

**Julie Kennedy, President**  
**Tom Nelson, Vice President**  
**Tom Fayram, Director**  
**Greg Parks, Director**  
**Lisa Palmer, Director**



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**      **Posted: 3-28-2026**  
**FINANCE SUBCOMMITTEE MEETING**  
**April 3, 2026 – 8:30 AM**  
**St. Mark's In The Valley**  
**2901 Nojoqui Avenue, Los Olivos, California 93441**  
**Please observe decorum and instructions from the Subcommittee Chair**  
**Finance Committee: President Julie Kennedy (Chair) and Director Nelson**

This meeting will be held both in-person and electronically via Zoom meetings. In-person the meeting will be held at the address above. The public will also be able to hear and participate electronically by using the following links:

On Zoom:

<https://us06web.zoom.us/j/85195290804?pwd=rO5nrKISaewJAVMeY3MbZ7mtLlxudn.1>

By Phone:

Meeting ID: 851 9529 0804    Passcode: 473619

One tap: +14086380968,,85195290804#,,,,\*473619# US (San Jose)

The Los Olivos Community Services District (LOCS D) is committed to ensuring equal access to meetings. In compliance with the American Disabilities Act (ADA), if you need special assistance to participate in the meeting or need this agenda provided in a disability-related alternative format, please call 805.500.4098 or email to losolivosc sd@gmail.com. Agendas and meeting packets are generally available to the public at the Los Olivos Post Office - 2880 Grand Avenue. Any public records, which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at a location to be determined in Los Olivos, California 93441.

## **MEETING AGENDA**

### **1. CALL TO ORDER**

### **2. ROLL CALL**

### **3. PUBLIC COMMENTS**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board but not on the agenda today (Gov. Code - 54954.3). The public may also request future agenda topics at this time. Speakers are limited to a maximum of 3 minutes. Due to the requirements of the Ralph M. Brown Act, the Board of Directors cannot take action today on any matter not on the agenda, but a matter raised during Public Comments can be referred to District staff for discussion and possible action at a future meeting.

### **ADMINISTRATIVE ITEMS:**

All matters listed hereunder constitute an administrative / consent agenda and will be acted upon by a single vote of the Board. Matters listed on the Consent Agenda will be read only on the request of a member of the Subcommittee, in which event the matter may be removed from the Consent Agenda and considered as a separate item. Public may comment on any of the items prior to the vote being taken by the Subcommittee.

### **4. CONSENT AGENDA**

#### **A. MINUTES APPROVAL**

Approval of the minutes from August 8, 2025 and note the lack of quorum for September 5, 2025.

### **BUSINESS ITEMS:**

All matters listed hereunder will be acted upon separately and public comment will be held for each item.

**Los Olivos Community Services District, P.O. Box 345, Los Olivos, CA 93441, (805) 500-4098**

[losolivosc sd@gmail.com](mailto:losolivosc sd@gmail.com), [www.losolivosc sd.com](http://www.losolivosc sd.com)

**5. INVOICE REVIEW AND RECOMMENDATION**

The Subcommittee will review and recommend to the full Board of Directors payment of those unpaid invoices that were received on or before March 27, 2026.

No.	Invoice Date	Invoice #	Provider	Amount
1	2/28/2026	20943	Regional Gov't Services – Communications Services	\$ 121.70
2	3/9/2026	104242	Aleshire & Wynder – Legal Services	\$ 964.00
3	3/4/2026	2026-318	Padre – Environmental Services	\$ 480.00
4	3/10/2026	93166	MNS – Engineering Services	\$ 555.00
5	3/28/2026	202603	GWS – General Management Services	\$ 6,203.90

Project	Vendor	To Date (including current invoices)	Total Authorization
Phase 1 - 90% Design / 30-year cost of ownership	Wallace Group	\$ 162,583.30	\$ 403,000.00
Environmental Review	Padre	\$ 14,085.00	\$ 57,383.00
Proposition 218 Communications	RGS	\$ 1,206.80	\$ 28,300.00

**6. BUDGET REPORTS**

The General Manager may review the most recent budget reports (attached) and comment on changes to financial systems.

**7. CONSIDERATION OF THE DRAFT PROPOSED BUDGET FOR FISCAL YEAR 2026-27**

The General Manager will present his draft proposed budget for Fiscal Year 2026-27 (FY 2026-27). The District's FY 2026-27 budget will run from July 1, 2026 through June 30, 2027. As part of their deliberations, the Subcommittee may make recommendations on the draft proposed budget and/or the date and time for the FY 2026-27 Budget Hearing.

*General Manager's recommendation: Discuss draft budget, make recommendations to the full Board of Directors as deemed appropriate, and provide direction to staff as needed.*

**8. CONSIDERATION OF THE FISCAL YEAR 2024-25 ANNUAL AUDIT**

The District contracted with Moss, Levy, Hartzheim (MLH) to conduct an audit of District finances for fiscal year 2024-25, which ran from July 1, 2024 to June 30, 2025. Once available from MLH, the audit and prior audits can be found at: <https://www.losolivoscsd.com/current-and-past-audits>. Given the anticipated late posting of the audit, copies will be available at the meeting for the public and Subcommittee members to review.

*General Manager's recommendation: Discuss FY 2024-25 audit and make recommendations to the full Board of Directors as deemed appropriate.*

**INFORMATIONAL ITEMS:**

All matters listed hereunder are informational only, no action will be taken, and public comment not received.

**9. SUBCOMMITTEE MEMBER COMMENTS**

Subcommittee members will give reports on any meetings that they attended on behalf of the Subcommittee and/or choose to comment on various Subcommittee activities. Subcommittee member requests for future agenda items may also be made at this time.

**10. ADJOURNMENT**

# ITEM 4A – MINUTES

MINUTES

**Julie Kennedy, President**  
**Lisa Palmer, Vice President**  
**Tom Fayram, Director**  
**Greg Parks, Director**  
**Tom Nelson, Director**



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**FINANCE SUBCOMMITTEE MEETING**

**Posted: 8-4-2025**

**August 8, 2025 – 8:30 AM**  
**St. Mark's In The Valley**

**2901 Nojoqui Avenue, Los Olivos, California 93441**

**Please observe decorum and instructions from the Subcommittee Chair**

**Finance Committee: President Julie Kennedy (Chair) and Director Nelson**

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The public will also be able to hear and participate electronically via Zoom by using the following links:

Zoom: <https://us06web.zoom.us/j/84350602040?pwd=2VNVNnaY2fzB7MI6OML33oz2sND8RU.1>  
By Phone: +1 669 900 6833 US (San Jose) Meeting ID: 843 5060 2040 Passcode: 909261  
One tap mobile: +16694449171,,84350602040#,,,,\*909261# US

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**MEETING AGENDA**

**1. CALL TO ORDER**

**President Kennedy called the meeting to order at: 8:32AM**

**2. ROLL CALL**

**Present: President Kennedy, Director Nelson**  
**Absent: None**

**3. PUBLIC COMMENTS**

Members of the public may address the Board of Directors on any items of interest within the subject matter and jurisdiction of the Board but not on the agenda today (Gov. Code - 54954.3). The public may also request future agenda topics at this time. Speakers are limited to a maximum of 3 minutes. Due to the requirements of the Ralph M. Brown Act, the Board of Directors cannot take action today on any matter not on the agenda, but a matter raised during Public Comments can be referred to District staff for discussion and possible action at a future meeting.

**President Kennedy opens the floor to public comment.**  
**No requests to speak.**

**ADMINISTRATIVE ITEMS:**

All matters listed hereunder constitute an administrative / consent agenda and will be acted upon by a single vote of the Board. Matters listed on the Consent Agenda will be read only on the request of a member of the Subcommittee, in which event the matter may be removed from the Consent Agenda and considered as a separate item. Public may comment on any of the items prior to the vote being taken by the Subcommittee.

