



May 31, 2019

TO: LOCSO Board of Directors

FROM: Renee Osborne, General Manager

SUBJECT: **Agenda Item 7C – 6/6/2019 Board Meeting**
Public Hearing to Adopt the Proposed Fiscal Year 2019/2020 Budget

President
Marshall E. Ochylski

Vice President
Charles L. Cesena

Directors
Matthew D. Fourcroy
Vicki L. Milledge
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
George Huang

DESCRIPTION

Conduct a Public Hearing to adopt the Proposed Fiscal Year 2019/2020 Budget.

STAFF RECOMMENDATION

Open Public Hearing to consider public testimony, close public hearing and, by motion, staff recommends that the Board take one of the following action:

Motion: I move that the Board adopt Resolution 2019-12 adopting the 2019/2020 Fiscal Year Budgets for Administration, Bayridge, Vista de Oro, Fire, Water (including the water rate increase), Wastewater, Drainage and Parks and Recreation Funds.

OR

Motion: I move that the Board adopt Resolution 2019-12 adopting the 2019/2020 Fiscal Year Budgets for Administration, Bayridge, Vista de Oro, Fire, Water (with no water rate increase), Wastewater, Drainage and Parks and Recreation Funds.

DISCUSSION

Attached is the proposed 2019/2020 Draft Fiscal Budget for the Administrative/General, Bayridge Estates, Fire, Vista De Oro, Water, Wastewater, Drainage and Parks and Recreation operations budgets.

Staff has received comments from both Finance and Utilities Advisory Committees regarding recommended changes to the 2019/2020 Fiscal Year Budget and staff has made those changes.

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Attachments – Proposed 2019/2020 Fiscal Year Budget
Resolution 2019-12

RESOLUTION NO. 2019-12

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO ADOPT FISCAL YEAR 2019/2020 FISCAL BUDGET**

WHEREAS, the Los Osos Community Services District desires to manage its fiscal affairs according to an adopted budget; and

WHEREAS, the Finance Advisory Committee and the Utilities Advisory Committee have reviewed the proposed Fiscal Year 2019/2020 Budget and provided staff recommendations which were addressed; and

WHEREAS, the mandated notice was posted in accordance with legislation; and

WHEREAS, at the June 6, 2019 meeting, the Board of Directors reviewed the Fiscal Year 2019/2020 Budget as proposed; and

WHEREAS, after conducting a public hearing the Board of Directors directed approval of the Fiscal Year 2019/2020 Budget; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2019/2020 BUDGET IS HEREBY ADOPTED AS REQUIRED BY LAW.

On the motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

Ayes: _____
Nays: _____
Absent: _____
Conflicts: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 6th day of June 2019.

Marshall E. Ochylski, President
LOCSO Board of Directors

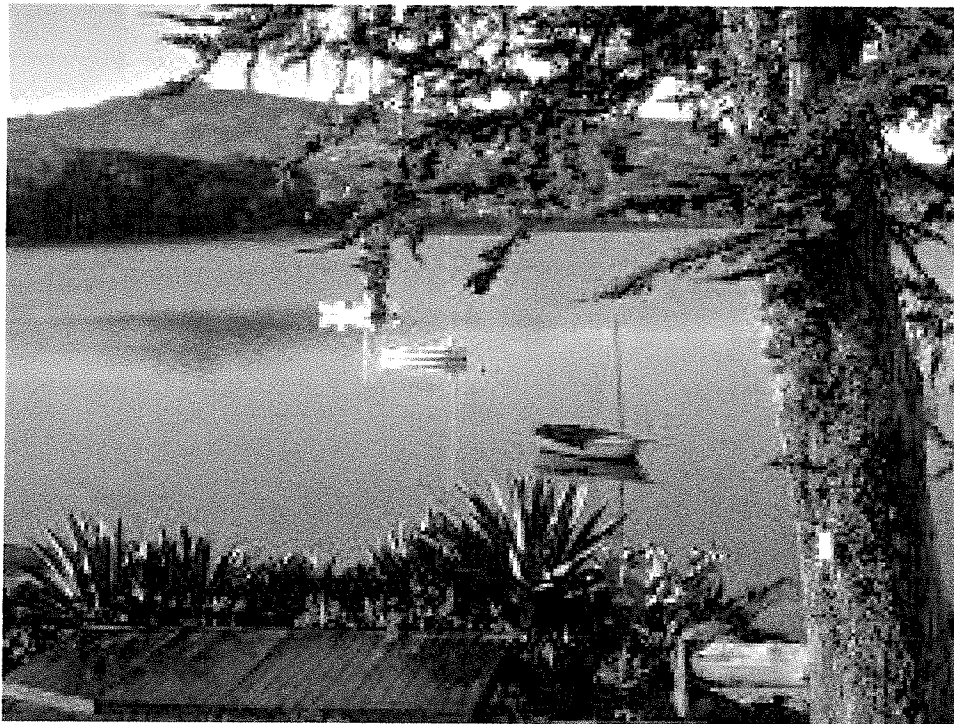
ATTEST:

APPROVED AS TO FORM:

Renee Osborne
General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

LOS OSOS COMMUNITY SERVICES DISTRICT



**2019-2020
FISCAL YEAR BUDGET**



**LOS OSOS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
2019-2020**

**Marshall E. Ochylski – President
Charles L. Cesena – Vice President
Matthew D. Fourcroy – Director
Vicki L. Milledge – Director
Christine M. Womack – Director**

**Budget Team
Renee Osborne - General Manager
Jose Acosta - Utility Systems Manager
George Huang – Battalion Fire Chief
Carrie Young – Executive Assistant, South Bay Fire**



Los Osos Community Services District
Commitment to Efficient, Quality, and Cost Effective Services for our Community

In the 2018-2019 Fiscal Budget, the Los Osos Community Services District Staff continued to improve the quality of services provided to the District and the entire Community. The Los Osos Community Services District is responsible for Water, Drainage, Fire and Parks, and also responsible for lighting in Bayridge Estates and Vista De Oro. Until the Wastewater Bond is completely paid off, the District is responsible for administering the assessments to pay off the Bonds.

The District continues to make important developments financially. In the 2018/2019 Fiscal Year, Staff and the District's Bookkeeper reconciled fund reserves and presented a more transparent procedure to continue this practice annually. In addition, Fund reserves were unmingled which will allow for cleaner bookkeeping of each reserve balance. This year the District refinanced the Wastewater Bonds which helped the community save \$2 million in total savings by reducing the annual debt service payment by approximately \$137,000 per year for the next 14 years of the issue's life. The entire community will see a savings on their annual property tax bills. The District also achieved a higher Standard & Poors rating from BBB+ to A-.

With Water and Drainage comes the responsibility of permitting requirements, and complying with County and State regulations. Staff finished updating the District's new maintenance management program with all of the District's assets and uses the system to keep better track of the District's facility maintenance. All four Drainage Facilities with operating equipment were updated this fiscal year with new pumps and/or panels. This improvement has cut staff time in this area and most importantly has ceased the flooding in key drainage areas and made our community streets and homes safer.

As we also provide fire services for the entire community of Los Osos, we must ensure the tools, resources and equipment at the South Bay Fire Department are of the highest standard for the health and safety of the citizens. We purchased new equipment for our firemen and made improvements to the station inside and out. The largest equipment purchases in this fiscal budget were new Self Contained Breathing Apparatus gear and the purchase of a 2019 Ford F-250 4x4 to replace our Chiefs aging and unreliable vehicle.

The District helped improve our County Playground. With a massive volunteer effort and generous contributions from local citizens and businesses, we replaced the undesirable rubber chips from our community playground and replaced it with cedar fiber chips. Our children can play and breathe in a safer cleaner environment.

Attached are the proposed 2019-2020 Fiscal Year Budgets for the Los Osos Community Services District's (Los Osos CSD) Administration Services, Bayridge, South Bay Fire Department, Vista De Oro, Water, Wastewater, Drainage, and Parks and Recreation Funds. These budgets include continued improvements with our Wells, Basin Management Projects, and Parks and Recreation Projects.



Los Osos Community Services District 2019-2020 Fiscal Budget Summary

FUND 100 - ADMINISTRATION

There are a few changes in the Administrative budget under salary and benefits because of the retirement of our Administrative Service Manager. Salaries & Wages (GL Code 8054) will be decreased by \$8,000. The new Administrative Service Manager would not be hired at the current rate/salary of that position. Retirees Medical (GL Code 5075) will be increased by \$2000 in order to reflect adding a new retiree.

Under Financial Services (GL Code 7309) Late Fees was used to pay the 2015 Social Security Fees that were not paid by the Accountant in 2015. This amount will decrease from \$4300 to \$100. Legal & Professional/Legal Fees (GL Code 7326) will decrease to \$15,000. The amount added during Mid-year was due to Election Costs.

We have a few changes in computer hardware/supplies. IT Supplies (GL Code 6121) was increased during Mid-Year due to our internet and fiber optic upgrades that occurred while we were moving offices. This line item will be decreased from \$6,645 to \$1,000. Our Moving Expenses were coded to GL Code 8735 in the 2018-2019 budget. We will be decreasing this amount from \$5,300 to \$2,000. We would like to complete the kitchen with a new cabinet, small dining table and a few kitchen items. This GL code (8735) is also used for miscellaneous expenses. GL code 7330 is redundant and will not be used in this budget.

With the new hire, the Travel & Training budget items will increase. We will need to send the Administrative Service Manager to California Special District and Cal Pers Training. Education and Training (GL Code 7324) has been increased from \$500 to \$2,000, Travel and Lodging (GL Code 8510) has been added to support lodging during training at \$1,000. We have found that GL Code 8541 Meals Local is a duplicate code and will not be used in the new budget. We will use 8539 Meals to code all meals.

Fund 100/Admin Costs have decreased from last year's budget. In 2018-2019 we have projected total admin costs at \$549,873.45. The 2019-2020 budget anticipated costs are projected at \$526,967.78.

FUND 200 – BAYRIDGE ESTATES

The County has taken over the Bayridge Collection Systems, there will be no Staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. The main costs in this fund are directly related to Street Lighting of \$6,724.16 and the loan. This fund is paying back the Water Fund \$125,000 for

first phase repairs/upgrades to the collection system that were done in March of 2015. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$27,964.53 for the next three years.

There is also the issue of the thirteen septic tanks that need to be decommissioned at the Bayridge Collection System site. In the 2018/2019 fiscal Budget, there were enough funds in the budget to drain the septic tanks. We need to schedule Part Two of the decommissioning of the tanks in the 2019/2020 budget. The lowest estimate we have received for this item is approximately \$30,000. We are looking into the costs of Staff possibly doing the decommissioning.

The total expenses in the 2019/2020 Fiscal budget will put the final budget balance at a negative \$3,848. The Bayridge Fund account does have a positive reserve amount of \$50,825 (per the 2017-2018 Audit) that can be used to pay for any shortfall in the 2019/2020 due to the decommissioning of the septic tanks.

The 2019-2020 Fiscal Budget for Bayridge with the tank decommissioning expenses is estimated at \$68,252.09.

FUND 301 – SOUTH BAY FIRE

During 2019/2020 Fiscal Budget South Bay Fire plans on holding a community chipping event and the yearly Fire Safety Fair. The Chipping Event will cost around \$3,500 in reserve firefighter wages. The Fire Safety Fair will cost approximately \$1,200.

South Bay Fire requires new radios as they are outdated and in need of upgrading. We will be purchasing 30 radios which will cost approximately \$25,000. We also require a new E-series EKG monitor as our current monitor has reached the end of its useful life as it does not support current technology. This will cost around \$35,963. We will be replacing our wildland firefighting hose, costing approximately \$3,000. Firefighting foam stock is low and 8 barrels will need to be purchased. This will cost around \$225 each totaling approximately \$1,800.

In addition to these purchases South Bay Fire plans to finish the front yard landscape project, including building a fence along the side of the station, replace the kitchen cabinets and put a roof over our PPE building. We have not received quotes for these projects but are approximating these costs at \$20,000. There are also plans to have the station exterior painted as it has not been painted since before the contract with the LOCSO began. This expense will cost approximately \$15,000.

Chipping event staffing, E-series EKG monitor, firefighting hose, firefighting foam, front yard landscape project, kitchen cabinets, painting of the station and the PPE roof will be funded through the 2019-2020 budget revenues. The new radios will be funded from the capital outlay reserve while the Fire Safety Fair will be funded from the Fire Mitigation Fund.

Per our Vehicle Replacement Fund schedule, we will be replacing Engine 215. This expense will come from 3110 Vehicle Replacement Reserve and will be approximately \$693,000. We will be replacing Engine 215 due to it exceeding its 26-year lifespan, which is well over the recommended

20-year lifespan of most engines. Once a new engine is purchased, we will sell Engine 215. Since we are uncertain of how much or when the sale of Engine 215 will be completed, this amount has not been added to the 2019/2020 revenues. In the 2019/2020 Fiscal Budget, our goal is to put \$85,000 into our vehicle replacement fund for future vehicle purchases and approximately \$84,308.84 into our General Contingency Reserve.

The 2019/2020 fiscal budget expenditures will total \$3,642,169.37 and \$695,205.40 will be used from reserves to balance budget.

FUND 400 – VISTA DE ORO

The County has taken over the Vista De Oro Collection Systems, there will be no Staff time costs associated with this fund. Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation. The main costs in this fund are directly related to Street Lighting of \$2,460.00 and the loan. This fund owes the Water Fund \$30,000 for first phase repairs/upgrades to the collection system that were done in August of 2014. The annual payment is included under 9804 "Payment on Internal Loans" in the amount of \$6,711.49 for the next four years.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$12,806.33.

FUND 500 – WATER

The Water budget will experience several increases and changes in budget amounts. The increases and changes are as follows:

- Increase of 5% within Salaries and Wages, this cost is estimated to cover the costs for salary step and possible COLA increases.
- Increase in Minor Tools, Accessories & Field Machines would include purchases of asphalt repair equipment and 2,000 gallon water tank.
- Increase in R&M Buildings is to replace rotting siding at well sites, where electrical panels are located.
- Increase within R&M Water Distribution System are for replacements of 12 sample stations, 10th Street reservoir repairs and leak detection program completion.

The requested amounts for Infrastructure Capital Improvement Projects (CIP) are for the following:

- SCADA- 75% of the total costs will be covered by the water budget, total \$187,500.
- Program C Well- The costs included here are for any preliminary studies, test wells, drilling and water quality sampling, total \$200,000.
- Southbay Well Project- These costs have increased from the 2014 dollar figures. This project would connect the production from Southbay wells into the lower pressure zones, total \$507,500.
- 8th Street Upper Aquifer Well- This project was originally funded in the 2018/19 budget but has not been completed. These funds will not be realized in the 2018/19 budget but rather used in FY 2019/20, total \$315,824.
- Water Yard Storage Building- This project was originally funded in the 2018/19 budget but has not been completed. These funds will not be realized in the 2018/19 budget but rather used in FY 2019/20, total \$200,000

The beginning balance for Capital Outlay Reserves for the 2018/19 budget was \$1,246,296. At the conclusion of the 2018/19 fiscal year we have budgeted to set aside approximately \$403,266 which would bring the total in Capital Outlay Reserves to approximately \$1,649,562. The District budgeted for \$502,524 in capital projects during fiscal year 2018/19, which we have only used \$94,241, and an additional \$408,283 would be placed back into Capital Outlay Reserves. The ending balance for Capital Outlay Reserves for fiscal year 2018/19 would be approximately \$2,057,845.

