



May 30, 2018

TO: LOCSD Board of Directors

FROM: Renee Osborne, General Manager

SUBJECT: Agenda Item 12D – 6/7/2018 Board Meeting
Review the Proposed Fiscal Year Budget for 2018/2019 and
Adopt Resolution Continuing the Fiscal Year 2017/2018 Budget

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

DESCRIPTION

The attached proposed draft budget for the Fiscal Year 2018-2019 is presented for your Board's review.

STAFF RECOMMENDATION

Motion: I move that the Board approve the draft 2018/2019 budget as presented; provide direction to staff to post a notice of budget adoption at the Board's July 5, 2018 meeting; and, to adopt Resolution 2018-13 continuing the Fiscal Year 2017/2018 Budget until a Fiscal Year 2018/2019 Budget is adopted on or before September 1, 2018, as required by law.

DISCUSSION

Attached is the proposed 2018-2019 Draft Fiscal Budget for the Administrative/ General, Bayridge Estates, Fire, Vista De Oro, Water, Drainage, Wastewater and Parks and Recreation operations budgets.

Staff has received comments from both Finance and Utilities Advisory Committees regarding recommended changes to the 2018-2019 fiscal budget and staff has made those changes.

At this time, staff is asking for any recommendations and/or changes to the 2018-2019 budget.

Attachments – Proposed Draft 2018/2019 Fiscal Year Budget
Resolution 2018-13

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.lososocsd.org

RESOLUTION NO. 2018-13

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO ADOPT THE FISCAL YEAR 2017/2018 CONTINUING BUDGET**

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

WHEREAS, the Board of Directors reviewed the Proposed Draft Fiscal Year 2018/2019 Budget at their June 7, 2017 meeting; and

WHEREAS, at the above meeting, the Board of Directors provided additional direction to staff to post a notice of public hearing for adoption of the budget on July 5, 2018; and

WHEREAS, in order for the District to continue to operate and pay bills, it is necessary for the Board of Directors to authorize the use of appropriations; and

WHEREAS, the Board of Directors desires to continue at the spending level as adopted for Fiscal Year 2017/2018.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2017/2018 BUDGET IS HEREBY CONTINUED UNTIL A FISCAL YEAR 2018/2019 BUDGET IS ADOPTED ON OR BEFORE SEPTEMBER 1, 2018, 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 7th day of June 2017.

Vicki L. Milledge, President
LOCSD Board of Directors

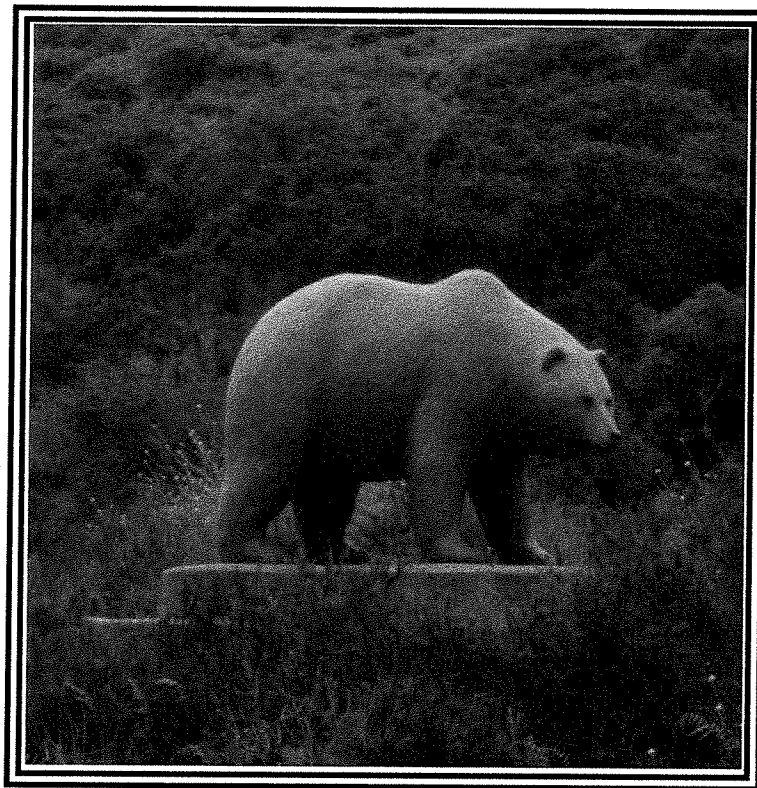
ATTEST:

APPROVED AS TO FORM:

Renee Osborne
General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

**LOS OSOS
COMMUNITY SERVICES DISTRICT**



**2018-2019
FISCAL YEAR BUDGET**



**LOS OSOS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
2018-2019**

**Vicki L. Milledge – President
Marshall E. Ochylski – Vice President
Charles L. Cesena – Director
Louis G. Tornatzky – Director
Christine M. Womack – Director**

Budget Team

**Renee Osborne - General Manager
Jose Acosta - Utility Systems Manager
Greg Alex – Battalion Fire Chief
Adrienne Geidel, CPA – District Bookkeeper
Adam Guise, CPA – District Auditor**



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

In the 2017-2018 Fiscal Budget, the Los Osos Community Services District achieved a variety of improvements to the 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.

There have been some important milestones within the District's Departments. Staff has made some progress in the Administrative Services Department. By the end of 2017, the District's accounting system, MIP, was completely updated with all of the District's year to date financial information. With this accounting system in place, it will be easier to continuously monitor revenue, reserve balances, financial accounting methods and assist Staff in conserving daily spending of operating expenses. The reorganization of the District's library archive has also been completed and updated. This project was long overdue and now provides staff with a more efficient way of searching for documents. We have also re-organized staff which will provide for better backup and distribution of work load. The re-organization will also minimize staff costs.

With Water and Drainage comes the responsibility of permitting requirements, and complying with county and state regulations. It is important that at all times our Staff has all the tools, safety and training they need to guarantee that our systems are in excellent condition during all seasons. In 2017 we increased Staff training and purchased a computerized maintenance management program to help staff better monitor maintenance of the facilities and equipment. In the 2017-2018 fiscal budget we will be completing the design of the 8th Street Well project, which brings us closer to completing Basin Management mandated projects. We have also completed the upgrades to the 8th Street Drainage System. This improvement has cut staff time in this area and most importantly has ceased the flooding in this area of the community.

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. With the purchase of the new Medic Squad, along with the new Jaws of Life tools, Rescue Paddle Board and the Zoll Heart Monitor in 2018, we will continue to provide the community with exceptional and efficient service. Our commitment extends to community outreach programs, such as the Neighborhood Chipping Event, Door-to-Door Chipping Event and Community CPR classes.

Attached are the proposed 2018-2019 Fiscal Year Budgets for the Los Osos Community Services District's (Los Osos CSD) Administration Services, Water, Drainage, and South Bay Fire Department, and Bayridge, Vista De Oro, Wastewater and Park Funds. These budgets include continued improvements in Drainage areas, Basin Management Projects, and Staff work areas.



Los Osos Community Services District 2018-2019 Fiscal Budget Summary

FUND 100 – ADMINISTRATIVE SERVICES

The Administration Fund (Admin) is completely financed through allocations of funds through all other funds. Administration covers the Administrative Service Manager, Legal Counsel, General Manager, Professional Services and general operation costs that run the District. Each fund has an allocation percentage that they will contribute to Admin costs. Since Water is the main source of revenue for the District, the 500 Fund shoulders 85.5% of Admin costs for 2018-2019 and will contribute approximately \$465,395.31. The South Bay Fire Department Budget will contribute 10% (\$54,432.20), Drainage 2% (\$10,886.44), Parks 1% (\$5,443.22) and Bayridge Estates, Vista De Oro and Wastewater funds will each contribute 0.5% of their budgets (\$2,721.61).

The 2018-2019 Fiscal Budget is estimated at \$544,322. This includes the 2018 updated contract for the General Manager and the District Bookkeeping Service. We have made some Staff changes to the Administration and Water office positions. The part-time Administrative Clerk and the full-time Utilities Technician positions are now vacant, and have been replaced with one full-time Administrative Clerk position. This employee's position will be split between the Administration and Water Budget 50/50.