**4. CONSENT AGENDA**

**A. MINUTES APPROVAL**

Approval of the minutes from May 8, 2025.

**Los Olivos Community Services District, P.O. Box 345, Los Olivos, CA 93441, (805) 500-4098**

[losolivoscscsd@gmail.com](mailto:losolivoscscsd@gmail.com), [www.losolivoscscsd.com](http://www.losolivoscscsd.com)

**President Kennedy opens the floor to public comment.**

No requests to speak.

**Motion to: Motion to accept minutes as submitted.**

**Motion by Director Nelson, second: President Kennedy**

**Voice vote: 2-0**

**BUSINESS ITEMS:**

All matters listed hereunder will be acted upon separately and public comment will be held for each item.

**5. INVOICE REVIEW AND RECOMMENDATION**

The Subcommittee will review and recommend to the full Board of Directors payment of those unpaid invoices that were received on or before August 1, 2025.

No.	Invoice Date	Invoice #	Provider	Amount
1	6/26/2025	96406	A&W – Legal Services	\$ 1,872.00
2	7/16/2025	97378	A&W – Legal Services	\$ 2,480.40
3	7/14/2025	90605	MNS – Engineering and Support Services	\$ 922.50
4	7/31/2025	20257	GWS – General Manager Services	\$ 4,350.00

Project	Vendor	To Date (inc. above)	Total Authorization

GM Savage notes that there may be a delay in paying these invoices as the County went live with its new financial system, Workday, earlier this week and the contract below will either have to be approved or MNS will need to be trained on the new system. President Kennedy comments on the A&W bill, which was over ½ related to responding

**President Kennedy opens the floor to public comment.**

No requests to speak.

**Motion to recommend payment of all invoices submitted.**

**Motion by Director Nelson, second: President Kennedy**

**Voice vote: 2-0**

**6. CONSIDERATION OF ACCOUNTS PAYABLE (BOOKKEEPING) CONTRACT WITH CIVIC SOL ACCOUNTING**

The Subcommittee will discuss and consider a recommendation to the full Board of Directors regarding a potential contract with Civic Sol Accounting for Accounts Payable (AP) services. The District has been using MNS to provide AP services for many years. MNS’s current rate is \$105.00 per hour. MNS staff has added AP to the list of services provided to the District and has admirably performed such services. As has been discussed a Board and other meetings, the County of Santa Barbara is shifting from an in-house developed financial system (FIN) to a commercial product (Workday). With the shift of financial solutions, it is timely to consider a switch of AP service providers. The General Manager performed outreach to several organizations within the District, local area, region, and State in order to identify potential providers. He also reached out through the California Special Districts Association (CSDA) for potential providers. Most of those with whom he discussed the District’s bookkeeping needs were not interested due to the small number of hours needed by the District (estimated at less than five per month). Only two local providers were even willing to give a quote for the services. Of the two, Civic Sol offered the lowest hourly rate. Their rate is \$5.00 less than the current amount being billed by MNS. Civic Sol is trained on the County’s new system Workday, so the District will be able to avoid the roughly 20 hours of training required should a new vendor be brought in or MNS go through the training.

GM Savage introduces the item. As part of his commentary he highlights that this is Civic Sol’s core business whereas it was an “extra” activity MNS was performing, Civic Sol is fully trained on the County’s new system, he attempted to get as many quotes for the work as possible, and that Civic Sol is less expensive than MNS.

President Kennedy asks about their rates. Some of the paperwork says \$100, while others has \$115. President Kennedy asks what they see as advanced services? GM Savage responds that complex work includes detailed comparisons of financials and similar work. President Kennedy then asks if Civic Sol has any recommendations for audit firms. GM Savage responds that he has asked them and will follow up.

Audit services

**Los Olivos Community Services District, P.O. Box 345, Los Olivos, CA 93441, (805) 500-4098**

[losolivoscsd@gmail.com](mailto:losolivoscsd@gmail.com), [www.losolivoscsd.com](http://www.losolivoscsd.com)

**President Kennedy opens the floor to public comment.**

No requests to speak.

**Motion to recommend the contract with any necessary adjustments as noted during discussion.**

**Motion by Director Nelson, second: President Kennedy**

**Voice vote: 2-0**

**7. BUDGET REPORTS**

The General Manager may review the most recent budget reports (attached) and comment on changes to financial systems.

GM Savage notes that due to the County's new system, he was unable to obtain reports regarding the District's budget. He expects to have something by the full Board meeting next week, or next month for certain.

**President Kennedy opens the floor to public comment.**

No requests to speak.

**INFORMATIONAL ITEMS:**

All matters listed hereunder are informational only, no action will be taken, and public comment not received.

**8. SUBCOMMITTEE MEMBER COMMENTS**

Subcommittee members will give reports on any meetings that they attended on behalf of the Subcommittee and/or choose to comment on various Subcommittee activities. Subcommittee member requests for future agenda items may also be made at this time.

President Kennedy - none

Director Nelson – Notes he will be remote for the full Board meeting next week.

**9. ADJOURNMENT**

**Motion to adjourn at: 8:45 AM**

**Motion by Director Nelson, seconded by: President Kennedy**

**Voice vote: 2-0**

Respectfully submitted:



Guy W. Savage

General Manager – Los Olivos Community Services District

Approved:

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**President Julie Kennedy**

**Julie Kennedy, President**  
**Lisa Palmer, Vice President**  
**Tom Fayram, Director**  
**Greg Parks, Director**  
**Tom Nelson, Director**



**LOS OLIVOS COMMUNITY SERVICES DISTRICT**  
**FINANCE SUBCOMMITTEE MEETING**

**Posted: 9-1-2025**

**September 5, 2025 – 8:30 AM**

**St. Mark's In The Valley**

**2901 Nojoqui Avenue, Los Olivos, California 93441**

**Please observe decorum and instructions from the Subcommittee Chair**

**Finance Committee: President Julie Kennedy (Chair) and Director Nelson**

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The Meeting was cancelled on September 3 due to a lack of quorum.

# ITEM 5 - INVOICES

INVOICES

**INVOICE**

**Regional Government Services**  
PO Box 1350  
Carmel Valley, CA 93924  
AR@rgs.ca.gov  
(650) 587-7300 x2



Los Olivos Community Services District  
Guy Savage  
gm.locsd@gmail.com

February 28, 2026  
Invoice No: 20943

**Total This Invoice \$121.70**

Project 05048.C251100000-05 Los Olivos Community Services District -Comm and Engagement Services  
**Professional Services from February 01, 2026 to February 28, 2026**

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Strategic Services Consultant	.30	191.00	57.30	
Senior Advisor	.40	161.00	64.40	
Totals	.70		121.70	
<b>Total Labor</b>				<b>121.70</b>

**Billing Limits**

	<b>Current</b>	<b>Prior</b>	<b>To-Date</b>
Total Billings	121.70	1,206.10	1,327.80
Limit			28,300.00
Remaining			26,972.20

**Total this Invoice \$121.70**





1861 Knoll Drive, Ventura, CA 93003  
 Phone: (805) 644-2220  
 Fax: (805) 644-2050  
[www.padreinc.com](http://www.padreinc.com)  
 TIN: 77-0444582

Los Olivos Community Services District  
 Guy Savage  
 PO Box 345  
 Los Olivos, CA 93441

**Invoice number 2026-318**  
 Date 03/04/2026

Project Manager: Matthew T. Ingamells

Project Number: 2502-3931 Mitigated Negative Declaration for the Los Olivos Wastewater Collection Project

**CONTRACT INFORMATION**

Email Invoices: gm.locsd@gmail.com  
 LOCSD PSA Dated July 11th, 2025

For professional services rendered from 1/31/2026 through 2/27/2026

**1 Professional Services**

Professional Personnel

	Hours	Rate	Billed Amount
Senior Professional I	0.50	160.00	80.00
Staff Professional I	4.00	100.00	400.00
Subtotal			480.00
Phase subtotal			480.00
		Invoice total	<b>480.00</b>

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
2026-175	02/08/2026	2,280.00	2,280.00				
2026-318	03/04/2026	480.00	480.00				
	Total	2,760.00	2,760.00	0.00	0.00	0.00	0.00

PLEASE REMIT ALL PAYMENTS TO 1861 KNOLL DRIVE, VENTURA, CA 93003. THANK YOU FOR YOUR BUSINESS.