We are requesting to accomplish the required and much needed projects, including the projects already started in fiscal year 2018/19, in the budget for fiscal year 2019/20 with costs of approximately \$1,410,824. If all projects are completed in fiscal year 2019/20, we would need \$631,746 from Capital Outlay Reserves to help balance the budget. The remaining balance in Capital Outlay Reserves would be approximately \$1,426,099.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$3,607,583.

FUND 800 – DRAINAGE

One of the most important Infrastructure Capital Improvement projects for the District in the 2019/2020 Fiscal Budget is the SCADA project. The costs are being divided; 75% of the costs from the Water Fund and 25% of which the total cost (\$62,500) will be covered with the Drainage Fund. There are no other capital improvement projects planned at this time within the Drainage budget.

Fund 800/Drainage Costs have decreased. Total estimated expenses for the 2019-2020 Fiscal Budget is \$113,889.36.

FUND 600 – WASTEWATER

We have received the tax estimate for the Waste Water Property Tax Roll for administrative charges of \$16,892.75. There are a few projected expenses for this fund; Admin Cost Allocation at \$2,634.84 NBS charges of \$13,853.69 and miscellaneous expenses that total \$404. The Bond Payment of \$25,000.00 no longer needs to be made since we have refinanced the Bonds.

There has been a negative rollover balance in this fund for quite some time. The 2016-2017 Audit stated the amount of negative \$114,371. This was due to some engineering fees incurred after the County taking over the Wastewater Project. At the end of the 2017/2018 Audit, the negative balance was reduced to negative \$90,213. The 2018/2019 fiscal budget should bring the negative balance down at least an additional \$27,830. The approximate fund balance should be negative \$62,383 at the end of the 2018/2019 fiscal year. The 2019/2020 assessment/admin fee will not leave any room for excess funds to help reduce the negative balance.

Staff has recommended to the Board to reallocate 12.5% (\$31,715.25) of the water property tax for the next two budget cycles (2019/2020 and 2020/2021) to Fund 600/Wastewater to help reduce the negative fund balance. This reallocation would benefit the entire District.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$16,892.53.

FUND 900 – PARKS AND RECREATION

The Parks and Recreation fund expenses are typically covered by the Parks and Recreation Reserve with a small amount of interest income. In order to accomplish Parks and Recreation goals within the District, there needs to be a consistent flow of revenue to maintain any parks or recreation established by the Parks and Recreation Committee. At the May 2, 2019 Board Meeting, the Board approved 12.5% (\$ 31,715.25) of the property tax revenue to be reallocated from Water. This reallocation benefits the entire District.

We have asked for \$2,000 for Legal Services and \$9,000 under Professional & Consulting Services for contract services and studies needed to help with the feasibility of establishing pocket parks and a dog park in our community.

Total estimated expenses for the 2019-2020 Fiscal Budget is \$16,469.68.



FUND 100
ADMINISTRATIVE SERVICES

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Service Charges & Fees					
4005	Copying Costs	23.10	20.00	20.00	
Total Service Charges & Fees		23.10	20.00		
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
7322	Director's Compensation	8,200.00	12,000.00	20,000.00	Subject to change
8018	Holiday Pay	3,931.48	4,000.00	3,500.00	
8045	Overtime Pay	4,191.66	4,000.00	3,500.00	
8051	Floating Holiday Pay	620.48	1,000.00	1,000.00	
8054	Salaries & Wages - Regular	75,518.48	98,000.00	90,000.00	Ann will be retiring. New Admin. Service Manager would not start at the same rate
8060	Sick Leave Pay	512.19	2,000.00	2,000.00	
8066	Comp Time Used	1,495.88	2,500.00	2,000.00	
8081	Vacation Pay	2,928.00	3,000.00	3,000.00	
Total Salaries/Wages		97,398.17	126,500.00	125,000.00	
Payroll Taxes & Benefits					
5020	FICA - ER	489.80	1,700.00	1,500.00	
5030	Life Insurance - ER	139.74	300.00	200.00	
5031	Disability Insurance	67.98	60.00	70.00	
5035	AD & D Insurance	36.84	50.00	60.00	
5040	LTD Insurance	478.47	1,000.00	1,000.00	
5050	Medicare - ER	1,332.36	2,478.00	2,500.00	
5060	Cafeteria Plan - ER	10,168.83	10,000.00	11,000.00	
5070	Retirement ER - Regular	15,973.46	18,000.00	18,000.00	
5071	Retirement ER - Addl Pick-up	0.00	1,019.00	500.00	
5075	Retirees Medical - ER	2,732.23	3,000.00	5,100.00	This amount includes Ann's medical

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
5120	Workers Comp Insurance - ER	431.11	4,675.00	513.80	
5124	Retirement - ER - Tier 2	963.17	1,128.00	1,500.00	
Total Payroll Taxes & Benefits		32,813.99	43,410.00	41,943.80	
Employment Services					
5100	Unemployment Insurance - ER	1,389.71	3,400.00	3,000.00	
5103	Federal Un empl.	(928.67)	0.00	0.00	Not using this code next year
6200	Hiring, Advertising & Other Costs	139.30	300.00	200.00	
6230	Medical Exam	150.00	150.00	300.00	
Total Employment Services		750.34	3,850.00	3,500.00	
Total Personnel		130,962.50	173,760.00	170,443.80	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.50	150.00	200.00	
Total Clothing & Uniform		43.50	150.00	200.00	
Contract Services					
6100	Labor & Support-IT Services	7,519.16	8,000.00	9,000.00	Time Force (Time Card)
6110	IT Purchased Services	21,030.42	20,000.00	20,000.00	Website contract, Tech Express Contract
7100	Copier Contract- Maint & Usage	2,793.64	3,500.00	3,100.00	
7255	Security Services	671.68	1,000.00	1,000.00	
7321	Janitorial Cleaning & Supplies	2,390.50	3,000.00	2,600.00	
7342	Public Meeting Recordings	9,675.00	13,500.00	15,900.00	With additional \$200x12 slocan archive service
Total Contract Services		44,080.40	49,000.00	51,600.00	

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Financial Services					
7309	Late Fees	4,351.19	4,300.00	100.00	Previous amount was from SS penalty
7310	Bank Service Charges	2,422.81	3,000.00	3,000.00	
Total Financial Services		6,774.00	7,300.00	3,100.00	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	514.33	100.00	200.00	
6341	LAFCO Fees	16,567.07	16,567.07	16,567.07	
6343	Lien & Notary Fees	30.00	60.00	30.00	
7325	Insurance	14,266.50	14,266.50	17,962.91	Increase by \$3696
Total Ins., Lic. & Regulatory Fees		31,377.90	30,993.57	34,759.98	
Legal & Professional					
7303	Professional Services - GM	80,105.00	96,126.00	96,126.00	
7304	Professional Services - ACCTG	45,000.00	60,000.00	60,000.00	
7305	Auditing Services	21,440.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	7,736.73	7,000.00	5,000.00	
7326	Legal Services	38,765.34	30,000.00	15,000.00	Past amount reflects election costs
7340	Legal Notifications & Mandated Advertising	83.49	500.00	500.00	
Total Legal & Professional		193,130.56	215,626.00	198,626.00	
Office/Operations					
6121	IT-Supplies & Miscellaneous	6,645.88	6,645.88	1,000.00	Contained internet and channel 20 upgrade for 2018/2019
6130	Computer Hardware	448.47	500.00	1,000.00	
7140	General Supplies & Minor Equipment	7,359.49	6,000.00	8,000.00	

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
7160	Postage, Shipping & Mail Supplies	2,454.74	3,000.00	3,000.00	
7226	Membership & Dues	6,538.00	6,538.00	6,538.00	
Total Office/Operations		23,446.58	22,683.88	19,538.00	
Other Expense					
7330	Misc Operating Expenses	83.60	100.00	0.00	This code wil not be used in this budget.
8735	Misc Department Admin	4,654.15	5,300.00	2,000.00	Past amount was moving expense. Like to add a cabinet, kitchen items, and dining table.
Total Other Expense		4,737.75	5,400.00	2,000.00	
Rent & Utilities					
6025	Telephone	2,720.73	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	400.00	400.00	
7352	Rent - Offices & Other Structures	29,000.00	35,000.00	35,000.00	Lease amount good until 2021
8610	Electric	2,758.89	3,800.00	3,800.00	
8620	Gas Service	618.19	450.00	450.00	
Total Rent & Utilities		35,097.81	42,650.00	42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	73.36	110.00	100.00	
Total Repairs & Maintenance		73.36	110.00	100.00	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	50.00	
7324	Education & Training Fees	49.00	500.00	2,000.00	New hire will need CSDA Training
8539	Meals	869.76	1,000.00	600.00	
8541	Meals- Local Area - DIR	0.00	100.00	0.00	Will not be using this code next year.
8510	Lodging and Meals	0.00	0.00	1,000.00	Added Code

100 - ADMINISTRATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
8550	Mileage	161.64	500.00	300.00	
	Reimbursement & Parking				
	Total Travel & Training	1,080.40	2,200.00	3,950.00	
	Total Services & Supplies	339,842.26	376,113.45	356,523.98	

TRANSFERS

9512	Transfer In	274,961.38	544,322.00	526,967.78	
	Total Transfers	274,961.38	544,322.00	526,967.78	
	Total Expenditures	195,843.38	549,873.45	526,967.78	

**COST ALLOCATION PLAN
FISCAL-YEAR 2019-2020**

\$526,967.78

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

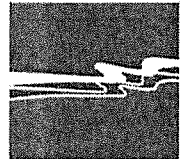
	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT	\$52,696.78	\$450,557.45	\$5,269.68	\$10,539.36	\$2,634.84	\$2,634.84	\$2,634.84	\$526,967.78

FUND 200
BAYRIDGE ESTATES

200 - BAYRIDGE ESTATES

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
REVENUE					
Property Taxes					
4035	Property Taxes	6,734.62	9,052.00	9,517.00	
	Total Property Taxes	6,734.62	9,052.00	9,517.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	42,456.00	54,831.00	54,831.00	
	Total Special Taxes & Assessments	42,456.00	54,831.00	54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	28.73	57.00	56.00	
4510	Investment Income on funds	(0.46)	0.00	0.00	
	Total Use of Money & Property	28.27	57.00	56.00	
	Total Revenues	49,218.89	63,940.00	64,404.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	165.70	500.00	128.56	
7325	Insurance	0.00	800.00	0.00	
	Total Ins., Lic. & Regulatory Fees	165.70	1,300.00	128.56	
Legal & Professional					
7320	Professional & Consulting Services	189.00	700.00	700.00	
7326	Legal Services	0.00	400.00	100.00	
	Total Legal & Professional	189.00	1,100.00	800.00	
Rent & Utilities					
8670	Street Lighting	5,451.30	6,724.16	6,724.16	
	Tank Decommission		24,000.00	30,000.00	Estimated 2nd stage
	Total Rent & Utilities	5,451.30	30,724.16	36,724.16	
	Total Services & Supplies	5,806.00	33,124.16	37,652.72	
Debt Service					
9804	Payment on Internal Loans	0.00	27,964.56	27,964.53	
	Total Debt Service	0.00	27,964.56	27,964.53	
TRANSFERS					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
	Total Transfers	1,374.81	2,749.61	2,634.84	
	Total Expenditures	7,180.81	63,838.33	68,252.09	
	Net Revenues over Expenditures	42,038.08	101.67	(3,848.09)	Bayridge reserves will be used to balance their budget.

MEMORANDUM



WALLACE GROUP®

Date: May 21, 2019

To: Renee Osborne, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst

Subject: Los Osos Community Services Special District- Zone "9F"
Bayridge Estates Service Charge- Fund No. 1761

CIVIL ENGINEERING

CONSTRUCTION
MANAGEMENT

LANDSCAPE
ARCHITECTURE

MECHANICAL
ENGINEERING

PLANNING

PUBLIC WORKS
ADMINISTRATION

SURVEYING /
GIS SOLUTIONS

WATER RESOURCES

WALLACE SWANSON
INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.

There were no changes to the parcels within the special district since the FY 2018-19 tax roll. The rate of \$373.00 per parcel remains the same as FY 2018-19.

The following parcels are not being assessed within the special district:

<u>APN</u>	<u>OWNER</u>
074-491-031	LOS OSOS COMMUNITY SERVICES DISTRICT
074-491-032	LOS OSOS COMMUNITY SERVICES DISTRICT
074-491-033	LOS OSOS COMMUNITY SERVICES DISTRICT
074-492-025	SLO COUNTY – PUBLIC WORKS DEPT
074-492-026	SLO COUNTY – PUBLIC WORKS DEPT
074-492-027	SLO COUNTY – PUBLIC WORKS DEPT
074-492-057	LOS OSOS COMMUNITY SERVICES DISTRICT
074-492-058	LOS OSOS COMMUNITY SERVICES DISTRICT
074-501-044	SLO COUNTY – PUBLIC WORKS DEPT
074-501-045	SLO COUNTY – PUBLIC WORKS DEPT
074-501-046	SLO COUNTY – PUBLIC WORKS DEPT
074-511-013	LOS OSOS COMMUNITY SERVICES DISTRICT
074-511-014	LOS OSOS COMMUNITY SERVICES DISTRICT
074-511-046	BAYRIDGE ENG & DEV CORP
074-511-048	LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2018/19
Number of Parcels = 147
Amount Due = \$54,831.00

FY 2019/20
Number of Parcels = 147
Amount Due = \$54,831.00

cc: Rob Miller, Wallace Group

WALLACE GROUP
A California Corporation

M:\384-LOCSD\LOCSD FY 19_20 Tax Roll Files\9F - Bayridge Estates - Fund 1761\Memo 2019-05-21 9F Bayridge Estates.doc

512 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401

T 805 544-4011
F 805 544-4294

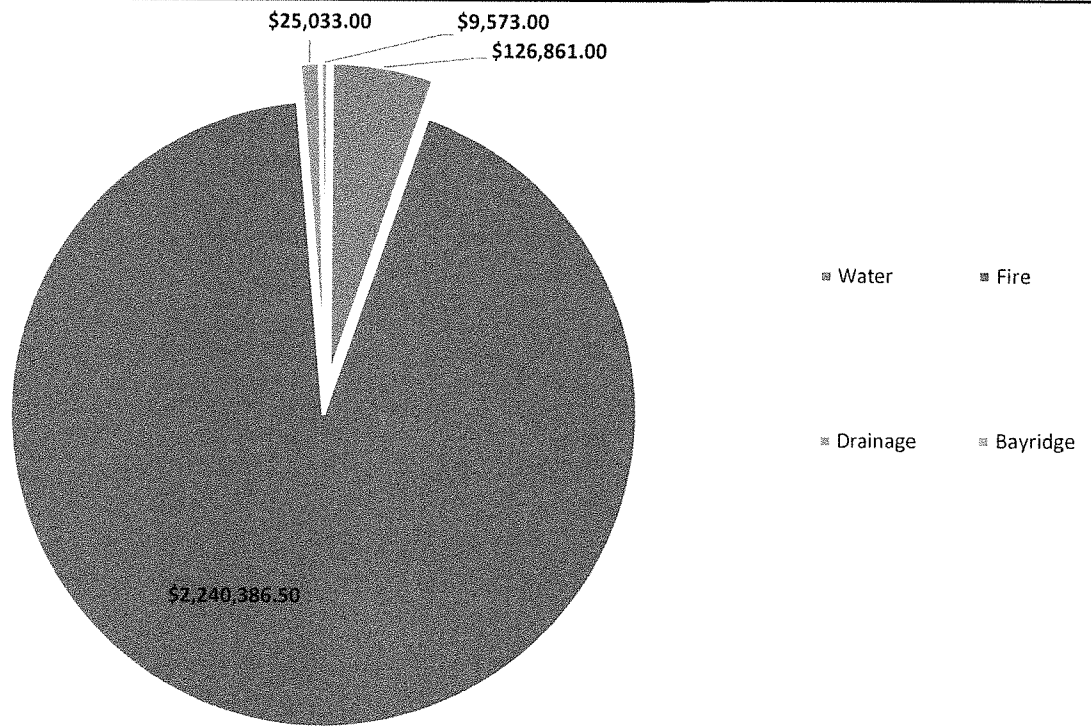
www.wallacegroup.us

LOS OSOS COMMUNITY SERVICES DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2018

