8620	Gas Service	36.68	250.00	250.00	
8630	Trash Services	1,614.66	3,300.00	3,300.00	
8644	Disposal Services	0.00	2,600.00	2,600.00	
8670	Street Lighting	392.44	780.00	780.00	
Total Rent & Utilities		82,453.66	191,630.00	191,630.00	

500 - WATER		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid Year Budget	Notes
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	425.00	425.00	
6422	R & M - Hydrants	21.44	800.00	800.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	5,338.43	28,000.00	11,000.00	Pump Repair became a pump replacement capital project
6641	R & M - Wells	1,739.38	9,500.00	9,500.00	
6750	R & M - Minor Tools & Equipment	184.01	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	0.00	1,400.00	1,400.00	
6830	Paving & Concrete	0.00	500.00	500.00	
6900	R & M - Buildings & Structures	123.08	15,000.00	15,000.00	
7241	R & M - Water Distribution System	3,540.55	10,000.00	10,000.00	
Total Repairs & Maintenance		10,946.89	66,825.00	49,825.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	350.00	350.00	
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	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		0.00	1,950.00	1,950.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maint enance	187.95	1,200.00	1,200.00	
7211	Misc Fuel & Diesel	1,625.54	2,000.00	2,000.00	
7220	Gasoline	3,327.47	7,000.00	7,000.00	

500 - WATER		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid Year Budget	Notes
7232	Vehicle Repairs - Parts, Tires & Lubricants	3,513.77	2,025.00	4,250.00	Unexpected Tire replacement this FY
Total Vehicle Maintenance &		8,654.73	12,225.00	14,450.00	
Total Services & Supplies		415,571.15	817,985.00	804,580.00	
Capital Outlay					
9006	Infrastructure CIP	634,868.33	2,061,900.00	2,871,013.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	
Total Capital Outlay		634,868.33	2,061,900.00	2,871,013.00	
Debt Service					
9022	Debt Service - Principal	202,150.18	202,150.18	202,150.18	
9023	Debt Service - Interest & Annual Fee	28,309.57	54,092.26	54,092.26	
9024	Loan Administration Fee	6,794.30	6,794.30	6,794.30	
Total Debt Service		237,254.05	263,036.74	263,036.74	
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	272,653.44	545,306.87	545,306.87	
Total Transfers		272,653.44	545,306.87	545,306.87	
Total Expenditures		2,074,435.72	4,817,543.61	5,613,251.61	
Net Revenues over Expenditures			(1,294,419.14)	(2,090,127.14)	

650 - Solid Waste			
Fund 650 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$434,750.00	\$434,750.00	\$0.00
Expenditures			
Services & Supplies	\$20,500.00	\$20,500.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Services	\$120,000.00	\$120,000.00	\$0.00
Reserves	\$100,000.00	\$100,000.00	\$0.00
Transfers	\$84,484.16	\$84,484.16	\$0.00
TOTAL Expenditures	\$324,984.16	\$324,984.16	\$0.00
TOTAL Revenue	\$434,750.00	\$434,750.00	\$0.00
Net Revenue/Expenses	\$109,765.84	\$109,765.84	



650 - Solid Waste		Fiscal YTD 12/31/25	FY 2025- 2026 Budget	FY 2025- 2026 Mid Year Budget	Notes
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REVENUES

Property Taxes

4800	Franchise Revenue	147,863.77	419,750.00	419,750.00	
4930	Other Revenue	703.20	0.00	0.00	Compost Rebate
Total Property Taxes		148,566.97	419,750.00	419,750.00	

Use of Money & Property

4510	Investment Income on funds	11,993.08	15,000.00	15,000.00	
Total Use of Money & Property		11,993.08	15,000.00	15,000.00	

Total Revenues		160,560.05	434,750.00	434,750.00	
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EXPENDITURES

Services & Supplies

Legal & Professional

7320	Professional & Consulting Services	1,490.74	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		1,490.74	10,500.00	10,500.00	