DIRECT ALL QUESTIONS REGARDING THIS INVOICE TO AR@PADREINC.COM

**Invoice Backup**

**2502-3931 Mitigated Negative Declaration for the Los Olivos Wastewater Collection Project**

**1 Professional Services**

Phase Status: Active

Billing Cutoff: 02/27/2026

Date	Units	Rate	Amount
------	-------	------	--------

**Labor**

WIP Status: Billable

Senior Professional I

Rachael J. Letter

Office

02/24/2026 0.50 160.00 80.00

Subtotal **0.50 80.00**

Staff Professional I

Varick K. Kirstine

Office

02/24/2026 2.00 100.00 200.00

Office

02/25/2026 2.00 100.00 200.00

Subtotal **4.00 400.00**

Labor total **4.50 480.00**

**Invoice Summary**

	Contract	Billed	%	Remaining	%
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**Labor** 57,383.00 14,085.00 25 43,298.00 75

**Expense**

**Consultant**

**Total** 57,383.00 14,085.00 25 43,298.00 75



1 Park Plaza, Suite 1000  
Irvine, CA 92614  
P (949) 223-1170 • F (949) 223-1180  
awattorneys.com

Federal Tax ID: 55-0814676

**LOS OLIVOS COMMUNITY SERVICES DISTRICT (01245)  
MONTHLY BILLING SUMMARY**

Billing Period: February 2026

Matter Description	Total Hours	Total Fees	Total Costs	Total Other Charges	Total Billed	Comments
0001 General	4.00	964.00	0.00	0.00	964.00	
<b>TOTALS:</b>	<b>4.00</b>	<b>964.00</b>	<b>0.00</b>	<b>0.00</b>	<b>964.00</b>	



1 Park Plaza, Suite 1000  
 Irvine, CA 92614  
 Phone: (949) 223-1170  
 Fax: (949) 223-1180  
 Federal Tax ID: 55-0814676

Los Olivos Community Services District  
 General Manager  
 PO Box 345  
 Los Olivos, CA 93441

March 9, 2026  
 Bill No. 104242

For Legal Services Rendered Through 2/28/26

CLIENT: 01245 - Los Olivos Community Services District  
 MATTER: 0001 - General

**PROFESSIONAL SERVICES**

Date	Attorney	Description	Hours	Amount
02/05/26	MDK	REVIEW DRAFT AGENDA AND PROVIDE EDITS	0.20	48.20
02/11/26	DCZ	STRATEGIZE WITH ATTORNEY KOCZANOWICZ IN FURTHERANCE OF RECOMMENDATION RE PROP 218; ANALYZE RELEVANT STATUTORY, SECONDARY SOURCE, AND CASE LAW AUTHORITIES THERETO	1.00	241.00
02/11/26	MDK	REVIEW BOARD AGENDA PACKET (.3); TELEPHONE CONFERENCE WITH GS RE CLOSED SESSION (.3); ATTEND BOARD MEETING VIA ZOOM (1.1)	1.70	409.70
02/12/26	MDK	REVIEW EMAILS FROM JK AND GS RE PUBLIC COMMENT RULES RESEARCH AND RESPOND (.5); EXCHANGE EMAILS WITH M DEWERD RE SAME (.3)	0.80	192.80
02/23/26	MDK	REVIEW EMAIL FROM GS RE SALES TAX QUESTION RESEARCH AND RESPOND	0.30	72.30
<b>Total Professional Services</b>			<b>4.00</b>	<b>\$964.00</b>

**PROFESSIONAL SERVICES SUMMARY**

Code	Name	Hours	Rate	Amount
DCZ	Darren C Ziegler	1.00	241.00	241.00

Client: 01245 - Los Olivos Community Services District  
Matter: 0001 - General

March 9, 2026  
Page 2

<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
MDK	Martin D. Koczanowicz	3.00	241.00	723.00
<b>Total Professional Services</b>		<b>4.00</b>		<b>\$964.00</b>

**CURRENT BILL TOTAL AMOUNT DUE** **\$964.00**

Balance Forward: 5,967.80

**Receipts Since Last Bill**

<b>Date</b>	<b>Description</b>	<b>Total Applied</b>
02/17/26	Payment - Thank you, Check # EFT-0021791	-4,329.00
	Less Total Payments	<u>-4,329.00</u>

Payments & Adjustments: -4,329.00

**Total Due:** **\$2,602.80**

# Please return this page with remittance

to  
Aleshire & Wynder LLP

**Bill Number:** 104242  
**Bill Date:** March 9, 2026  
**Client Code:** 01245  
**Client Name:** Los Olivos Community Services District  
**Matter Code:** 0001  
**Matter Name:** General

Total Professional Services:	964.00
Total Disbursements:	0.00
<b>CURRENT BILL TOTAL AMOUNT DUE</b>	<b><u>\$964.00</u></b>
Balance Forward:	5,967.80
Payments & Adjustments:	-4,329.00
<b>Total Due:</b>	<b><u>\$2,602.80</u></b>

**Amount enclosed:** \_\_\_\_\_

Thank You



**REMIT ACH PAYMENT TO:** MNS Engineers, Inc.  
 BANK NAME: Pacific Premier Bank  
 ROUTING NUMBER: 322285781  
 BANK ACCOUNT NUMBER: 4317181537  
 TYPE ACCOUNT: Checking  
 CONTACT: payments@mnsengineers.com

**IF UNABLE TO REMIT PAYMENT VIA ACH, PLEASE MAIL CHECKS TO:**  
 MNS Engineers, Inc.  
 P.O. Box 6637  
 Pasadena, CA 91109-6573  
 Contact: 805.692.6921

March 10, 2026  
 Project No: LOCD.180392.00  
 Invoice No: 93166

Guy Savage  
 District Manager  
 Los Olivos Community Services District  
 P.O. Box 553  
 Los Olivos, CA 93441

Principal Clifford Maurer  
 Project Manager Doug Pike  
 Project LOCD.180392.00 District Support Services

**Professional Services for the Period: January 26, 2026 to February 22, 2026**

Level 2 TASK02 Engineering Tasks

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
District Engineer	3.00	185.00	555.00	
Totals	3.00		555.00	
<b>Total Labor</b>				<b>555.00</b>
		<b>Level 2 Subtotal</b>		<b>\$555.00</b>
		<b>Current Invoice Amount</b>		<b>\$555.00</b>

**Outstanding Invoices**

<b>Number</b>	<b>Date</b>	<b>Balance</b>
92825	2/6/2026	370.00
<b>Total</b>		<b>370.00</b>

# Billing Backup

Tuesday, March 10, 2026

MNS Engineers, Inc.

