



May 6, 2021

TO: LOCSD Board of Directors

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 5A – 05/06/2021 Board Meeting
Preliminary Budget Review for Fiscal Year 2021-2022.

DESCRIPTION

This report summarizes the preliminary budget for Fiscal Year 2021-2022. The final budget will be presented at the June 3th Board meeting.

STAFF RECOMMENDATION

Staff recommends the following:

- 1. Provide direction on the allocation of Zone A and F property tax revenue.***
- 2. Review and comment (as needed) on the budget for each Fund.***
- 3. Set the date for the Public Hearing for adoption of Fiscal Year 2021-2022 Budget for June 3, 2021***

DISCUSSION

Staff has developed the Fiscal Year (FY) 2021-22 preliminary budget based on the best information available as of March 31, 2021. Overall, proposed expenditures remain somewhat level to the FY 2020-21 budget even with the proposed increases in staffing costs considered with the extension of the SLOCEA Memorandum of Understanding approved in 2019. In addition, Fund 500 will see an increase associated with the capital projects planned for implementation for the fiscal year. Property tax and other revenues for the various funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 3th Board meeting.

Zone A Property Tax Allocation

It is important to understand that the property tax revenue that comes to the District referred to as Zone A is a designated tax allocation derived from the property taxes collected community-wide. To that end, the allocation of these funds during the budget process are left to the discretion of the Board and typically based on the needs of the District's various services and programs.

The budgeted revenue from for Zone A tax revenue for FY 2020-21 was \$262,718.00. The following table shows the percent breakdown and budget by fund for FY 2020-21 as approved by the Board.

President
Christine M. Womack

Vice President
Matthew D. Fourcroy

Directors
Charles L. Cesena
Troy C. Gatchell
Marshall E. Ochylski

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Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$262,718.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	47.5%	\$124,791.05
Fund 500 - Water	35.0%	\$91,951.30
Fund 900 - Parks & Rec	17.5%	\$45,975.65
	Total	\$262,718.00

The County's estimated revenue for FY 2021-22 from Zone A property tax is \$271,996.00. If the Board chooses to continue the current allocation of Zone A funds, the breakdown would be as follows:

Option 1

Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$271,996.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	47.5%	\$129,198.10
Fund 500 - Water	35.0%	\$95,198.60
Fund 900 - Parks & Rec	17.5%	\$47,599.30
	Total	\$271,996.00

Since there are no Parks and Recreation project envisioned for the upcoming Fiscal Year, the Board could consider reallocating more money back to Fund 500 since there are large upcoming capital expenditures being proposed as part of the five-year capital plan.

Option 2

Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$271,996.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	50.0%	\$135,998.00
Fund 500 - Water	50.0%	\$135,998.00
	Total	\$271,996.00

Alternatively, the Board could consider enhancing the Fund 301 contribution by allocating higher percentage of Zone A funds but still raise the allocation to Fund 500.

Option 3

Zone A Property Tax Allocation	Estimated Tax Revenue	
	\$271,996.00	
	% Allocation	\$ Allocation
Fund 301 - Fire	55.0%	\$149,597.80
Fund 500 - Water	45.0%	\$122,398.20
	Total	\$271,996.00

The options presented are meant to be used for discussion purposes only and can be modified as needed by the Board.

Fiscal Year 2020-2021 Preliminary Budget Summary

The following section of the report provides a summary of the preliminary 2021-2022 Fiscal Year budget by Fund. The more detailed line item descriptions are provided as an attachment to the report. Revenue numbers could change slightly based on refinements to the property tax projections and allocation of Zone A revenue as previously discussed.

Fund 100 – Administration

Major Requests: Increase in personnel costs related to a recommended 2% CPI increase for the Administrative Services Manager position and other adjustments to benefit costs. Additionally, the estimated cost for districting as required by the California Voting Rights Act is between \$45,000 and \$50,000. Staff is proposing using Fund 100 fund balance (budget savings from previous fiscal years) to pay for these expenses. By identifying this as the source of revenue, it will not be included in the cost allocations to the other funds.

Impact to Budget: Overall personnel costs increase by about \$18,100 in Salaries/Wages, an increase of roughly 7%. The Services and Supplies budget has been reduced by approximately \$22,000 resulting in a net decrease in the Fund 100 budget of approximately a .6% or \$3,860.00 for FY 2021-22 as compared to FY 2020-21.

Fund 100 – Summary

The proposed Administration budget will see an overall slight decrease in expenditures of roughly 0.6% for FY 2021-22. The overall decrease in Fund 100 is approximately \$3,860.00. The decrease will be reflected in the cost allocation to the other funds as indicated in the table below.

The following table summarizes the budget for Fund 100. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 100 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$664,968.42	\$661,110.53	-\$3,857.89
Expenditures			
Personnel	\$350,689.57	\$368,865.50	\$18,175.93
Services & Supplies	\$314,278.85	\$292,245.03	-\$22,033.82
TOTAL Expenditures	\$664,968.42	\$661,110.53	-\$3,857.89
TOTAL Revenue	\$664,968.42	\$661,110.53	-\$3,857.89

Fiscal Impact to Other Funds

The table below represents the cost allocation financial impact to each Fund to pay for the Administration budget.

COST ALLOCATION PLAN**FISCAL-YEAR 2020-2021****TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS** \$661,110.53

	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 ALLOCATED	\$66,111.05	\$565,249.50	\$6,611.11	\$13,222.21	\$3,305.55	\$3,305.55	\$3,305.55	\$661,110.53

Fund 200 – Bayridge Estates

Major Requests: A request to move Zone F revenue to Fund 800 and decrease the special tax assessment to match the revenue needed to support Fund expenditures.

Impact to Budget: An overall budget decrease of approximately \$10,000 resulting from the interfund repayment.

Fund 200 – Summary

The District's responsibilities related to Fund 200 have changed significantly with completion of the wastewater and the septic decommissioning projects. The revenue requirements needed are for the remaining lighting expenses and administration costs. Historically, there have been two sources of revenue to Fund 200, Zone F and a special assessment tax on each property in the Bayridge neighborhood. Similar to Zone A, Zone F is a designated tax allocation derived from the property taxes collected community-wide. Staff is proposing moving the Zone F revenue, estimated to be about \$11,000 for next fiscal year, to Fund 800 (Drainage) where it can be used for more District wide services and benefit. The result will roughly be a \$2,500 decrease in the special assessment tax from FY 2020-21 and will set the fund up to be fully paid for by the properties included in the zone of benefit.

The following table summarizes the budget for Fund 200. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 200 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$25,471.00	\$12,400.00	-\$13,071.00
Expenditures			
Services & Supplies	\$6,974.16	\$6,974.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$10,000.00	\$0.00	-\$10,000.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$20,299.00	\$10,279.71	-\$10,019.29
TOTAL Revenue	\$25,471.00	\$12,400.00	-\$13,071.00
Net Revenue/Expenses		\$2,120.29	

Fund 301 – Fire

Major Requests: Increase in Services and Supplies, increase in unfunded accrued liabilities for retirements.

Impact to Budget: The increase in the Services and Supplies budget is \$46,157, increase in unfunded accrued liabilities for retirement costs of about \$10,400.

Fund 301 – Summary

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2020-21 the contribution was 47.5% of Zone A revenue or \$124,791. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,364,317 about a 2% increase over last year's budget, staff has estimated the remainder of the revenue based on past projection methodologies and has left the Zone A contribution the same until a decision is made on the allocation.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) remained the same as the previous year (\$2,465,234). There is an increase in the Services and Supplies budget of \$46,147 due to small increases in multiple line items with the most significant in Repairs and Maintenance; about \$8,400.

The decrease in Vehicle Purchase Capital Outlay amount is reflective of subtracting out the purchase of the new fire truck which was approved in the last fiscal year's budget. Additionally, the overall contributions to reserves was decreased slightly. Once the two new vehicles are purchased, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 301 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,181,632.75	\$55,815.70
Expenditures			
Total Personnel	\$267,317.00	\$276,864.00	\$9,547.00
Services & Supplies	\$2,575,351.97	\$2,621,509.66	\$46,157.69
Capital Outlay	\$805,609.00	\$80,363.04	-\$725,245.96
Reserves	\$192,549.24	\$183,713.00	-\$8,836.24
Transfers	\$66,496.84	\$66,111.05	-\$385.79
Total Expenditure	\$3,907,324.05	\$3,228,560.75	-\$678,763.30
Total Revenue	\$3,125,817.05	\$3,181,632.75	\$55,815.70
Net Revenue/Expenses		-\$46,928.00	

Fund 400 – Vista de Oro

Major Requests: There are no major requests for this fund.

Impact to Budget: There are no budget impacts to this fund.

Fund 400 – Mid-Year Budget Adjustment Summary

Fund 400 budget remains essentially unchanged for revenue and expenditures. The main expenditure is its debt service payment from inter-fund loan to Fund 500. It is anticipated that the loan will be paid off in June 2022. The overall property tax assessment will remain at \$15,768.00 which will pay for the debt service payment, the lighting district's estimated costs and administrative overhead.

The following table summarizes the revenue and expenditures for the Fund 400 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 400 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$2,960.00	\$3,000.00	\$40.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$12,996.33	\$13,017.04	\$20.71
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00
Net Revenue/Expenses	\$2,771.67	\$2,750.96	

Fund 500 – Water

Major Requests: Increase in Salaries and Wages per SLOCEA MOU extension (percentage pending), a recommended 2% salary increase for the Utility Systems Manager position, increase in Capital Outlay for Capital Improvement Project (CIP) and vehicle/equipment replacement.

Impact to Budget: Overall Salaries and Wages will increase by approximately 5% over FY 2020-21 due to the requested salaries adjustments and accounting for the full year salary and benefits for Utility Systems Manager which was vacant for the first three months FY 2020-21; unfunded accrued liabilities for retirement will increase by about \$5,000 and CIP will increase by \$157,500 for the projects identified in the CIP table below. The Services and Supplies budget has been reduced by approximately \$64,500 resulting in a net increase in the Fund 500 budget of approximately a 3.2% or \$117,350 for FY 2021-22.