ASSETS	Bayridge	Vista de Oro	Drainage	Parks and Recreation	Total
Cash and investments	\$ 49,714	\$ -	\$ 335,606	\$ -	\$ 385,320
Restricted cash and investments				291,656	291,656
Accounts receivable	640	263	2,963		3,866
Prepays	471				471
Total assets	<u>\$ 50,825</u>	<u>\$ 263</u>	<u>\$ 338,569</u>	<u>\$ 291,656</u>	<u>\$ 681,313</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 326	\$ -	\$ 434	\$ -	\$ 760
Loan from Water Fund	100,877	24,210			125,087
Due to other funds		14,056			14,056
Total liabilities	<u>101,203</u>	<u>38,266</u>	<u>434</u>		<u>139,903</u>
Fund Balances:					
Nonspendable:					
Prepaid items	471				471
Restricted			338,135	291,656	629,791
Unassigned	(50,849)	(38,003)			(88,852)
Total fund balances (deficit)	<u>(50,378)</u>	<u>(38,003)</u>	<u>338,135</u>	<u>291,656</u>	<u>541,410</u>
Total liabilities and fund balances	<u>\$ 50,825</u>	<u>\$ 263</u>	<u>\$ 338,569</u>	<u>\$ 291,656</u>	<u>\$ 681,313</u>

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

Expensed Fund	Total Property Tax After Allocations	PG&E Amount Currently at Risk	Total Property Tax Minus PG&E Risk
Water	\$126,861.00	\$2,362.65	\$124,498.35
Fire	\$2,240,386.50	\$14,001.97	\$2,226,384.53
Drainage	\$25,033.00	\$141.71	\$24,891.29
Bayridge	\$9,573.00	\$78.58	\$9,494.42

APRIL 2019 ESTIMATES
 USING PY EQUALIZED ROLL VALUES
 PY AB8 & UNITARY FACTORS,
 AND RDA INCREMENT ADJ'D FOR ERAF.

COUNTY OF SAN LUIS OBISPO
APRIL PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2019/2020

Adjust estimates for assessed value growth trends in your specific area.

April 5, 2019

FUND	AGENCY	ESTIMATED REVENUE BASED ON A/V					2019/2020 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$26,213,958 Acct 4000007	2018/2019 UNITARY RAILROAD REVENUE \$97,610 FACTOR	2018/2019 UNITARY RAILROAD FACTOR	2019/2020 TOTAL ESTIMATED TAX REVENUE
		2018/2019	(Adjusted for Sec Roll Corrections & Unsec Delinquencies)			5.6% Growth					
		AB-8	5.6% Growth	0% Growth	0.15% Growth	LESS					
		FACTORS	SECURED	UNSEC	HOMEOWNERS	RDAs					
		Acct 4000005	Acct 4000025	Acct 4200075	Acct 4000015						
0675	CSA #10 ZONE A	0.01364%	74,773	1,644	456	76,874	857	0.00327%	9	0.00946%	77,740
0687	NIPOMO LIGHT	0.00699%	38,318	843	234	39,395	585	0.00223%	6	0.00569%	39,986
0693	SAN MIGUEL LIGHT	0.02004%	109,857	2,416	670	112,943	1,489	0.00568%	27	0.02725%	114,459
0694	CSA # 23(FORMER SM LGT)	0.00481%	26,368	580	161	27,109	540	0.00206%	4	0.00360%	27,653
0723	CSA #1	0.00173%	9,484	209	58	9,750	157	0.00060%	1	0.00129%	9,908
0724	CSA #1 ZONE A	0.00722%	39,579	870	242	40,691	671	0.00256%	5	0.00532%	41,367
0725	CSA #1 ZONE B	0.00323%	17,706	389	108	18,204	341	0.00130%	2	0.00210%	18,547
0726	CSA #1 ZONE C	0.00161%	8,826	194	54	9,074	128	0.00049%	1	0.00123%	9,203
0727	CSA #1 ZONE D	0.00736%	40,347	887	246	41,480	519	0.00198%	5	0.00515%	42,004
0741	CSA #7	0.01026%	56,244	1,237	343	57,824	710	0.00271%	9	0.00877%	58,543
0742	CSA #7 ZONE A	0.04396%	240,983	5,300	1,471	247,754	2,939	0.01121%	36	0.03650%	250,729
0743	CSA #7 ZONE B	0.00706%	38,702	851	236	39,789	634	0.00242%	6	0.00661%	40,429
0747	LOS OSOS CSD-ZONE A	0.04416%	242,080	5,324	1,477	248,881	4,808	0.01834%	33	0.03408%	253,722
0748	LOS OSOS CSD-ZONE B	0.38116%	2,089,473	45,952	12,752	2,148,176	28,492	0.10869%	288	0.29481%	2,176,956
0750	LOS OSOS CSD-ZONE D	0.00439%	24,065	529	147	24,742	288	0.00110%	3	0.00331%	25,033
0752	LOS OSOS CSD-ZONE F	0.00167%	9,155	201	56	9,412	160	0.00061%	1	0.00126%	9,573
0755	CSA #10	0.04436%	243,176	5,348	1,484	250,008	2,519	0.00961%	31	0.03136%	252,558
0761	CSA #12	0.00373%	20,447	450	125	21,022	7,888	0.03009%	3	0.00300%	28,913
0773	CSA #16	0.00664%	36,400	800	222	37,422	527	0.00201%	5	0.00481%	37,954
0781	HERITAGE CSD	0.06388%	350,182	7,701	2,137	360,021	4,296	0.01639%	44	0.04529%	364,361
0803	SAN MIGUEL SANITARY	0.01033%	56,628	1,245	346	58,219	1,025	0.00391%	16	0.01610%	59,260
0811	OCEANO COMM SERV	0.18750%	1,027,852	22,604	6,273	1,056,730	13,907	0.05305%	286	0.29300%	1,070,923
0825	CAYUCOS FIRE	0.05720%	313,563	6,896	1,914	322,373	3,253	0.01241%	39	0.04024%	325,665
0827	SAN MIGUEL FIRE	0.06850%	375,509	8,258	2,292	386,059	5,101	0.01946%	106	0.10828%	391,266
0831	SANTA MARGARITA FIRE	0.02079%	113,968	2,506	696	117,170	2,115	0.00807%	15	0.01564%	119,300
0837	ARROYO GR CEMETERY	0.02581%	141,487	3,112	864	136,655	2,163	0.00825%	23	0.02382%	138,841
0843	ATAS CEMETERY	0.07581%	415,581	9,139	2,536	375,517	6,000	0.02289%	67	0.06913%	381,584
0844	CAMBRIA CEMETERY	0.01983%	108,706	2,391	663	111,760	1,562	0.00596%	15	0.01580%	113,337
0845	CAYUCOS-MB CEMETERY	0.07225%	396,066	8,710	2,417	407,193	22,906	0.08738%	52	0.05308%	430,151
0847	PASO ROBLES CEMETERY	0.09948%	545,337	11,993	3,328	505,518	7,235	0.02760%	85	0.08703%	512,838
0851	SAN MIGUEL CEMETERY	0.01716%	94,069	2,069	574	96,712	1,476	0.00563%	33	0.03370%	98,221
0852	SANTA MARGARITA CEM	0.00725%	39,744	874	243	40,860	1,625	0.00620%	18	0.01810%	42,503
0853	SHANDON CEMETERY	0.00344%	18,858	415	115	19,387	1,093	0.00417%	2	0.00246%	20,482
0854	TEMPLETON CEMETERY	0.02232%	122,356	2,691	747	125,793	1,651	0.00630%	22	0.02248%	127,466
0895	AVILA BEACH CSD	0.05256%	288,127	6,336	1,758	296,222	70,227	0.26790%	36	0.03710%	366,485
0896	AVILA CO WTR ID #1	0.05249%	287,744	6,328	1,756	295,828	3,324	0.01268%	35	0.03622%	299,187



FUND 301
SOUTH BAY FIRE

301 - FIRE

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Property Taxes					
4034	Property Tax Revenue from Water	59,915.50	59,915.50	63,430.50	
4035	Property Taxes	1,083,602.00	2,062,770.00	2,164,204.00	
	Total Property Taxes	1,143,517.50	2,122,685.50	2,227,634.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	2,618.40	4,000.00	0.00	
	Total Grant Revenue	2,618.40	4,000.00	0.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	25,214.00	26,336.00	Number as of 4/10/2019
4050	Special Fire Tax	353,754.20	561,557.00	583,128.00	
	Total Special Taxes & Assessments	353,754.20	586,771.00	609,464.00	
Other Revenues					
4000	Ambulance Agreement	37,220.50	67,134.00	67,134.00	
	Total Other Revenues	37,220.50	67,134.00	67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	4,786.38	13,075.00	12,752.00	
4510	Investment Income on funds	29,979.47	25,590.00	29,979.47	Interest Draft #
4924	Gain/Loss on Disp of F/A	22,500.00	22,500.00	0.00	
	Total Use of Money & Property	57,265.85	61,165.00	42,731.47	
	Total Revenues	1,594,376.45	2,841,755.50	2,946,963.97	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	12,285.32	22,000.00	22,000.00	
8340	Resv FF-Shift Coverage	99,788.61	99,000.00	122,000.00	Increased budget due to higher wages & last years expenditures
8345	Resv FF-Special Projects	409.18	1,600.00	4,000.00	\$500-Weed abatement, \$3500-chipping event 2020
	Total Salaries/Wages	112,483.11	122,600.00	148,000.00	
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	5,052.10	7,000.00	7,000.00	
5030	Life Insurance - ER	1,994.00	2,500.00	2,500.00	
5035	AD & D Insurance	560.00	800.00	850.00	
5051	Medicare - Reserves - ER	1,639.12	2,100.00	2,150.00	
5070	Retirement ER - Regular	14,145.20	11,000.00	20,000.00	
5120	Workers Comp Insurance - ER	3,978.72	8,000.00	6,330.20	
5124	Retirement - ER - Tier 2	5,474.67	5,000.00	7,000.00	
	Total Payroll Taxes & Benefits	32,843.81	36,400.00	45,830.20	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Employment Services					
5000	Medical Exams & Procedures	1,141.00	1,275.00	1,400.00	
5101	Unemp. Costs - Reserves	5,659.94	5,000.00	5,000.00	
5103	Federal Unemployment	(2,440.75)			
6200	Hiring, Advertising & Other Costs	20.00	20.00	40.00	
6230	Medical Exam	5,033.00	4,885.00	5,000.00	
Total Employment Services		9,413.19	11,180.00	11,440.00	
Total Personnel		154,740.11	170,180.00	205,270.20	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	2,173.78	1,875.19	2,000.00	
7248	Uniform Safety Boots	862.98	1,000.00	2,000.00	
Total Clothing & Uniform		3,036.76	2,875.19	4,000.00	
Contract Services					
6110	IT Purchased Services	684.91	1,080.00	1,150.00	
7100	Copier Contract-Maint & Usage	1,509.43	1,600.00	1,800.00	
7202	Building Alarms & Security	367.83	475.00	500.00	
7204	Cleaning Supplies, Laundry & Towel	2,293.86	3,000.00	4,000.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,000.00	2,000.00	
7500	Schedule A Charges	1,083,602.00	2,192,419.00	2,267,703.00	
Total Contract Services		1,090,458.03	2,200,574.00	2,277,153.00	
Equipment & Tools					
6055	Radios	0.00	0.00	25,000.00	Funded by 3160 Capitol Outlay Reserve
6440	Fire Personal Protection Equipment	15,868.11	14,861.03	15,000.00	
6460	Self-Contained Breathing Apparatus	0.00	32,500.00	2,500.00	
7234	Oxygen Supplies & Cylinder Rent	212.78	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	13,181.01	18,623.00	54,585.00	Increased budget due to buying new EKG monitor
7242	Minor Tools, Accessories & Field Machines	115.62	250.00	500.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
6611	Water Rescue Equipment	0.00	0.00	1,000.00	New GL code
6630	Rope & Climbing Equipment	592.26	500.00	1,000.00	
7252	Misc Hardware	133.04	350.00	350.00	
Total Equipment & Tools		30,102.82	68,934.03	101,785.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	15.00	20.00	20.00	
9154	Losses and Damages	0.00	100.00	50.00	
Total Financial Services		15.00	130.00	80.00	

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
Ins., Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	5,420.66	5,420.66	5,420.66	
7325	Insurance	21,231.53	21,232.00	24,929.89	
Total Ins., Licenses & Regulatory Fees		26,652.19	26,652.66	30,350.55	
Legal & Professional					
7320	Professional & Consulting Services	1,390.40	1,400.00	1,400.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	20.00	
Total Legal & Professional		1,390.40	1,825.00	1,770.00	
Office/Operations					
6120	Computer Hardware/Software/Licenses	0.00	0.00	1,700.00	
6130	Computer Hardware	419.25	1,700.00	0.00	Using GL 6120
7140	General Supplies & Minor Equipment	1,621.56	1,800.00	5,000.00	Increased budget due to fire hose needed for engine
7160	Postage, Shipping & Mail Supplies	109.74	300.00	300.00	
7216	Fire Prevention Education Materials	602.99	1,200.00	1,200.00	Funded by 3161 Fire Mitigation
7226	Membership & Dues	62.10	105.00	100.00	
7230	Misc Small Parts & Supplies	296.86	300.00	2,000.00	Increase in budget due to purchase of firefighting foam
7240	Propane	141.82	100.00	120.00	
Total Office/Operations		3,254.32	5,505.00	10,420.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	274.75	300.00	1,000.00	
7209	District Operating Center Expense	0.00	450.00	1,000.00	
7218	Cooking Products - Food, Drinks & Staples	415.00	500.00	500.00	
7224	Kitchen Cookware & Utensils	210.48	800.00	800.00	
7330	Misc Operating Expenses	200.48		0.00	
Total Other Expense		1,100.71	2,050.00	3,300.00	
Rent & Utilities					
6000	Cell Phones	1,699.13	2,350.00	2,000.00	
6025	Telephone	3,951.25	3,700.00	4,000.00	
8610	Electric	2,624.84	2,620.00	3,000.00	
8620	Gas Service	1,110.91	910.00	1,500.00	
8630	Trash Services	1,019.10	1,850.00	1,300.00	