Office/Operations

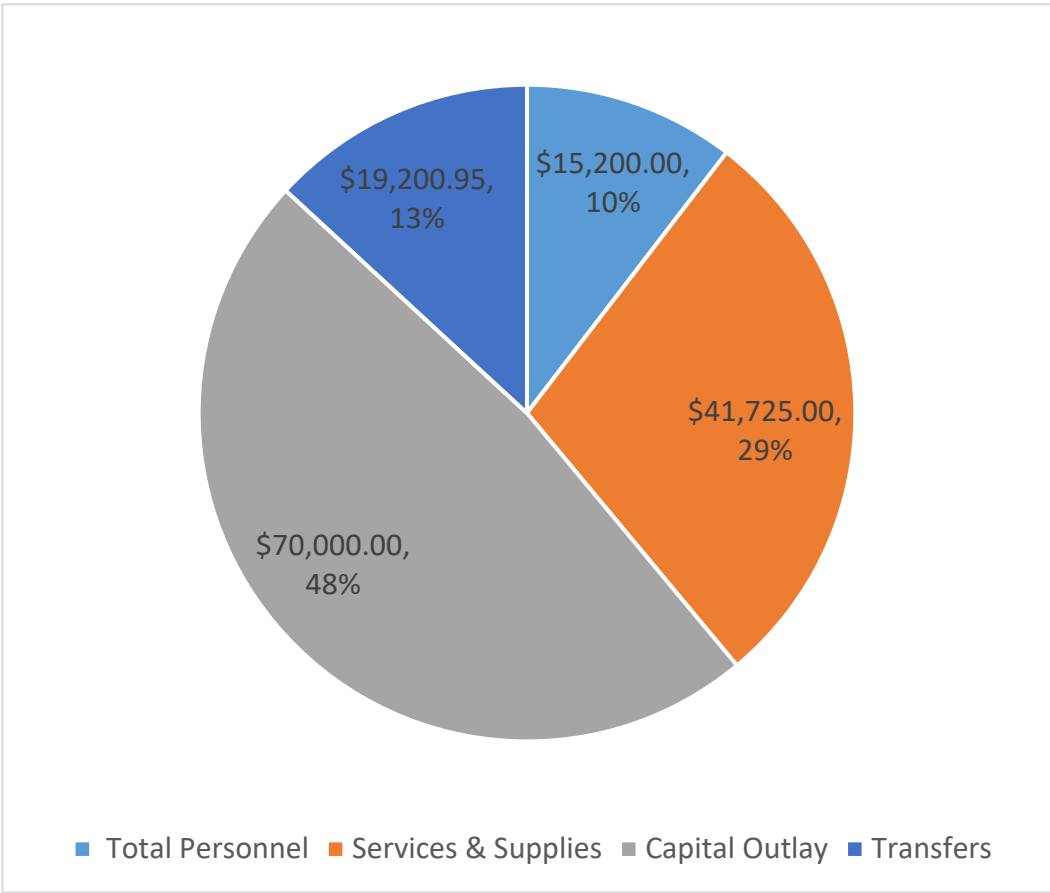
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	306.45	2,500.00	1,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
Total Office/Operations		306.45	3,500.00	2,500.00	

Other Expense

7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	2,079.45	3,500.00	4,500.00	Compost Delivery
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
Total Other Expense		2,079.45	5,000.00	6,000.00	

650 - Solid Waste		Fiscal YTD 12/31/25	FY 2025- 2026 Budget	FY 2025- 2026 Mid Year Budget	Notes
Rent & Utilities					Paid through cost allocation plan
Travel & Training					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	250.00	250.00	Outside meetings
Total Travel & Training		0.00	1,500.00	1,500.00	
Total Services & Supplies		3,876.64	20,500.00	20,500.00	
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	60,000.00	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		60,000.00	120,000.00	120,000.00	
Reserves					
9572	General Contingency Reserve	0.00	100,000.00	100,000.00	
Total Reserves		0.00	100,000.00	100,000.00	
TRANSFERS					
9511	Interfund Transfer Out	42,242.10	84,484.16	84,484.16	
Total Transfers		42,242.10	84,484.16	84,484.16	
Total Expenditures		106,118.74	324,984.16	324,984.16	
Net Revenues over Expenditures		54,441.31	109,765.84	109,765.84	