Fund 500 – Summary

Revenue Projections

Staff has conservatively estimated a 1% revenue increase in the FY 2021-22 budget even though projected revenues for the current fiscal year will perform higher than anticipated. With the COVID-19 response and more people working from home, staff believes this contributed to the increased revenue for the FY 2020-21. The Zone A property tax revenue remains unchanged in the preliminary budget.

Expenditures

A significant number of the individual line items in the budget will remain either unchanged or increase/decrease by minor amounts. The primary increases come under the Personnel category with an overall increase of about \$29,000 (actual amount still pending) and Capital Outlay with an estimated increase of \$157,500 from FY 2020-21. As noted in the summary table below, the Services and Supplies budget has been reduced by approximately \$64,500 with most of the reductions coming from a decrease in brine disposal services and the well repair and maintenance budgets.

Capital projects from the 2020-21 Financial Plan were mostly completed with the exception of the 8th Street Upper Aquifer well and the SCADA project. It is anticipated to complete the 8th Street well project

during the FY2021-22 while implementation of the SCADA project has been deferred until FY2024-25. The proposed capital projects for the upcoming fiscal year are listed in the table below.

Consistent with the adopted reserve policy, it is recommended to add \$57,000 to the General Contingency Reserve. With the recommended large capital expenditures looming for the next three fiscal years, increasing the Capital Outlay Reserve is not recommended at this time.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 500 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,969,847.00	\$63,595.70
Expenditures			
Total Personnel	\$763,181.13	\$792,185.02	\$29,003.89
Services & Supplies	\$675,310.90	\$610,737.81	-\$64,573.09
Capital Outlay	\$1,301,762.28	\$1,458,623.00	\$156,860.72
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$565,249.50	-\$3,298.50
TOTAL Expenditures	\$3,641,358.81	\$3,759,351.83	\$117,993.02
TOTAL Revenue	\$2,906,251.30	\$2,969,847.00	\$63,595.70
Net Revenue/Expenses		-\$789,504.83	

The CIP projects and summaries are as follows:

FY 2021-22 Capital Improvement Projects					
Budget Code	FY 2020-21 Project	Budgeted (Estimated)	FY 20/21 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Planning	\$200,000.00	\$112,022.00	\$0.00	Move to construction phase
500/9006	SCADA	\$400,000.00	\$26,280.00	\$0.00	Implementation deferred
500/9006	8th Street Well Construction	\$315,824.00	\$9,351.00	\$306,473.00	\$240K grant funding pending
	Sub-total		\$147,653.00	\$306,473.00	
	FY 21/22 Projects				
500/9006	Program "C" Well Construction	\$750,000.00		\$750,000.00	New
500/9006	16th St. Tank South Rehabilitation	\$352,150.00		\$352,150.00	New
			CIP TOTALS	\$1,408,623.00	
500/9059	Replacement Utility Truck Unit H	\$50,000.00		\$50,000.00	New
			Vehicle Replacement TOTAL	\$50,000.00	
			TOTALS	\$1,458,623.00	

Fund 600 – Wastewater

Major Requests: Increase in the fee charged by NBS for property tax assessment and collection services (TBD).

Impact to Budget: NBS fee increase TBD.

Fund 600 – Summary

Budget estimates to provide property tax assessment and collection services have been provided by NBS and US Bank fees assessed for management of the bond fund.

The following table summarizes the budget for Fund 600. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 600	2020-2021	2021-2022 Mid	Increase/
Budget Category	Budget	Year	(Decrease)
Revenue	\$21,517.84	\$21,498.55	-\$19.29
Expenditures			
Services & Supplies	\$18,193.00	\$18,193.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$21,517.84	\$21,498.55	-\$19.29
TOTAL Revenue	\$21,517.84	\$21,498.55	-\$19.29
Net Revenue/Expenses		\$0.00	

Fund 800 – Drainage

Major Requests: Proposed minor increases in Services and Supplies line items for increases in regulatory fees and drainage basin maintenance. Proposed transfer of Zone F revenue from Fund 200.

Impact to Budget: There will be an overall decrease in budget of \$24,775 mainly due to the deferral of the SCADA project to FY 2024-25. Increase in revenue of about \$11,000 from Zone F if approved.

Fund 800 – Summary

Expenditures in Fund 800 remain mostly unchanged. Staff is recommending drainage enhancement project at the intersection 6th Street and El Moro with an estimated cost of \$15,000. Similar to Zone A, Zone F is a designated tax allocation derived from the property taxes collected community-wide. Staff is proposing moving the Zone F revenue, estimated to be about \$11,000 for next fiscal year, to Fund 800 (Drainage). Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the fiscal year.

The following table summarizes the budget for Fund 800. More detailed information is available in the attached Preliminary Budget worksheets.

Fund 800	2020-2021	2021-2022	Increase/
Budget Category	Budget	Budget	(Decrease)
Revenue	\$126,738.00	\$135,339.00	\$8,601.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$26,251.96	\$29,584.24	\$3,332.28
Capital Outlay	\$43,000.00	\$15,000.00	-\$28,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,222.21	-\$77.16
TOTAL Expenditures	\$91,751.33	\$67,006.45	-\$24,744.88
TOTAL Revenue	\$126,738.00	\$135,339.00	\$8,601.00
Net Revenue/Expenses	\$34,986.67	\$68,332.55	

Fund 900 – Parks and Recreation

Major Requests: There are no major requests for funding at this point in time for FY 2021-22 though the Ferrell Avenue Pathway Project will still be in progress during the upcoming fiscal year.

Impact to Budget: The allocation of Zone A funds are still to be determined.

Fund 900 – Summary

With no major projects being initiated during FY 2021-22, the Fund 900 budget has been adjusted to reflect less activity. The Capital Outlay budget includes the ongoing anticipated Ferrell Avenue Pathway Project expenditures during the fiscal year. The Zone A allocation of funds remains the same as last fiscal year in the preliminary budget.

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

Fund 900 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$52,375.65	\$48,675.65	-\$3,700.00
Expenditures			
Services & Supplies	\$11,200.00	\$1,600.00	-\$9,600.00
Capital Outlay	\$0.00	\$58,000.00	\$58,000.00
Transfers	\$6,649.68	\$6,611.11	-\$38.57
TOTAL Expenditures	\$17,849.68	\$66,211.11	\$48,361.43
TOTAL Revenue	\$52,375.65	\$48,675.65	-\$3,700.00
Net Revenue/Expenses	\$34,525.97	-\$17,535.46	

Attachments

Fund Line Items Details and Reserve details

Los Osos Community Services District

**DRAFT
PRELIMINARY
BUDGET**

FISCAL YEAR 2021-2022



BOARD OF DIRECTORS

Christine Womack, President

Matthew D. Fourcroy, Vice-President

Charles L. Cesena, Director

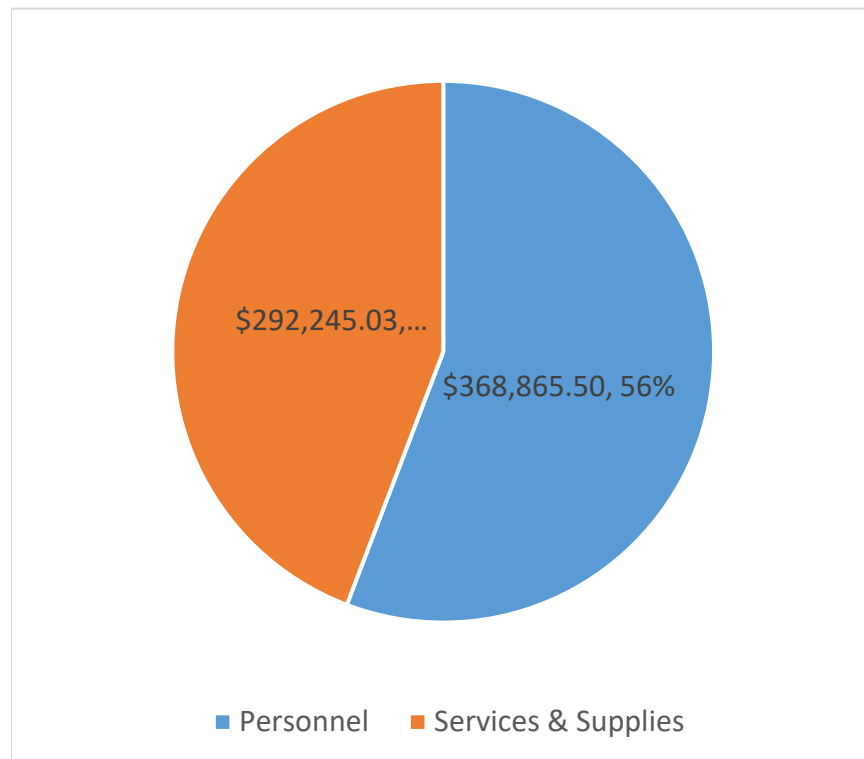
Troy C. Gatchell, Director

Marshall E. Ochylski, Director

FUND 100
ADMINISTRATION

100 - Administration

Fund 100 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$664,968.42	\$661,110.53	-\$3,857.89
Expenditures			
Personnel	\$350,689.57	\$368,865.50	\$18,175.93
Services & Supplies	\$314,278.85	\$292,245.03	-\$22,033.82
TOTAL Expenditures	\$664,968.42	\$661,110.53	-\$3,857.89
TOTAL Revenue	\$664,968.42	\$661,110.53	-\$3,857.89



100 - ADMINISTRATIONFiscal YTD
03/31/2021FY 2020-21
BudgetFY 2021-22
Budget

Notes

REVENUES**Service Charges & Fees**

4005	Copying Costs	0.00	20.00	0.00
4002	Transfers In	498,726.36	664,968.42	661,110.53
4513	Other Interest Income	15.00	0.00	0.00
Total Service Charges & Fees		498,741.36	664,988.42	661,110.53