301 - Fire

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
8640	Water and Water Services	3,250.24	4,704.00	4,000.00	
8659	Utility Cable Charges	1,053.96	1,400.00	1,400.00	
8670	Street Lighting	107.47	132.00	135.00	
	Total Rent & Utilities	14,816.90	17,666.00	17,335.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	300.00	500.00	
6405	R & M - Extinguishers	497.17	1,000.00	1,000.00	
6640	R & M - Equip & Other Non-Structural	827.11	1,600.00	1,600.00	
6750	R & M - Minor Tools & Equipment	518.26	1,000.00	1,000.00	
6775	R & M -Operation/Field Equipment	1,199.22	1,215.00	800.00	
6800	R & M - Grounds & Collection Systems	1,467.49	1,500.00	1,500.00	
6900	R & M - Buildings & Structures	3,004.25	4,300.00	17,000.00	15,000 for painting building
	Total Repairs & Maintenance	7,513.50	10,915.00	23,400.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	100.00	0.00	
7324	Education, Training, Seminar	0.00	0.00	1,000.00	
7141	CERT Training Supplies	99.83	100.00	100.00	
7323	Books, Publications & Subscriptions	146.58	470.00	200.00	
8405	Reserve FF Training Costs	550.00	700.00	1,000.00	
	Total Travel & Training	796.41	1,370.00	2,300.00	
	Total Services & Supplies	1,179,137.04	2,338,496.88	2,471,893.55	
Capital Outlay					
9006	Infrastructure CIP	111,211.55	44,545.30	50,000.00	Finish landscape project, side fencing, kitchen cupboards, roof over PPE
9085	Vehicle Purchase	49,146.05	80,000.00	693,000.00	Approx. 693,000 to replace ME-15 from 3110 Vehicle Replacement
	Total Capital Outlay	160,357.60	124,545.30	743,000.00	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	121,644.20	85,000.00	
9572	*General Contingency (Operations) Reserve	0.00	31,941.43	84,308.84	
	Total Reserves	0.00	153,585.63	169,308.84	
TRANSFERS					
9511	Interfund Transfer Out	27,496.14	54,992.28	52,696.78	
	Total Transfers	27,496.14	54,992.28	52,696.78	
	Total Expenditures	1,521,730.89	2,841,800.09	3,642,169.37	
	Net Revenues over Expenditures	72,645.56	(44.59)	(695,205.40)	GL9085: \$693,000 from 3110 Vehicle Replacement Reserve/ GL7216: \$1,200 from 3161 Fire Mitigation Fund / GL6055 \$25000 from 3160 Capital Outlay Reserve

MEMORANDUM

Date: May 21, 2019
To: Renee Osborne, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9B"
Fire Protection and Prevention Services – Fund No. 1759



- CIVIL ENGINEERING
CONSTRUCTION MANAGEMENT
LANDSCAPE ARCHITECTURE
MECHANICAL ENGINEERING
PLANNING
PUBLIC WORKS ADMINISTRATION
SURVEYING / GIS SOLUTIONS
WATER RESOURCES
WALLACE SWANSON INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.

There were changes to parcels within the special district since the FY 2018-2019 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. The fees were based on an assessment of seventeen dollars and eighty cents (\$17.80) per unit of benefit, and the following criteria:

Table with 2 columns: Property Type and Unit Calculation. Includes rows for Residential/Single Family Dwelling, Commercial/Manufacturing/Storage, etc.

The following is a summary of these changes:

FY 2018/19
Number of Parcels = 5,944
Amount Due = \$561,523.54

FY 2019/20
Number of Parcels = 5,943
Amount Due = \$583,128.00

WALLACE GROUP
A California Corporation
612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401
T 805 544-4011
F 805 544-4294



CAL FIRE
San Luis Obispo
County Fire Department

635 N. Santa Rosa • San Luis Obispo, CA 93405
 Phone: 805.543.4244 • Fax: 805.543.4248
 www.cdfslo.org



Scott M. Jalbert, Fire Chief

LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

Schedule A

Costs for Providing Fire Protection Services

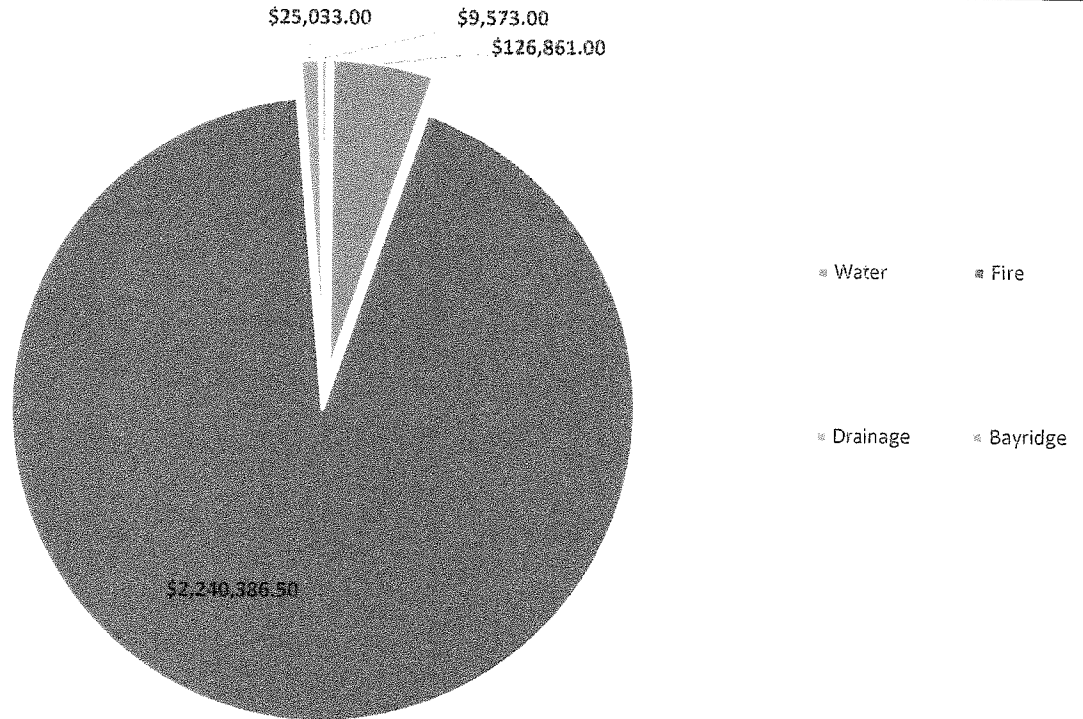
Fiscal Year 2019-2020 (July 1, 2019 through June 30, 2020)

Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
Personnel Costs			
	2,086,135 *	73,015 <i>cwoh</i>	2,159,150
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
Operating Costs			
Uniforms	21,873 *	766 <i>cwoh</i>	22,639
Vehicle Operations	52,018 *	1,821 <i>cwoh</i>	53,839
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,432	3,432
Paramedic Recertifications		1,381	1,381
Mobile Data Computing Support		3,714	3,714
Firefighter Training		8,015	8,015
GIS Support		643	643
Other Misc Costs		30,580	30,580
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		1,975	1,975
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			2,294,039
CSA9i Portion			26,336
Los Osos CSD Portion			2,267,703

* These costs include CAL FIRE administrative rate of 12.47%
 This schedule is modified annually for application in the subsequent fiscal year.

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

Expensed Fund	Total Property Tax After Allocations	PG&E Amount Currently at Risk	Total Property Tax Minus PG&E Risk
Water	\$126,861.00	\$2,362.65	\$124,498.35
Fire	\$2,240,386.50	\$14,001.97	\$2,226,384.53
Drainage	\$25,033.00	\$141.71	\$24,891.29
Bayridge	\$9,573.00	\$78.58	\$9,494.42

APRIL 2019 ESTIMATES
USING PY EQUALIZED ROLL VALUES
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COUNTY OF SAN LUIS OBISPO
APRIL PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2019/2020

Adjust estimates for assessed value
growth trends in your specific area.

FUND	AGENCY	ESTIMATED REVENUE BASED ON AV					2019/2020 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$26,213,958 Acct 4000007	2018/2019 UNITARY RAILROAD REVENUE \$97,610 Acct 4000007	2018/2019 UNITARY RAILROAD FACTOR	2019/2020 TOTAL ESTIMATED TAX REVENUE
		2018/2019 AB-8 FACTORS	5.6% Growth Secured Acct 4000005	0% Growth UNSEC Acct 4000025	0.15% Growth HOMEOWNERS Acct 4200075	5.6% Growth LESS RDAS Acct 4000015					
0675	CSA #10 ZONE A	0.01364%	74,773	1,644	456	76,874	857	0.00327%	9	0.00946%	77,740
0687	NIPOMO LIGHT	0.00699%	38,318	843	234	39,395	585	0.00223%	6	0.00569%	39,986
0693	SAN MIGUEL LIGHT	0.02004%	109,857	2,416	670	112,943	1,489	0.00568%	27	0.02725%	114,459
0694	CSA # 23(FORMER SM LGT)	0.00481%	26,368	580	161	27,109	540	0.00206%	4	0.00360%	27,653
0723	CSA #1	0.00173%	9,484	209	58	9,750	157	0.00060%	1	0.00129%	9,908
0724	CSA #1 ZONE A	0.00722%	39,579	870	242	40,691	671	0.00256%	5	0.00532%	41,367
0725	CSA #1 ZONE B	0.00323%	17,706	389	108	18,204	341	0.00130%	2	0.00210%	18,547
0726	CSA #1 ZONE C	0.00161%	8,826	194	54	9,074	128	0.00049%	1	0.00123%	9,203
0727	CSA #1 ZONE D	0.00736%	40,347	887	246	41,480	519	0.00198%	5	0.00515%	42,004
0741	CSA #7	0.01026%	56,244	1,237	343	57,824	710	0.00271%	9	0.00877%	58,543
0742	CSA #7 ZONE A	0.04396%	240,983	5,300	1,471	247,754	2,939	0.01121%	36	0.03650%	250,729
0743	CSA #7 ZONE B	0.00706%	38,702	851	236	39,789	634	0.00242%	6	0.00661%	40,429
0747	LOS OSOS CSD-ZONE A	0.04416%	242,080	5,324	1,477	248,881	4,808	0.01834%	33	0.03408%	253,722
0748	LOS OSOS CSD-ZONE B	0.38116%	2,089,473	45,952	12,752	2,148,176	28,492	0.10869%	288	0.29481%	2,176,956
0750	LOS OSOS CSD-ZONE D	0.00439%	24,065	529	147	24,742	288	0.00110%	3	0.00331%	25,033
0752	LOS OSOS CSD-ZONE F	0.00167%	9,155	201	56	9,412	160	0.00061%	1	0.00126%	9,573
0755	CSA #10	0.04436%	243,176	5,348	1,484	250,008	2,519	0.00961%	31	0.03136%	252,558
0761	CSA #12	0.00373%	20,447	450	125	21,022	7,888	0.03009%	3	0.00300%	28,913
0773	CSA #16	0.00664%	36,400	800	222	37,422	527	0.00201%	5	0.00481%	37,954
0781	HERITAGE CSD	0.06388%	350,182	7,701	2,137	360,021	4,296	0.01639%	44	0.04529%	364,361
0803	SAN MIGUEL SANITARY	0.01033%	56,628	1,245	346	58,219	1,025	0.00391%	16	0.01610%	59,260
0811	OCEANO COMM SERV	0.18750%	1,027,852	22,604	6,273	1,056,730	13,907	0.05305%	286	0.29300%	1,070,923
0825	CAYUCOS FIRE	0.05720%	313,563	6,896	1,914	322,373	3,253	0.01241%	39	0.04024%	325,665
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0831	SANTA MARGARITA FIRE	0.02079%	113,968	2,506	696	117,170	2,115	0.00807%	15	0.01564%	119,300
0837	ARROYO GR CEMETERY	0.02581%	141,487	3,112	864	136,655	2,163	0.00825%	23	0.02382%	138,841
0843	ATAS CEMETERY	0.07581%	415,581	9,139	2,536	375,517	6,000	0.02289%	67	0.06913%	381,584
0844	CAMBRIA CEMETERY	0.01983%	108,706	2,391	663	111,760	1,562	0.00596%	15	0.01580%	113,337
0845	CAYUCOS-MB CEMETERY	0.07225%	396,066	8,710	2,417	407,193	22,906	0.08738%	52	0.05308%	430,151
0847	PASO ROBLES CEMETERY	0.09948%	545,337	11,993	3,328	505,518	7,235	0.02760%	85	0.08703%	512,838
0851	SAN MIGUEL CEMETERY	0.01716%	94,069	2,069	574	96,712	1,476	0.00563%	33	0.03370%	98,221
0852	SANTA MARGARITA CEM	0.00725%	39,744	874	243	40,860	1,625	0.00620%	18	0.01810%	42,503
0853	SHANDON CEMETERY	0.00344%	18,858	415	115	19,387	1,093	0.00417%	2	0.00246%	20,482
0854	TEMPLETON CEMETERY	0.02322%	122,356	2,691	747	125,793	1,651	0.00630%	22	0.02248%	127,466
0895	AVILA BEACH CSD	0.05256%	288,127	6,336	1,758	296,222	70,227	0.26790%	36	0.03710%	366,485
0896	AVILA CO WTR ID #1	0.05249%	287,744	6,328	1,756	295,828	3,324	0.01268%	35	0.03622%	299,187

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USING PY EQUALIZED ROLL VALUES
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SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	Future Replacements
3411	Command 2010 Term=8Yrs; 3% A	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382	107,513	110,739	114,061	117,483	121,007	124,637	128,377	132,228	136,195	140,280	144,489	2042 / 2043
U15	Utility 2003 Term=10Yrs; 3% A	65,017	66,968	68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,832	87,377	89,999	92,699	95,480	98,344	101,294	104,333	107,463	110,687	114,008	117,428	2040 / 2041
MS 15	Rescue Squad 2016 Term=15yr; 3% A	185,658	191,228	196,965	202,874	208,960	215,229	221,685	228,336	235,186	242,242	249,509	256,994	264,704	272,645	280,824	289,249	297,927	306,864	316,070	325,552	335,319	2047 / 2048
E 215	Engine 1997 (Equip too) Term=15yr; 3.5% A	669,662	693,100	717,359	742,466	768,453	795,348	823,186	851,997	881,817	912,681	944,624	977,686	1,011,905	1,047,322	1,083,978	1,121,917	1,161,185	1,201,826	1,243,890	1,287,426	1,332,486	2049 / 2050
E 15	Engine 2013 (Equip too) Term=15Yr; 3.5% A	672,913	696,465	720,841	746,071	772,183	799,210	827,182	856,133	886,098	917,111	949,210	982,433	1,016,818	1,052,406	1,089,241	1,127,364	1,166,822	1,207,661	1,249,929			2049 / 2050
Replacement Cost		80,000	693,100	68,977						101,342		87,377				280,824		1,289,561				117,428	
Used Vehicle Sales Proceeds B		(22,500)	(25,000)	(7,000)						(8,800)		(9,400)				(47,000)		(50,000)				(12,600)	
Net Cost		57,500	668,100	61,977						92,542		77,977				233,824		1,239,561				104,828	
Cumulative Replacement Costs		80,000	773,100	842,077						943,418		1,030,796				1,311,620		2,601,181				2,718,609	

