

Santa Lucia Community Services District

General Manager's Report

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Budget Performance FY 2025-2026

Note: All figures are based on 11 months of actuals and 1 month forecasted (June).

Total Revenues ~

All departments – Fiscal YE 2026 are forecasted to be \$9.53M, or \$74K higher than budgeted. This is primarily due to increased revenues in Security (Home Inspections), water meter charges, and increased refuse collection revenues.

Total Expenses ~

- Forecasted Year End Position- Surplus (Deficiency): (\$110,239) vs budgeted (\$187, 361), or \$77,122 under approved budget.

By Department:

- Water (10): This department will end the year \$23K under approved budget. Notable items impacting this result are:
 - \$42K under budget in electrical utilities (mostly wells)
 - \$17K under in Fuel/Oil due to not running emergency generators (mild storm season).
 - \$46K under budget in payroll due to delayed filling of multiple position vacancies throughout the year.
 - (\$21K) over budget in Testing
 - (\$34K) over budget in Repairs and Maintenance due to multiple un-forecasted component failures.
- Wastewater (20): This department will end the year at \$18K under approved budget.
 - \$24K under in Repairs & Maintenance
 - \$7K under in Equipment Leasing

- (\$6K) over in payroll and benefits.
- Roads (30): This department will end the budget year at (\$117K) over approved budget. Notable items impacting this result are:
 - (\$18K) over in payroll wages, benefits.
 - (\$17K) over in employee insurance due to mid-year enrollment changes.
 - \$15K under in Dental/401K/WC.
 - (\$41K) over in Contract Labor (Willdan Pavement Study invoice was not paid until FEB 2026 but was approved in FY24-25 budget). This was a one-time carryover expense.
 - (\$45K) over in Equipment Maintenance due to multiple tractors requiring significant repairs and coming out of warranty.
 - (\$11K) over due to increased fuel costs.
 - \$7K under in auto expense.
- Security(40): This department will end the year at \$72K under approved budget. Notable items impacting this result are:
 - \$43K under in payroll due to multiple vacancies taking longer to fill than anticipated.
 - \$29K under in OPEX. This is mostly due to lower telephone/cellular, fuel, and vehicle maintenance expenditures.
- Gatehouse (45): This department will end the year at \$25K under approved budget. Notable items impacting this result are:
 - \$19K under in payroll due to multiple departures and lag in new hires onboarding.
 - \$6K under in OPEX.
- Brush Management (50): This department will end the year (\$15K) over approved budget.
 - (\$5K) over in payroll.
 - (\$10K) over in OPEX: (Maintenance, Contract Labor, and Fuel, and Parts/Supplies for Mastication).
- Waste Collection (60): This department will end the year on approved budget (\$800.00 over budget).
 - (\$13K) over in payroll & benefits due to worker's comp case (Case terminated June 2026).

- \$12K under in OPEX: Permits & Fees, Repairs and Maintenance, Small Tools & Equipment.
- Fire/EMS (65): This department will end the year (\$1,600) over budget due to replacement of AED (Defibrillator) systems.
- General & Admin (90): This department will end the year \$7K under approved budget. Notable items impacting this result are:
 - \$25K under in Audit/Tax Prep.
 - \$28K under in Admin Cost Reimbursement to SLPCO.
 - \$5K under in Employee Meals tied to vacancies in other departments.
 - \$5K under in Community Relations.
 - \$11K under in miscellaneous OPEX (Auto Expense, Utilities, Repairs & Maintenance, Fuel).
 - (\$67K) over in Legal Fees.

Capital Expenses ~ Approved at (\$711K). Forecasts anticipate a final expense of (\$731K). A summary is provided below detailing the items accomplished.

Specific items influencing this forecasted result:

- Solar Array at Booster 2 (Water Dept) - Budgeted \$450K - Project came in at \$441K.
- Potrero Treatment Plant (Water Dept) –\$65k budgeted to complete the facility. It is now online.
- Street Sweeper Tractor (Roads Dept) – \$40K **not purchased**. Market prices were significantly higher than budgeted amount. Purchase was delayed.
- Turbine Blower (Roads Dept) – \$25K budgeted, purchased at \$24K.
- Expanded Memory Storage for LPR Cameras at Gatehouse (Gatehouse Dept) – \$17K budgeted.
- Grinder Pump (Wastewater Dept) – \$15K budgeted **not purchased**. This is delayed until next budget year, as currently a 16-week lead time on pump rebuilds. Pump is on order, but invoice will likely fall in next FY.
- Truck (Security Dept) - \$65K budgeted- Ford Maverick replacement came in under budget at \$49K. CSD will assess fuel savings/performance and possibly go with this model for further fleet replacements.
- Bulldozer Lease to Own (Brush Dept) - \$33K This lease to own contract is satisfied. There are no further payments.

- **UNPLANNED CAPEX**: These items would normally be coded against the Repairs & Replacements GL codes in OPEX, but due to the cost (over \$5K) and the fact that they meaningfully extend the life of the system, they are coded against CAPEX for depreciation.
 - (\$17K) Booster 2B Pump/Motor Replacement.
 - (\$7K) WWTP Pre-Air Pump Replacement.
 - (\$6K) Grinder Pump Repairs
 - (\$8K) Node 1 Backwash Reclaim Pump.
 - (\$33K) Booster 1 VFD (Variable Frequency Drive) Project: Localized water hammer effect destroying residential irrigation systems on Vista Cielo and required urgent mitigation.
 - (\$30K) Replacement of 2 x Flail Mowers that broke during mowing season.
- Forecasted Year End Position- Surplus (Deficiency): (\$110,239) vs budgeted (\$187, 361), or \$77,122 under approved budget.
- Forecasted EOY Unrestricted Net Position: \$2,610,952.

Proposed Budget FY 2026-2027

*Proposed expense (increases)/decreases are in comparison to **FY 2025-2026 Approved Budget**.*

Revenues ~

Revenues forecasts for FY 2026-27 budget year include a 7% increase YOY in Property Related Fees (PRF) for Water & Wastewater, Roads, and Security.

Revenues for the four core Property Related Fees (Water, Wastewater, Roads, Security) will increase by \$532K to a total \$8.1M.

Revenues for FIRE/EMS are expected to increase by 3.5% or \$15K to a total of \$434K. This is within the voter-approved limit per the 2024 Mello-Roos Tax.

Revenues for Fire & Brush Management Department will increase by \$13K to a total of \$495K.

Revenues for Waste Collection will increase by \$12K to a total of \$324K.

Reimbursable revenues (Water usage charges, property operations, and security/gatehouse custom services) will increase by an estimated \$64K in the coming year. This is largely due to increased mowing/mastication demand and Security taking on home inspections.

Total revenues are projected to be \$10,095,805, or an increase of \$635,981 for FY 26-27.

Payroll & Operating Expenses ~

All departments – the proposed operating budget for FY 2026-27 includes an overall 6.8% increase in operating expenses or (\$600K) in comparison to FY 25-26 approved budget.

Top-Level Variance Analysis: FY26-27 Proposed Budget Expense Growth

- Total Forecasted Expense Growth: (\$600K)
- The 4% Total Expense Growth Target per 5-Year Plan: (\$354K)
- Expense Growth Beyond 4% Target: (\$246K)
- Admin Cost Reimbursement (ACR) Increase: (\$131K)
- Forecasted Fuel Cost Increases: (\$73K)
- Residual Expense Growth above 4% Target (Fuel and ACR removed): (\$42K)
- With Admin Cost Reimbursement and Fuel Increases removed, total expense growth across all departments was (\$42K), or .05% of prior year budget.