EXPENDITURES**Personnel****Salaries/Wages**

7322	Director's Compensation	9,500.00	15,000.00	16,500.00
8018	Holiday Pay	9,567.06	10,774.00	13,166.00
8045	Overtime Pay	372.24	600.00	600.00
8050	Administrative Leave Pay	3,461.98	4,475.00	4,900.00
8051	Floating Holiday Pay	1,477.88	3,000.00	3,000.00
8054	Salaries & Wages - Regular	172,212.90	229,255.50	249,999.00
8060	Sick Leave Pay	689.49	4,900.00	4,900.00
8066	Comp Time Used	20.12	100.00	50.00
8081	Vacation Pay	4,811.16	9,795.00	5,000.00
Total Salaries/Wages		202,112.83	277,899.50	298,115.00

Payroll Taxes & Benefits

5020	FICA - ER	612.56	930.00	1,116.00	
5030	Life Insurance - ER	363.14	525.00	525.00	
5031	Disability Insurance	186.15	320.00	320.00	
5035	AD & D Insurance	74.44	119.00	119.00	
5040	LTD Insurance	1,062.63	1,500.00	1,500.00	
5050	Medicare - ER	2,945.06	4,000.00	4,000.00	
5060	Cafeteria Plan - ER	24,713.54	28,500.00	25,474.00	
5070	Retirement ER - Regular	6,415.90	8,462.00	9,994.00	Unfunded accrued liability

100 - ADMINISTRATIONFiscal YTD
03/31/2021FY 2020-21
BudgetFY 2021-22
Budget

Notes

		Fiscal YTD 03/31/2021	FY 2020-21 Budget	FY 2021-22 Budget	Notes
5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00	
5075	Retirees Medical - ER	1,985.31	3,336.00	1,775.00	
5102	CA Employee Training Tax - ER	23.72	0.00	37.50	
5120	Workers Comp Insurance - ER	1,482.73	1,879.07	1,600.00	
5124	Retirement - ER - Tier 2	15,543.33	20,854.00	21,925.00	
Total Payroll Taxes & Benefits		55,408.51	70,425.07	68,385.50	

Employment Services

5100	Unemployment Insurance - ER	1,533.58	2,015.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	200.00	200.00	
6230	Medical Exam	0.00	150.00	150.00	
Total Employment Services		1,533.58	2,365.00	2,365.00	
Total Personnel		259,054.92	350,689.57	368,865.50	

Services & Supplies**Clothing & Uniform**

7246	Uniform & Gear	0.00	200.00	200.00	
Total Clothing & Uniform		0.00	200.00	200.00	

Contract Services

6100	Labor & Support- IT Services	10,283.50	14,500.00	12,500.00	
6110	IT Purchased Services	17,726.97	24,000.00	24,000.00	
7100	Copier Contract- Maint & Usage	2,605.81	3,100.00	3,100.00	
7255	Security Services	649.67	1,120.00	1,120.00	
7321	Janitorial Cleaning & Supplies	2,324.00	2,900.00	2,900.00	

100 - ADMINISTRATION

**Fiscal YTD
03/31/2021**

**FY 2020-21
Budget**

**FY 2021-22
Budget**

Notes

7342	Public Meeting Recordings	5,200.00	8,400.00	12,000.00	Increased to cover live meetings for 12 months, may have to lower or raise at mid-year depending on inperson meetings. Working with AGP about a quote for what meetings will look like in the future as well as removing channel 20
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Total Contract Services 38,789.95 54,020.00 55,620.00

Financial Services

7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	3,356.65	8,400.00	6,400.00	

Total Financial Services 3,356.65 8,600.00 6,600.00

Ins., Lic. & Regulatory Fees

6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	15,596.49	15,596.49	17,500.00	Should receive notice soon, on LAFCO budget looks like it will be around a 12% increase.
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	29,840.03	29,840.03	29,840.03	May be lower, waiting on SDRMA

Total Ins., Lic. & Regulatory Fees 45,436.52 45,666.52 47,570.03

Legal & Professional

7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	19,340.00	22,000.00	22,000.00	
7320	Professional & Consulting Services	1,787.00	22,168.00	2,500.00	Est. cost of CVRA is \$50,000; we will use fund balance to pay
7326	Legal Services	6,921.00	30,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	200.00	200.00	
7343	Election Expenses	713.83	0.00	0.00	

Total Legal & Professional 71,261.83 134,368.00 114,700.00

Office/Operations

100 - ADMINISTRATION

**Fiscal YTD
03/31/2021**

**FY 2020-21
Budget**

**FY 2021-22
Budget**

Notes

		Fiscal YTD 03/31/2021	FY 2020-21 Budget	FY 2021-22 Budget	Notes
6121	IT-Supplies & Miscellaneous	619.00	1,500.00	1,000.00	
6130	Computer Hardware	2,283.63	3,000.00	1,000.00	
7140	General Supplies & Minor Equipment	2,883.45	8,000.00	6,500.00	
7160	Postage, Shipping & Mail Supplies	1,547.22	3,000.00	2,500.00	
7226	Membership & Dues	7,253.00	7,253.00	7,950.00	Chamber & CSDA - New rates for CSDA have not posted yet, but we will be in the next tier for budget so our rate should be going up
7230	Misc Small Parts & Supplies	0.00	28.65	0.00	
Total Office/Operations		14,586.30	22,781.65	18,950.00	
Other Expense					
8735	Misc Department Admin	33.54	500.00	100.00	
Total Other Expense		33.54	500.00	100.00	
Rent & Utilities					
6000	Cell Phones	756.00	1,080.00	1,080.00	
6025	Telephone	2,044.40	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	27,000.00	36,000.00	36,000.00	
8610	Electric	2,766.88	3,800.00	3,800.00	
8620	Gas Service	759.72	600.00	1,000.00	
Total Rent & Utilities		33,327.00	44,680.00	45,080.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	93.03	100.00	100.00	
6900	R & M - Buildings & Structures	0.00	37.68	0.00	
Total Repairs & Maintenance		93.03	137.68	100.00	

100 - ADMINISTRATIONFiscal YTD
03/31/2021FY 2020-21
BudgetFY 2021-22
Budget

Notes

Travel & Training

7323	Books, Publications & Subscriptions	0.00	225.00	225.00
7324	Education & Training Fees	455.00	1,000.00	1,000.00
8510	Lodging and Meals	0.00	1,000.00	1,000.00
8539	Meals	0.00	600.00	600.00
8541	Meals- Local Area - DIR	0.00	0.00	0.00
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00

Total Travel & Training		455.00	3,325.00	3,325.00
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Debt Service

9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00
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Total Debt Service		0.00	0.00	0.00
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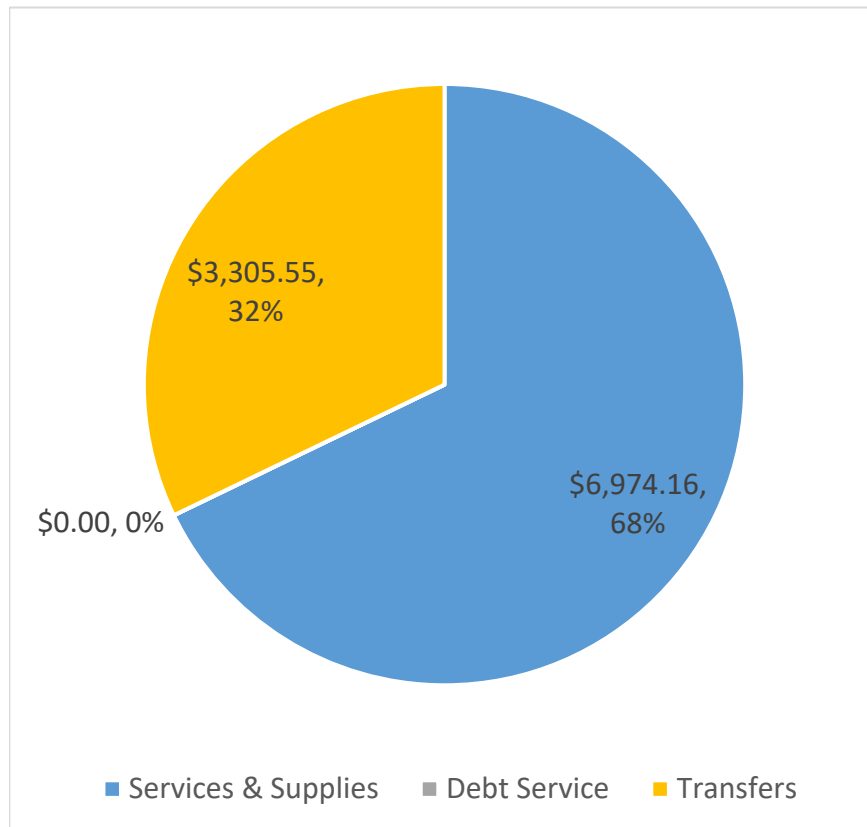
Total Services & Supplies		207,339.82	314,278.85	292,245.03
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Total Expenditures		466,394.74	664,968.42	661,110.53
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FUND 200
BAYRIDGE ESTATES

200 - BAYRIDGE ESTATES

Fund 200 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$25,471.00	\$12,400.00	-\$13,071.00
Expenditures			
Services & Supplies	\$6,974.16	\$6,974.16	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$10,000.00	\$0.00	-\$10,000.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$20,299.00	\$10,279.71	-\$10,019.29
TOTAL Revenue	\$25,471.00	\$12,400.00	-\$13,071.00
Net Revenue/Expenses		\$2,120.29	