Invoice 93166 Dated 3/10/2026

3:02:42 PM

Project	LOCS.D.180392.00	District Support Services
Level 2	TASK02	Engineering Tasks

## Professional Personnel

		Hours	Rate	Amount	
District Engineer					
Pike, Doug	1/28/2026	1.00	185.00	185.00	
	Project Meetings with Guy and Wallace Group				
Pike, Doug	2/6/2026	.50	185.00	92.50	
	Water Quality Contour Map Discussion, Assessment Strategy discussion				
Pike, Doug	2/11/2026	1.00	185.00	185.00	
	LOCS.D Septic to Sewer Monthly Status Update Meeting with Wallace Group				
Pike, Doug	2/12/2026	.50	185.00	92.50	
	Wallace Group Communications and transmittals				
	Totals	3.00		555.00	
	<b>Total Labor</b>				<b>555.00</b>
			<b>Level 2 Subtotal</b>		<b>\$555.00</b>
			<b>Project Total</b>		<b>\$555.00</b>
			<b>Total this Report</b>		<b>\$555.00</b>

# INVOICE

**FROM:**

Guy W. Savage  
PO Box 894  
Los Olivos, Ca 93441

**BILL TO:**

Via electronic delivery  
President Julie Kennedy  
Los Olivos Community Services District  
PO Box 345  
Los Olivos, Ca 93441

**Invoice #:** 202603  
**Invoice Date:** 3/28/2026

Dear President Kennedy,

Please see below for professional services provided, plus any expenditures made on behalf of the District. The attached tally of hours (units) exceeds those being billed below. This is being done to track the hours for future reference. Per agreement, the hours will be capped at thirty (30) or as authorized by the District.

Date	Description	Units	Rate	Amount
3/28/2026	General Manager Services - LOCSD (2/1/26-2/28/26) See Attached for Details	40	\$ 149.35	\$ 5,974.00
3/18/2026	Grange for June 3 workshop	1	\$ 60.00	\$ 60.00
4/18/2026	Zoom - annual renewal	1	\$ 169.90	\$ 169.90
<b>Total</b>				<b>\$ 6,203.90</b>

Thank you for your continued support.



Date	Description	Hours	Grant			Amount Grant Reimbursable
			Reimbursable	Rate	Amount	
4-Mar	Emails, meeting coordination	0.5		\$ 149.35	\$ 74.68	\$ -
5-Mar	Regular agenda, emails, Coffee posting	1.25		\$ 149.35	\$ 186.69	\$ -
6-Mar	Nelson meeting, RGS meeting, phone calls, agenda	2.5		\$ 149.35	\$ 373.38	\$ -
7-Mar	Finalize regular agenda, post	1		\$ 149.35	\$ 149.35	\$ -
	Supv. Hartmann prep	0.75		\$ 149.35	\$ 112.01	\$ -
8-Mar	Emails, meeting prep and coordination	0.5		\$ 149.35	\$ 74.68	\$ -
10-Mar	WG Status meeting, emails	1.75		\$ 149.35	\$ 261.36	\$ -
11-Mar	Supv. Hartmann meeting	1.25		\$ 149.35	\$ 186.69	\$ -
	Email follow ups regarding grants and can/will letter	1		\$ 149.35	\$ 149.35	\$ -
	Regular meeting	1.5		\$ 149.35	\$ 224.03	\$ -
12-Mar	Regular meeting actions (emails, video post, invoices, etc.)	0.75		\$ 149.35	\$ 112.01	\$ -
16-Mar	Rohrer PRA	2.25		\$ 149.35	\$ 336.04	\$ -
	Invoices	0.25		\$ 149.35	\$ 37.34	\$ -
	1st Quarter Update	2.75		\$ 149.35	\$ 410.71	\$ -
	Workshop coordination	0.5		\$ 149.35	\$ 74.68	\$ -
	Padre - environmental checkin and follow up	0.75		\$ 149.35	\$ 112.01	\$ -
	Draft Community Reinvestment Program	1		\$ 149.35	\$ 149.35	\$ -
17-Mar	Phone calls, follow ups	0.5		\$ 149.35	\$ 74.68	\$ -
18-Mar	Board emails, Rohrer PRA, audit	0.5		\$ 149.35	\$ 74.68	\$ -
	LAFCO update	1		\$ 149.35	\$ 149.35	\$ -
	Draft Community Reinvestment Program	2.5		\$ 149.35	\$ 373.38	\$ -
19-Mar	Coffee w/a Director, social media	0.25		\$ 149.35	\$ 37.34	\$ -
20-Mar	Rohrer PRA	0.75		\$ 149.35	\$ 112.01	\$ -
21-Mar	Emails, meeting coordination	1.25		\$ 149.35	\$ 186.69	\$ -
24-Mar	LAFCO preso, Kennedy, emails	2.75		\$ 149.35	\$ 410.71	\$ -
	Rohrer PRA	0.5		\$ 149.35	\$ 74.68	\$ -
25-Mar	Emails, voice mails, audit follow up	0.5		\$ 149.35	\$ 74.68	\$ -
	Subcommittee agenda	0.5		\$ 149.35	\$ 74.68	\$ -
26-Mar	Regular agenda	0.75		\$ 149.35	\$ 112.01	\$ -
	Emails, phone calls	2.25		\$ 149.35	\$ 336.04	\$ -
	Draft FY 2026-27 budget	4.75		\$ 149.35	\$ 709.41	\$ -
	Finance Subcommittee agenda	0.25		\$ 149.35	\$ 37.34	\$ -
27-Mar	Tech Subcommittee post, etc.	0.5		\$ 149.35	\$ 74.68	\$ -
	Army Corps of Engineers, emails, followups - WRDA	1.5		\$ 149.35	\$ 224.03	\$ -
	Emails, phone calls, audit	0.5		\$ 149.35	\$ 74.68	\$ -
28-Mar	Finance Subcommittee agenda complete, post, etc.	0.5		\$ 149.35	\$ 74.68	\$ -
		<b>Totals</b>	<b>42.25</b>	<b>0</b>	<b>\$ 6,310.04</b>	<b>\$ -</b>
		<b>Grand Totals</b>	<b>Hours</b>	<b>42.25</b>	<b>\$</b>	<b>6,310.04</b>



Guy Savage &lt;gm.locsd@gmail.com&gt;

---

**Re: Request to exceed 30 hours (up to 40 hours)**

1 message

---

**Julie Kennedy** <julie.kennedy.locsd@gmail.com>  
To: General Manager - LOCSD <gm.locsd@gmail.com>

Wed, Mar 18, 2026 at 12:49 PM

Yes and thank you for your help with all of this.  
Julie

---

**Julie Kennedy** , Los Olivos Community Services District

Phone: 805.946.0431  
Mobile: 805.693.4077  
Email: julie.kennedy.locsd@gmail.com  
Website: www.losolivoscscd.com  
Address: PO Box 345, Los Olivos, CA 93441

On Wed, Mar 18, 2026 at 10:40 AM General Manager - LOCSD <gm.locsd@gmail.com> wrote:  
Julie,

At this point in time, I have used most of my allotted hours for March and anticipate exceeding them by at least 10 hours. Key drivers for needing additional hours include:

1. Kathryn Rohrer PRAs
2. Grant research and follow up
3. Early budget preparation

I am requesting authority to bill up to 40 hours for the month of March.

Guy

Guy Savage  
General Manager  
Los Olivos Community Services District  
PO Box 345, Los Olivos, CA 93441  
(805) 500-4098  
[www.LosOlivosCSD.com](http://www.LosOlivosCSD.com)

**INVOICE # 2606**

**DATE: 3/18/2026**

# Santa Ynez Valley Grange #644

2374 Alamo Pintado Avenue  
PO Box 115  
Los Olivos, CA 93441



**BILL TO:**

Los Olivos Community Services District  
  
gm.locsd@gmail.com

**FOR:**

Grange Hall Rental

**Details:**

**Amount:**

LOCSD Sewer Workshop.    June 3, 4:00 - 9:00 pm	\$60.00
---	---------

<b>TOTAL:</b>	<b>\$60.00</b>
---------------	----------------

Please make all checks payable to SYV Grange and mail to SYVGrange, PO Box 115, Los Olivos, CA 93441

If you have any questions concerning this invoice, please contact Steve Berg at SYVGrange@Gmail.com

**THANK YOU FOR YOUR BUSINESS!**



Guy Savage <gm.locsd@gmail.com>

## Zoom Account Renewal

1 message

**billing@zoom.us** <billing@zoom.us>  
Reply-To: billing@zoom.us  
To: gm.locsd@gmail.com

Thu, Mar 19, 2026 at 1:54 PM



# Zoom account renewal

Dear Guy Savage,

This is a reminder that the product(s) associated with account 5034586594 will renew on 04/18/2026 for an additional term unless you cancel your subscription by the last day of your current subscription period.