Payroll~

Specific Payroll items for consideration are:

- Total FY 26-27 proposed salary and wage expenses (all departments) are increasing by (\$330K) or 7.1% from FY 2025-26 budgeted payroll. Notable items in the proposed FY 26-27 payroll budget:
 - Overall payroll CPI increase per budget: (\$129K)
 - Contemplates a Roads Manager succession overlap of 30 days.(\$13K)
 - Healthcare & benefits rate increase (\$119K)

- A pay increase for the CSD Mechanic/Service Manager now an ASE Master-certified technician: (\$15K) this increase will be offset by mechanic labor rate increase.
- Staffing the night shift with FT Security personnel (\$30K)
- All CSD salaries and wages contemplate a 3.5% CPI COLA increase for budget year 2026-27. Actual COLA increase will be based on the Preserve Company Compensation Committee decision effective 1 JAN 2027.
- Salary and wage details by department:
 - Water Department – Increase of 4.5% or (\$57K) over FY 25-26 budget. This is primarily driven by:
 - (\$35K) is planned 3.5% CPI increase.
 - (\$18K) certification promotions for multiple employees (Water I to Water II)
 - Wastewater Department- Payroll increase of (\$5K).
 - Road and Drainage Department - Increase of 10% or (\$100K) over FY 25-26 budget. This is primarily driven by:
 - (\$28K) is the planned 3.5% CPI increase.
 - (\$13K) Planning for 1 month overlap of Roads Manager's successor to train during mowing season in May-June 2027.
 - (\$15K) Increase of for the certified CSD Master Mechanic and Service Manager (this increase will be offset by revenues from the mechanic labor rate increase to \$95/Hr.).
 - Estimated (\$32K) in increased health insurance/benefits expenses for this dept.
 - Security Department - Increase of 8% or (\$60K)
 - (\$20K) is the planned 3.5% CPI increase.
 - (\$39K) in increased health insurance/benefits for this dept.
 - Gatehouse Department - Increase – 12% or (\$63K) over FY25-26 budget. This is primarily driven by:

- (\$29K) in increased health insurance/benefits expenses for this dept.
 - (\$15K) is the planned 3.5% CPI increase.
 - (\$18K) is moving of Gatehouse Manager position completely under CSD.
- General and Administrative Department – Increase of (\$23K) or 5%
 - (\$14K) is the planned 3.5% CPI increase.
 - (\$10K) increased 401K enrollment.
- Waste Collection Department – Payroll increase of (\$8K) or 4.2%.
 - (\$5K) is the planned 3.5% CPI increase.
- Brush Management Department Increase – (\$11K) increase is within the planned 3.5% CPI range.

OPEX~

Each year, the CSD management team begins the budget process by analyzing actuals in the current year, prior year's budget, and forecasting to year end. Based on that information, they build their individual departmental budget line item by line item. Those are submitted to the General manager for review and discussion.

The largest un-forecasted expense lines projected into FY26-27 are a spike in fuel costs and an increase in the Admin Cost Reimbursement to SLPCO due to CEO transition. Of the entire (\$600K) Total Expense increase, our 4% target total expense growth is (\$354K). Of the remaining 2.8% (\$246K) expense increase, Admin Cost Reimbursement accounts for 1.5%, or (\$131K) and fuel cost increases account for 0.8%, or (\$73K) for a total of 2.3%, or (\$204K) of the expense growth in excess of 4% target.

All Revenue and OPEX (increases)/decreases are in comparison to FY25-26 approved budget.

Budget highlights on a department-by-department basis:

- **Water (10)**

Revenues are anticipated to increase YOY in the water department by \$214K or 6.8%. This is primarily due to the 7% increase approved by voters.

The water department is planning to increase total expenses YOY by \$54K or 2.6%. Notable items impacting this result are:

- New Solar Maintenance/Service agreement for the Booster 2 array: Estimate (\$24K)
- Increase in Testing/Reporting (\$31K)
- Electric Utilities are anticipated to decrease for the facilities (Booster 2- Chamisal Facility) YOY by \$60K due to the solar array coming online. This forecast is based on modeling from the initial 30-day performance data for the new array (June-July 2026).
- (\$10K) increase in fuel costs.
- Contract Labor increase of (\$8K).

Net Income before depreciation - \$1,191,427

▪ **Wastewater (20)**

Revenues are anticipated to increase YOY in the wastewater department by \$34K or 7%.

The wastewater department is planning to increase the total expenses YOY by (\$9K) or 2.7% over FY25-26 budget. Notable items impacting this result are:

Contract labor –

- (\$5K) – Increase in Payroll
- (~\$5K)- Increase in fuel cost and utilities.
- (~\$6K) – Increase in chemicals
- \$8K- Decrease in repairs and maintenance.
- \$4K- Decrease in refuse removal expenses.

Net Income before depreciation – \$195,603

▪ **Roads & Drainage (30)**

Revenues are anticipated to increase YOY in the Roads department by ~\$159K or 7.4%.

The roads department is planning to increase total expenses (net of reimbursements) YOY by (\$166K) or 10.1% over FY 25-26 budget.

Notable items impacting this result are:

OPEX:

- (\$10K) increase in Contract Labor (weed whackers for mowing season).
- (\$15K) increase in Equipment Maintenance line due to multiple tractors coming out of warranty coverage.
- (\$11K) increase in Equipment Rental. Bringing multiple mowers/tractors offline due to age but will not replace them as it is cheaper to rent two platforms for mowing season only.
- (\$30K) increase in fuel and oil.
- (\$100K) increase in payroll (details noted above under payroll).

Net Income before depreciation and after reimbursements (Mechanic) – \$480,947

▪ **Security (40)**

Revenues are anticipated to increase YOY in the Security department by ~\$188K or 7.7%.

The Security department is planning to increase in total expenses YOY by (\$52K) or 5.5%. Notable items impacting this result are:

- (\$60K) in payroll noted above.
- Additional Radar Unit- (\$6K)
- New automated asset tracking & mobile patrol reporting system- (\$6K).
- (\$11K)- Increase in operating expenses.
- (\$6K)- Increase in Fuel expenses.
- \$11K- Decrease in Telephone & Cellular
- \$10K- Decrease in Gate Operating Expenses

Net Income before depreciation Security/Gatehouse – \$884,823

- **Gatehouse (45)**

Revenues (Property Related Fees) for this department are posted to the Security department (Dept 40). Gatehouse vehicle tag revenues estimated at \$7K for the year.

The Gatehouse department is planning to increase in total expense YOY by (\$58K) or 8.4% over FY25-26 budget.

Notable items impacting this result are:

- (\$64K) in payroll noted above.
- \$6K - Decrease in expenses driven largely by repairs and maintenance cost decreases.

- **Fire and Brush Management (50)**

Total revenues are anticipated at \$494K, an increase of \$13K or 2.7% higher than the prior year. Inclusive of \$38K in estimated new mastication revenue.

The Fire and Brush Mgmt. department is planned to increase (before reimbursements) in total expenses YOY by \$73K or 14.8% over FY25-26 budget. Notable items impacting this result are:

- Fuel cost increase of (\$21K) due to new mastication operations.
- Tools and Materials increase of (\$18K) associated with mastication operations.
- Contract Labor increase of (\$11K) associated with GIS contract.