200 - BAYRIDGE ESTATES

Fiscal YTD
3/31/2021

FY 2020-21
Budget

FY 2021-22
Year Budget

Notes

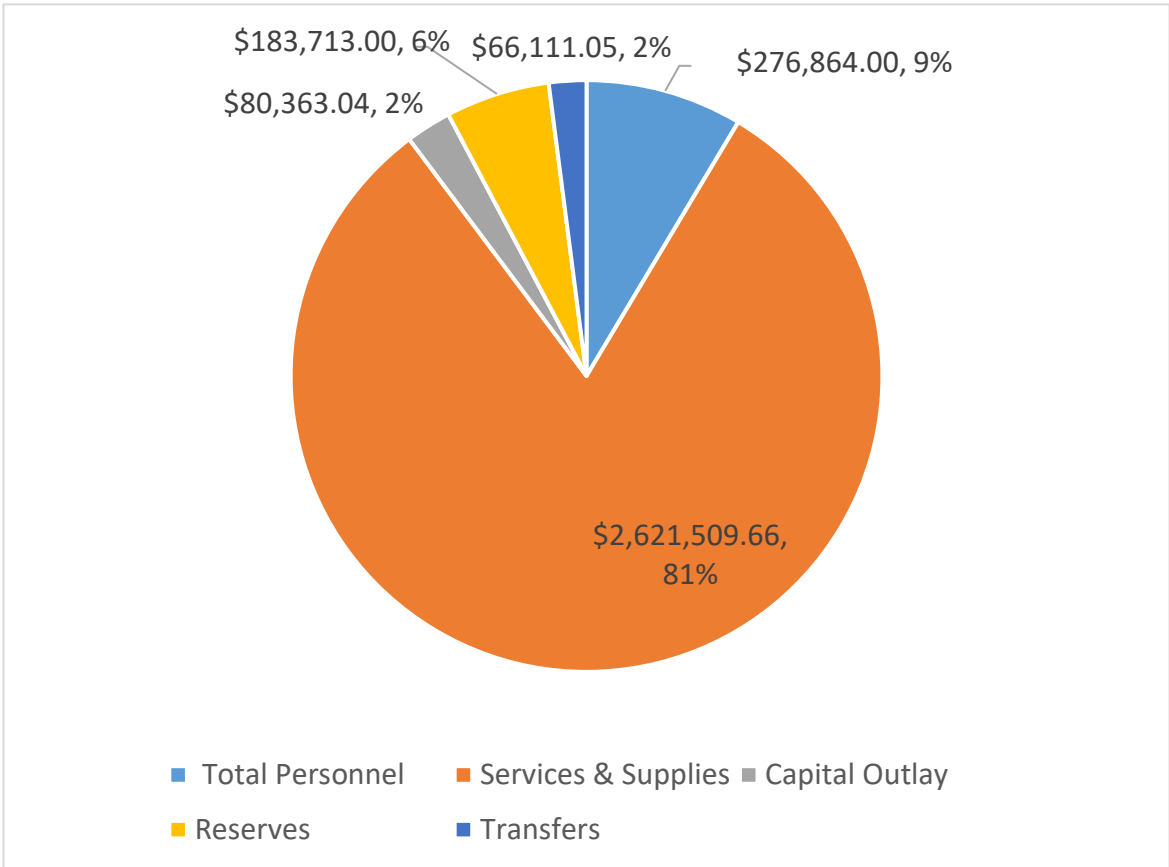
REVENUE					
Property Taxes					
4035	Zone F Property Taxes	6,984.90	10,477.00	0.00	Zone F revenue moved to Fund 800
Total Property Taxes		6,984.90	10,477.00	0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	9,993.00	14,994.00	12,400.00	
Total Special Taxes & Assessments		9,993.00	14,994.00	12,400.00	
Use of Money & Property					
4510	Investment Income on funds	(0.52)	0.00	0.00	
Total Use of Money & Property		(0.52)	0.00	0.00	
Total Revenues		16,977.38	25,471.00	12,400.00	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	207.44	250.00	250.00	
7325	Insurance	0.00	0.00	0.00	
Total Ins., Lic. & Regulatory Fees		207.44	250.00	250.00	
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	0.00	
7326	Legal Services	0.00	0.00	0.00	
Total Legal & Professional		0.00	0.00	0.00	
Rent & Utilities					
8670	Street Lighting	3,601.54	6,724.16	6,724.16	
Total Rent & Utilities		3,601.54	6,724.16	6,724.16	
Total Services & Supplies		3,808.98	6,974.16	6,974.16	
Capital Outlay					
9006	Tank Decomission	0.00	0.00	0.00	
Total Capital Outlay		0.00	0.00	0.00	
Debt Service					
9804	Payment on Internal Loans	0.00	10,000.00	0.00	
Total Debt Service		0.00	10,000.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	2,493.63	3,324.84	3,305.55	
Total Transfers		2,493.63	3,324.84	3,305.55	
Total Expenditures		6,302.61	20,299.00	10,279.71	
Net Revenues over Expenditures		10,674.77	5,172.00	2,120.29	

FUND 301

FIRE

301 - FIRE

Fund 301 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,181,632.75	\$55,815.70
Expenditures			
Total Personnel	\$267,317.00	\$276,864.00	\$9,547.00
Services & Supplies	\$2,575,351.97	\$2,621,509.66	\$46,157.69
Capital Outlay	\$805,609.00	\$80,363.04	-\$725,245.96
Reserves	\$192,549.24	\$183,713.00	-\$8,836.24
Transfers	\$66,496.84	\$66,111.05	-\$385.79
Total Expenditure	\$3,907,324.05	\$3,228,560.75	-\$678,763.30
Total Revenue	\$3,125,817.05	\$3,181,632.75	\$55,815.70
Net Revenue/Expenses		-\$46,928.00	



301 - FIREFiscal YTD
3/31/2021FY 2020-21
BudgetFY 2021-2022
Budget

Notes

REVENUES**Property Taxes**

4034	Zone A Property Tax Revenue	0.00	124,791.05	124,791.05	
4037	Property Tax Zone B Received	281,449.66	470,477.00	501,784.70	
4038	Property Tax Zone B Pass thru	1,232,617.00	1,811,402.00	1,828,491.00	
Total Property Taxes		1,514,066.66	2,406,670.05	2,455,066.75	

Grant Revenue

4955	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00	
Total Grant Revenue		0.00	15,689.00	15,689.00	

Special Taxes & Assessments

4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00	
4050	Special Fire Tax	0.00	598,816.00	609,235.00	
Total Special Taxes & Assessments		0.00	626,324.00	636,743.00	

Other Revenues

4000	Ambulance Agreement	38,863.64	67,134.00	67,134.00	
4920	Other Revenue	5,000.00	0.00	20,000.00	Grants being applied for
Total Other Revenues		43,863.64	67,134.00	67,134.00	

Use of Money &

4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	5,056.78	10,000.00	7,000.00	Lower to 7000 as interest rates have gone down
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00	
Total Use of Money & Property		5,056.78	10,000.00	7,000.00	
Total Revenues		1,562,987.08	3,125,817.05	3,181,632.75	

EXPENDITURES**Personnel****Salaries/Wages**

8295	Resv FF-Overtime/Shift Coverage	15,401.95	30,000.00	30,000.00	
8340	Resv FF-Shift Coverage	86,553.60	144,000.00	144,000.00	
8345	Resv FF-Special Projects	0.00	4,000.00	2,000.00	
Total Salaries/Wages		101,955.55	178,000.00	176,000.00	

Payroll Taxes & Benefits

5021	FICA - Fire - ER	5,559.40	9,100.00	9,100.00	
5030	Life Insurance - ER	1,633.99	2,500.00	2,500.00	
5035	AD & D Insurance	430.01	850.00	850.00	
5051	Medicare - Reserves - ER	1,478.34	2,150.00	2,150.00	

301 - FIRE		Fiscal YTD 3/31/2021	FY 2020-21 Budget	FY 2021-2022 Budget	Notes
5070	Retirement ER - Regular	33,106.23	44,142.00	54,514.00	unfunded accrued liability
5102	CA Training Tax - ER	32.83	0.00	175.00	
5120	Workers Comp Insurance - ER	6,586.56	8,350.00	8,350.00	
5124	Retirement - ER - Tier 2	3,797.15	9,125.00	9,125.00	
	Total Payroll Taxes & Benefits	52,624.51	76,217.00	86,764.00	
Employment Services					
5000	Medical Exams & Procedures	1,994.00	3,000.00	4,000.00	
5101	Unemp. Costs - Reserves	3,874.44	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	3,417.00	4,000.00	4,000.00	
	Total Employment Services	9,285.44	13,100.00	14,100.00	
	Total Personnel	163,865.50	267,317.00	276,864.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	374.88	2,000.00	3,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
	Total Clothing & Uniform	374.88	4,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	1,046.99	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	1,373.43	3,000.00	2,500.00	
7202	Building Alarms & Security	405.42	900.00	900.00	
7204	Cleaning Supplies, Laundry & Towel Service	1,709.54	4,000.00	3,500.00	
7222	Hazardous Materials CW JPA Cost	2,275.00	2,325.00	2,325.00	
7500	Schedule A Charges	1,232,617.00	2,437,726.00	2,465,234.00	
	Total Contract Services	1,239,427.38	2,449,451.00	2,475,959.00	
Equipment & Tools					
6055	Radios	129.49	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
6460	Self-Contained Breathing Apparatus	62.02	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	0.00	1,500.00	2,000.00	
6611	Water Rescue Equipment	0.00	1,000.00	2,000.00	
6630	Rope & Climbing Equipment	0.00	1,000.00	2,000.00	
7234	Oxygen Supplies & Cylinder	0.00	350.00	350.00	