If you would like to do so, you can go to your [Plan Management](#) page, select "Manage" and then "Cancel Plan".

Please find your renewing annual products below:

Product	Renewal Date	Renewal Amount (w/o tax)	Discount	Renewal Amount After Discount (w/o tax)
Zoom Workplace Pro	April 18, 2026	\$169.90	0	\$169.90

## Not the right point of contact?

Let us know the name and email of the best person to contact for billing and payments [here](#).

## Looking for your payment history?

Log in to your account [here](#) to view.

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1-888-799-9666

[55 Almaden Blvd., San Jose, CA 95113](#)

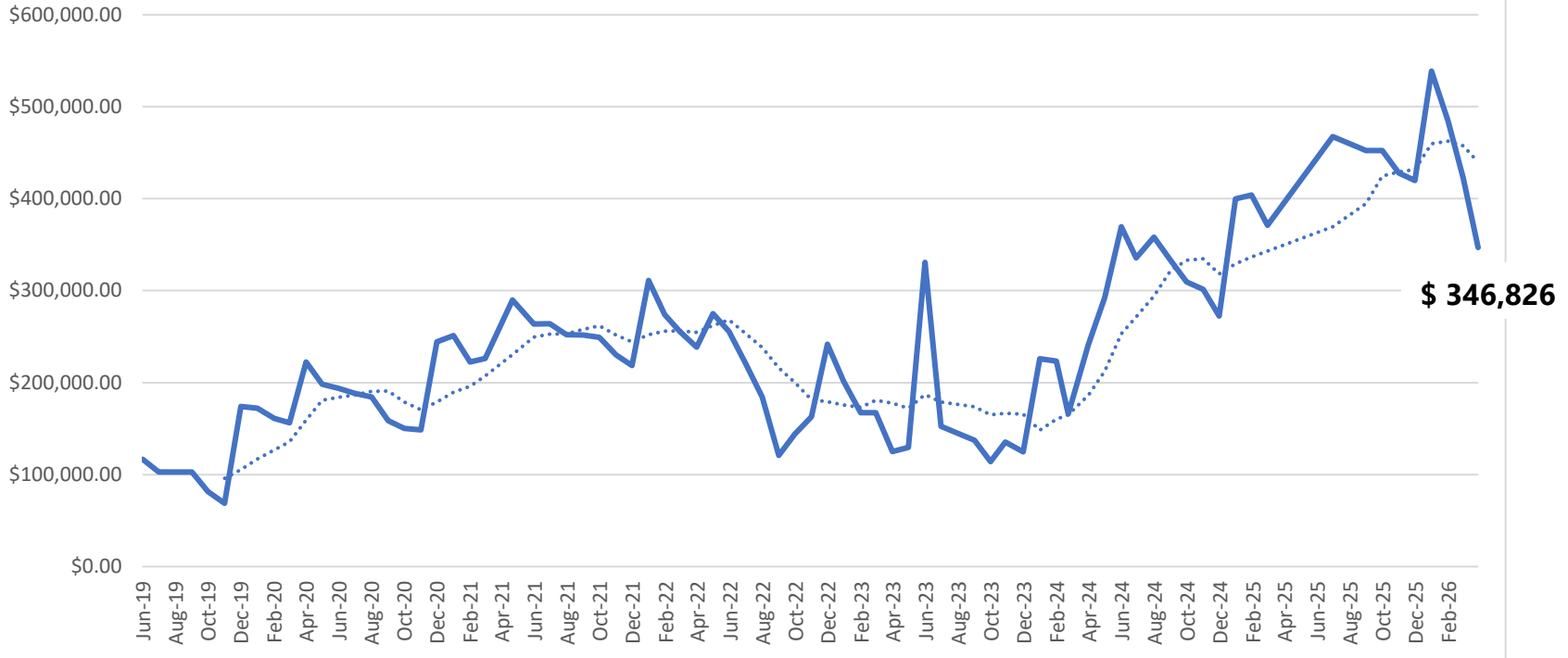
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# ITEM 6 – BUDGET REPORTS

**BUDGET REPORTS**

Los Olivos CSD Cash Balance History - w/6 month Trendline





COSB - Budget vs Actual (Revenue Status)

Period: FY 2025-26 - Mar

Fund: FD-3490 Los Olivos CSD

Additional Options: Report by Accounting Date using Plan Structure

As of: 03/28/2026 (74% Elapsed)  
Accounting Period: Open

Ledger Account	06/30/2026	03/28/2026	06/30/2026	
	Fiscal Year Adjusted Budget	Year-To-Date Actual	Fiscal Year Variance	Fiscal Year Percentage of Budget
<b>Revenues</b>				
6000:Taxes	251,446.00	143,959.75	(107,486.25) ◆	57.25%
6150:Use of Money and Property	8,405.00	7,684.51	(720.49) ●	91.43%
<b>Total Revenues</b>	<b>259,851.00</b>	<b>151,644.26</b>	<b>(108,206.74) ◆</b>	<b>58.36%</b>
<b>Decreases to Fund Balances</b>				
5026:Decrease to Fund Balance Component - Residual	197,268.00	0.00	(197,268.00) ◆	0.00%
<b>Total Decreases to Fund Balance</b>	<b>197,268.00</b>	<b>0.00</b>	<b>(197,268.00) ◆</b>	<b>0.00%</b>
<b>Total Sources of Funds</b>	<b>457,119.00</b>	<b>151,644.26</b>	<b>(305,474.74) ◆</b>	<b>33.17%</b>



COSB - Balance Sheet (Debit/Credit Summary)

Ledger: Actuals  
 Period: FY 2025-26 - Mar  
 Fund: FD-3490 Los Olivos CSD  
 Book: Modified Accrual  
 Additional Options: Report by Accounting Date using Plan Structure

As of: 03/28/2026  
 Accounting Period: Open

Ledger Account	Beginning Balance	Year-To-Date		Ending Balance
	07/01/2025	Debits	Credits	03/28/2026
<b>Assets</b>				
1000:Cash in Treasury	467,368.07	303,357.46	423,899.14	346,826.39
1130:Interest Receivable	3,867.55	7,684.51	11,552.06	0.00
Total Assets	471,235.62	311,041.97	435,451.20	346,826.39
<b>Total Assets and Deferred Outflows of Resources</b>	<b>471,235.62</b>	<b>311,041.97</b>	<b>435,451.20</b>	<b>346,826.39</b>
<b>Liabilities</b>				
3000:Accounts Payable	1,610.00	275,671.49	274,061.49	0.00
3087:EFT Payable	0.00	18,851.19	18,851.19	0.00
Total Liabilities	1,610.00	294,522.68	292,912.68	0.00
<b>Equity</b>				
Total Non-Residual Equity	0.00	0.00	0.00	0.00
5025:Fund Balance-Residual	469,625.62	422,289.14	299,489.91	346,826.39
Total Equity	469,625.62	422,289.14	299,489.91	346,826.39
<b>Total Liabilities, Deferred Inflows of Resources, &amp; Equity</b>	<b>471,235.62</b>	<b>716,811.82</b>	<b>592,402.59</b>	<b>346,826.39</b>