Net Income before depreciation – \$7K

- **Waste Collection (60)**

Revenues are anticipated to increase \$11K or 3.7% YOY.

The Waste Collection department is planned to increase total expenses YOY by (\$13K) or 4.1%.

Payroll Expense – planned to increase YOY by (\$8K) or 4.2%.

Total Operating Expenses – anticipated to increase by (\$5K) or 3.9%.

This is largely due to Fuel cost increases of (\$4K) or a 44% increase YOY.

Net Income before depreciation – (\$14K)

- **Fire / EMS (65)**

Revenues for the full fiscal year are anticipated at \$434K. This is a 3.5% increase which is within the approved tax measure establishing the department.

There is no payroll expense line in this department. It is coded as contract labor.

This department is managed as a break-even department.

- **General and Administrative (90)**

There are no revenues (Property Related Fees) for this department.

The G&A department is planned to increase total expense YOY by \$159K, or 8.2%. Notable items impacting this result are:

Admin Cost Reimbursement - anticipated to increase (\$131K) or 16%. This is due to the hiring of a new CEO and a 30 day planned overlap of CEOs at SLPCO.

Insurance – (\$27K) increase YOY, or 12.9%, Property/Liability Insurance decrease of \$4k, or -7.2%. Net insurance increase YOY is (\$23K).

Audit & Tax Prep – \$18K decrease, or 25% YOY.

CAPEX SPEND PLAN FY 26-27

Capital Expense ~ The capital projects for FY 2026-27 are listed below. CAPEX is being reduced from the program cap of \$750K to \$698K to reduce impacts of expense growth next year and keep CSD closer to the 5-Yr Plan trajectory.

- Water/Fire Brush Dept: Multi-Function Excavator/Masticator- \$405K
- G&A: IT Laptop Lifecycle- \$30K
- Water Dept: Cantera Wells Phase I- \$165K
- Security Dept: Truck- Ford Maverick Hybrid- \$53K
- Fire Brush Dept: Masticator Trailer with Fuel Pod- \$15K
- Public Works Dept: Corp Yard Covered Storage/Machinery Parking Structure- \$30K
- (Sale of Backhoe, Mower, Tractor: estimated to recoup between \$90-\$100K)

Total Proposed CAPEX: \$698K before sale of machinery

Unrestricted Net Position ~

Forecasted EOY 2027 Budget Surplus /(Deficiency) is estimated to be: (\$148,588)

All departments – FY26-27 beginning position (unaudited) is forecast to be at \$2,585,533. If approved as presented, ending position FYE 2027 is projected to be \$2,436,945.

COMMUNITY SERVICES DISTRICT
CONSOLIDATED STATEMENT OF OPERATIONS
2026-27 Operating Budget (All departments)
(All OP EX above the line)

	Budget <u>25-26</u>	Forecasted <u>25-26</u>	Budget <u>26-27</u>	% Rev	Variance \$ <u>YOY</u>	Variance % <u>YOY</u>
REVENUES (by Source):						
Property Related Fees - Roads, Water & Security	7,119,390	7,119,390	7,617,768	75.5%	498,378	7.0%
Property Related Fees - Wastewater (Sewer & Septic)	488,811	488,811	523,028	5.2%	34,216	7.0%
Water Meter Charges	521,369	567,297	551,042	5.5%	29,673	5.7%
Security & Gatehouse Operations	13,014	26,323	31,976	0.3%	18,962	145.7%
Road & Drainage Maintenance	97,008	112,654	112,658	1.1%	15,651	16.1%
Housing Management Fee	0	0	0	0.0%	0	0.0%
Waste Collection	311,736	323,470	323,357	3.2%	11,621	3.7%
Brush Management & Fire Infrastructure	481,872	469,872	494,664	4.9%	12,792	2.7%
Fire/EMS	419,625	419,625	434,313	4.3%	14,688	3.5%
Miscellaneous Income	6,000	6,000	6,000	0.1%	0	0.0%
TOTAL REVENUES	9,458,825	9,533,442	10,094,805	100.0%	635,981	6.7%
EXPENSES (by Department):						
Water Service	2,122,363	2,099,372	2,176,627	21.6%	(54,264)	-2.6%
Wastewater Collection & Treatment	318,724	300,502	327,425	3.2%	(8,700)	-2.7%
Road & Drainage Maintenance	1,653,325	1,769,920	1,819,767	18.0%	(166,442)	-10.1%
Security & Gatehouse Operations	1,649,439	1,552,461	1,759,854	17.4%	(110,414)	-6.7%
General and Administrative	1,943,911	1,937,088	2,103,633	20.8%	(159,722)	-8.2%
Fire/EMS	418,318	419,931	433,148	4.3%	(14,830)	-3.5%
Waste Collection	324,042	324,849	337,274	3.3%	(13,232)	-4.1%
Brush Management & Fire Infrastructure	415,259	430,455	487,863	4.8%	(72,603)	-17.5%
TOTAL EXPENSES	8,845,381	8,834,578	9,445,589	93.6%	(600,208)	-6.8%
OPERATING SURPLUS (DEFICIENCY) - Before Loan Pmts	613,443	698,864	649,216	6.4%	35,773	5.8%
Loan Payments (Prin + Int)	159,804	159,804	159,804	1.6%	0	0.0%
OPERATING SURPLUS (DEFICIENCY)	453,639	539,060	489,412	4.8%	35,773	7.9%
OTHER CASH FLOW (USE)						
Other	0	0	0	0.0%	0	0.0%
Interest Income	60,000	81,729	60,000	0.6%	0	0.0%
Gain (Loss) on Sale of Fixed Assets	10,000	0	0	0.0%	(10,000)	-100.0%
Fiber Deployment	0	0	0	0.0%	0	0.0%
Capital Grants Income	0	0	0	0.0%	0	0.0%
Capital Expenditures	(711,000)	(731,028)	(698,000)	-6.9%	13,000	-1.8%
TOTAL OTHER CASH FLOW (USE)	(641,000)	(649,299)	(638,000)	-6.3%	3,000	-0.5%
TOTAL SURPLUS (DEFICIENCY)	(187,361)	(110,239)	(148,588)	-1.5%	38,773	20.7%
NET POSITION						
Beginning Unrestricted Net Position	2,673,211	2,721,191	2,610,952			
Total Surplus (Deficiency)	(187,361)	(110,239)	(148,588)			
Ending Unrestricted Net Position	2,485,850	2,610,952	2,462,364			
TOTAL COMBINED UNRESTRICTED NET POSITION	2,485,850	2,610,952	2,462,364			

