



May 19, 2026

TO: Utilities Advisory Committee

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

SUBJECT: Agenda Item 5 – 05/19/2026 UAC Meeting
Fund 900 Fiscal Year 2026-27 Draft Budget Review

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

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STAFF RECOMMENDATION

Review and provide comments regarding the budget to staff.

DISCUSSION

The following section of the report provides a summary of the requested changes for the Fiscal Year 2026-2027 preliminary budgets for Fund 900. More detailed line-item descriptions of each request are provided as an attachment to the report.

Fiscal Year 2026-27 Fund 900 Budget Request Summary:

The property tax initiative to support the acquisition and operation and maintenance of Sunnyside School, B-26, results won't be available until after the June 2nd election. If successful, revenues would not be realized until January 2027. The budget being presented in this report is a status quo budget with minor requests for transfer increases based on the Fund 100 budget. The Board of Directors at their May 7, 2026 meeting agreed to have the same Zone A revenue from FY 25/26, which is \$100,000.00.

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

The following is the status quo budget for Fund 900:

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

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

Fund 900 – Summary

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

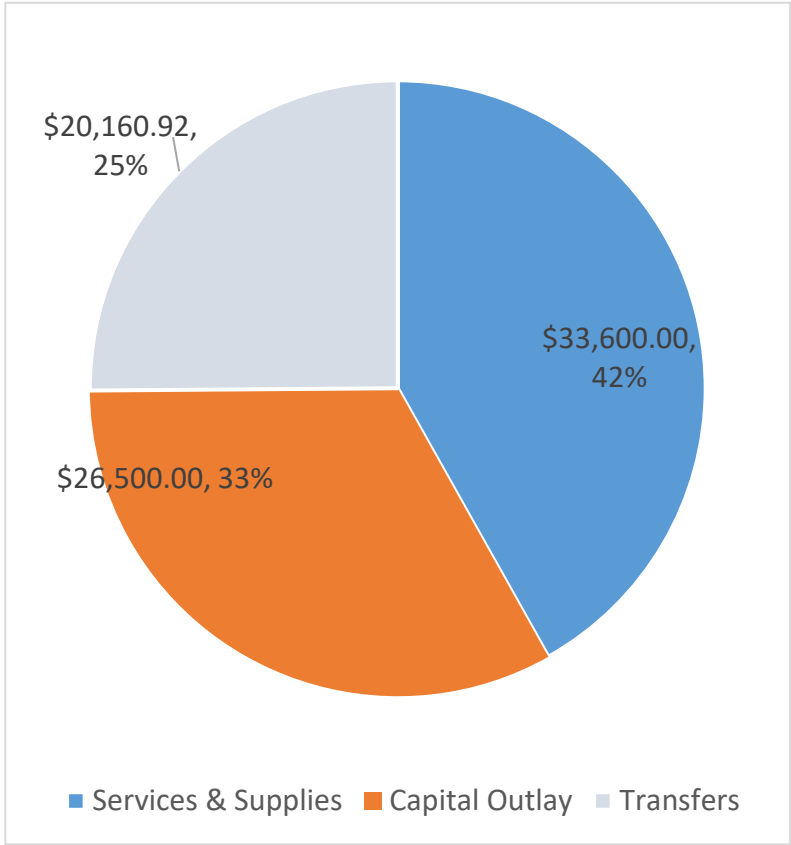
The following table summarizes the requested changes to the Fund 900 budget.

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

Attachments

Budget line-item details for Fund 900

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



900 - PARKS & RECREATION

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

Notes

REVENUE				
Other Revenues				
4034	Zone A Property Tax Revenue	100,000.00	100,000.00	100,000.00
4655	Donations	0.00	0.00	0.00
Total Other Revenues		100,000.00	100,000.00	100,000.00
Use of Money & Property				
4510	Investment Income on funds	8,779.93	10,000.00	10,000.00
4511	Unrealized Change in Value	(365.17)	0.00	0.00
Total Use of Money & Property		8,414.76	10,000.00	10,000.00
Total Revenues		108,414.76	110,000.00	110,000.00
EXPENDITURES				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	751.84	23,500.00	23,500.00
7326	Legal Services	9,548.00	10,000.00	10,000.00
Total Legal & Professional		10,299.84	33,500.00	33,500.00
Office/Operations				
7140	General Supplies & Minor Equipment	0.00	100.00	100.00
Total Office/Operations		0.00	100.00	100.00
Other Expense				
7330	Misc Operating Expenses	0.00	0.00	0.00
Total Other Expense		0.00	0.00	0.00
Total Services & Supplies		10,299.84	33,600.00	33,600.00
Capital Outlay				
9006	Infrastructure CIP	26,500.00	26,500.00	26,500.00
Total Capital Outlay		26,500.00	26,500.00	26,500.00
TRANSFERS				
9511	Interfund Transfer Out	11,520.54	15,360.76	20,160.92
Total Transfers		11,520.54	15,360.76	20,160.92
Total Expenditures		48,320.38	75,460.76	80,260.92
Net Revenues over Expenditures		60,094.38	34,539.24	29,739.08

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet - Parks Reserves Balance Sheet

As of 3/31/2026

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