

Los Olivos Community Services District												
FY 2025-26 Budget (DRAFT)												
Line Item Account	FY 2020-21 Budget	FY 2020-21 (as of 6/30/2021)	FY 2021-22 Budget	FY 2021-22 (as of 6/30/2022)	FY 2022-23 Budget	FY 2022-23 YTD Actuals (as of 6/30/23)	FY 2023-24 Budget	FY 2023-24 YTD Actuals (as of 6/30/24)	FY 2024-25 Budget	FY 2024-25 Budget (as of 4/30/25)	FY 2025-26 DRAFT Budget w/carry over	Notes
Beginning Balance	\$ 193,885	\$ 193,885	\$ 213,370	\$ 213,370	\$ 136,475	\$ 136,475	\$ 48,678	\$ 87,567	\$ 259,257	\$ 119,663	\$ 407,238	
Revenues												
Taxes												
3066 -- Special Tax Assessment	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 245,313	\$ 251,446	Amount recv'd by 4/30+2.5%
Taxes	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 245,313	\$ 251,446	
Use of Money and Property												
3380 -- Interest Income		\$ 839	\$ -	\$ 764	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 8,019	\$ 8,019	YTD
3381 -- Unrealized Gain/Loss Invstmnts		\$ (1,157)	\$ (80)	\$ (6,602)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Use of Money and Property		\$ (319)	\$ (80)	\$ (5,838)	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 8,019	\$ 8,019	
Intergovernmental Revenue	\$ -											
4339 -- State - Other	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	
4840 -- Other Governmental Agencies								\$ 105,508	\$ -	\$ 32,608	\$ -	
Intergovernmental Revenue-Other								\$ 180,508	\$ -	\$ 107,608	\$ -	
Miscellaneous Revenue												
5895 and 5909 -- Donations								\$ 20,020	\$ -	\$ -	\$ -	
Miscellaneous Revenue	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 20,020	\$ -	\$ -	\$ -	
Total Cash & Revenues	\$ 562,772	\$ 435,575	\$ 683,543	\$ 451,849	\$ 510,124	\$ 395,447	\$ 277,072	\$ 533,622	\$ 555,767	\$ 480,604	\$ 666,703	
Expenditures												
Services and Supplies												
7090 -- Insurance	\$ 2,320	\$ -	\$ 2,500	\$ 162	\$ 2,500	\$ 2,800	\$ 2,934	\$ 2,933	\$ 2,787	\$ 2,770	\$ 3,275	April SDRMA Estimate
7324 -- Audit and Accounting Fees	\$ 4,000	\$ 2,000	\$ 4,000	\$ 178	\$ 4,000	\$ 7,775	\$ 2,500	\$ 844	\$ 2,900	\$ -	\$ 3,500	Actual 2023-24
7325 -- Other Professional Services (Well Testing)		\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,300	\$ 7,414	\$ 14,300	Per contract, twice a year, all 5 wells, nitrates only
7430 -- Memberships	\$ 1,200	\$ 3,533	\$ 1,200	\$ 1,102	\$ 1,200	\$ 1,287	\$ 1,300	\$ 1,244	\$ 1,300	\$ -	\$ 1,300	SALY
7450 -- Office Expense	\$ 2,000		\$ 2,000	\$ 600	\$ 2,000	\$ -		\$ 756	\$ -	\$ -	\$ -	Included in Prof & Special Services
7460 -- Professional & Special Service (Project, Planning & Studies)	\$ 193,500	\$ 54,191	\$ 439,000	\$ 156,283	\$ 189,908	\$ 219,384	\$ 78,886	\$ 148,986	\$ 160,000		\$ 425,000	\$300K 80% Design, \$125k Environmental (Env 1/2 cost if Solvang)
7508 -- Legal Fees	\$ 27,000	\$ 17,921	\$ 27,000	\$ 27,165	\$ 30,000	\$ 36,481	\$ 45,529	\$ 23,268	\$ 28,061	\$ 12,335	\$ 28,762	SALY+2.5%
7510 -- Contractual Services (IGM Contract, Engineer)	\$ 80,400	\$ 95,023	\$ 67,000	\$ 103,038	\$ 49,000	\$ 79,041	\$ 98,643	\$ 95,761	\$ 105,431	\$ 50,847	\$ 108,067	SALY+2.5%
7530 -- Publications & Legal Notices	\$ 1,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,750		\$ 1,750	\$ -	\$ 1,700	Budget notices + 3 workshops mailers, etc. at \$500 per workshop
7671 -- Special Projects	\$ 8,000	\$ -	\$ 15,000	\$ -	\$ 175,000	\$ -		\$ 574	\$ -	\$ -	\$ -	
7732 -- Training	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -			\$ -	\$ -	\$ -	
Services and Supplies	\$ 320,920	\$ 172,668	\$ 574,200	\$ 288,527	\$ 460,108	\$ 346,769	\$ 231,542	\$ 274,365	\$ 314,529	\$ 73,366	\$ 585,904	
Other Charges		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
7894 - Communication Services	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Other Charges	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operational Reserve							\$ 45,530		\$ 47,351		\$ 50,289	20% of Special Tax Revenues
Reserve						\$ -	\$ 45,530	\$ -	\$ 47,351	\$ -	\$ 50,289	
Total Expenditures	\$ 321,850	\$ 173,268	\$ 575,130	\$ 288,527	\$ 460,108	\$ 346,769	\$ 277,072	\$ 274,365	\$ 361,880	\$ 73,366	\$ 636,193	
Ending Balance	\$ 240,922	\$ 262,307	\$ 108,413	\$ 163,321	\$ 49,293	\$ 48,678	\$ 0	\$ 259,257	\$ 193,888	\$ 407,238	\$ 30,510	