COMMUNITY SERVICES DISTRICT
WATER SERVICE
2026-27 Operating Budget

	05 10	OK Budget	Forecast 25-26	Budget 26-27	Variance %	Variance \$
GL code		25-26	25-26	26-27		
Revenues						
Direct User Charges - Residential	4120	213,435	243,335	241,381	13.1%	27,946
- Golf Club	4121	258,423	253,986	257,150	-0.5%	(1,273)
- Ranch Club	4122	40,511	39,976	40,511	0.0%	0
- EE Housing	4123	0	0	0	0.0%	0
Hydrant meter rental fees	4400	0	0	0	0.0%	0
Meter connection charges	4100	9,000	30,000	12,000	33.3%	3,000
Property Related Fees - Residential	4201	2,568,504	2,568,504	2,748,300	7.0%	179,796
- Ranch Club	4202	34,248	34,248	36,648	7.0%	2,400
- Golf Club	4203	29,964	29,964	32,064	7.0%	2,100
Miscellaneous Income	4330	0	0	0	0.0%	0
Total Revenues		3,154,085	3,200,013	3,368,054	6.8%	213,969
Payroll Expense						
Salaries and wages	6000	994,967	963,707	1,048,252	-5.4%	(53,286)
Insurance - Health	6292	127,473	120,321	124,858	2.1%	2,615
Insurance - Dental/Life & LTD	6293	7,663	7,496	7,548	1.5%	116
Pension (401k match)	6517	28,203	32,818	29,347	-4.1%	(1,144)
Workman's comp	6288	42,055	32,009	39,907	5.1%	2,148
Payroll taxes	6515	68,674	66,383	76,404	-11.3%	(7,730)
Total Payroll Expense		1,269,035	1,222,734	1,326,316	-4.5%	(57,281)
Operating Expense						
Contract Labor / Mtls - Prop Ops charges	6002	0	0	0	0.0%	0
Labor - Ranch Ops Mechanic	6008	15,790	20,320	20,727	-31.3%	(4,937)
Auto expense	6130	15,726	15,331	15,868	-0.9%	(142)
Auto lease	6135	0	0	0	0.0%	0
Chemicals	6155	3,463	3,261	3,375	2.5%	88
Cleaning	6160	6,000	6,206	6,000	0.0%	0
Computer Expenses	6170	107	0	2,000	-1778.2%	(1,894)
Contract labor - Third party	6180	42,740	38,858	50,754	-18.8%	(8,014)
Dues and subscriptions	6231	33,349	38,710	35,890	-7.6%	(2,541)
Education & Seminars/Recruitment ex.	6239	7,050	3,286	7,700	-9.2%	(650)
Equipment Maintenance	6243	15,203	15,330	16,301	-7.2%	(1,098)
Equipment Rental	6242	0	0	0	0.0%	0
Dry Cleaning	6220	360	38	360	0.0%	0
Fuel and oil	6277	46,864	29,922	57,212	-22.1%	(10,348)
FIRST AID/SAFETY	6275	0	0	0	0.0%	0
Insurance - Auto	6295	0	0	0	0.0%	0
Meals	6405	3,660	2,354	3,660	0.0%	0
Lake/Pond Management	6420	350	0	350	0.0%	0
Office expense	6455	34,603	40,022	40,022	-15.7%	(5,419)
Operating Expense	6456	24,739	32,467	22,896	7.4%	1,843
Parts and supplies	6513	43,630	47,751	40,620	6.9%	3,010
Permits and fees	6520	6,670	6,802	7,470	-12.0%	(800)
Postage and Delivery	6545	157	52	54	65.7%	104
RECRUITMENT EXPENSE	6585	350	0	350	0.0%	0
REFUSE REMOVAL	6580	1,192	4,066	4,310	-261.5%	(3,118)
Repairs and maintenance	6592	89,581	123,393	86,844	3.1%	2,737
Radios and Pagers	6575	120	0	120	0.0%	0
SCADA improvements	6638	0	7,175	6,720	0.0%	(6,720)
Small tools and equipment	6655	12,312	12,396	12,312	0.0%	0
Telephone and Cellular	6670	20,640	19,699	20,640	0.0%	0
Testing	6675	15,330	36,261	47,471	-209.7%	(32,141)
Uniform Expense	6750	7,992	6,531	10,440	-30.6%	(2,448)
Utilities - Electric (other)	6760	128,296	117,712	64,063	50.1%	64,233
Utilities - Electric (wells)	6785	236,723	204,892	215,944	8.8%	20,779
Water Meter Expense	6800	40,330	43,805	49,839	-23.6%	(9,508)
Total Operating Expense		853,328	876,638	850,311	0.4%	3,018
Total Expense		2,122,363	2,099,372	2,176,627	-2.6%	(54,264)
Gain/(Loss) on Sale of Fixed Asset	4655	5,000	0	0	-100.0%	(5,000)
Reserve Expenditures						
Repairs & Replacements - Reserves	6600	0	0	0	0.0%	0
Net Income before Depreciation		1,036,722	1,100,641	1,191,427	-14.9%	154,705
Depreciation	6217	0	0	0	0.0%	0
NET - Water Service		1,036,722	1,100,641	1,191,427	-14.9%	154,705

COMMUNITY SERVICES DISTRICT
WASTEWATER COLLECTION & TREATMENT
2026-27 Operating Budget

	05 20	OK Budget <u>25-26</u>	Forecast <u>25-26</u>	Budget <u>26-27</u>	Variance <u>%</u>	Variance <u>\$</u>
	GL code					
Revenues						
Property Related Fees - Residential Sewer /Septic	4220	467,519	467,519	500,245	7.0%	32,726
- Ranch Club	4221	14,195	14,195	15,189	7.0%	994
- Golf Club	4222	7,098	7,098	7,594	7.0%	497
Total Revenues		488,811	488,811	523,028	7.0%	34,216
Payroll Expense						
Salaries and wages	6000	72,712	78,856	77,156	-6.1%	(4,444)
Insurance - Health	6292	8,001	8,566	8,816	-10.2%	(815)
Insurance - Dental/Life & LTD	6293	529	597	540	-2.0%	(11)
Pension (401k match)	6517	0	0	0	0.0%	0
Workman's comp	6288	3,504	2,812	3,331	4.9%	173
Payroll taxes	6515	5,486	5,999	5,763	-5.0%	(277)
Total Payroll Expense		90,233	96,830	95,606	-6.0%	(5,373)
Operating Expense						
Labor / Mat - Prop Ops Allocation	6002	0	0	0	0.0%	0
Labor - Ranch Ops Mechanic	6008	849	680	704	17.1%	145
Auto expense	6130	1,910	5,175	5,357	-180.4%	(3,447)
Auto Lease	6135	0	0	0	0.0%	0
Chemicals	6155	13,125	15,016	18,204	-38.7%	(5,079)
Contract labor - Third party	6180	50,090	58,623	52,440	-4.7%	(2,350)
Education & Seminars	6239	0	0	0	0.0%	0
Equipment Maintenance	6243	4,000	0	4,000	0.0%	0
Equipment Lease	6241	8,100	1,134	8,150	-0.6%	(50)
Fuel & Oil	6277	8,251	5,431	9,442	-14.4%	(1,191)
Insurance - W/C	6288	0	0	0	0.0%	0
Insurance - Auto	6295	0	0	0	0.0%	0
Operating Expense	6456	17,650	17,275	16,716	5.3%	934
Parts and supplies	6513	0	0	0	0.0%	0
Permits and fees	6520	14,640	12,173	14,765	-0.9%	(125)
Community Relations	6555	0	0	0	0.0%	0
Radios and Pagers	6575	0	0	0	0.0%	0
Refuse removal	6580	22,400	18,849	18,000	19.6%	4,400
Repairs and maintenance	6592	25,378	4,630	17,378	31.5%	8,000
Septic maintenance - Plant / Residential	6640	20,753	18,090	21,528	-3.7%	(775)
Small tools and equipment	6655	0	0	0	0.0%	0
Telephone	6670	1,860	1,643	1,680	9.7%	180
Testing	6675	21,443	20,720	21,446	0.0%	(2)
Uniform expenses	6750	600	664	840	-40.0%	(240)
Utilities - Gas and Electric	6760	15,647	21,271	18,790	-20.1%	(3,144)
Utilities - Propane	6786	1,795	2,298	2,379	-32.5%	(584)
Total Operating Expense		228,491	203,672	231,818	-1.5%	(3,327)
Total Expense		318,724	300,502	327,425	-2.7%	(8,700)
Reserve Expenditures						
6600		0	0	0	0.0%	0
Net Income before Depreciation		170,087	188,309	195,603	3.9%	7,294
Depreciation	6217	0	0	0	0.0%	0
NET - Wastewater Collection & Treatment		170,087	188,309	195,603	3.9%	7,294