301 - FIRE		Fiscal YTD 3/31/2021	FY 2020-21 Budget	FY 2021-2022 Budget	Notes
7238	Paramedic & EMT Small Tools & Supplies	12,193.69	20,000.00	20,000.00	
7242	Minor Tools, Accessories & Field Machines	125.84	500.00	1,200.00	
7252	Misc Hardware	419.46	350.00	1,200.00	
Total Equipment & Tools		12,930.50	44,700.00	48,750.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	20.00	20.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		0.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	95.97	973.88	2,000.00	
6345	Property Taxes & Assessments Costs	3,894.62	5,420.66	5,420.66	
7325	Insurance	30,515.31	30,515.31	33,515.00	Assuming a 10% increase as we will have a new Fire Truck to budget for
Total Ins., Licenses & Regulatory Fees		34,505.90	36,909.85	40,935.66	
Legal & Professional					
7320	Professional & Consulting Services	2,783.15	2,500.00	3,000.00	
7326	Legal Services	225.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	387.20	1,500.00	1,500.00	Weed Abatement post cards for next year
Total Legal & Professional		3,395.35	4,350.00	4,850.00	
Office/Operations					
7140	General Supplies & Minor Equipment	589.12	700.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	45.17	3,000.00	2,500.00	
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	From Fire mitigation fund - No Fair last Fiscal Year
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	142.51	600.00	1,000.00	
7240	Propane	95.00	100.00	100.00	
Total Office/Operations		871.80	4,700.00	6,700.00	

301 - FIRE		Fiscal YTD 3/31/2021	FY 2020-21 Budget	FY 2021-2022 Budget	Notes
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	1,000.00	500.00	
7209	District Operating Center Expense	0.00	500.00	200.00	
7218	Cooking Products - Food, Drinks & Staples	159.57	500.00	500.00	
7224	Kitchen Cookware & Utensils	21.44	800.00	800.00	
7330	Misc Operating Expenses	145.73	800.00	800.00	
	Total Other Expense	326.74	3,600.00	2,800.00	
Rent & Utilities					
6000	Cell Phones	590.93	900.00	900.00	
6025	Telephone	5,506.20	6,700.00	6,700.00	
8610	Electric	926.12	926.12	1,200.00	
8620	Gas Service	1,320.63	800.00	1,600.00	
8630	Trash Services	1,166.64	1,600.00	1,600.00	
8640	Water and Water Services	2,972.11	4,500.00	4,500.00	
8659	Utility Cable Charges	883.49	1,200.00	1,200.00	
8670	Street Lighting	80.27	135.00	135.00	
	Total Rent & Utilities	13,446.39	16,761.12	17,835.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	361.06	400.00	500.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	2,335.29	2,500.00	3,500.00	
6750	R & M - Minor Tools & Equipment	1,153.02	1,000.00	1,600.00	
6775	R & M -Operation/Field Equipment	414.82	1,000.00	1,600.00	
6800	R & M - Grounds & Collection Systems	691.15	500.00	1,600.00	
6900	R & M - Buildings & Structures	2,335.25	3,000.00	8,000.00	Increase due to Chiefs Office and Shop
	Total Repairs &	7,290.59	8,900.00	17,300.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	200.00	100.00	
7323	Books, Publications & Subscriptions	25.00	200.00	200.00	
7324	Education, Training, Seminar	278.85	1,000.00	500.00	
8405	Reserve FF Training Costs	320.00	500.00	500.00	
	Total Travel & Training	623.85	1,900.00	1,300.00	
	Total Services & Supplies	1,313,193.38	2,575,351.97	2,621,509.66	

301 - FIRE		Fiscal YTD 3/31/2021	FY 2020-21 Budget	FY 2021-2022 Budget	Notes
Capital Outlay					
9006	Infrastructure CIP	4,334.39	25,609.00	9,363.04	
9085	Vehicle Purchase	15,011.45	780,000.00	71,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
Total Capital Outlay		19,345.84	805,609.00	80,363.04	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	89,250.00	93,713.00	
9572	*General Contingency (Operations) Reserve	0.00	103,299.24	90,000.00	
Total Reserves		0.00	192,549.24	183,713.00	
TRANSFERS					
9511	Interfund Transfer Out	49,872.60	66,496.84	66,111.05	
Total Transfers		49,872.60	66,496.84	66,111.05	
Total Expenditures		1,546,277.32	3,907,324.05	3,228,560.75	
Net Revenues over Expenditures			(781,507.00)	(46,928.00)	

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2021

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,011,661.02
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General Contingency Reserve	3111	209,926.27
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Public Facilities Fees Reserve	3115	40,334.00
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Capital Outlay Reserve	3160	<u>540,562.42</u>
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Total Other Liabilities		<u>1,802,483.71</u>
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Total Other Liabilities		1,802,483.71
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Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total Equity		<u>135,448.89</u>
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Total LIABILITIES & EQUITY		<u><u>1,937,932.60</u></u>
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Eddy Moore, Unit Chief

LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

Schedule A

Costs for Providing Fire Protection Services

Fiscal Year 2021-2122 (July 1, 2021 through June 30, 2022)

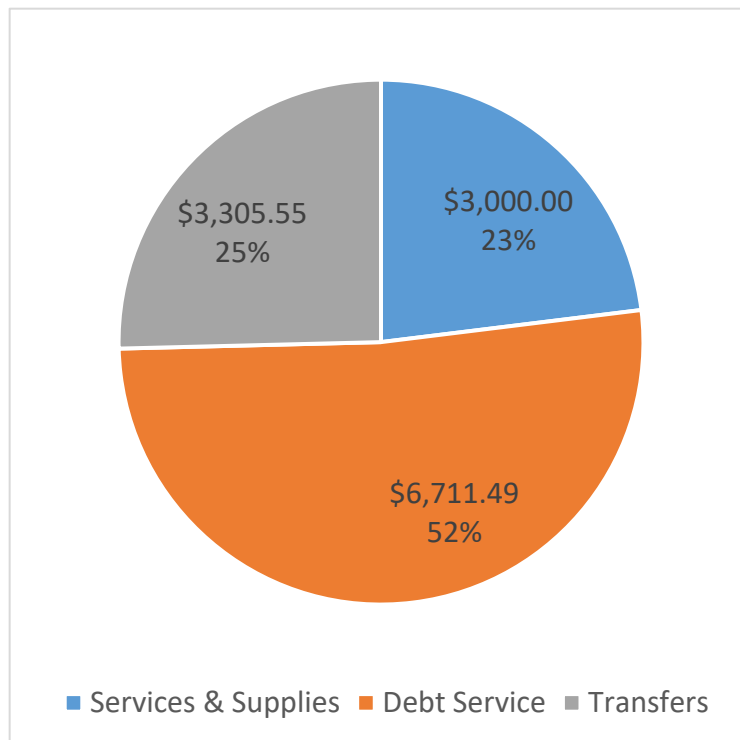
Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
Personnel Costs			
	2,245,423 *	78,590 <i>cwoh</i>	2,324,013
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
Operating Costs			
Uniforms	21,411 *	749 <i>cwoh</i>	22,160
Vehicle Operations	57,164 *	2,001 <i>cwoh</i>	59,165
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,535	3,535
Paramedic Recertifications		1,423	1,423
Mobile Data Computing Support		3,826	3,826
Firefighter Training		8,256	8,256
GIS Support		662	662
Other Misc Costs		31,497	31,497
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		2,025	2,025
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			2,465,234
CSA9i Portion			27,508
Los Osos CSD Portion			2,437,726

This schedule is modified annually for application in the subsequent fiscal year.

FUND 400
VISTA DE ORO

400 - VISTA DE ORO

Fund 400 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$2,960.00	\$3,000.00	\$40.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$12,996.33	\$13,017.04	\$20.71
TOTAL Revenue	\$15,768.00	\$15,768.00	\$0.00
Net Revenue/Expenses	\$2,771.67	\$2,750.96	