COSB - Budget vs Actual (Financial Status)

Period: FY 2025-26 - Mar

Fund: FD-3490 Los Olivos CSD

Book: Modified Accrual

Additional Options: Report by Accounting Date using Plan Structure

As of: 03/28/2026 (74% Elapsed)  
Accounting Period: Open

Ledger Account	06/30/2026	03/28/2026				06/30/2026	
	Fiscal Year Adjusted Budget	Year-To-Date Pre-Encumbrances	Year-To-Date Encumbrances	Year-To-Date Actual	Year-To-Date Encumbered Actual	Fiscal Year Variance	Fiscal Year Percentage of Budget
<b>Revenues</b>							
6000:Taxes	251,446.00			143,959.75	143,959.75	(107,486.25)	57.25%
6150:Use of Money and Property	8,405.00			7,684.51	7,684.51	(720.49)	91.43%
<b>Total Revenues</b>	<b>259,851.00</b>			<b>151,644.26</b>	<b>151,644.26</b>	<b>(108,206.74)</b>	<b>58.36%</b>
<b>Expenditures</b>							
7020:Services and Supplies	457,119.00			274,443.49	274,443.49	182,675.51	60.04%
<b>Total Expenditures</b>	<b>457,119.00</b>			<b>274,443.49</b>	<b>274,443.49</b>	<b>182,675.51</b>	<b>60.04%</b>
<b>Changes to Fund Balances</b>							
5026:Decrease to Fund Balance Component - Residual	197,268.00			0.00	0.00	(197,268.00)	0.00%
<b>Total Changes to Fund Balance</b>	<b>197,268.00</b>			<b>0.00</b>	<b>0.00</b>	<b>(197,268.00)</b>	<b>0.00%</b>
<b>Net Financial Impact</b>	<b>0.00</b>			<b>(122,799.23)</b>	<b>(122,799.23)</b>	<b>(122,799.23)</b>	<b>0.00%</b>

**ITEM 7 – FY 2026-27 PROPOSED BUDGET**

**FY 2026-27 PROPOSED BUDGET**



# FY 2026-27 PROPOSED BUDGET

## **BOARD OF DIRECTORS**

**Julie Kennedy, President**  
**Tom Nelson, Vice President**  
**Tom Fayram, Director**  
**Lisa Palmer, Director**  
**Greg Parks, Director**

**General Manager**  
**Guy Savage**

Board of Directors:

The following pages provide an overview of the Proposed Budget for the Los Olivos Community Service District (LOCSD) for the Fiscal Year 2026-27 (FY 2026-27). The LOCSD fiscal year begins on July 1; therefore, FY 2026-27 runs from July 1, 2026 to June 30, 2027.

The LOCSD Proposed Budget for FY 2026-27 has been prepared in a manner consistent with prior budgets. By law, the LOCSD is required to develop and adopt a balanced budget. A balanced budget is one where the total expected revenues are equal to total planned spending.

Of note for FY 2026-27 is the often discussed and difficult financial situation of the LOCSD. More plainly, the LOCSD is running out of funds to move its efforts forward in a discernible fashion. While the LOCSD has applied for various grants and is pursuing other financial options, without an influx of approximately \$1.4 million, the LOCSD cannot continue its efforts to complete design activities and hold a Proposition 218 (Property Owner) vote. The overriding key to budget development for FY 2026-27 is that it does not assume any additional revenues are available beyond annual Special Tax Revenues. The FY 2026-27 budget further assumes that any groundwater monitoring will only be completed if the County of Santa Barbara provides the funding.

Failing to obtain additional revenues will force the LOCSD to consider dissolution. Dissolution would include the legally required Local Area Formation Commission (LAFCO) processes, ceding control back to the County of Santa Barbara, and giving up local control over potential wastewater solutions.

For FY 2026-27, the LOCSD anticipates \$358,144 in total cash and revenues to be available for expenditure during the fiscal year. This includes a projected \$58,123 in fund balance from FY 2025-26, \$7,685 in Interest Income, and \$295,118 in Special Tax Assessment revenues.

Expenses for FY 2026-27 are anticipated to be \$160,634, including all normal and professional services expenditures. Unlike recent years, only \$30,000 in Professional and Special Services expense is included. The basic assumption is that LOCSD would allow Padre to complete its initial environmental review work based on the Wallace Group 30% designs and a selection of a collection system approach, and that all other Professional Services contracts would be cancelled. Contracts for the General Manager, District Engineer, and District Counsel are budgeted at roughly the same rates as the current year, with the expectation that the General Manager and District Counsel will spend additional time working through the processes of dissolution in FY 2026-27.

Reserves amounts were reduced to just 15% of the Special Tax Assessment as the variability related to external contracts will be minimal and, therefore, the budget will not need as large of a buffer against unanticipated expense as it has the past few years.

If the estimated revenues and expenses occur as projected, the District would finish the year with approximately \$153,243 remaining.

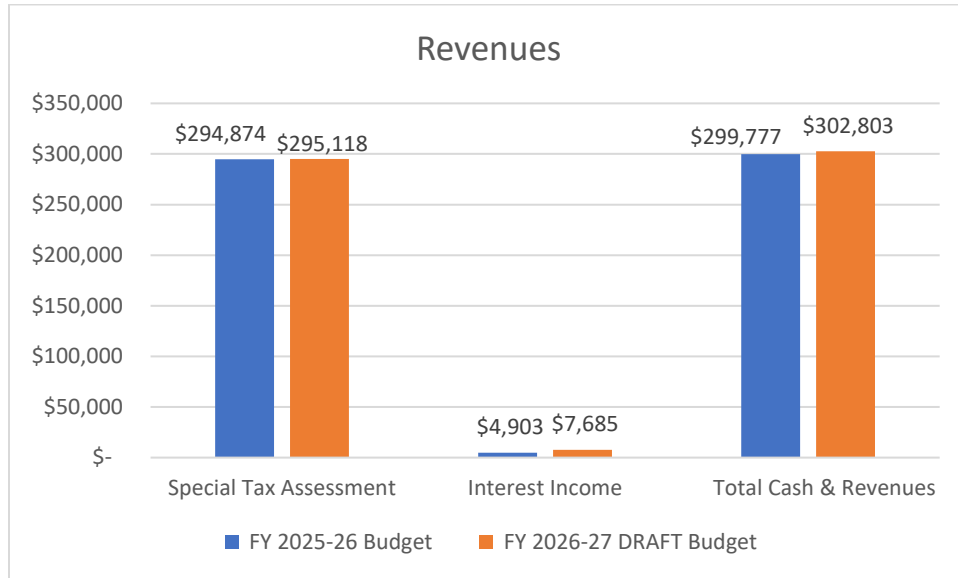
*Alternative Budgeting Approach - Additional Revenues Identified and Received*

Should the LOCSD identify and receive the approximately \$1.4 million noted as needed to complete design and Proposition 218 efforts, many of the expenses would continue as planned above. Notable changes to be considered would be the addition of community workshops, use of the \$1.4 million to pay for design and

Proposition 218 vote activities, use of approximately \$95k of the projected end of year fund balance for Assessment Engineering purposes, and a shift for the General Manager, District Counsel, and District Engineer from dissolution activities to design and vote activities.

**FY 2025-26 to FY 2026-27 Comparisons**

The Adopted FY 2025-26 budget included \$294,874 in Special Tax Assessment revenues. The FY 2026-27 Proposed Budget assumes \$295,118 in Special Tax Assessments revenues. The FY 2026-27 figure is based on actual receipts in FY 2026-27 and assumes a 2.5% increase.