COMMUNITY SERVICES DISTRICT
ROAD & DRAINAGE MAINTENANCE
2026-27 Operating Budget

	05 30	Budget 25-26	Forecast 25-26	Budget 26-27	Variance %	Variance \$
Revenues	GL code					
Lot Mowing	4105	68,192	89,442	89,443	31.2%	21,251
Lot Clean-up	4107	3,029	-	-	-100.0%	(3,029)
Poison Oak Spraying	4110	814	1,217	1,217	49.5%	403
Driveway Maintenance	4117	3,257	-	-	-100.0%	(3,257)
Other Ops Services	4133	10,956	21,680	21,683	97.9%	10,727
Mechanic Services	4134	-	-	-	0.0%	0
Community Projects	4136	10,760	315	315	-97.1%	(10,445)
Property Related Fees - Residential	4210	1,998,585	1,998,585	2,138,496	7.0%	139,911
- Ranch Club	4211	26,473	26,473	28,320	7.0%	1,847
- Golf Club	4213	19,843	19,843	21,240	7.0%	1,397
Refuse removal income	4300	-	-	-	0.0%	0
Total Revenues		2,141,909	2,157,555	2,300,714	7.4%	158,806
Payroll Expense						
Salaries and wages	6000	788,881	807,280	857,493	-8.7%	(68,612)
Insurance - Health	6292	73,998	91,348	103,598	-40.0%	(29,600)
Insurance - Dental/Life & LTD	6293	7,417	6,376	6,983	5.8%	434
Pension (401k match)	6517	21,262	17,756	23,947	-12.6%	(2,685)
Workman's comp	6288	38,668	29,402	35,439	8.3%	3,229
Payroll taxes	6515	61,616	59,744	64,636	-4.9%	(3,020)
Total Payroll Expense		991,842	1,011,906	1,092,097	-10.1%	(100,255)
Operating Expense						
Labor Ranch Ops Mechanic	6008	360	-	-	100.0%	360
Auto Expense	6130	50,787	43,142	48,984	3.6%	1,804
Auto Lease	6135	-	-	-	0.0%	0
Fuel and Oil - Equipment	6136	-	-	-	0.0%	0
Parts and Supplies	6513	-	-	-	0.0%	0
Community Projects Expense	6165	-	-	-	0.0%	0
Complimentary Food and Beverage	6191	3,740	2,846	3,740	0.0%	0
Computer Expense	6170	1,200	258	1,200	0.0%	0
Contract Labor - Third Party	6180	136,600	177,489	146,800	-7.5%	(10,200)
Dues and Subscriptions	6231	-	-	-	0.0%	0
Education and Seminars	6239	1,000	548	1,000	0.0%	0
Equipment Lease	6241	-	-	-	0.0%	0
Equipment Rental	6242	15,250	-	26,250	-72.1%	(11,000)
Equipment Maintenance	6243	243,850	289,262	259,501	-6.4%	(15,651)
Fuel and Oil - Auto	6277	54,579	65,416	84,295	-54.4%	(29,716)
First Aid and Safety	6275	4,500	1,303	-	100.0%	4,500
Contract Labor / Mtls - Property Ops	6002	-	-	-	0.0%	0
Materials	6400	2,045	2,834	4,034	-97.2%	(1,988)
Operating Supplies	6456	18,490	21,384	22,133	-19.7%	(3,643)
Permits and Fees	6520	-	-	500	0.0%	(500)
Postage and Delivery	6545	-	-	-	0.0%	0
Signage	6650	-	-	-	0.0%	0
Radios and Pagers	6575	1,000	-	1,000	0.0%	0
Refuse Removal	6580	3,000	4,065	3,000	0.0%	0
Repairs and Maintenance	6592	5,000	5,759	5,961	-19.2%	(961)
Office Expense	6455	-	-	-	0.0%	0
Road Maintenance	6596	413,450	402,953	413,450	0.0%	0
Service Fee to RS Private	6645	12,128	20,481	7,562	37.6%	4,566
Telephone and Cellular	6670	7,188	8,345	8,616	-19.9%	(1,428)
Uniform Expense	6750	9,750	7,533	9,750	0.0%	0
Small Tools and Equipment	6655	8,650	13,556	10,000	-15.6%	(1,350)
Utilities - Electric (Other)	6760	-	-	-	0.0%	0
Utilities - Propane	6786	1,611	1,122	1,161	27.9%	450
Total Operating Expense		994,178	1,068,294	1,058,937	-6.5%	(64,758)
Reimbursements						
Property Ops Revenue	4XXX	-	-	-	0.0%	0
Labor Reimbursement	6217	-	-	-	0.0%	0
Equipment Reimbursement	7001	(33,436)	(30,250)	(46,347)	-38.6%	12,912
Mechanic Labor Reimbursement	7002	(294,580)	(275,350)	(280,240)	4.9%	(14,340)
Corp Yard Overhead Allocation	7003	(4,680)	(4,680)	(4,680)	0.0%	0
Total Reimbursements		(332,696)	(310,280)	(331,267)	0.4%	(1,429)
Total Expense		1,653,325	1,769,920	1,819,767	-10.1%	(166,442)
Gain/(Loss) on Sale of Fixed Asset	4655	5,000	-	-	100.0%	5,000
Reserve Expenditures						
Capital Expense		0	84711	0		
Net Income before Depreciation		493,584	387,635	480,947	2.6%	(12,637)
Depreciation		-	-	-	0.0%	0
NET - Road & Drainage Maintenance		493,584	387,635	480,947	2.6%	(12,637)