Contribution Each Fiscal Year C	121,644	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456	145,379	152,648	160,280	168,294	176,709	185,544	194,822	204,563	214,791
Sinking Fund Balance	705,352	64,752	92,025	185,738	284,136	387,454	495,938	609,846	636,908	762,492	816,377	954,833	1,100,212	1,019,035	1,179,316	1,347,610	284,758	470,302	665,124	869,686	979,649
	D	E,F	G						H		I				J		K				L

Notes	
A	3% and 3.5% Inflation rates based on current information, subject to change.
B	Sale proceeds contributions increased at a general rate of 3% each year.
C	Sinking fund contributions increased by 5% each year, as of 17/18
D	Cost of replacement vehicles is offset by estimated selling price of \$7,000 for current vehicles
E	Cost of replacement engine is offset by estimated selling price of \$25,000 for current engine
F	E215 will be sold for est. \$25,000. The current E15 will become E215 and a new E15 will be purchased
G	Cost of replacement vehicle is offset by estimated selling price of \$7,000 for current vehicle
H	Cost of replacement vehicle is offset by estimated selling price of \$8,800 for current vehicle
I	Cost of replacement vehicle is offset by estimated selling price of \$9,400 for current vehicle
J	Cost of replacement vehicle is offset by estimated selling price of \$47,000 for current vehicle
K	Cost of replacement vehicles is offset by estimated selling price of 50,000 for current vehicles
L	Cost of replacement vehicle is offset by estimated selling price of \$12,600 for current vehicle

Fiscal Year	Schedule
17/18	MR15 was replaced with MS15. Replacement moved up due to deterioration of the vehicle
18/19	3411 will be replaced due to high mileage
19/20	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased. E215 was originally slated to be sold 17/18.
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SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	Future Replacements
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U15	Utility 2003 Term=10Yrs; 3% A	65,017	66,968	68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,832	87,377	89,999	92,699	95,480	98,344	101,294	104,333	107,463	110,687	114,008	117,428	2040 / 2041
MS 15	Rescue Squad 2016 Term=15yr; 3% A	185,658	191,228	196,965	202,874	208,960	215,229	221,685	228,336	235,186	242,242	249,509	256,994	264,704	272,645	280,824	289,249	297,927	306,864	316,070	325,552	335,319	2047 / 2048
E 215	Engine 1997 (Equip too) Term=15yr; 3.5% A	669,662	693,100	717,359	742,466	768,453	795,348	823,186	851,997	881,817	912,681	944,624	977,686	1,011,905	1,047,322	1,083,978	1,121,917	1,161,185	1,201,826	1,243,890	1,287,426	1,332,486	2049 / 2050
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Replacement Cost		80,000	693,100	68,977						101,342		87,377				280,824		1,289,561				117,428	
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SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



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FUND 400
VISTA DE ORO


400 - VISTA DE ORO

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	11,626.00	15,768.00	15,768.00	
Total Special Taxes & Assessments		11,626.00	15,768.00	15,768.00	
Total Revenues		11,626.00	15,768.00	15,768.00	
<u>EXPENDITURES</u>					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	500.00	0.00	
7325	Insurance	0.00	500.00	0.00	
Total Ins., Lic. & Regulatory Fees		0.00	1,000.00	0.00	
Legal & Professional					
7320	Professional & Consulting Services	145.00	700.00	700.00	
7326	Legal Services	0.00	300.00	300.00	
Total Legal & Professional		145.00	1,000.00	1,000.00	
Rent & Utilities					
8670	Street Lighting	1,970.65	2,460.00	2,460.00	
Total Rent & Utilities		1,970.65	2,460.00	2,460.00	
Total Services & Supplies		2,115.65	4,460.00	3,460.00	
Debt Service					
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49	
Total Debt Service		0.00	6,711.49	6,711.49	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
Total Transfers		1,374.81	2,749.61	2,634.84	
Total Expenditures		3,490.46	13,921.10	12,806.33	
Net Revenues over Expenditures		8,135.54	1,846.90	2,961.67	

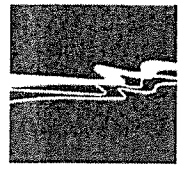
MEMORANDUM

Date: May 21, 2019

To: Renee Osborne, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst 

Subject: Los Osos Community Services Special District- Zone "9E"
Vista de Oro Service Charge- Fund No. 1760



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- PUBLIC WORKS ADMINISTRATION
- SURVEYING / GIS SOLUTIONS
- WATER RESOURCES
- WALLACE SWANSON INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.

There were no changes to the parcels within the special district since the FY 2018-19 tax roll.

The following parcel is not being assessed within the special district (same as FY 2017-18):

<u>APN</u>	<u>OWNER</u>
074-042-001	LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2018/19
 Number of Parcels = 73
 Amount Due = \$15,768.00

FY 2019/20
 Number of Parcels = 73
 Amount Due = \$15,768.00

cc: Rob Miller, Wallace Group

M:\384-LOCSD\LOCSD FY 19_20 Tax Roll Files\9E - Vista de Oro - Fund 1760\Memo 2019-05-21 9E Vista De Oro.doc

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VISTA DE ORO

loan amt \$30,000.00
 percent 0.0037500 4.50%
 term in months 60
 annual loan ammount \$6,711.49

#	prin	int	payment	balance	
	6/30/2018	(\$446.79)	(\$112.50)	(\$559.29)	\$29,553.21 (\$559.29)
1	7/30/2018	(\$448.47)	(\$110.82)	(\$559.29)	\$29,104.74 (\$559.29)
2	8/30/2018	(\$450.15)	(\$109.14)	(\$559.29)	\$28,654.60 (\$559.29)
3	9/30/2018	(\$451.84)	(\$107.45)	(\$559.29)	\$28,202.76 (\$559.29)
4	10/30/2018	(\$453.53)	(\$105.76)	(\$559.29)	\$27,749.23 (\$559.29)
5	11/30/2018	(\$455.23)	(\$104.06)	(\$559.29)	\$27,294.00 (\$559.29)
6	12/30/2018	(\$456.94)	(\$102.35)	(\$559.29)	\$26,837.06 (\$559.29)
7	1/30/2019	(\$458.65)	(\$100.64)	(\$559.29)	\$26,378.41 (\$559.29)
8	2/30/2019	(\$460.37)	(\$98.92)	(\$559.29)	\$25,918.04 (\$559.29)
9	3/30/2019	(\$462.10)	(\$97.19)	(\$559.29)	\$25,455.94 (\$559.29)
10	4/30/2019	(\$463.83)	(\$95.46)	(\$559.29)	\$24,992.11 (\$559.29)
11	5/30/2019	(\$465.57)	(\$93.72)	(\$559.29)	\$24,526.54 (\$559.29)
12	6/30/2019	(\$467.32)	(\$91.97)	(\$559.29)	\$24,059.22 (\$559.29)
13	7/30/2019	(\$469.07)	(\$90.22)	(\$559.29)	\$23,590.15 (\$559.29)
14	8/30/2019	(\$470.83)	(\$88.46)	(\$559.29)	\$23,119.33 (\$559.29)
15	9/30/2019	(\$472.59)	(\$86.70)	(\$559.29)	\$22,646.73 (\$559.29)
16	10/30/2019	(\$474.37)	(\$84.93)	(\$559.29)	\$22,172.37 (\$559.29)
17	11/30/2019	(\$476.14)	(\$83.15)	(\$559.29)	\$21,696.22 (\$559.29)
18	12/30/2019	(\$477.93)	(\$81.36)	(\$559.29)	\$21,218.29 (\$559.29)
19	1/29/2020	(\$479.72)	(\$79.57)	(\$559.29)	\$20,738.57 (\$559.29)
20	2/28/2020	(\$481.52)	(\$77.77)	(\$559.29)	\$20,257.05 (\$559.29)
21	3/29/2020	(\$483.33)	(\$75.96)	(\$559.29)	\$19,773.72 (\$559.29)
22	4/29/2020	(\$485.14)	(\$74.15)	(\$559.29)	\$19,288.59 (\$559.29)
23	5/29/2020	(\$486.96)	(\$72.33)	(\$559.29)	\$18,801.63 (\$559.29)
24	6/29/2020	(\$488.78)	(\$70.51)	(\$559.29)	\$18,312.84 (\$559.29)
25	7/29/2020	(\$490.62)	(\$68.67)	(\$559.29)	\$17,822.23 (\$559.29)
26	8/29/2020	(\$492.46)	(\$66.83)	(\$559.29)	\$17,329.77 (\$559.29)
27	9/29/2020	(\$494.30)	(\$64.99)	(\$559.29)	\$16,835.46 (\$559.29)
28	10/29/2020	(\$496.16)	(\$63.13)	(\$559.29)	\$16,339.31 (\$559.29)
29	11/29/2020	(\$498.02)	(\$61.27)	(\$559.29)	\$15,841.29 (\$559.29)
30	12/29/2020	(\$499.89)	(\$59.40)	(\$559.29)	\$15,341.40 (\$559.29)
31	1/29/2021	(\$501.76)	(\$57.53)	(\$559.29)	\$14,839.64 (\$559.29)
32	2/28/2021	(\$503.64)	(\$55.65)	(\$559.29)	\$14,336.00 (\$559.29)
33	3/29/2021	(\$505.53)	(\$53.76)	(\$559.29)	\$13,830.47 (\$559.29)
34	4/29/2021	(\$507.43)	(\$51.86)	(\$559.29)	\$13,323.04 (\$559.29)
35	5/29/2021	(\$509.33)	(\$49.96)	(\$559.29)	\$12,813.71 (\$559.29)
36	6/29/2021	(\$511.24)	(\$48.05)	(\$559.29)	\$12,302.47 (\$559.29)
37	7/29/2021	(\$513.16)	(\$46.13)	(\$559.29)	\$11,789.32 (\$559.29)
38	8/29/2021	(\$515.08)	(\$44.21)	(\$559.29)	\$11,274.24 (\$559.29)
39	9/29/2021	(\$517.01)	(\$42.28)	(\$559.29)	\$10,757.23 (\$559.29)
40	10/29/2021	(\$518.95)	(\$40.34)	(\$559.29)	\$10,238.27 (\$559.29)
41	11/29/2021	(\$520.90)	(\$38.39)	(\$559.29)	\$9,717.38 (\$559.29)
42	12/29/2021	(\$522.85)	(\$36.44)	(\$559.29)	\$9,194.53 (\$559.29)
43	1/29/2022	(\$524.81)	(\$34.48)	(\$559.29)	\$8,669.72 (\$559.29)
44	2/29/2022	(\$526.78)	(\$32.51)	(\$559.29)	\$8,142.94 (\$559.29)
45	3/29/2022	(\$528.75)	(\$30.54)	(\$559.29)	\$7,614.18 (\$559.29)
46	4/29/2022	(\$530.74)	(\$28.55)	(\$559.29)	\$7,083.45 (\$559.29)
47	5/29/2022	(\$532.73)	(\$26.56)	(\$559.29)	\$6,550.72 (\$559.29)

48 6/29/2022	(\$534.73)	(\$24.57)	(\$559.29)	\$6,015.99	(\$559.29)
49 7/29/2022	(\$536.73)	(\$22.56)	(\$559.29)	\$5,479.26	(\$559.29)
50 8/29/2022	(\$538.74)	(\$20.55)	(\$559.29)	\$4,940.52	(\$559.29)
51 9/29/2022	(\$540.76)	(\$18.53)	(\$559.29)	\$4,399.75	(\$559.29)
52 10/29/2022	(\$542.79)	(\$16.50)	(\$559.29)	\$3,856.96	(\$559.29)
53 11/29/2022	(\$544.83)	(\$14.46)	(\$559.29)	\$3,312.14	(\$559.29)
54 12/29/2022	(\$546.87)	(\$12.42)	(\$559.29)	\$2,765.27	(\$559.29)
55 1/29/2022	(\$548.92)	(\$10.37)	(\$559.29)	\$2,216.35	(\$559.29)
56 2/28/2022	(\$550.98)	(\$8.31)	(\$559.29)	\$1,665.37	(\$559.29)
57 3/29/2022	(\$553.05)	(\$6.25)	(\$559.29)	\$1,112.32	(\$559.29)
58	(\$555.12)	(\$4.17)	(\$559.29)	\$557.20	(\$559.29)
59	(\$557.20)	(\$2.09)	(\$559.29)	\$0.00	(\$559.29)
60	(\$30,000.00)	(\$3,557.43)	(\$33,557.43)		(\$33,557.43)