800 - Drainage			
Fund 800 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$224,029.00	\$224,029.00	\$0.00
Expenditures			
Total Personnel	\$9,200.00	\$15,200.00	\$6,000.00
Services & Supplies	\$37,725.00	\$41,725.00	\$4,000.00
Capital Outlay	\$70,000.00	\$70,000.00	\$0.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$19,200.95	\$19,200.95	\$0.00
Debt Service	\$66,400.92	\$66,400.92	\$0.00
TOTAL Expenditures	\$202,526.87	\$212,526.87	\$10,000.00
TOTAL Revenue	\$224,029.00	\$224,029.00	\$0.00
Net Revenue/Expenses	\$21,502.13	\$11,502.13	

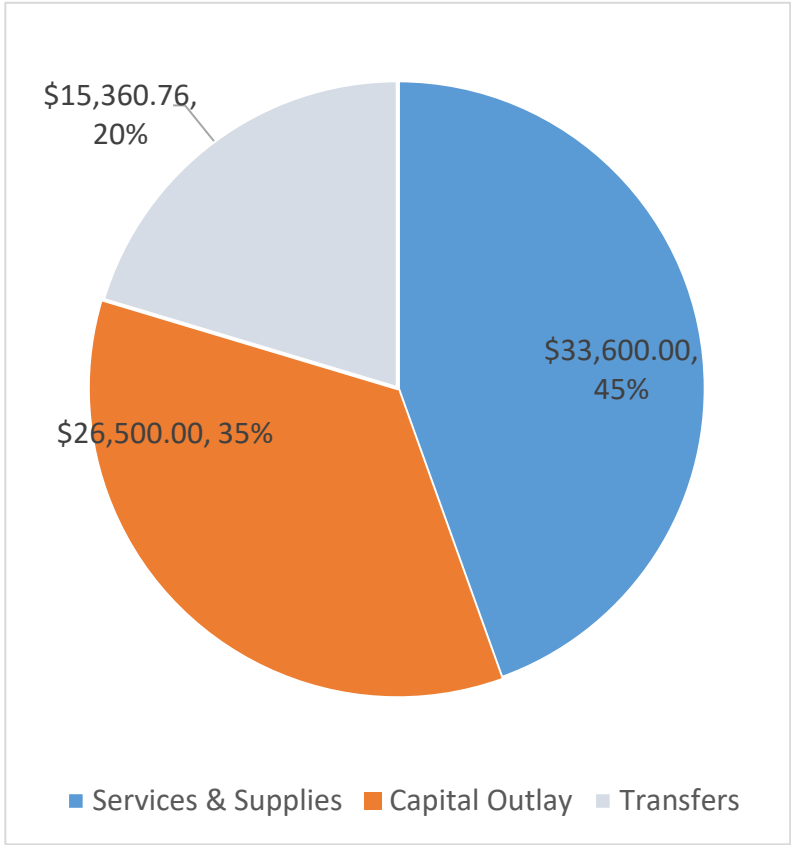


800 - DRAINAGE		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid-Year Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	70,000.00	70,000.00	
4035	Zone D & F Property Taxes	11,609.15	46,893.00	46,893.00	
Total Property Taxes		11,609.15	116,893.00	116,893.00	
Special Taxes & Assessments					
4400	Drainage Assessments	22,497.00	95,136.00	95,136.00	
Total Special Taxes & Assessments		22,497.00	95,136.00	95,136.00	
Other Revenues					
4040	Refunds	62,636.11	0.00	0.00	
4935	Sale-Specs/Plans & Non-Capital Items	93.50	0.00	0.00	
Total Other Revenues		62,729.61	0.00	0.00	
Use of Money & Property					
4510	Investment Income on funds	8,032.16	12,000.00	12,000.00	
Total Use of Money & Property		8,032.16	12,000.00	12,000.00	
Total Revenues		104,867.92	224,029.00	224,029.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	327.83	200.00	200.00	
8054	Salaries & Wages - Regular	8,428.33	9,000.00	15,000.00	Due to Green Space in July and will occur again in June
Total Salaries/Wages		8,756.16	9,200.00	15,200.00	
Total Personnel		8,756.16	9,200.00	15,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	2,000.00	500.00	
7242	Minor Tools, Accessories & Field Machines	367.32	1,000.00	1,000.00	
Total Equipment & Tools		367.32	3,000.00	1,500.00	