COMMUNITY SERVICES DISTRICT
SECURITY OPERATIONS
2026-27 Operating Budget

	05 40	OK				
	GL code	Budget <u>25-26</u>	Forecast <u>25-26</u>	Budget <u>26-27</u>	Variance <u>%</u>	Variance <u>\$</u>
Revenues						
Property Related Fees - Residential	4215	2,386,462	2,386,462	2,553,516	7.0%	167,054
- Ranch Club	4216	31,603	31,603	33,816	7.0%	2,213
- Golf Club	4217	23,708	23,708	25,368	7.0%	1,660
Penalties and fines	4250	-	-	-	0.0%	0
Vehicle access tag revenue	4310	-	-	-	0.0%	0
Custom Security Services	4312	6,797	17,840	24,098	254.5%	17,301
Emergency Fuel Revenue	4313	427	478	498	16.6%	71
Total Revenues		2,448,997	2,460,091	2,637,296	7.7%	188,299
Payroll Expense						
Salaries and wages	6000	576,946	535,669	601,035	-4.2%	(24,089)
Insurance - Health	6292	67,630	70,776	98,497	-45.6%	(30,867)
Insurance - Dental/Life & LTD	6293	4,544	4,430	5,788	-27.4%	(1,245)
Pension (401k match)	6517	5,876	11,372	12,724	-116.5%	(6,848)
Workman's comp	6288	26,542	18,562	23,636	10.9%	2,906
Payroll taxes	6515	41,762	39,753	42,054	-0.7%	(292)
Total Payroll Expense		723,300	680,562	783,734	-8.4%	(60,434)
Operating Expense						
Emergency Fuel COS	5313	-	-	-	0.0%	0
Labor / Mtls - Prop Ops Allocations	6002	-	-	-	0.0%	0
Labor Materials- Ranch Ops Mechanic	6008	11,755	8,400	11,467	2.5%	288
Auto expense	6130	15,234	10,761	11,046	27.5%	4,188
Auto lease	6135	-	-	-	0.0%	0
Building Lease Expense	6145	-	-	-	0.0%	0
Cleaning	6160	1,500	158	3,900	-160.0%	(2,400)
Computer Expense	6170	5,200	2,330	1,920	63.1%	3,280
Contract labor - Third party	6180	3,699	-	3,699	0.0%	0
Dry cleaning expense	6220	145	51	600	-313.8%	(455)
Education and seminars	6239	600	-	600	0.0%	0
First aid and safety supplies	6275	1,992	1,242	3,476	-74.5%	(1,484)
Fuel and oil	6277	38,238	31,555	44,717	-16.9%	(6,480)
Gate Operating Expense	6278	15,373	9,561	5,264	65.8%	10,109
Insurance - Auto	6295	-	-	-	0.0%	0
Key and lock expense	6310	120	253	120	0.0%	0
Meals	6405	600	583	600	0.0%	0
Office supplies	6455	1,000	507	1,000	0.0%	0
Operating Expense	6456	19,641	22,586	30,527	-55.4%	(10,886)
Parts and supplies	6513	500	454	800	-60.0%	(300)
Postage & Delivery	6545	-	-	-	0.0%	0
Radios and pagers	6575	2,000	2,427	4,500	-125.0%	(2,500)
Refuse removal	6580	-	-	-	0.0%	0
Repairs and Maintenance - Gates	6593	19,127	15,219	15,219	20.4%	3,908
Telephone	6670	58,421	61,551	47,871	18.1%	10,550
Uniforms expense	6750	2,600	2,690	2,600	0.0%	0
Utilities - Electric (Gates)	6760	32,500	30,762	32,580	-0.2%	(80)
Utilities - Propane	6786	1,106	539	539	51.3%	567
Total Operating Expense		231,351	201,631	223,047	3.6%	8,305
Total Expense		954,651	882,193	1,006,780	-5.5%	(52,129)
Gain/(Loss) and Reserve Expenditures						
Gain (Loss) on the Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements - Reserves	6600	-	-	-	0.0%	0
					0.0%	0
NET - Security & Gate Operations		1,494,346	1,577,898	1,630,516	9.1%	136,170

COMMUNITY SERVICES DISTRICT
GATEHOUSE OPERATIONS
2026-27 Operating Budget

	05 45	OK				
	GL code	Budget 25-26	Forecast 25-26	Budget 26-27	Variance %	Variance \$
Revenues						
Vehicle access tag revenue	4310	5,790	8,005	7,380	27.5%	1,590
Miscellaneous	4330	0	0	0	0.0%	0
Total Revenues		5,790	8,005	7,380	27.5%	1,590
Payroll Expense						
Salaries and wages	6000	425,710	411,034	462,322	-8.6%	(36,612)
Insurance - Health	6292	42,016	45,252	67,197	-59.9%	(25,180)
Insurance - Dental/Life & LTD	6293	3,975	3,637	4,211	-5.9%	(236)
Pension (401k match)	6517	1,063	1,304	5,105	-380.2%	(4,042)
Workman's comp	6288	20,779	14,408	18,813	9.5%	1,967
Payroll taxes	6515	33,659	32,834	33,364	0.9%	295
Total Payroll Expense		527,203	508,469	591,012	-12.1%	(63,809)
Operating Expense						
Cleaning	6160	180	47	320	-77.8%	(140)
Computer Expense	6170	3,780	3,756	2,200	41.8%	1,580
Contract labor - Third party	6180	18,221	17,585	19,907	-9.3%	(1,686)
Dry cleaning expense	6220	7,500	2,779	5,400	28.0%	2,100
Education and seminars	6239	0	0	0	0.0%	0
Gate Operating Expense	6278	0	0	0	0.0%	0
First Aid/Safety	6275	415	388	250	39.8%	165
Gatehouse allocation (Res Svcs - Community)	6279	16,928	18,198	15,908	6.0%	1,020
Office expense	6455	0	0	0	0.0%	0
Operating Expense	6456	10,040	8,706	10,040	0.0%	0
Outside Services	6458	34,800	32,374	27,600	20.7%	7,200
Parts and supplies	6513	0	0	0	0.0%	0
Community Relations	6570	0	0	0	0.0%	0
Repairs and Maintenance	6592	7,296	4,859	14,022	-92.2%	(6,725)
Repairs and maintenance - Gates (materials)	6593	600	0	1,300	-116.7%	(700)
Signage	6650	0	0	0	0.0%	0
Telephone	6670	42,708	47,625	42,300	1.0%	408
Utilities - Propane	6786	1,867	1,977	2,400	-28.6%	(533)
Uniforms expense	6750	3,800	4,804	2,950	22.4%	850
Utilities - Electric (Gates)	6760	9,900	9,693	9,865	0.4%	35
Vehicle ID expense	6793	9,550	9,009	7,600	20.4%	1,950
Total Operating Expense		167,585	161,799	162,061	3.3%	5,524
Total Expense		694,788	670,268	753,073	-8.4%	(58,285)
Gain(Loss) on Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements - Reserves	6600	0	0	0	0.0%	0
NET - Security & Gate Operations		(688,998)	(662,263)	(745,693)	8.2%	(56,695)

COMMUNITY SERVICES DISTRICT
Brush Management & Fire Infrastructure
2026-27 Operating Budget