**Chart 1 – Comparison of FY 2025-26 to FY 2026-27 Revenue Sources**

**Expenses**

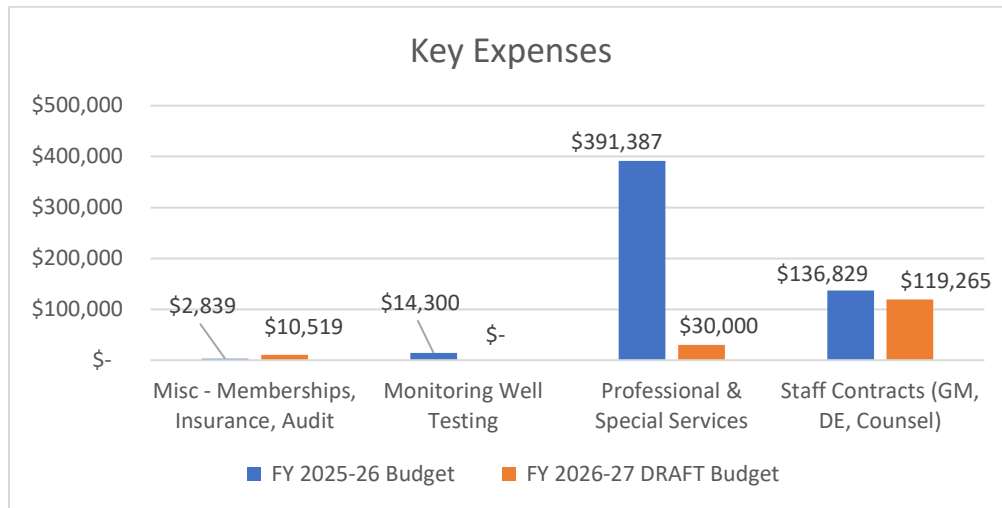
As previously noted, the expenses in the FY 2026-27 Proposed Budget includes those activities that are required to minimally operate the LOCS D and begin dissolution processes. The proposed Services and Supplies expense totals \$160,634 and includes all LOCS D contracts.

Annually incurred expenses such as insurance, audit, and office expenses comprise the majority of the smaller amounts included in the Proposed Budget. The amounts used for these expenses in the FY 2026-27 Proposed Budget were based on quotes from existing service providers and adjusted year-to-date or prior year actuals.

Expenses related to Legal Fees (District Counsel) and Contractual Services (General Manager and District Engineer contracts) are based on prior year actuals and include estimated additional efforts related to dissolution, plus any contractually agreed to increases. Where a contractually agreed increase is expected, a 2.5% Consumer Price Index (CPI) increase was assumed.

A significant increase in the costs related to Audit and Accounting Fees is included in FY 2026-27. Following a new contract being signed with Moss, Levy, Hartzheim in late 2025, the amount was adjusted to more accurately reflect anticipated actual expense.

The budgeted amount for Groundwater Monitoring Well testing was set to \$0.00. Should additional testing be required, it is recommended that the LOCSD hold out for funding from the County of Santa Barbara. The related costs for groundwater testing through GSI Water Solutions, who has been doing the LOCSD’s testing since the District drilled its first wells in 2023, is \$10,000 for each testing round. The prior year amount of \$14,300 was based on older vendor pricing.



**Chart 2 – Comparison of FY 2025-26 to FY 2026-27 Key Expenses**

Reserves

The final amount shown on FY 2026-27 Proposed Budget is a Reserve. Per Board Policy, this amount should be budgeted no less than 10% of the current operating budget. As was done beginning in FY 2023-24, a calculation related to the Special Tax Revenues was used. For FY 2026-27, the percentage was lowered to 15% of the Special Tax Revenues Therefore, the amount shown for Operational Reserve is \$44,268.

Unallocated Funds

After expenditures, and setting aside an operational reserve, the District has unallocated funds in the amount of \$153,243. This amount will be highly dependent on the amount of funds “carried over” from FY 2025-26 and Professional Services contracts that are let. Meaning it is driven by funds that were not spent in FY 2025-26.

**Los Olivos Community Services District  
FY 2025-26 Budget (DRAFT)**

Line Item Account	FY 2025-26 Budget	FY 2025-26 Budget (Projections 3/26/2026)	FY 2026-27 PROPOSED Budget	Notes
<b>Beginning Balance</b>	\$ 310,853	\$ 310,853	\$ 58,123	
<b>Revenues</b>				
<b>Taxes</b>				
3066 -- Special Tax Assessment	\$ 294,874	\$ 287,920	\$ 295,118	Amount recv'd by 3/26 x2 +2.5%
<b>Taxes</b>	<b>\$ 294,874</b>	<b>\$ 287,920</b>	<b>\$ 295,118</b>	
<b>Use of Money and Property</b>				
3380 -- Interest Income	\$ 4,903	\$ 7,685	\$ 7,685	YTD
3381 -- Unrealized Gain/Loss Invstmnts	\$ -	\$ -	\$ -	
<b>Use of Money and Property</b>	<b>\$ 4,903</b>	<b>\$ 7,685</b>	<b>\$ 7,685</b>	SALY, adjusted down, spending our funds
<b>Intergovernmental Revenue</b>				
4339 -- State - Other	\$ -	\$ -	\$ -	
4840 -- Other Governmental Agencies	\$ -	\$ -	\$ -	
<b>Intergovernmental Revenue-Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Miscellaneous Revenue</b>				
5895 and 5909 -- Donations	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Cash &amp; Revenues</b>	<b>\$ 610,630</b>	<b>\$ 606,458</b>	<b>\$ 360,926</b>	
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7090 -- Insurance	\$ 2,839	\$ 3,319	\$ 3,319	YTD
7324 -- Audit and Accounting Fees	\$ 3,500	\$ 3,500	\$ 5,900	MLH
7325 -- Other Professional Services (Well Testing)	\$ 14,300	\$ 14,300	\$ -	Assume County pays or doesn't occur
7430 -- Memberships	\$ 1,300	\$ 1,300	\$ 1,300	SALY
7450 -- Office Expense	\$ -	\$ -	\$ -	Included in Prof & Special Services
7460 -- Professional & Special Service (Project, Planning & Studies)	\$ 391,387	\$ 465,000	\$ 30,000	WG hits 2025-26, remainder of Padre, cancel all other agreements
7508 -- Legal Fees	\$ 28,762	\$ 23,000	\$ 25,595	FY 2023-24+10% (dissolution?)
7510 -- Contractual Services (GM and DE Contracts)	\$ 108,067	\$ 94,000	\$ 93,669	FY 2024-25+10% (dissolution?)
7530 -- Publications & Legal Notices	\$ 1,500	\$ 1,500	\$ 850	Budget notices + 1 workshops mailers, etc. at \$600 per workshop
7671 -- Special Projects	\$ -	\$ -	\$ -	
7732 -- Training	\$ -	\$ -	\$ -	
<b>Services and Supplies</b>	<b>\$ 551,655</b>	<b>\$ 605,919</b>	<b>\$ 160,634</b>	
<b>Other Charges</b>				
7894 - Communication Services	\$ -	\$ -	\$ -	
<b>Other Charges</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Operational Reserve</b>	\$ 58,975	\$ 57,584	\$ 44,268	15% of Special Tax Revenues, smaller than 20% for FY 2025-26
<b>Reserve</b>	<b>\$ 58,975</b>	<b>\$ 57,584</b>	<b>\$ 44,268</b>	
<b>Total Expenditures</b>	<b>\$ 610,630</b>	<b>\$ 663,503</b>	<b>\$ 204,901</b>	
<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$ 58,123</b>	<b>\$ 156,025</b>	