FUND 500
WATER

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
REVENUES						Property tax amount reflects 50% reallocation to other funds
Property Taxes						
4035	Property Taxes	88,496.28	149,788.75	125,384.00	125,384.00	
	Total Property Taxes	88,496.28	149,788.75	125,384.00	125,384.00	
Service Charges & Fees						
4030	Residential Single Family	1,784,924.70	2,135,000.00	2,193,000.00	2,425,000.00	
4102	Residential- Multi - Family-Water Sales	184,968.69	199,900.00	225,900.00	246,000.00	
4103	Commercial, Home Care, Retail-Water Sales	230,775.29	321,000.00	303,000.00	336,000.00	
4104	Irrigation- Water Sales	23,185.75	53,000.00	33,000.00	36,000.00	
4114	Water Other Service Revenues	(1,534.75)	1,000.00	1,000.00	1,000.00	
4931	Water Activation Fees	5,600.00	6,000.00	5,000.00	5,000.00	
4932	Penalties	23,476.98	20,000.00	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	13,970.00	10,000.00	12,000.00	12,000.00	
4937	NSF Fees	460.00	500.00	400.00	400.00	
	Total Service Charges & Fees	2,265,826.66	2,746,400.00	2,793,300.00	3,081,400.00	
Other Revenues						
4105	Recycled Water Revenue	0.00	57,000.00	0.00	0.00	
4930	Other Revenue	5,597.83	1,000.00	1,000.00	1,000.00	
	Total Other Revenues	5,597.83	58,000.00	1,000.00	1,000.00	
Use of Money & Property						
4504	Interest Income	0.00	2,964.00	0.00	0.00	not using gl code only 4510
4505	HO Prop Tax Relief	759.54	1,509.00	1,477.00	1,477.00	
4510	Investment Income on funds	5,589.31	4,000.00	20,000.00	20,000.00	
	Interfund Loan Payments to Water	34,676.05	34,676.05	34,676.05	34,676.05	
	Total Use of Money & Property	41,024.90	43,149.05	56,153.05	56,153.05	
	Total Revenues	2,400,945.67	2,997,337.80	2,975,837.05	3,263,937.05	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
EXPENDITURES						
Personnel						
Salaries/Wages						
8018	Holiday Pay	19,520.72	25,000.00	25,000.00	25,000.00	
8045	Overtime Pay	204.66	4,000.00	4,000.00	4,000.00	
8050	Administrative Leave Pay	2,449.99	3,680.00	3,680.00	3,680.00	
8051	Floating Holiday Pay	2,596.66	5,000.00	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	316,302.33	356,316.15	374,131.96	374,131.96	Increase includes step increases for employees, and possible COLA increase
8056	Retroactive Pay	460.80	1,000.00	1,000.00	1,000.00	
8060	Sick Leave Pay	12,691.90	24,150.00	24,150.00	24,150.00	
8063	Standby Pay	16,392.26	14,700.00	15,000.00	15,000.00	
8066	Comp Time Used	17,055.91	11,550.00	12,000.00	12,000.00	
8081	Vacation Pay	23,749.63	39,900.00	39,900.00	39,900.00	
Total Salaries/Wages		411,424.86	485,296.15	503,861.96	503,861.96	
Payroll Taxes & Benefits						
5030	Life Insurance - ER	1,187.50	1,700.00	1,700.00	1,700.00	
5031	Disability Insurance	312.45	500.00	500.00	500.00	
5035	AD & D Insurance	312.50	0.00	0.00	0.00	
5040	LTD Insurance	2,199.45	3,300.00	3,300.00	3,300.00	
5050	Medicare - ER	6,009.68	9,000.00	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	53,955.97	65,000.00	65,000.00	65,000.00	
5070	Retirement ER - Regular	67,731.24	67,000.00	67,000.00	67,000.00	
5075	Retirees Medical - ER	1,383.59	1,620.00	1,620.00	1,620.00	
5120	Workers Comp Insurance - ER	15,767.18	15,767.18	21,107.23	21,107.23	2019/2020 invoice has \$5,340.05 increase.
5124	Retirement - ER - Tier 2	4,756.44	5,970.00	5,970.00	5,970.00	
Total Payroll Taxes & Benefits		153,616.00	169,857.18	175,197.23	175,197.23	
Employment Services						
5100	Unemployment Insurance - ER	3,454.31	5,500.00	5,500.00	5,500.00	
5103	Federal Unempl	(1,961.74)	0.00	0.00	0.00	
6230	Medical Exam	0.00	150.00	150.00	150.00	
Total Employment Services		1,492.57	5,650.00	5,650.00	5,650.00	
Total Personnel		566,533.43	660,803.33	684,709.19	684,709.19	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Services & Supplies						
Clothing & Uniform						
7246	Uniform & Gear	1,990.06	2,600.00	2,600.00	2,600.00	
7248	Uniform Safety Boots	842.07	1,000.00	1,000.00	1,000.00	
Total Clothing & Uniform		2,832.13	3,600.00	3,600.00	3,600.00	
Contract Services						
6100	Labor & Support-IT Services	0.00	300.00	300.00	300.00	
6110	IT Purchased Services	2,693.63	5,400.00	5,400.00	5,400.00	
7250	Water Quality Testing	25,698.34	28,000.00	28,000.00	28,000.00	
7255	Security Services	7,285.70	8,000.00	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	1,000.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	521.25	850.00	850.00	850.00	Remove
Total Contract Services		36,198.92	43,550.00	42,550.00	42,550.00	
Equipment & Tools						
6438	Disinfection Feed Pumps	1,877.52	1,500.00	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	3,205.60	3,500.00	18,000.00	18,000.00	Asphalt repair equipment, 2k gal tank on Budget Planning list
7253	Rent - Equipment	22.00	1,000.00	500.00	500.00	
7256	Meter Purchases & Replacements	67,275.51	75,000.00	75,000.00	75,000.00	
Total Equipment & Tools		72,380.63	81,000.00	95,300.00	95,300.00	
Financial Services						
7309	Late Fees	38.42	50.00	50.00	50.00	
7310	Bank Service Charges	13.56	0.00	0.00	0.00	
Total Financial Services		51.98	50.00	50.00	50.00	
Ins., Lic. & Regulatory Fees						
6120	Computer Licenses	0.00	200.00	200.00	200.00	
6340	Misc Fees	50.00	3,000.00	3,000.00	3,000.00	
6342	Fees - Regulatory	3,561.00	18,000.00	18,000.00	18,000.00	
6345	Property Taxes & Assess. Costs	3,240.92	6,300.00	6,300.00	6,300.00	
7325	Insurance	34,684.00	34,272.96	43,104.33	43,104.33	Increase in Ins by \$8,831.37
Total Ins., Lic. & Regulatory Fees		41,535.92	61,772.96	70,604.33	70,604.33	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Legal & Professional						
7318	Professional & Consulting BMC	33,513.65	55,746.00	131,556.00	131,556.00	Number based off of BMC Budget dated January 16, 2019
7320	Professional & Consulting Services	7,169.28	10,000.00	10,000.00	10,000.00	
7326	Legal Services	105,197.50	115,000.00	20,000.00	20,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	1,000.00	
7340	Legal Notifications	(353.32)	1,000.00	1,000.00	1,000.00	
Total Legal & Professional		145,527.11	182,746.00	163,556.00	163,556.00	
Office/Operations						
6130	Computer Hardware	529.05	1,000.00	3,000.00	3,000.00	
6140	Computer Software	7,326.15	7,500.00	7,500.00	7,500.00	
7140	General Supplies & Minor Equipment	788.51	1,000.00	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	11,807.37	15,000.00	15,000.00	15,000.00	
7180	Billing Supplies, Forms & Printing	221.10	2,200.00	2,200.00	2,200.00	
7226	Membership & Dues	1,769.86	3,000.00	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	1,624.24	2,000.00	2,000.00	2,000.00	
7237	Process Control & Treatment Supplies	3,279.38	4,000.00	4,000.00	4,000.00	
7239	Water Treatment Chemicals	4,964.07	8,000.00	8,000.00	8,000.00	
7249	Safety Supplies	701.83	1,000.00	1,000.00	1,000.00	
Total Office/Operations		33,011.56	44,700.00	46,700.00	46,700.00	
Other Expenses						
7330	Misc Operating	133.41	250.00	250.00	250.00	
7348	Water Conservation Program	2,541.70	3,000.00	10,000.00	10,000.00	
Total Other Expense		2,675.11	3,250.00	10,250.00	10,250.00	
Rent & Utilities						
6000	Cell Phones	2,474.39	3,500.00	3,500.00	3,500.00	
6025	Telephone	7,491.78	10,000.00	10,000.00	10,000.00	
7352	Rent - Offices & Other Structures	0.00	2,900.00	0.00	0.00	Remove
8610	Electric	73,311.35	100,000.00	100,000.00	100,000.00	
8620	Gas Service	195.18	250.00	250.00	250.00	
8630	Trash Services	2,040.03	4,000.00	3,000.00	3,000.00	
8644	Disposal Services	27,571.50	30,000.00	30,000.00	30,000.00	
8670	Street Lighting	320.03	400.00	400.00	400.00	
Total Rent & Utilities		113,404.26	151,050.00	147,150.00	147,150.00	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Repairs & Maintenance						
6405	R & M -	311.89	350.00	350.00	350.00	
6422	R & M - Hydrants	575.85	1,100.00	1,100.00	1,100.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	887.79	750.00	1,000.00	1,000.00	
6641	R & M - Wells	1,514.33	1,000.00	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	1,835.18	2,400.00	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	693.97	600.00	600.00	600.00	
6830	Paving & Concrete	0.00	4,000.00	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	2,602.24	6,000.00	16,000.00	16,000.00	Replace rotting siding at 10th St and SB Wells
7241	R & M - Water Distribution System	7,766.28	15,000.00	99,400.00	99,400.00	S.S. replacements, 10th St Tank repairs, Dist. Sys. leak detection
Total Repairs & Maintenance		16,187.53	31,200.00	125,850.00	125,850.00	
Travel & Training						
7323	Books, Publications & Subscriptions	0.00	250.00	250.00	250.00	
7324	Education & Training Fees	5,047.38	5,900.00	5,900.00	5,900.00	
8410	Certifications	0.00	500.00	500.00	500.00	
8510	Lodging & Meals - Local	850.20	2,000.00	2,000.00	2,000.00	
8539	Meals	0.00	700.00	0.00	0.00	Remove
8550	Mileage Reimbursement & Parking	122.52	700.00	500.00	500.00	
Total Travel & Training		6,020.10	10,050.00	9,150.00	9,150.00	
Vehicle Maintenance & Repairs						
7006	Tuneup/Oil/Maintena	749.68	1,600.00	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	1,562.78	2,300.00	2,300.00	2,300.00	
7220	Gasoline	4,914.92	5,000.00	5,000.00	5,000.00	
7228	Markings & Other Misc Services	99.67	500.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	5,343.90	5,000.00	5,000.00	5,000.00	
Total Vehicle Maintenance & Repairs		12,670.95	14,400.00	14,100.00	14,100.00	
Total Services & Supplies		482,496.20	627,368.96	728,860.33	728,860.33	

500 - WATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget No Rate Increase	2019-2020 Budget With Increase	Notes
Capital Outlay						
9006	Infrastructure CIP	94,241.00	502,524.00	1,410,824.00	1,410,824.00	SCADA, Program C Well, SB Well, Water Yard Storage Building, 8th Street Well Construction.
9059	Vehicles, Equipment, & Fixtures	32,602.28	32,602.28	0.00	0.00	
Total Capital Outlay		126,843.28	535,126.28	1,410,824.00	1,410,824.00	
Debt Service						
9022	Debt Service - Principal	160,870.79	160,871.00	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	104,773.65	104,773.00	99,792.00	99,792.00	
9024	Loan Administration Fee	10,546.91	10,547.00	10,064.00	10,064.00	
Total Debt Service		276,191.35	276,191.00	275,633.00	275,633.00	
Reserves						
9571	*Capital Outlay Reserve	0.00	403,266.56	0.00	0.00	This budget will focus on completing projects.
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	57,000.00	
Total Reserves		0.00	460,266.56	57,000.00	57,000.00	
TRANSFERS						
9511	Interfund Transfer Out	235,091.98	470,183.95	450,557.45	450,557.45	
Total Transfers		235,091.98	470,183.95	450,557.45	450,557.45	
Total Expenditures		1,687,156.24	3,029,940.08	3,607,583.97	3,607,583.97	
Net Revenues over Expenditures		713,789.43	(32,602.28)	(631,746.92)	(343,646.92)	Funds will be transferred from Capital Outlay Reserves

3R RATE GROUP PROJECTED NUMBERS FOR 2019/2020

With and Without Rate Increase

<u>REVENUES</u>	Last years #s	2019-2020	2019-2020	Incremental revenue anticipated after increase
		Budget	Budget	
		With Rate Increase	Without Rate Increase	
Service Charges & Fees				
4030 Residential Single Family	2,135,000.00	\$2,425,000	2,193,000.00	232000
4102 Residential- Multi - Family-Water Sales	199,900.00	\$246,000	225,900.00	20286
4103 Commercial, Home Care, Retail-Water Sales	321,000.00	\$336,000	303,000.00	33422
4104 Irrigation- Water Sales	53,000.00	\$36,000	33,000.00	3138
Other Revenues				
4105 Recycled Water Revenue	57,000.00			Recycled water will be calculated after deliveries are initiated and discounted rate put in place. At this time, irrigation customers remain in commercial/irrigation accounts.
		0	0	
		\$3,043,000	2,754,900.00	
		\$288,100.00		

- Notes:
1. Revenue from penalties and door hangers were budgeted at \$20k and \$10k, respectively last FY, though \$30k had been collected as of 2/28/19.
 2. Property tax revenues are expected to be approx. \$130k for FY 19/20.
 3. Total revenue without rate increase is expected to be \$2.9 to \$3.0M.

WATER RESERVES

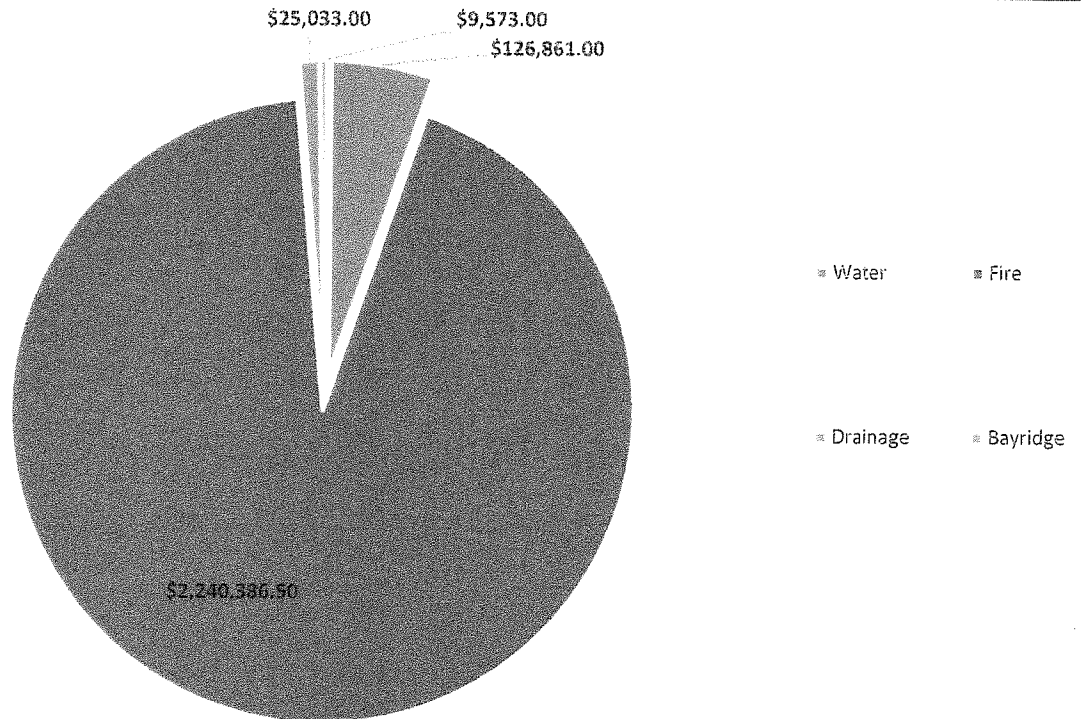
LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2019

		Current Period Balance
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	144,644.25
General Contingency Reserve	3111	
500 - Water	500	414,183.00
Capital Outlay Reserve	3160	
500 - Water	500	1,246,296.29
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total Other Liabilities		<u>2,072,898.54</u>
Total LIABILITIES & EQUITY		<u>2,164,415.81</u>

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

Expensed Fund	Total Property Tax After Allocations	PG&E Amount Currently at Risk	Total Property Tax Minus PG&E Risk
Water	\$126,861.00	\$2,362.65	\$124,498.35
Fire	\$2,240,386.50	\$14,001.97	\$2,226,384.53
Drainage	\$25,033.00	\$141.71	\$24,891.29
Bayridge	\$9,573.00	\$78.58	\$9,494.42

APRIL 2019 ESTIMATES
USING PY EQUALIZED ROLL VALUES
PY AB8 & UNITARY FACTORS,
AND RDA INCREMENT ADJ'D FOR ERAF.

COUNTY OF SAN LUIS OBISPO
APRIL PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2019/2020

Adjust estimates for assessed value
growth trends in your specific area.