	05 50	OK Budget <u>25-26</u>	Forecast <u>25-26</u>	Budget <u>26-27</u>	Variance %	Variance \$
GL code						
Revenues						
Property Related Fees - Residential	4501	435,996	435,996	435,996	0.0%	0
- Ranch Clut	4502	5,640	5,640	5,640	0.0%	0
- Golf Clut	4503	4,236	4,236	4,236	0.0%	0
Fuel Management Plan	4530	36,000	24,000	10,792	-70.0%	(25,208)
Mastication Services	4535	-	-	38,000	0.0%	38,000
Misc Income	4330	-	-	-	0.0%	0
Total Revenues		481,872	469,872	494,664	2.7%	12,792
Payroll Expense						
Salaries and wages	6000	282,871	286,596	291,970	-3.2%	(9,099)
Insurance - Health	6292	32,788	39,711	35,036	-6.9%	(2,248)
Insurance - Dental/Life & LTD	6293	2,241	2,680	2,274	-1.5%	(34)
Pension (401k match)	6517	9,337	10,690	9,591	-2.7%	(254)
Workman's comp	6288	13,586	4,885	12,562	7.5%	1,024
Payroll taxes	6515	20,426	21,712	20,948	-2.6%	(521)
Total Payroll Expense		361,250	366,274	372,381	-3.1%	(11,132)
Operating Expense						
Labor Ranch Ops Mechanic	6008	1,740	9,320	10,013	-475.5%	(8,273)
Auto Expense	6130	1,868	2,295	1,100	41.1%	768
Auto Lease	6135	-	-	-	0.0%	0
Fuel and Oil - Equipment	6136	0	-	0	0.0%	0
Complimentary Food and Beverage	6191	6,770	3,414	5,568	17.8%	1,202
Computer Expense	6170	-	-	-	0.0%	0
Contract Labor - Third Party	6180	76,000	82,501	87,200	-14.7%	(11,200)
Dues and Subscriptions	6231	6,431	5,303	5,176	19.5%	1,255
Education and Seminars	6239	7,100	6,831	10,558	-48.7%	(3,458)
Equipment Lease	6241	-	-	-	0.0%	0
Equipment Rental	6242	500	-	500	0.0%	0
Equipment Maintenance	6243	1,450	560	1,614	-11.3%	(164)
Fuel and Oil - Auto	6277	9,715	11,315	31,066	-219.8%	(21,351)
First Aid and Safety	6275	1,500	703	1,500	0.0%	0
Contract Labor / Mtls - Property Ops	6002	197	-	197	-0.2%	(0)
Materials	6400	1,838	1,120	14,229	-674.1%	(12,391)
Operating Supplies	6456	5,400	9,418	5,400	0.0%	0
Postage and Delivery	6545	60	-	60	0.0%	0
Radios and Pagers	6575	250	-	250	0.0%	0
Office Expense	6455	1,700	1,120	1,700	0.0%	0
Telephone and Cellular	6670	1,193	1,249	1,250	-4.8%	(57)
Uniform Expense	6750	3,000	2,751	4,500	-50.0%	(1,500)
Small Tools and Equipment	6655	1,097	80	7,400	-574.3%	(6,303)
Total Operating Expense		127,810	137,981	189,281	-48.1%	(61,472)
Total Expense		489,059	504,255	561,663	-14.8%	(72,603)
Reimbursements						
Ranch Club	6395	(73,800)	(73,800)	(73,800)	0.0%	0
Total Reimbursements		(73,800)	(73,800)	(73,800)	0.0%	0
Total Expenses Including Reimbursements		415,259	430,455	487,863	17.5%	72,603
Other Activity						
Gain/(Loss) on Sale of Fixed Asset	4655	-	-	-	0.0%	0
Extra Line	XXXX	-	-	-	0.0%	0
Capital Grants Income		-	-	-	0.0%	0
Capital Expense		33,000	33,000	-	-100.0%	(33,000)
NET - Brush Management		66,613	39,417	6,801	-89.8%	(59,811)

COMMUNITY SERVICES DISTRICT
Waste Collection
2026-27 Operating Budget

	05 60	OK Budget <u>25-26</u>	Forecast <u>25-26</u>	Budget <u>26-27</u>	Variance <u>%</u>	Variance <u>\$</u>
GL code						
Revenues						
Direct User Charges - Residential	4230	311,736	323,470	323,357	3.7%	11,621
Direct User Charges - Other	4231	0	0	0	0.0%	0
Vacation Hold	4232	0	0	0	0.0%	0
Total Revenues		311,736	323,470	323,357	3.7%	11,621
Payroll Expense						
Salaries and wages	6000	135,846	144,482	141,876	-4.4%	(6,030)
Insurance - Health	6292	39,106	41,093	42,240	-8.0%	(3,134)
Insurance - Dental/Life & LTD	6293	2,662	2,622	2,657	0.2%	5
Pension (401k match)	6517	4,619	5,705	4,312	6.6%	307
Workman's comp	6288	4,812	4,388	4,003	16.8%	809
Payroll taxes	6515	8,739	10,456	8,869	-1.5%	(129)
Total Payroll Expense		195,784	208,746	203,957	-4.2%	(8,173)
Operating Expense						
LABOR/MAT - PROP OPS ALLOCATION	6002	-	-	-	0.0%	0
AUTO LEASE	6135	-	-	-	0.0%	0
LABOR/MAT - RANCH OPS MECHANIC CHGS	6008	2,020	2,380	2,380	-17.8%	(360)
AUTO EXPENSE	6130	3,394	6,829	6,829	-101.2%	(3,435)
COMPUTER EXPENSES	6170	-	-	-	0.0%	0
CONTRACT LABOR	6180	81,327	79,508	81,894	-0.7%	(567)
COMPLIMENTARY FOOD & BEVERAGE	6191	500	193	500	0.0%	0
EDUCATION & SEMINARS	6239	-	-	-	0.0%	0
EQUIPMENT RENTAL	6242	-	-	-	0.0%	0
EQUIPMENT MAINTENANCE	6243	1,499	-	-	100.0%	1,499
FIRST AID / SAFETY	6275	160	-	160	0.0%	0
FUEL & OIL - AUTO	6277	8,886	9,596	12,817	-44.2%	(3,931)
INSURANCE - W/C	6288	-	-	-	0.0%	0
INSURANCE - AUTO	6295	-	-	-	0.0%	0
MATERIALS	6400	-	-	-	0.0%	0
OPERATING EXPENSES	6456	12,315	10,190	10,496	14.8%	1,819
PERMITS AND FEES	6520	8,000	-	8,000	0.0%	0
POSTAGE AND DELIVERY	6545	-	-	-	0.0%	0
RADIOS & PAGERS	6575	-	-	-	0.0%	0
REPAIRS AND MAINTENANCE	6592	1,113	-	1,200	-7.8%	(87)
SMALL TOOLS & EQUIPMENT	6655	1,200	-	1,200	0.0%	0
TELEPHONE & CELLULAR	6670	144	141	141	2.0%	3
UNIFORMS EXPENSE	6750	1,700	1,266	1,700	0.0%	0
EQUIPMENT LEASE	6241	-	-	-	0.0%	0
Utilities - Electric	6760	6,000	6,000	6,000	0.0%	(0)
COMPOST	6880	-	-	-	0.0%	0
Total Operating Expense		128,258	116,103	133,317	-3.9%	(5,059)
Total Expense		324,042	324,849	337,274	-4.1%	(13,232)
Gain (Loss) on the Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements- Reserves	6600	-	-	-	0.0%	0
Total Transitional Income / Expense		-	-	-	0.0%	0
NET - Trash		(12,306)	(1,379)	(13,917)	13.1%	(1,611)