**Table 1 – FY 2026-27 Proposed Budget**

**Year Over Year Comparison of Budgets**

**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 6/30/25)	FY 2025-26 Budget	FY 2025-26 Budget (Projections 3/26/2026)	FY 2026-27 PROPOSED Budget	Notes
<b>Beginning Balance</b>	\$ 193,885	\$ 193,885	\$ 213,370	\$ 213,370	\$ 136,475	\$ 136,475	\$ 48,678	\$ 87,667	\$ 259,257	\$ 324,226	\$ 310,853	\$ 310,853	\$ 58,123	
<b>Revenues</b>														
<b>Taxes</b>														
3066 -- Special Tax Assessment	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 252,310	\$ 294,874	\$ 287,920	\$ 295,118	Amount recv'd by 3/26 x2 +2.5%
<b>Taxes</b>	\$ 188,887	\$ 197,023	\$ 196,253	\$ 200,931	\$ 203,121	\$ 227,650	\$ 227,650	\$ 239,513	\$ 236,756	\$ 252,310	\$ 294,874	\$ 287,920	\$ 295,118	
<b>Use of Money and Property</b>														
3380 -- Interest Income		\$ 839	\$ -	\$ 764	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 12,272	\$ 4,903	\$ 7,685	\$ 7,685	YTD
3381 -- Unrealized Gain/Loss Invstmnts		\$ (1,157)	\$ (80)	\$ (6,602)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Use of Money and Property</b>		\$ (319)	\$ (80)	\$ (5,838)	\$ 724	\$ 1,191	\$ 744	\$ 6,014	\$ 3,485	\$ 12,272	\$ 4,903	\$ 7,685	\$ 7,685	SALY, adjusted down, spending our funds
<b>Intergovernmental Revenue</b>	\$ -													
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	\$ -	\$ -	\$ -	
<b>Intergovernmental Revenue-Other</b>								\$ 180,508	\$ -	\$ 107,608	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>														
5895 and 5909 -- Donations								\$ 20,020		\$ -	\$ -	\$ -	\$ -	
<b>Miscellaneous Revenue</b>	\$ 180,000	\$ 44,986	\$ 274,000	\$ 43,386	\$ 169,804	\$ 30,131	\$ -	\$ 20,020	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Cash &amp; Revenues</b>	\$ 562,772	\$ 435,575	\$ 683,543	\$ 451,849	\$ 510,124	\$ 395,447	\$ 277,072	\$ 533,622	\$ 555,767	\$ 696,417	\$ 610,630	\$ 606,458	\$ 360,926	
<b>Expenditures</b>														
<b>Services and Supplies</b>														
7090 -- Insurance	\$ 2,320	\$ -	\$ 2,500	\$ 162	\$ 2,500	\$ 2,800	\$ 2,934	\$ 2,933	\$ 2,787	\$ 2,770	\$ 2,839	\$ 3,319	\$ 3,319	YTD
7324 -- Audit and Accounting Fees	\$ 4,000	\$ 2,000	\$ 4,000	\$ 178	\$ 4,000	\$ 7,775	\$ 2,500	\$ 844	\$ 2,900	\$ 6,809	\$ 3,500	\$ 3,500	\$ 5,900	MLH
7325 -- Other Professional Services (Well Testing)		\$ -	\$ 10,000	\$ -	\$ -	\$ -			\$ 12,300	\$ 14,300	\$ 14,300	\$ 14,300	\$ -	Assume County pays or doesn't occur
7430 -- Memberships	\$ 1,200	\$ 3,533	\$ 1,200	\$ 1,102	\$ 1,200	\$ 1,287	\$ 1,300	\$ 1,244	\$ 1,300		\$ 1,300	\$ 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	\$ 103,914	\$ 391,387	\$ 465,000	\$ 30,000	WG hits 2025-26, remainder of Padre, cancel all other agreements
7508 -- Legal Fees	\$ 27,000	\$ 17,921	\$ 27,000	\$ 27,165	\$ 30,000	\$ 36,481	\$ 45,529	\$ 23,268	\$ 28,061	\$ 16,102	\$ 28,762	\$ 23,000	\$ 25,595	FY 2023-24+10% (dissolution?)
7510 -- Contractual Services (GM and DE Contracts)	\$ 80,400	\$ 95,023	\$ 67,000	\$ 103,038	\$ 49,000	\$ 79,041	\$ 98,643	\$ 95,761	\$ 105,431	\$ 85,154	\$ 108,067	\$ 94,000	\$ 93,669	FY 2024-25+10% (dissolution?)
7530 -- Publications & Legal Notices	\$ 1,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 1,750		\$ 1,750	\$ -	\$ 1,500	\$ 1,500	\$ 850	Budget notices + 1 workshops mailers, etc. at \$600 per workshop
7671 -- Special Projects	\$ 8,000	\$ -	\$ 15,000	\$ -	\$ 175,000	\$ -		\$ 574	\$ -	\$ -	\$ -	\$ -	\$ -	
7732 -- Training	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Services and Supplies</b>	\$ 320,920	\$ 172,668	\$ 574,200	\$ 288,527	\$ 460,108	\$ 346,769	\$ 231,542	\$ 274,365	\$ 314,529	\$ 229,049	\$ 551,655	\$ 605,919	\$ 160,634	
<b>Other Charges</b>														
7894 - Communication Services	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Other Charges</b>	\$ 930	\$ 600	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Operational Reserve</b>							\$ 45,530		\$ 47,351		\$ 58,975	\$ 57,584	\$ 44,268	15% of Special Tax Revenues, smaller than 20% for FY 2025-26
<b>Reserve</b>						\$ -	\$ 45,530	\$ -	\$ 47,351	\$ -	\$ 58,975	\$ 57,584	\$ 44,268	
<b>Total Expenditures</b>	\$ 321,850	\$ 173,268	\$ 575,130	\$ 288,527	\$ 460,108	\$ 346,769	\$ 277,072	\$ 274,365	\$ 361,880	\$ 229,049	\$ 610,630	\$ 663,503	\$ 204,901	
<b>Ending Balance</b>	\$ 240,922	\$ 262,307	\$ 108,413	\$ 163,321	\$ 49,293	\$ 48,678	\$ 0	\$ 259,257	\$ 193,888	\$ 467,368	\$ 0	\$ 58,123	\$ 156,025	

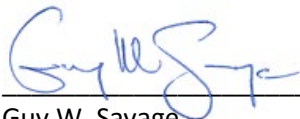
**FY 2026-27 Budget Timeline**

<b>PROPOSED STEPS</b>		<b>DATE</b>
1	GM prepares proposed DRAFT Budget, posts on-line for public review	3/27/2026
2	Finance Subcommittee reviews and comments prior to posting for Regular Board meeting	4/3/2026
3	Board reviews PROPOSED budget at a Regular Meeting and determines a Budget Hearing Date	4/8/2026
4	The District will publish a notice stating that the GM has prepared a proposed final budget which is available for inspection on the website; and include the date, time, and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.  Publication must be at least 2 weeks before Budget adoption meeting in at least one newspaper of general circulation in the district. NOTE: The notice must be PUBLISHED at least two weeks before the hearing, (Santa Maria Times). It only needs to be published one time. Post DRAFT Budget on Website.	5/15/2026 - publication must be at least 2 weeks before 6/10/2026 meeting
5	FINAL Budget hearing, part of Regular Meeting	6/10/2026
6	Post FINAL Budget on website	6/30/2026

**Table 2 – FY 2026-27 Budget Timeline**

As a resident of the District, I would like to thank you for your ongoing support of the Los Olivos Community Services District’s mission to ensure local control and improve groundwater quality by converting septic systems to a community wastewater collection, treatment, and reclamation facility. The District is faced with its biggest funding challenge since formation and your steady guidance is greatly appreciated.

Sincerely,



Guy W. Savage  
General Manager  
Los Olivos Community Services District