April 5, 2019

FUND	AGENCY	2018/2019 AB-8 FACTORS	ESTIMATED REVENUE BASED ON AVV (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				2019/2020 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$26,213,958 Acct 4000007	2018/2019 UNITARY FACTOR	UNITARY RAILROAD REVENUE \$97,610 Acct 4000007	2018/2019 UNITARY RAILROAD FACTOR	2019/2020 TOTAL ESTIMATED TAX REVENUE
			5.6% Growth	0% Growth	0.15% Growth	5.6% Growth						
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015						
0675	CSA #10 ZONE A	0.01364%	74,773	1,644	456	76,874	857	0.00327%	9	0.00946%	77,740	
0687	NIPOMO LIGHT	0.00699%	38,318	843	234	39,395	585	0.00223%	6	0.00569%	39,986	
0693	SAN MIGUEL LIGHT	0.02004%	109,857	2,416	670	112,943	1,489	0.00568%	27	0.02725%	114,459	
0694	CSA # 23(FORMER SM LGT)	0.00481%	26,368	580	161	27,109	540	0.00206%	4	0.00360%	27,653	
0723	CSA #1	0.00173%	9,484	209	58	9,750	157	0.00060%	1	0.00129%	9,908	
0724	CSA #1 ZONE A	0.00722%	39,579	870	242	40,691	671	0.00256%	5	0.00532%	41,367	
0725	CSA #1 ZONE B	0.00323%	17,706	389	108	18,204	341	0.00130%	2	0.00210%	18,547	
0726	CSA #1 ZONE C	0.00161%	8,826	194	54	9,074	128	0.00049%	1	0.00123%	9,203	
0727	CSA #1 ZONE D	0.00736%	40,347	887	246	41,480	519	0.00198%	5	0.00515%	42,004	
0741	CSA #7	0.01026%	56,244	1,237	343	57,824	710	0.00271%	9	0.00877%	58,543	
0742	CSA #7 ZONE A	0.04396%	240,983	5,300	1,471	247,754	2,939	0.01121%	36	0.03650%	250,729	
0743	CSA #7 ZONE B	0.00706%	38,702	851	236	39,789	634	0.00242%	6	0.00661%	40,429	
0747	LOS OSOS CSD-ZONE A	0.04416%	242,080	5,324	1,477	248,881	4,808	0.01834%	33	0.03408%	253,722	
0748	LOS OSOS CSD-ZONE B	0.38116%	2,089,473	45,952	12,752	2,148,176	28,492	0.10869%	288	0.29481%	2,176,956	
0750	LOS OSOS CSD-ZONE D	0.00439%	24,065	529	147	24,742	288	0.00110%	3	0.00331%	25,033	
0752	LOS OSOS CSD-ZONE F	0.00167%	9,155	201	56	9,412	160	0.00061%	1	0.00126%	9,573	
0755	CSA #10	0.04436%	243,176	5,348	1,484	250,008	2,519	0.00961%	31	0.03136%	252,558	
0761	CSA #12	0.00373%	20,447	450	125	21,022	7,888	0.03009%	3	0.00300%	28,913	
0773	CSA #16	0.00664%	36,400	800	222	37,422	527	0.00201%	5	0.00481%	37,954	
0781	HERITAGE CSD	0.06388%	350,182	7,701	2,137	360,021	4,296	0.01639%	44	0.04529%	364,361	
0803	SAN MIGUEL SANITARY	0.01033%	56,628	1,245	346	58,219	1,025	0.00391%	16	0.01610%	59,260	
0811	OCEANO COMM SERV	0.18750%	1,027,852	22,604	6,273	1,056,730	13,907	0.05305%	286	0.29300%	1,070,923	
0825	CAYUCOS FIRE	0.05720%	313,563	6,896	1,914	322,373	3,253	0.01241%	39	0.04024%	325,665	
0827	SAN MIGUEL FIRE	0.06850%	375,509	8,258	2,292	386,059	5,101	0.01946%	106	0.10828%	391,266	
0831	SANTA MARGARITA FIRE	0.02079%	113,968	2,506	696	117,170	2,115	0.00807%	15	0.01564%	119,300	
0837	ARROYO GR CEMETERY	0.02581%	141,487	3,112	864	136,655	2,163	0.00825%	23	0.02382%	138,841	
0843	ATAS CEMETERY	0.07581%	415,581	9,139	2,536	375,517	6,000	0.02289%	67	0.06913%	381,584	
0844	CAMBRIA CEMETERY	0.01983%	108,706	2,391	663	111,760	1,562	0.00596%	15	0.01580%	113,337	
0845	CAYUCOS-MB CEMETERY	0.07225%	396,066	8,710	2,417	407,193	22,906	0.08738%	52	0.05308%	430,151	
0847	PASO ROBLES CEMETERY	0.09948%	545,337	11,993	3,328	505,518	7,235	0.02760%	85	0.08703%	512,838	
0851	SAN MIGUEL CEMETERY	0.01716%	94,069	2,069	574	96,712	1,476	0.00563%	33	0.03370%	98,221	
0852	SANTA MARGARITA CEM	0.00725%	39,744	874	243	40,860	1,625	0.00620%	18	0.01810%	42,503	
0853	SHANDON CEMETERY	0.00344%	18,858	415	115	19,387	1,093	0.00417%	2	0.00246%	20,482	
0854	TEMPLETON CEMETERY	0.02232%	122,356	2,691	747	125,793	1,651	0.00630%	22	0.02248%	127,466	
0895	AVILA BEACH CSD	0.05256%	288,127	6,336	1,758	296,222	70,227	0.26790%	36	0.03710%	366,485	
0896	AVILA CO WTR ID #1	0.05249%	287,744	6,328	1,756	295,828	3,324	0.01268%	35	0.03622%	299,187	

LOCS D Water Capital Improvement Projects Listing



TITLE	DESCRIPTION	AMOUNT FROM 2014 \$ (unless specified)	Updated 2019 CIP, \$	STATUS	PRIORITY
Supplemental Water Wells	Program C Eastern Wells	\$30,000 (17/18)	\$200,000	In progress	Current
8th Street Upper Aquifer Well	Supplemental well blend with existing lower aquifer well water-possible nitrate removal	Phase 2 Design \$50,176 Phase 2 Construction- \$315,824	\$315,824	Design complete, Construction 2018/19 budget	Current
Water Operation Facility Improvements	Water Operations Facility (Improve work shop by destroying sea trains, put in modular building)	\$100,000 (18/19) RFP is currently posted	\$200,000	In progress 2018/19 Budget	Current
Water Meter Replacement Program	Replace all water meters in system to ensure reading remain accurate and revenue is optimal	\$149,090, to replace remaining 1754 meters from 2014 replacement program	\$175,400	2018/19 budget \$75,000 to replace 900 meters this fiscal year	Current
SCADA System Upgrade for Water and Drainage	Design/Construction of SCADA System	\$210000 75% Water- \$157,500 25% Drainage- \$52,500	\$250000 75% Water- \$187,500 25% Drainage- \$62,500	Incomplete	1
South Bay Wells Distribution Project	New project – Connect existing wells at South Bay to gravity Zone	\$350,000	\$507,500	Not Started	2
Water Department Heavy Equipment Storage	Construct a 3-sided storage bay to protect heavy equipment and generators	\$30,000	\$30,000	Not Started	3
18th Street/Paso Robles Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$39,270	\$75,000	Not Started	4
Santa Maria Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$150,150	\$175,000	Not Started	5
18th Street/Ramona Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$86,800	\$90,000	Not Started	6
Ferrell Avenue Loop Upgrade	Distribution system loop in main zone- pipe project	\$167,475	\$175,000	Not Started	7
Ferrell Well Loop Upgrade	Distribution system loop in main gravity zone- pipe project	\$11,550	\$14,000	Not Started	8

LOCS D Water Capital Improvement Projects Listing



12th Street/El Moro Upgrade	Distribution loop in main zone/fire flow upgrade-new pipe	\$214,830	\$250,000	Not Started	9
10th Street/Santa Maria Valve Replacement	Replaced gate valve	\$50,000	\$5,000	Not Started	10
South of Santa Ysabel Valve Replacement@16th Street	Replace gate valve associated with blowoff	\$2,100	\$5,000	Not Started	11
14th Street Dead-End Upgrade	Upgrade pipe- improve fire flow to residential zone	\$98,000	\$125,000	Not Started	12
7th Street Dead-End Upgrade	Upgrade pipe- from Santa Ysabel going North	\$34,720	\$50,000	Not Started	13
El Moro Upgrade	New Pipe- Distribution loop in main zone	\$307,230	\$350,000	Not Started	14

COMPLETED PROJECTS

10th Street Tank Repair	Prolong life of 10th Street tank for another 10 years	\$140,000		Completed FY 11/12 \$120,878	
16th Street North & South Tank Spot Repair Project	Coating project and spot repair to prolong life of both 16th Street tanks another 10 years	\$50,000		Completed FY 15/16 \$32,463	
South Bay Upper Aquifer Well Project	Supplemental well on eastern side of town	\$10,000		Completed FY 13/14 (\$620,000 funding through Prop 84 grant)	
8th Street Upper Aquifer Well	Phase 1 dig upper aquifer well	\$141,915		Completed December 2016	
LOCS D/GSWC Intertie	Emergency connection between the two water purveyors	\$55,000 (\$103,550) split with GSWC		Completed March 2017	

FUND 600
WASTEWATER

600 - WASTEWATER

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
REVENUES					
Other Revenue					
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	
Service Charges & Fees					
4062	Wastewater Admin Charge	25,000.00	44,246.40	16,892.75	# from NBS
Total Revenues		25,000.00	44,246.40	48,608.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	119.98	31.49	34.00	
6345	Property Taxes & Assessments Costs	269.54	270.00	270.00	
Total Ins., Licenses & Regulatory Fees		389.52	301.49	304.00	
Legal & Professional					
7320	Professional & Consulting Services	13,148.08	12,365.94	13,853.69	# from NBS
7326	Legal Services	447.80	1,000.00	100.00	
Total Legal & Professional		13,595.88	13,365.94	13,953.69	
7160	Postage, Shipping	6.70	6.70	0.00	
Total Services & Supplies		13,992.10	13,667.43	14,257.69	
Debt Service					
9805	Repayment Bond Reserve	0.00	0.00	0.00	(No Bond Payment will need to be made because of refinancing)
Total Debt Service		0.00	0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	1,374.81	2,749.61	2,634.84	
Total Transfers		1,374.81	2,749.61	2,634.84	
Total Expenditures		15,366.91	16,417.04	16,892.53	
Net Revenues over Expenditures		9,633.09	27,829.36	31,715.47	

**Los Osos Community Services District
Wastewater Assessment District No. 1
Preliminary Budget for 08/01/2019 Billing**

Category/Item	08/01/2019 Billing	No Previous Billing	Increase / (Decrease)
Debt Service			
Principal	\$579,894.12	\$0.00	\$579,894.12
Interest	219,481.58	0.00	219,481.58
Subtotal:	\$799,375.70	\$0.00	\$799,375.70
Admin. Expenses			
Agency administrative costs	\$3,039.06 <i>LOCSB</i>	\$0.00	\$3,039.06
Trustee/Paying Agent costs	0.00	0.00	0.00
Continuing disclosure costs	2,438.25 <i>NBS</i>	0.00	2,438.25
Dissemination costs	275.00 <i>NBS</i>	0.00	275.00
Administration costs	10,692.41 <i>NBS</i>	0.00	10,692.41
Administration expenses	448.03 <i>NBS</i>	0.00	448.03
Subtotal:	\$16,892.75	\$0.00	\$16,892.75
Miscellaneous			
DM charges - specific accounts	\$0.00	\$0.00	\$0.00
DM charges - District-wide	0.00	0.00	0.00
Manual Adjustments	0.00	0.00	0.00
Subtotal:	\$0.00	\$0.00	\$0.00
Grand Total:	\$816,268.45	\$0.00	\$816,268.45
Total Accounts:	4,187		4,187

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds.

Footnotes:

Budget Notes:

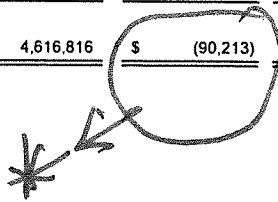
Approval

Signature

Date

LOS OSOS COMMUNITY SERVICES DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 For the Fiscal Year Ended June 30, 2018

	Water Fund	Wastewater Treatment Project Fund	Totals
Operating Revenues:			
Utility	\$ 2,598,595	\$ -	\$ 2,598,595
Total operating revenues	<u>2,598,595</u>	<u>-</u>	<u>2,598,595</u>
Operating Expenses:			
Personnel	622,739		622,739
Clothing and uniforms	1,898		1,898
Contract services	41,978		41,978
Equipment and tools	34,321		34,321
Financial services	782	20	802
Insurance, licenses, and regulatory fees	50,276	269	50,545
Legal and professional	86,005	11,480	97,485
Office expenses	30,810	109	30,919
Other expenses	2,007		2,007
Rent and utilities	149,035		149,035
Repairs and maintenance	33,813		33,813
Travel and training	9,496		9,496
Vehicle maintenance and repairs	12,814		12,814
Depreciation	255,867		255,867
Total operating expenses	<u>1,331,841</u>	<u>11,878</u>	<u>1,343,719</u>
Operating income (loss)	<u>1,266,754</u>	<u>(11,878)</u>	<u>1,254,876</u>
Non-Operating Revenues (Expenses):			
Property taxes and assessments	178,936	38,534	217,470
Investment income	11,258		11,258
Other non-operating revenue	10,868	40	10,908
Interest and debt service fee expense	(118,639)		(118,639)
Total non-operating revenues (expenses)	<u>82,423</u>	<u>38,574</u>	<u>120,997</u>
Income before transfers	1,349,177	26,696	1,375,873
Transfers:			
Transfers (out)	(434,030)	(2,538)	(436,568)
Total transfers	<u>(434,030)</u>	<u>(2,538)</u>	<u>(436,568)</u>
Change in net position	<u>915,147</u>	<u>24,158</u>	<u>939,305</u>
Net position (deficit) - July 1	3,757,838	(114,371)	3,643,467
Prior period adjustments	(56,169)		(56,169)
Net position (deficit) - July 1, restated	<u>3,701,669</u>	<u>(114,371)</u>	<u>3,587,298</u>
Net position (deficit) - June 30	<u>\$ 4,616,816</u>	<u>\$ (90,213)</u>	<u>\$ 4,526,603</u>



The notes to basic financial statements are an integral part of this statement.