COMMUNITY SERVICES DISTRICT**Fire/EMS****2026-27 Operating Budget****05****65**

	GL code	Budget <u>25-26</u>	Forecast <u>25-26</u>	Budget <u>26-27</u>	Variance <u>%</u>	Variance <u>\$</u>
Revenues						
Estate Residential Parcels	4601	305,200	305,200	315,883	3.5%	10,683
Employee Residential Parcels	4602	12,115	12,115	12,539	3.5%	424
Ranch Club Parcels	4603	61,924	61,924	64,091	3.5%	2,167
Golf Club Parcels	4604	40,387	40,387	41,800	3.5%	1,414
Total Revenues		419,625	419,625	434,313	3.5%	14,688
Payroll Expense						
Salaries and wages	6000	-	-	-	0.0%	0
Insurance - Health	6292	-	-	-	0.0%	0
Insurance - Dental/Life & LTD	6293	-	-	-	0.0%	0
Pension (401k match)	6517	-	-	-	0.0%	0
Workman's comp	6288	-	-	-	0.0%	0
Payroll taxes	6515	-	-	-	0.0%	0
Total Payroll Expense		-	-	-	0.0%	0
Operating Expense						
Labor Ranch Ops Mechanic	6008	-	-	-	0.0%	0
Auto Expense	6130	-	-	-	0.0%	0
Auto Lease	6135	-	-	-	0.0%	0
Fuel and Oil - Equipment	6136	-	-	-	0.0%	0
Complimentary Food and Beverage	6191	-	-	-	0.0%	0
Computer Expense	6170	-	-	-	0.0%	0
Contract Labor - Third Party	6180	381,046	381,048	394,385	-3.5%	(13,339)
Education and Seminars	6239	-	-	-	0.0%	0
Dues and Subscriptions	6231	-	-	-	0.0%	0
Equipment Lease	6241	-	-	-	0.0%	0
Equipment Rental	6242	-	-	-	0.0%	0
Equipment Maintenance	6243	-	-	-	0.0%	0
Fuel and Oil - Auto	6277	-	-	-	0.0%	0
First Aid and Safety	6275	-	-	-	0.0%	0
Contract Labor / Mtls - Property Ops	6002	-	-	-	0.0%	0
Materials	6400	-	-	-	0.0%	0
Operating Supplies	6456	37,272	38,883	38,763	-4.0%	(1,491)
Postage and Delivery	6545	-	-	-	0.0%	0
Radios and Pagers	6575	-	-	-	0.0%	0
Office Expense	6455	-	-	-	0.0%	0
Telephone and Cellular	6670	-	-	-	0.0%	0
Uniform Expense	6750	-	-	-	0.0%	0
Small Tools and Equipment	6655	-	-	-	0.0%	0
Total Operating Expense		418,318	419,931	433,148	-3.5%	(14,830)
Total Expense		418,318	419,931	433,148	-3.5%	(14,830)
Gain/(Loss) and Reserve Expenditures						
Gain (Loss) on the Sale of Fixed Assets	4655	0	0	0	0.0%	0
Repairs & Replacements - Reserves	6600	-	-	0	0.0%	0
NET - Fire/EMS		1,307	(306)	1,165	-10.9%	(142)

**COMMUNITY SERVICES DISTRICT
GENERAL & ADMINISTRATIVE
2026-27 Operating Budget**

	05 90					
	GL code	Budget 25-26	Forecast 25-26	Budget 26-27	Variance %	Variance \$
Revenues						
Property Related Fees - Residential	4201	-	-	-	0.0%	0
- Ranch Club	4202	-	-	-	0.0%	0
- Golf Club	4203	-	-	-	0.0%	0
Late Fees - Co of Mtry	4251	-	-	-	0.0%	0
Miscellaneous Income	4330	6,000	6,000	6,000	0.0%	0
Housing Management Fee	4331	-	-	-	0.0%	0
Total Revenues		6,000	6,000	6,000	0.0%	0
Payroll Expense						
Salaries and wages	6000	394,885	395,618	404,136	-2.3%	(9,251)
Insurance - Health	6292	29,054	30,633	32,193	-10.8%	(3,139)
Insurance - Dental/Life & LTD	6293	1,855	2,411	1,903	-2.6%	(49)
Pension (401k match)	6517	4,811	9,602	14,531	-202.0%	(9,720)
Workman's comp	6288	1,546	1,613	1,986	-28.4%	(439)
Payroll taxes	6515	29,137	24,288	29,601	-1.6%	(464)
Total Payroll Expense		461,288	464,165	484,350	-5.0%	(23,062)
Operating Expense						
Ranch Club Labor Chgs. (Cleaning)	6006	-	-	-	0.0%	0
Labor Prop Ops - Mechanic/Mgmt	6008	1,000	-	-	100.0%	1,000
Auto expense	6130	-	-	-	0.0%	0
Utilities - Electric	6760	1,087	-	1	99.9%	1,086
Bank Charges	6137	-	-	-	0.0%	0
Monterey County Fees	6138	32,078	31,914	31,490	1.8%	589
Utilities - Refuse Removal	6771	-	-	-	0.0%	0
Repairs and Maintenance	6592	8,000	4,916	8,000	0.0%	0
Computer Expenses	6170	3,230	2,547	3,230	0.0%	0
Community Relations	6570	9,772	5,060	5,060	48.2%	4,711
Permits and Fees	6520	-	-	-	0.0%	0
Corp Yard Overhead	6190	48,553	52,801	54,649	-12.6%	(6,096)
County Collection Charges	6206	-	-	-	0.0%	0
Dues and subscriptions	6231	21,663	22,903	26,570	-22.7%	(4,907)
Dry Cleaning	6220	2,400	1,941	2,400	0.0%	0
Employee Meals	6237	94,283	88,944	92,502	1.9%	1,781
Education & Seminars	6239	2,400	42	2,400	0.0%	0
Fuel & Oil	6277	3,900	1,965	3,954	-1.4%	(54)
First Aid/Safety	6275	-	-	-	0.0%	0
Insurance - W/C	6288	1,926	-	-	100.0%	1,926
Insurance - Special/D&O/Liability	6291	211,357	207,485	238,602	-12.9%	(27,245)
Insurance - Property/Liability (incl Auto)	6294	57,714	60,084	53,575	7.2%	4,139
Insurance - Auto	6295	-	-	-	0.0%	0
Legal	6320	51,001	118,123	51,001	0.0%	0
Meals	6405	4,300	1,486	3,250	24.4%	1,050
Misc	6410	-	-	-	0.0%	0
Audit & Tax Prep	6134	69,452	44,500	51,177	26.3%	18,276
Admin Cost reimbursement	6380	830,772	802,010	961,785	-15.8%	(131,013)
Office supplies	6455	1,870	542	1,200	35.8%	670
Operating Expenses	6456	9,766	9,536	9,871	-1.1%	(105)
Postage & Delivery	6545	120	-	120	0.0%	0
Recruitment Expense	6585	-	66	-	0.0%	0
Small tools and equipment	6655	-	-	-	0.0%	0
Utilities - Propane	6786	1,789	556	573	68.0%	1,216
Taxes-Property	6669	-	-	-	0.0%	0
Telephone & cellular	6670	15,002	14,512	15,674	-4.5%	(671)
Uniform expense	6750	2,200	990	2,200	0.0%	0
Total Operating Expense		1,485,636	1,472,923	1,619,283	-9.0%	(133,646)
Total Expense		1,943,911	1,937,088	2,103,633	-8.2%	(159,722)
Non Operating Income/Expense						
Reimbursable expense	6396	-	-	-	0.0%	0
Repairs & Replacements- Reserves	6395	-	-	-	0.0%	0
Total Transitional Income / Expense	6600	-	-	-	0.0%	0
Interest Income						
Principal & Interest, Corp Yard Loan	4625	60,000	81,729	60,000	0.0%	0
Depreciation	6287	(159,804)	(159,804)	(159,804)	0.0%	0
Total Other Income / (Expense)	6217	0	0	0	0.0%	0
NET - Administration		(2,037,715)	(2,009,163)	(2,197,437)	7.8%	(159,722)