400 - VISTA DE ORO

**Fiscal YTD
3/31/2021**

**FY 2020-21
Budget**

**FY 2021-22
Budget**

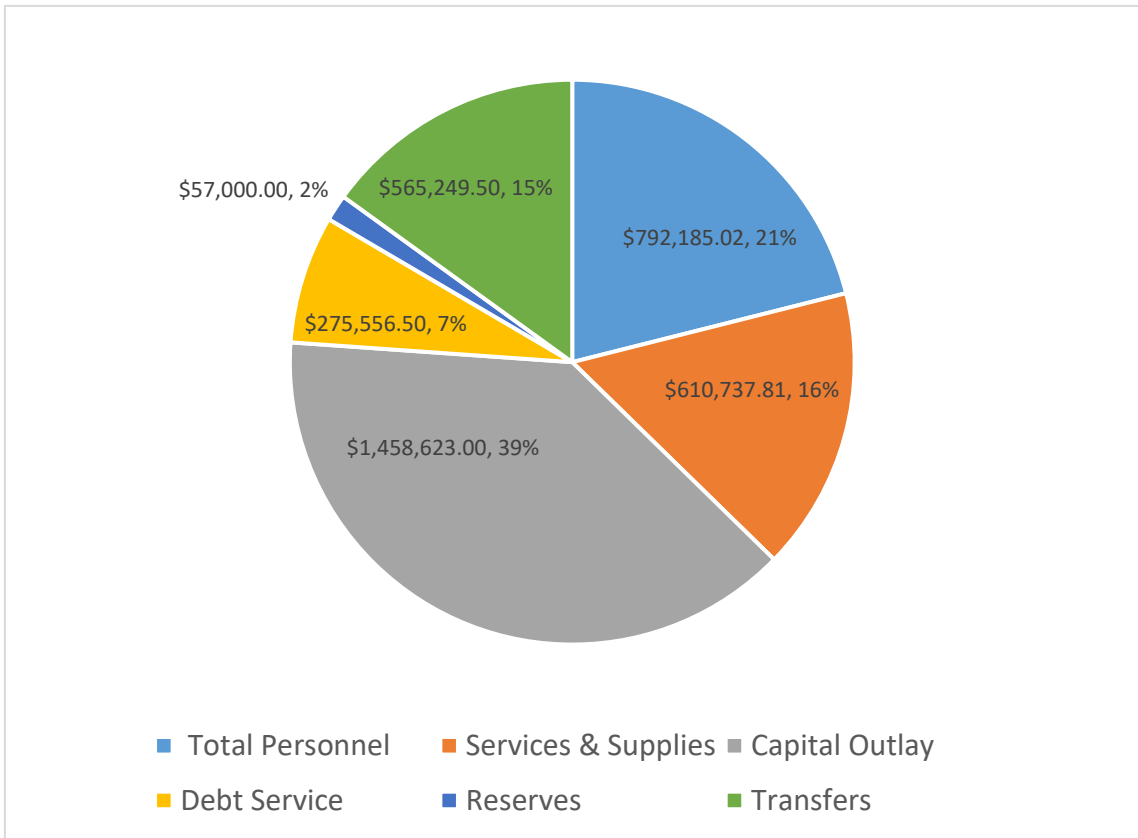
Notes

REVENUES				
Special Taxes & Assessments				
4550	Lighting & Septic Assessments	10,282.00	15,768.00	15,768.00
	Total Special Taxes & Assessments	10,282.00	15,768.00	15,768.00
	Total Revenues	10,282.00	15,768.00	15,768.00
EXPENDITURES				
Services & Supplies				
Insurance, Licenses & Regulatory Fees				
6345	Property Taxes & Assessments Costs	0.00	0.00	40.00
7325	Insurance	0.00	0.00	0.00
	Total Ins., Lic. & Regulatory Fees	0.00	0.00	40.00
Legal & Professional				
7320	Professional & Consulting	36.04	500.00	500.00
7326	Legal Services	0.00	0.00	0.00
	Total Legal & Professional	36.04	500.00	500.00
Rent & Utilities				
8670	Street Lighting	1,425.21	2,460.00	2,460.00
	Total Rent & Utilities	1,425.21	2,460.00	2,460.00
	Total Services & Supplies	1,461.25	2,960.00	3,000.00
Debt Service				
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49
	Total Debt	0.00	6,711.49	6,711.49
TRANSFERS				
9511	Interfund Transfer Out	2,493.63	3,324.84	3,305.55
	Total Transfers	2,493.63	3,324.84	3,305.55
	Total Expenditures	3,954.88	12,996.33	13,017.04
	Net Revenues over Expenditures	6,327.12	2,771.67	2,750.96

FUND 500
WATER

500 - WATER

Fund 500 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,969,847.00	\$63,595.70
Expenditures			
Total Personnel	\$763,181.13	\$792,185.02	\$29,003.89
Services & Supplies	\$675,310.90	\$610,737.81	-\$64,573.09
Capital Outlay	\$1,301,762.28	\$1,458,623.00	\$156,860.72
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$565,249.50	-\$3,298.50
TOTAL Expenditures	\$3,641,358.81	\$3,759,351.83	\$117,993.02
TOTAL Revenue	\$2,906,251.30	\$2,969,847.00	\$63,595.70
Net Revenue/Expenses		-\$789,504.83	



500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	174,551.83	91,951.30	135,998.00	
	Total Property Taxes	174,551.83	91,951.30	135,998.00	
Grant Revenue					
4957	Govt Aid-Other Federal Aid & Reimbursments	3,294.12	0.00	0.00	
	Total Grant Revenue	3,294.12	0.00	0.00	
Service Charges & Fees					
4030	Residential Single Family	1,713,952.26	2,193,000.00	2,214,930.00	1% increase in water sales revenue
4102	Residential- Multi -Family- Water Sales	178,840.77	225,900.00	228,159.00	
4103	Commercial, Home Care, Retail-Water Sales	223,846.76	303,000.00	306,030.00	
4104	Irrigation- Water Sales	48,761.00	33,000.00	33,330.00	
4114	Water Other Service Revenues	80.00	1,000.00	1,000.00	
4931	Water Activation Fees	6,650.00	5,000.00	5,000.00	
4932	Penalties	16,633.90	20,000.00	20,000.00	
4933	Door Hangers/Locko ut Notices	295.00	12,000.00	12,000.00	
4937	NSF Fees	255.00	400.00	400.00	
	Total Service Charges & Fees	2,189,314.69	2,793,300.00	2,820,849.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	11,736.20	1,000.00	1,000.00	
4936	Water Delinquencies via Tax Roll	(1.00)	0.00	0.00	
	Total Other Revenues	11,735.20	1,000.00	1,000.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
Use of Money & Property					
4504	Interest Income	0.00	0.00	0.00	
4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on	9,984.62	20,000.00	12,000.00	
Total Use of Money & Property		9,984.62	20,000.00	12,000.00	
Total Revenues		2,388,880.46	2,906,251.30	2,969,847.00	
EXPENDITURES					
Personnel					
Salaries/Wages					
8018	Holiday Pay	19,600.77	22,750.00	27,430.00	
8045	Overtime Pay	2,154.16	2,000.00	3,000.00	
8050	Administrative Leave Pay	1,342.92	2,900.00	2,550.00	
8051	Floating Holiday Pay	3,472.06	5,000.00	6,330.00	
8054	Salaries & Wages - Regular	286,780.72	415,000.00	440,500.00	Increase as last FY we did not have USM for 3 months, and also there will be some step increases.
8056	Retroactive Pay	0.00	1,000.00	1,000.00	
8060	Sick Leave Pay	6,460.35	15,000.00	10,000.00	
8063	Standby Pay	14,799.54	20,618.00	20,830.00	
8066	Comp Time Used	12,951.01	15,752.00	18,000.00	
8081	Vacation Pay	20,207.06	25,000.00	20,000.00	
Total Salaries/Wages		367,768.59	525,020.00	549,640.00	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,326.20	1,950.00	1,950.00	
5031	Disability Insurance	385.50	725.00	725.00	
5035	AD & D Insurance	269.09	440.00	440.00	
5040	LTD Insurance	2,506.09	4,050.00	4,050.00	
5050	Medicare - ER	5,568.50	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	43,645.57	70,020.00	70,020.00	
5070	Retirement ER - Regular	67,150.51	104,912.26	109,363.15	
5075	Retirees Medical - ER	1,421.11	1,700.00	1,776.00	
5102	CA Training Tax - ER	48.97	0.00	50.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
5120	Workers Comp Insurance - ER	21,708.13	27,510.87	27,510.87	
5124	Retirement - ER - Tier 2	9,550.22	13,106.00	13,500.00	
Total Payroll Taxes & Benefits		153,579.89	233,414.13	238,385.02	
Employment Services					
5100	Unemployment Insurance - ER	3,268.98	4,000.00	4,000.00	
5103	Federal Unempl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	587.00	587.00	0.00	
6230	Medical Exam	160.00	160.00	160.00	
Total Employment Services		4,015.98	4,747.00	4,160.00	
Total Personnel		525,364.46	763,181.13	792,185.02	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	845.86	2,600.00	2,600.00	
7248	Uniform Safety Boots	822.71	1,000.00	1,000.00	
Total Clothing & Uniform		1,668.57	3,600.00	3,600.00	
Services					
6100	Labor & Support-IT Services	3,465.30	5,300.00	5,000.00	
6110	IT Purchased Services	3,824.43	5,400.00	5,400.00	
7250	Water Quality Testing	20,845.00	28,000.00	28,000.00	
7255	Security Services	7,593.44	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	600.14	850.00	850.00	
Total Contract Services		36,328.31	47,550.00	47,250.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	1,319.87	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	10,774.33	16,400.00	16,400.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
7253	Rent - Equipment	0.00	500.00	500.00	
7256	Meter Purchases & Replacements	808.68	1,000.00	1,000.00	
Total Equipment & Tools		12,902.88	20,600.00	20,600.00	
Financial Services					
7309	Late Fees	0.00	50.00	50.00	
7310	Bank Service Charges	100.00	200.00	300.00	
9153	Bad Debt Expense	132.76	0.00	0.00	
Total Financial Services		232.76	250.00	350.00	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	0.00	200.00	200.00	
6340	Misc Fees	822.91	1,155.09	700.00	
6342	Fees - Regulatory	20,261.78	20,000.00	22,000.00	
6345	Property Taxes & Assess.	3,211.99	7,000.00	7,000.00	
7325	Insurance	56,085.81	56,085.81	56,085.81	
Total Ins., Lic. & Regulatory Fees		80,382.49	84,440.90	85,985.81	
Legal & Professional					
7318	Professional & Consulting BMC	49,695.83	125,000.00	120,000.00	
7320	Professional & Consulting Services	5,591.35	10,000.00	25,000.00	Development Impact Fee Study
7326	Legal Services	2,230.50	20,000.00	15,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	1,000.00	
7340	Legal Notifications	208.74	1,000.00	1,000.00	
Total Legal & Professional		57,726.42	157,000.00	162,000.00	
Office/Operations					
6130	Computer Hardware	2,731.46	3,000.00	3,000.00	
6140	Computer Software	4,913.99	5,500.00	5,000.00	
7140	General Supplies & ...	595.57	1,000.00	1,000.00	
7160	Postage, Shipping & Mail	13,299.66	18,000.00	18,000.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
7180	Billing Supplies, Forms &	0.00	2,200.00	2,200.00	
7226	Membership & Dues	2,226.21	3,000.00	5,000.00	
7230	Misc Small Parts &	4,010.83	3,600.00	5,000.00	
7237	Process Control & Treatment Supplies	5,331.08	25,000.00	12,500.00	
7239	Water Treatment	6,144.84	13,000.00	13,000.00	
7249	Safety Supplies	87.19	1,000.00	1,000.00	
Total Office/Operations		39,340.83	75,300.00	65,700.00	
Other Expenses					
7330	Misc Operating Expenses	39.73	250.00	250.00	
7348	Water Conservation Program	3,966.71	10,000.00	10,000.00	
Total Other Expense		4,006.44	10,250.00	10,250.00	
Rent & Utilities					
6000	Cell Phones	2,237.38	3,500.00	3,500.00	
6025	Telephone	6,204.48	10,000.00	10,000.00	
7352	Rent - Offices & Other	0.00	0.00	0.00	
8610	Electric	73,574.66	100,000.00	100,000.00	
8620	Gas Service	172.57	250.00	250.00	
8630	Trash Services	1,342.08	3,000.00	1,800.00	
8644	Disposal Services	28,692.00	35,000.00	18,000.00	
8670	Street Lighting	322.02	400.00	432.00	
Total Rent & Utilities		112,545.19	152,150.00	133,982.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	390.74	450.00	400.00	
6422	R & M - Hydrants	411.72	3,300.00	3,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	593.71	2,000.00	2,000.00	
6641	R & M - Wells	4,146.99	32,000.00	18,000.00	
6750	R & M - Minor Tools & Equipment	381.29	2,400.00	2,400.00	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
6800	R & M - Grounds & Collection Systems	21.43	600.00	600.00	
6830	Paving & Concrete	5,124.97	9,000.00	9,000.00	
6900	R & M - Buildings & Structures	11,258.67	15,000.00	15,000.00	
7241	R & M - Water Distribution System	2,775.58	40,000.00	10,000.00	
Total Repairs & Maintenance		25,105.10	104,750.00	60,700.00	
Travel & Training					
7323	Books, Publications & Subscriptions	206.03	250.00	250.00	
7324	Education & Training Fees	796.00	3,000.00	3,000.00	
8410	Certifications	370.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	370.00	370.00	
Total Travel & Training		1,372.03	4,120.00	4,120.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Mai	988.43	1,000.00	1,600.00	
7211	Misc Fuel & Diesel	1,559.95	2,100.00	2,400.00	
7220	Gasoline	3,891.24	6,000.00	6,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	4,926.24	6,000.00	6,000.00	
Total Vehicle Maintenance & Repairs		11,365.86	15,300.00	16,200.00	
Total Services & Supplies		382,976.88	675,310.90	610,737.81	