FUND 800
DRAINAGE

800 - DRAINAGE

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUES</u>					
Property Taxes					
4034	Property Tax Revenue from Water	29,957.75	29,957.75	0.00	No funds will need to be allocated from water property tax this fiscal budget.
4035	Property Taxes	17,627.94	24,015.00	24,886.00	
	Total Property Taxes	47,585.69	53,972.75	24,886.00	
Special Taxes & Assessments					
4400	Drainage Assessments	69,048.00	95,440.00	95,312.00	(1 parcel less)
	Total Special Taxes & Assessments	69,048.00	95,440.00	95,312.00	
Other Revenues					
4935	Sale-Specs/Plans & Non-Capital Items	244.19	0.00	0.00	
	Total Other Revenues	244.19	0.00	0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	75.54	152.00	147.00	
4510	Investment Income on funds	(1.20)	300.00	300.00	
	Total Use of Money & Property	74.34	452.00	447.00	
	Total Revenues	116,952.22	149,864.75	120,645.00	
<u>EXPENDITURES</u>					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	200.00	
8054	Salaries & Wages - Regular	8,879.20	16,000.00	16,000.00	
	Total Salaries/Wages	8,879.20	16,200.00	16,200.00	
	Total Personnel	8,879.20	16,200.00	16,200.00	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	300.00	300.00	
7242	Minor Tools, Accessories & Field Machines	227.22	300.00	300.00	
	Total Equipment & Tools	227.22	600.00	600.00	

800 - Drainage

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	5,692.00	6,000.00	6,000.00	
6345	Property Taxes & Assessments Costs	198.84	200.00	200.00	
7325	Insurance	(131.40)	1,500.00	500.00	
Total Insurance, Licenses & Regulatory Fees		5,759.44	7,700.00	6,700.00	
Legal & Professional					
7320	Professional & Consulting Services	366.25	2,000.00	2,000.00	
7326	Legal Services	35.00	500.00	500.00	
Total Legal & Professional		401.25	2,500.00	2,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	9.62	50.00	0.00	Removing code
7226	Membership & Dues	0.00	200.00	0.00	Removing code
7230	Misc Small Parts & Supplies	271.71	500.00	550.00	
7249	Safety Supplies	0.00	100.00	100.00	
Total Office/Operations		281.33	850.00	650.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	300.00	300.00	
Total Other Expense		250.00	300.00	300.00	
Rent & Utilities					
6000	Cell Phones	1,371.23	1,700.00	1,700.00	
6025	Telephone	207.40	250.00	250.00	
8610	Electric	1,450.37	2,200.00	2,200.00	
8670	Street Lighting	730.15	1,000.00	1,000.00	
Total Rent & Utilities		3,759.15	5,150.00	5,150.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	36.68	50.00	50.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,452.67	1,000.00	1,000.00	
6750	R & M - Minor Tools & Equipment	428.96	500.00	500.00	
6800	R & M - Grounds & Collection Systems	159.03	1,000.00	1,000.00	
6900	R & M - Buildings & Structures	860.28	1,500.00	1,500.00	
Total Repairs & Maintenance		2,937.62	4,050.00	4,050.00	

800 - Drainage

		Fiscal YTD 4/30/2019	Mid Year Adjustment	2019-2020 Budget	Notes
Travel & Training					
7324	Education & Training Fees	1,295.00	2,200.00	2,000.00	
8410	Certifications	0.00	100.00	100.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	500.00	500.00	
8539	Meals	0.00	100.00	0.00	Remove
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
Total Travel & Training		1,295.00	3,450.00	3,150.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	358.57	550.00	550.00	
7220	Gasoline	1,216.22	1,000.00	1,000.00	
Total Vehicle Maintenance & Repairs		1,574.79	1,550.00	1,550.00	
Total Services & Supplies		16,485.80	26,150.00	24,650.00	
Capital Outlay					
9006	Infrastructure CIP	77,203.36	110,000.00	62,500.00	SCADA Project off CIP List. Figure based on previous estimates.
Total Capital Outlay		77,203.36	110,000.00	62,500.00	
TRANSFERS					
9511	Interfund Transfer Out	5,499.23	10,998.46	10,539.36	
Total Transfers		5,499.23	10,998.46	10,539.36	
Total Expenditures		108,067.59	163,348.46	113,889.36	
Net Revenues over Expenditures		8,884.63	(13,483.71)	6,755.64	

MEMORANDUM

Date: May 21, 2019
To: Renee Osborne, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9J"
Drainage Special Tax – Fund No. 1731



- CIVIL ENGINEERING
- CONSTRUCTION MANAGEMENT
- LANDSCAPE ARCHITECTURE
- MECHANICAL ENGINEERING
- PLANNING
- PUBLIC WORKS ADMINISTRATION
- SURVEYING / GIS SOLUTIONS
- WATER RESOURCES
- WALLACE SWANSON INTERNATIONAL

Attached is a draft Exhibit "A" for the above referenced zone.

There were changes to parcels within the special district since the FY 2018-2019 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. All recommended added and modified parcels are being assessed \$16.00.

The following is a summary of these changes:

<u>FY 2018/19</u>	<u>FY 2019/20</u>
Number of Parcels = 5,958	Number of Parcels = 5,957
Amount Due = \$95,328.00	Amount Due = \$95,312.00

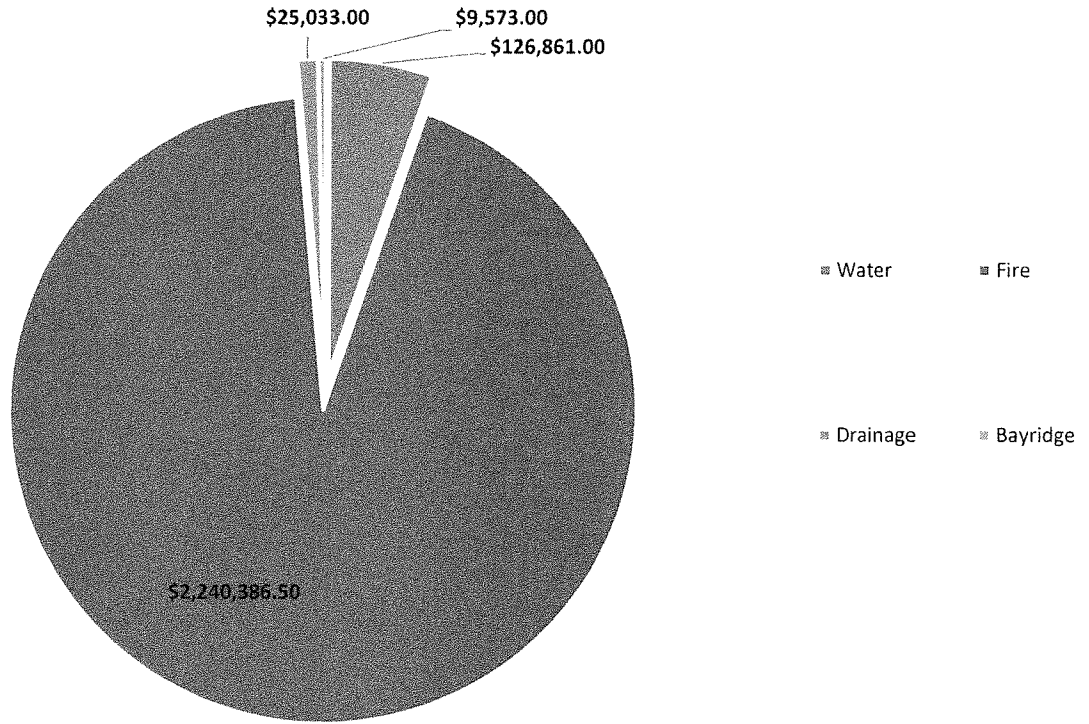
As with FY 2018/19, parcels not being assessed within the special district fall into the following categories:

- Outside the Los Osos Community Services District
- Owned by the County or State
- Owned by a Public Utility or Water Company
- Street
- Common Area

cc: Rob Miller, Wallace Group

PROPERTY TAX REVENUE UPDATED APRIL 5, 2019

Zone	Expensed Fund	2019/2020 Estimates	HO Property Tax Relief	Total Revenue Estimates	Total after allocations	Notes
A	Water	\$252,245	\$1,477	\$253,722	\$126,861.00	Minus 25% \$63,430.50 Reallocation to Fire Minus 12.5% to Parks \$31,715.25 and 12.5% to Wastewater
B	Fire	\$2,164,204	\$12,752	\$2,176,956	\$2,240,386.50	Plus 25% from Water \$63,430.50
D	Drainage	\$24,886	\$147	\$25,033	\$25,033.00	No additional allocations
F	Bayridge	\$9,517	\$56	\$9,573	\$9,573.00	No additional allocations



Allocation of PG&E County Wide Unitary Tax Revenue

Expensed Fund	Total Property Tax After Allocations	PG&E Amount Currently at Risk	Total Property Tax Minus PG&E Risk
Water	\$126,861.00	\$2,362.65	\$124,498.35
Fire	\$2,240,386.50	\$14,001.97	\$2,226,384.53
Drainage	\$25,033.00	\$141.71	\$24,891.29
Bayridge	\$9,573.00	\$78.58	\$9,494.42

APRIL 2019 ESTIMATES
 USING PY EQUALIZED ROLL VALUES
 PY AB8 & UNITARY FACTORS,
 AND RDA INCREMENT ADJ'D FOR ERAF.

COUNTY OF SAN LUIS OBISPO
APRIL PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2019/2020

Adjust estimates for assessed value growth trends in your specific area.

April 5, 2019

FUND	AGENCY	2018/2019 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V				2019/2020 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$26,213,958 Acct 4000007	2018/2019 UNITARY FACTORS	UNITARY RAILROAD REVENUE \$97,610 Acct 4000007	2018/2019 UNITARY RAILROAD FACTORS	2019/2020 TOTAL ESTIMATED TAX REVENUE
			(Adjusted for Sec Roll Corrections & Unsec Delinquencies)									
			5.6% Growth	0% Growth	0.15% Growth	5.6% Growth						
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015						
0675	CSA #10 ZONE A	0.01364%	74,773	1,644	456	76,874	857	0.00327%	9	0.00946%	77,740	
0687	NIPOMO LIGHT	0.00699%	38,318	843	234	39,395	585	0.00223%	6	0.00569%	39,986	
0693	SAN MIGUEL LIGHT	0.02004%	109,857	2,416	670	112,943	1,489	0.00568%	27	0.02725%	114,459	
0694	CSA # 23(FORMER SM LGT)	0.00481%	26,368	580	161	27,109	540	0.00206%	4	0.00360%	27,653	
0723	CSA #1	0.00173%	9,484	209	58	9,750	157	0.00060%	1	0.00129%	9,908	
0724	CSA #1 ZONE A	0.00722%	39,579	870	242	40,691	671	0.00256%	5	0.00532%	41,367	
0725	CSA #1 ZONE B	0.00323%	17,706	389	108	18,204	341	0.00130%	2	0.00210%	18,547	
0726	CSA #1 ZONE C	0.00161%	8,826	194	54	9,074	128	0.00049%	1	0.00123%	9,203	
0727	CSA #1 ZONE D	0.00736%	40,347	887	246	41,480	519	0.00198%	5	0.00515%	42,004	
0741	CSA #7	0.01026%	56,244	1,237	343	57,824	710	0.00271%	9	0.00877%	58,543	
0742	CSA #7 ZONE A	0.04396%	240,983	5,300	1,471	247,754	2,939	0.01121%	36	0.03650%	250,729	
0743	CSA #7 ZONE B	0.00706%	38,702	851	236	39,789	634	0.00242%	6	0.00661%	40,429	
0747	LOS OSOS CSD-ZONE A	0.04416%	242,080	5,324	1,477	248,881	4,808	0.01834%	33	0.03408%	253,722	
0748	LOS OSOS CSD-ZONE B	0.38116%	2,089,473	45,952	12,752	2,148,176	28,492	0.10869%	288	0.29481%	2,176,956	
0750	LOS OSOS CSD-ZONE D	0.00439%	24,065	529	147*	24,742	288	0.00110%	3	0.00331%	25,033*	
0752	LOS OSOS CSD-ZONE F	0.00167%	9,155	201	56	9,412	160	0.00061%	1	0.00126%	9,573	
0755	CSA #10	0.04436%	243,176	5,348	1,484	250,008	2,519	0.00961%	31	0.03136%	252,558	
0761	CSA #12	0.00373%	20,447	450	125	21,022	7,888	0.03009%	3	0.00300%	28,913	
0773	CSA #16	0.00664%	36,400	800	222	37,422	527	0.00201%	5	0.00481%	37,954	
0781	HERITAGE CSD	0.06388%	350,182	7,701	2,137	360,021	4,296	0.01639%	44	0.04529%	364,361	
0803	SAN MIGUEL SANITARY	0.01033%	56,628	1,245	346	58,219	1,025	0.00391%	16	0.01610%	59,260	
0811	OCEANO COMM SERV	0.18750%	1,027,852	22,604	6,273	1,056,730	13,907	0.05305%	286	0.29300%	1,070,923	
0825	CAYUCOS FIRE	0.05720%	313,563	6,896	1,914	322,373	3,253	0.01241%	39	0.04024%	325,665	
0827	SAN MIGUEL FIRE	0.06850%	375,509	8,258	2,292	386,059	5,101	0.01946%	106	0.10828%	391,266	
0831	SANTA MARGARITA FIRE	0.02079%	113,968	2,506	696	117,170	2,115	0.00807%	15	0.01564%	119,300	
0837	ARROYO GR CEMETERY	0.02581%	141,487	3,112	864	136,655	2,163	0.00825%	23	0.02382%	138,841	
0843	ATAS CEMETERY	0.07581%	415,581	9,139	2,536	375,517	6,000	0.02289%	67	0.06913%	381,584	
0844	CAMBRIA CEMETERY	0.01983%	108,706	2,391	663	111,760	1,562	0.00596%	15	0.01580%	113,337	
0845	CAYUCOS-MB CEMETERY	0.07225%	396,066	8,710	2,417	407,193	22,906	0.08738%	52	0.05308%	430,151	
0847	PASO ROBLES CEMETERY	0.09948%	545,337	11,993	3,328	505,518	7,235	0.02760%	85	0.08703%	512,838	
0851	SAN MIGUEL CEMETERY	0.01716%	94,069	2,069	574	96,712	1,476	0.00563%	33	0.03370%	98,221	
0852	SANTA MARGARITA CEM	0.00725%	39,744	874	243	40,860	1,625	0.00620%	18	0.01810%	42,503	
0853	SHANDON CEMETERY	0.00344%	18,858	415	115	19,387	1,093	0.00417%	2	0.00246%	20,482	
0854	TEMPLETON CEMETERY	0.02232%	122,356	2,691	747	125,793	1,651	0.00630%	22	0.02248%	127,466	
0895	AVILA BEACH CSD	0.05256%	288,127	6,336	1,758	296,222	70,227	0.26790%	36	0.03710%	366,485	
0896	AVILA CO WTR ID #1	0.05249%	287,744	6,328	1,756	295,828	3,324	0.01268%	35	0.03622%	299,187	

FUND 900
PARKS AND RECREATION

900 - PARKS & RECREATION

		Fiscal YTD 4/30/2019	2018-2019 Mid Year Adjustment	2019-2020 Budget	Notes
<u>REVENUE</u>					
Other Revenues					
4034	Property Tax Revenue from Water	0.00	0.00	31,715.25	
4655	Donations	2,437.17	2,437.17	0.00	
	Total	2,437.17	2,437.17	31,715.25	
Other Revenues					
Use of Money & Property					
4510	Investment Income on funds	0.00	1,607.78	1,607.78	
	Total Use	0.00	1,607.78	1,607.78	
of Money & Property					
	Total Revenues	2,437.17	4,044.95	33,323.03	
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	14,140.19	15,000.00	9,000.00	Dog Park/Pocket parks
7326	Legal Services	1,155.00	2,000.00	2,000.00	
	Total Legal & Professional	15,295.19	17,000.00	11,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
	Total Office/Operations	0.00	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	442.77	500.00	100.00	
	Total Other Expense	442.77	500.00	100.00	
	Total Services & Supplies	15,737.96	17,600.00	11,200.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	2,749.60	5,499.23	5,269.68	
	Total	2,749.60	5,499.23	5,269.68	
Transfers					
	Total	18,487.56	23,099.23	16,469.68	
Expenditures					
	Net Revenues over Expenditures	(16,050.39)	(19,054.28)	16,853.35	