800 - DRAINAGE		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid-Year 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	1,336.36	5,000.00	5,000.00	
7326	Legal Services	0.00	6,000.00	6,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
Total Legal & Professional		1,336.36	11,000.00	11,000.00	
Office/Operations					
7230	Misc Small Parts & Supplies	188.18	550.00	550.00	
7249	Safety Supplies	0.00	500.00	500.00	
Total Office/Operations		188.18	1,050.00	1,050.00	
Other Expense					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
Total Other Expense		0.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	430.90	1,350.00	1,350.00	
6025	Telephone	190.35	350.00	350.00	
8610	Electric	960.47	1,500.00	1,500.00	
8670	Street Lighting	697.27	1,300.00	1,300.00	
Total Rent & Utilities		2,278.99	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	1,100.00	4,000.00	JB Dewar Diesel Service Planned
6750	R & M - Minor Tools & Equipment	0.00	400.00	3,000.00	Due to Pump Purchase in January

800 - DRAINAGE		Fiscal YTD 12/31/25	2025-2026 Budget	2025-2026 Mid-Year Budget	Notes
6800	R & M - Grounds & Collection Systems	342.85	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
	Total Repairs & Maintenance	1,803.13	4,050.00	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	406.39	1,000.00	1,000.00	
7220	Gasoline	831.87	2,000.00	2,000.00	
	Total Vehicle Maintenance & Repairs	1,238.26	3,000.00	3,000.00	
	Total Services & Supplies	15,705.33	37,725.00	41,725.00	
Debt Service					
2491	Internal Loan Due Water-500	29,634.22	59,938.45	59,938.45	
9023	Debt Service - Interest	3,566.24	6,462.47	6,462.47	
	Total Debt Service	33,200.46	66,400.92	66,400.92	
Capital Outlay					
9006	Infrastructure CIP	0.00	70,000.00	70,000.00	
	Total Capital Outlay	0.00	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	9,600.48	19,200.95	19,200.95	
	Total Transfers	9,600.48	19,200.95	19,200.95	
	Total Expenditures	67,262.43	202,526.87	212,526.87	
	Net Revenues over Expenditures	37,605.49	21,502.13	11,502.13	

900 - Parks & Recreation			
Fund 900 Budget Category	2025-2026 Budget	2025-2026 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$110,000.00	\$110,000.00	\$0.00
Expenditures			
Services & Supplies	\$60,100.00	\$33,600.00	-\$26,500.00
Capital Outlay	\$0.00	\$26,500.00	\$26,500.00
Transfers	\$15,360.76	\$15,360.76	\$0.00
TOTAL Expenditures	\$75,460.76	\$75,460.76	\$0.00
TOTAL Revenue	\$110,000.00	\$110,000.00	\$0.00
Net Revenue/Expenses	\$34,539.24	\$34,539.24	



900 - PARKS & RECREATION

Fiscal YTD 12/31/25 FY 2025-2026 Budget FY 2025-2026 Mid Year Budget

Notes

<u>REVENUE</u>				
Other Revenues				
4034	Zone A Property Tax Revenue	0.00	100,000.00	100,000.00
4655	Donations	0.00	0.00	0.00
Total Other Revenues		0.00	100,000.00	100,000.00
Use of Money & Property				
4510	Investment Income on funds	6,280.88	10,000.00	10,000.00
4511	Unrealized Change in Value	392.86	0.00	0.00
Total Use of Money & Property		6,673.74	10,000.00	10,000.00
Total Revenues		6,673.74	110,000.00	110,000.00
<u>EXPENDITURES</u>				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	475.89	50,000.00	23,500.00
7326	Legal Services	6,384.00	10,000.00	10,000.00
Total Legal & Professional		6,859.89	60,000.00	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		6,859.89	60,100.00	33,600.00
Capital Outlay				
9006	Infrastructure CIP	26,500.00	0.00	26,500.00
Total Capital Outlay		26,500.00	0.00	26,500.00
<u>TRANSFERS</u>				
9511	Interfund Transfer Out	7,680.36	15,360.76	15,360.76
Total Transfers		7,680.36	15,360.76	15,360.76
Total Expenditures		41,040.25	75,460.76	75,460.76
Net Revenues over Expenditures		(34,366.51)	34,539.24	34,539.24