500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
Capital Outlay					
9006	Infrastructure CIP	733,657.44	1,196,553.40	1,408,623.00	See revised CIP table in report
9059	Vehicles, Equipment, & Fixtures	106,170.90	105,208.88	50,000.00	Replace unit H
Total Capital Outlay		839,828.34	1,301,762.28	1,458,623.00	
Debt Service					
9022	Debt Service - Principal	170,833.56	170,833.56	170,833.56	
9023	Debt Service - Interest & Annual Fee	94,658.94	94,658.94	94,658.94	
9024	Loan Administration Fee	9,566.97	10,064.00	10,064.00	
Total Debt Service		275,059.47	275,556.50	275,556.50	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
Total Reserves		0.00	57,000.00	57,000.00	
TRANSFERS					
9511	Interfund Transfer Out	426,411.00	568,548.00	565,249.50	
Total Transfers		426,411.00	568,548.00	565,249.50	
Total Expenditures		2,449,640.15	3,641,358.81	3,759,351.83	
Net Revenues over Expenditures			(735,107.51)	(789,504.83)	

WATER RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 3/31/2021

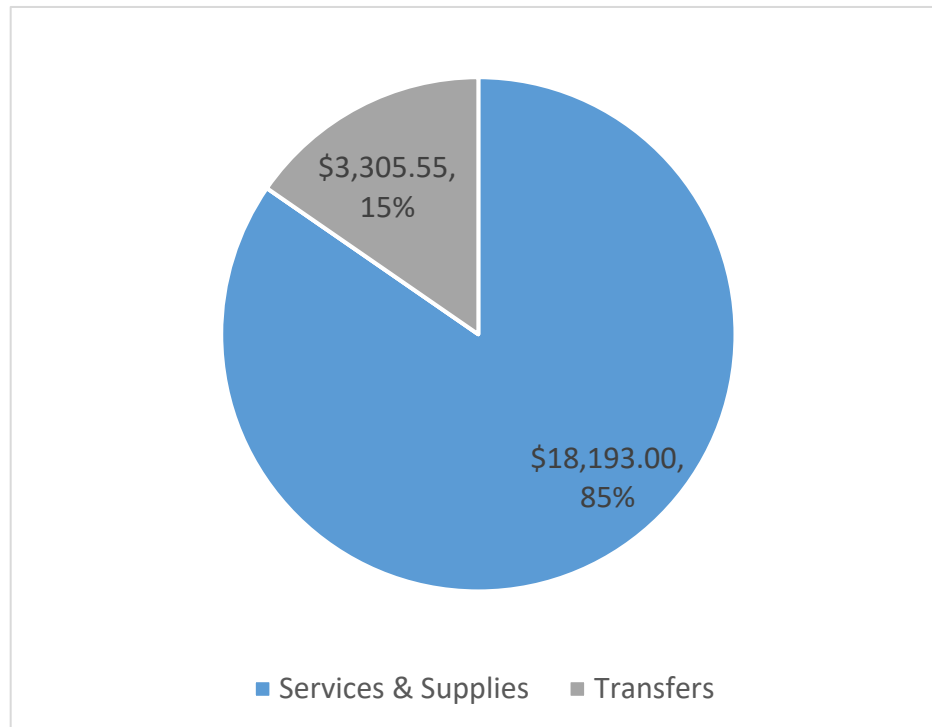
Current Period
Balance

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<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	144,644.25
General Contingency Reserve	3111	528,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,031,682.37</u></u>

FUND 600
WASTEWATER

600 - Wastewater

Fund 600 Budget Category	2020-2021 Budget	2021-2022 Mid Year	Increase/ (Decrease)
Revenue	\$21,517.84	\$21,498.55	-\$19.29
Expenditures			
Services & Supplies	\$18,193.00	\$18,193.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$21,517.84	\$21,498.55	-\$19.29
TOTAL Revenue	\$21,517.84	\$21,498.55	-\$19.29
Net Revenue/Expenses		\$0.00	



600 - WASTEWATER	Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
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REVENUES

Other Revenue

4034	Zone A Property Tax Revenue	0.00	0.00	0.00
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**Service Charges
& Fees**

4062	Wastewater Admin Charge	21,517.84	21,517.84	21,498.55
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Total Revenues		21,517.84	21,517.84	21,498.55
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EXPENDITURES

Services & Supplies

Insurance, Licenses & Regulatory Fees

6343	Lien & Notary Fees	0.00	35.00	35.00
6345	Property Taxes & Assessments Costs	241.06	270.00	270.00

Total Ins., Licenses &		241.06	305.00	305.00
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**Legal &
Professional**

7320	Professional & Consulting Services	13,211.70	17,888.00	17,888.00
7326	Legal Services	0.00	0.00	0.00

Total Legal & Professional		13,211.70	17,888.00	17,888.00
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7160	Postage, Shipping	0.00	0.00	0.00
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Total Services & Supplies		13,452.76	18,193.00	18,193.00
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Debt Service

9805	Repayment Bond Reserve	0.00	0.00	0.00
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Total Debt Service		0.00	0.00	0.00
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TRANSFERS

9511	Interfund Transfer Out	2,493.63	3,324.84	3,305.55
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Total Transfers		2,493.63	3,324.84	3,305.55
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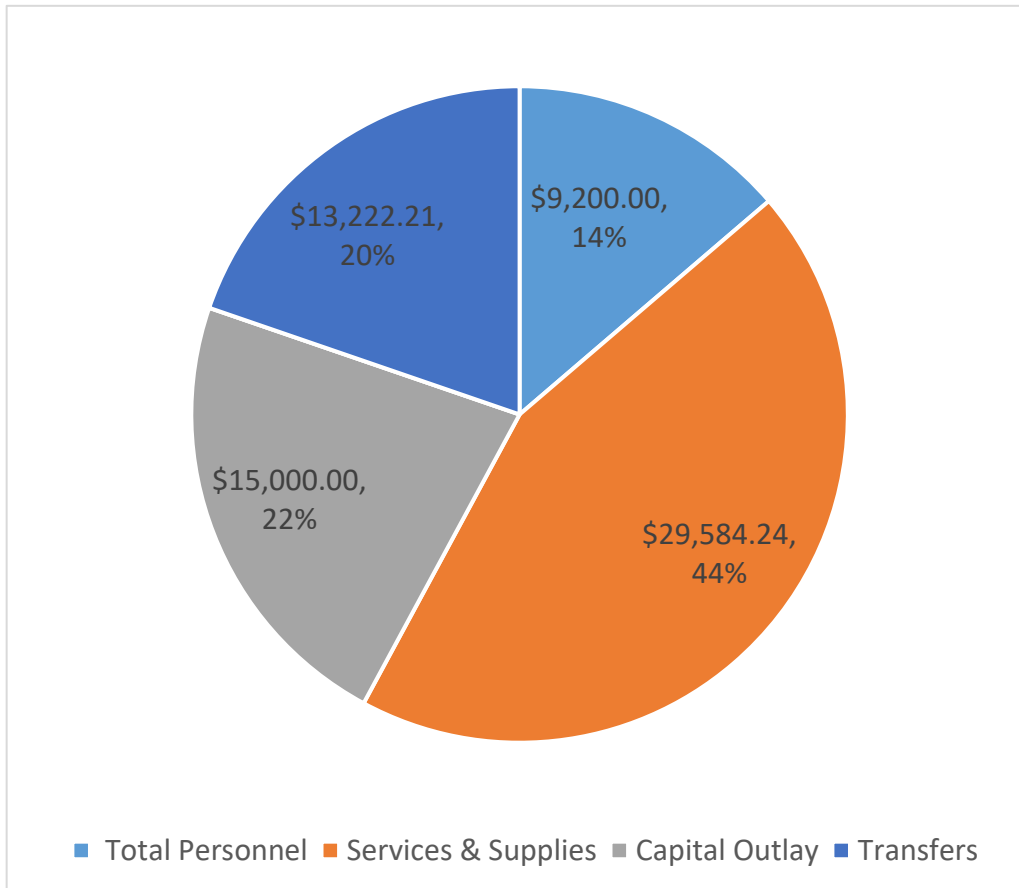
Total Expenditures		15,946.39	21,517.84	21,498.55
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Net Revenues over Expenditures		5,571.45	0.00	0.00
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FUND 800
DRAINAGE

800 - Drainage

Fund 800 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$126,738.00	\$135,339.00	\$8,601.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$26,251.96	\$29,584.24	\$3,332.28
Capital Outlay	\$43,000.00	\$15,000.00	-\$28,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,222.21	-\$77.16
TOTAL Expenditures	\$91,751.33	\$67,006.45	-\$24,744.88
TOTAL Revenue	\$126,738.00	\$135,339.00	\$8,601.00
Net Revenue/Expenses	\$34,986.67	\$68,332.55	



800 - DRAINAGE

Fiscal YTD FY 2020-21 FY 2021-22
3/31/2021 Budget Budget

Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Zone D & F Property Taxes	17,028.04	26,074.00	37,575.00
Total Property Taxes		17,028.04	26,074.00	37,575.00
Special Taxes & Assessments				
4400	Drainage Assessments	65,398.00	95,264.00	95,264.00
Total Special Taxes & Assessments		65,398.00	95,264.00	95,264.00
Other Revenues				
4935	Sale-Specs/Plans & Non-Capital Items	0.00	0.00	0.00
Total Other Revenues		0.00	0.00	0.00
Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	1,745.95	5,400.00	2,500.00
Total Use of Money & Property		1,745.95	5,400.00	2,500.00
Total Revenues		84,171.99	126,738.00	135,339.00

EXPENDITURES

Personnel

Salaries/Wages

8045	Overtime Pay	0.00	200.00	200.00
8054	Salaries & Wages - Regular	3,731.81	9,000.00	9,000.00
Total Salaries/Wages		3,731.81	9,200.00	9,200.00
Total Personnel		3,731.81	9,200.00	9,200.00

Services & Supplies

Equipment & Tools

6390	Equipment	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00
Total Equipment & Tools		0.00	600.00	600.00

800 - DRAINAGE

Fiscal YTD FY 2020-21 FY 2021-22
3/31/2021 Budget Budget

Notes

**Insurance,
Licenses &
Regulatory Fees**

6342	Fees - Regulatory	6,369.00	6,369.00	7,200.00	MS4 Permit & APCD Permits actual
6345	Property Taxes & Assessments Costs	241.72	241.72	250.00	
7325	Insurance	391.24	391.24	391.24	
Total Insurance, Licenses & Regulatory Fees		7,001.96	7,001.96	7,841.24	

**Legal &
Professional**

7320	Professional & Consulting Services	0.00	2,000.00	3,000.00
7326	Legal Services	0.00	500.00	500.00
Total Legal & Professional		0.00	2,500.00	3,500.00

Office/Operations

7140	General Supplies & Minor Equipment	0.00	0.00	0.00
7226	Membership & Dues	0.00	0.00	0.00
7230	Misc Small Parts & Supplies	0.00	550.00	550.00
7249	Safety Supplies	0.00	100.00	100.00
Total Office/Operations		0.00	650.00	650.00

Other Expense

7346	Promotional Expenses - Event	0.00	300.00	300.00
Total Other Expense		0.00	300.00	300.00

Rent & Utilities

6000	Cell Phones	1,307.58	1,700.00	1,700.00
6025	Telephone	205.12	250.00	250.00
8610	Electric	1,234.45	2,200.00	2,200.00
8670	Street Lighting	651.07	1,000.00	1,000.00
Total Rent & Utilities		3,398.22	5,150.00	5,150.00

**Repairs &
Maintenance**

6405	R & M - Extinguishers	37.21	50.00	50.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,000.00	1,000.00

800 - DRAINAGE

Fiscal YTD FY 2020-21 FY 2021-22
3/31/2021 Budget Budget

Notes

6750	R & M - Minor Tools & Equipment	1,176.43	500.00	500.00	
6800	R & M - Grounds & Collection Systems	199.34	4,000.00	6,000.00	Stump grinding at Tierra basin and Eucalyptus trimming at Cabrillo basin
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
	Total Repairs & Maintenance	1,412.98	7,050.00	9,050.00	
Travel & Training					
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	100.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	0.00	
	Total Travel & Training	0.00	1,150.00	750.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenanc	0.00	0.00	0.00	
7211	Misc Fuel & Diesel	586.14	550.00	467.00	
7220	Gasoline	972.81	1,300.00	1,276.00	
	Total Vehicle Maintenance & Repairs	1,558.95	1,850.00	1,743.00	
	Total Services & Supplies	13,372.11	26,251.96	29,584.24	
Capital Outlay					
9006	Infrastructure CIP	7,542.32	43,000.00	15,000.00	
	Total Capital Outlay	7,542.32	43,000.00	15,000.00	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves		0.00	0.00	
TRANSFERS					
9511	Interfund Transfer Out	9,974.52	13,299.37	13,222.21	
	Total Transfers	9,974.52	13,299.37	13,222.21	
	Total Expenditures	34,620.76	91,751.33	67,006.45	
	Net Revenues over Expenditures	49,551.23	34,986.67	68,332.55	

DRAINAGE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

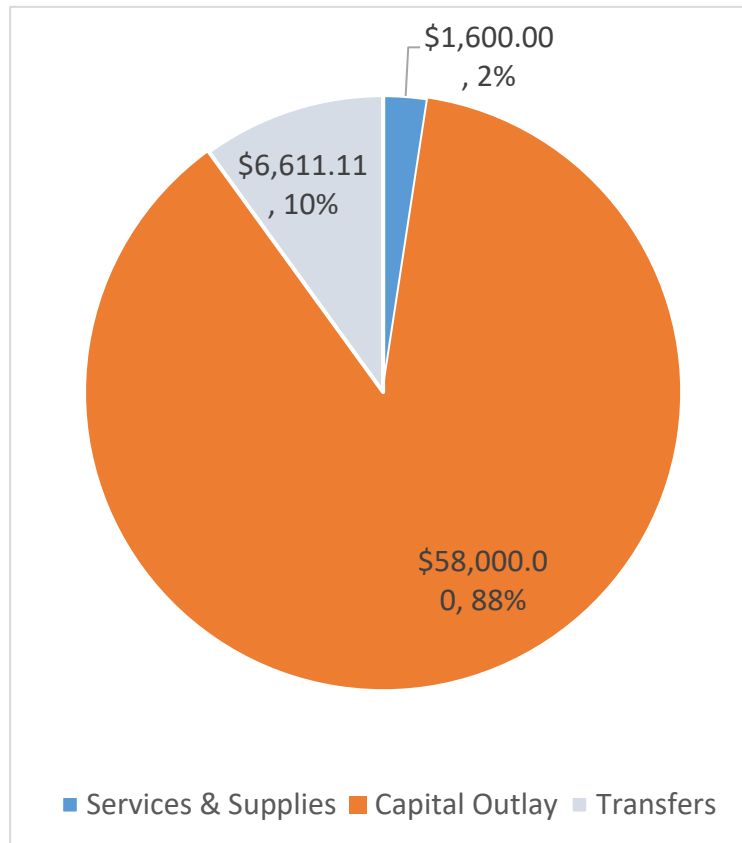
Balance Sheet
As of 3/31/2021

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	32,238.22
Capital Outlay Reserve	3160	<u>202,296.60</u>
Total Other Liabilities		<u>234,534.82</u>
Total Other Liabilities		<u>234,534.82</u>
Total LIABILITIES & EQUITY		<u><u>234,534.82</u></u>

FUND 900
PARKS & RECREATION

900 - Parks & Recreation

Fund 900 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$52,375.65	\$48,675.65	-\$3,700.00
Expenditures			
Services & Supplies	\$11,200.00	\$1,600.00	-\$9,600.00
Capital Outlay	\$0.00	\$58,000.00	\$58,000.00
Transfers	\$6,649.68	\$6,611.11	-\$38.57
TOTAL Expenditures	\$17,849.68	\$66,211.11	\$48,361.43
TOTAL Revenue	\$52,375.65	\$48,675.65	-\$3,700.00
Net Revenue/Expenses	\$34,525.97	-\$17,535.46	



900 - PARKS & RECREATION

Fiscal YTD
3/31/2021

FY 2020-21
Budget

FY 2021-
2022 Budget

Notes

<u>REVENUE</u>					
Other Revenues					
4034	Zone A Property Tax Revenue	0.00	45,975.65	45,975.65	
4655	Donations	0.00	0.00	0.00	
		0.00	45,975.65	45,975.65	
	Total Other Revenues				
Use of Money & Property					
4510	Investment Income on funds	2,079.50	6,400.00	2,700.00	
		2,079.50	6,400.00	2,700.00	
	Total Use of Money & Property				
	Total Revenues	2,079.50	52,375.65	48,675.65	
<u>EXPENDITURES</u>					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	434.79	9,000.00	1,000.00	
7326	Legal Services	0.00	2,000.00	500.00	
	Total Legal & Professional	434.79	11,000.00	1,500.00	
Office/Operations					
7140	General Supplies & Minor Equipment	40.00	100.00	100.00	
	Total Office/Operations	40.00	100.00	100.00	
Other Expense					
7330	Misc Operating Expenses	0.00	100.00	0.00	
	Total Other Expense	0.00	100.00	0.00	
	Total Services & Supplies	474.79	11,200.00	1,600.00	
Capital Outlay					
9006	Infrastructure CIP	20,262.07	0.00	58,000.00	Estimated cost to complete project
	Total Capital Outlay	20,262.07	0.00	58,000.00	
<u>TRANSFERS</u>					
9511	Interfund Transfer Out	4,987.35	6,649.68	6,611.11	
	Total Transfers	4,987.35	6,649.68	6,611.11	
	Total Expenditures	25,724.21	17,849.68	66,211.11	
	Net Revenues over Expenditures	(23,644.71)	34,525.97	(17,535.46)	

PARKS RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2021

		Current Period Balance
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total Other Liabilities		<u>279,129.18</u>
Total LIABILITIES & EQUITY		<u><u>279,129.18</u></u>