We will be making some much needed improvements to Staff work areas and finally adding the employee break room. A kitchen sink will be added to this area so that Staff isn't washing dishes in the bathroom sink. We will be replacing hanging cork boards that are currently covering windows, with blinds. We have also been reviewing some of our service contracts (janitorial and copy services) to see if we can get lower prices without losing quality service.

FUND 200 – BAYRIDGE ESTATES

District staff will not need to perform maintenance on the system, but is responsible for grounds keeping of greenspace that we own and care of 3 drainage basins that get coded to Drainage (800).

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. This fund does owe 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 \$27,964.56 for the next five years. The Bayridge Fund account does have a positive reserve amount of \$32,643 (per the 2016-2017 Audit) that can be used to start paying down this loan.

There is also the issue of the thirteen septic tanks that need to be decommissioned at the Bayridge Collection System site. Two of the tanks are empty and only need decommissioning, two tanks are presumed to be only septic water and just need to be emptied, and the rest of the tanks have sewage. We are currently trying to find a facility that will accept the sewage. We have three different contractors coming to visit the sight to give us quotes.

The 2018-2019 Fiscal Budget for Bayridge without the tank decommissioning expenses is estimated at \$39,410.33.

301 – SOUTH BAY FIRE

We have received the total from Wallace Group for the Special Fire Tax in the amount of \$561,557.00. There will also be a transfer in of Property taxes in the amount of \$59,915.00, a 25% allocation from the Property Tax received by Water. Adjustments were made to accommodate increasing CalPERS fees, as well as a \$1 minimum wage increase starting in January 2019. The Fire Department continues to pursue grants to fund equipment purchases and community outreach programs. Reserve fund accounts will not be utilized in 2018-2019 for any anticipated expenses.

With the transfer of all Fire Reserves to one Money market Account at a rate of approximately 1.7% interest, the Fire Reserves will have a positive change in investment income in their 2018-2019 budget to \$25,590. This will assist the South Bay Fire Department in meeting their goals to set aside funds to help with vehicle replacement.

The Fire Department is appropriating funds to purchase a new Command Vehicle, as well as the following improvements:

- PT Equipment
- Bedframes
- Mattresses
- Heating System
- Phone System Technician
- Wetsuits
- Self-Contained Breathing Apparatus's

Total estimated expenses for the 2018-2019 Fiscal Budget is \$2,819,255.50.

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. District staff will not need to perform maintenance on the Vista De Oro system, but will have to take care of grounds keeping of the drainage basin that we own, but coded to Drainage (800). Under Professional & Consulting Services there is the \$700 amount for the tax roll preparation.

This fund owes the Water Fund \$30,000 for the 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 five years. There is a negative rollover balance as stated from 2016-2017 Audit in the amount of \$14,141. Per our Auditor:

“Ideally the assessments should eventually be able to pay back the loan and it may not make sense for the District to use other funds for this purpose but that would be a management or Board decision.”

Total estimated expenses for the 2018-2019 Fiscal Budget is \$13,893.10. There should be no other costs to this fund for the 2018-2019 year.

FUND 500 – WATER

The Water Rate Group has conservatively projected our water revenue to be \$2,754,400 for the 2018-2019 Fiscal Year. We have also received the County’s projected property tax information. The total for Zone A is \$239,662 and \$1,509 in Home Owner Property Tax relief. In 2017 the Board approved to allocate 25% of Zone A Property Tax to South Bay Fire. This means that Fund 301 will be receiving \$59,915.50 in their 2018-2019 budget. We have established a new GL Code (4034) for this transfer so it can be tracked. In the 2018-2019 budget we are required to allocate 12.5% (\$29,957.75) of this same Zone A property tax to another Fund. Staff is asking that the 12.5% go towards the 2018-2019 Drainage fund for much needed Drainage improvement projects.

With the addition of the Basin Management Plan adjudication, Los Osos CSD is legally responsible to ensure reversal of the water quality degradation of the upper aquifer and seawater intrusion in the lower aquifer. The Basin Management Plan identified several different programs in order to improve the quality of the basin. The District has completed part of Program A and will need to continue with Phase 2 during the 2018-2019 budget cycle. The District is tasked to find financing for these projects on their own. Program A /Phase 2 of the 8th Street Well construction is estimated at \$315,824.

Currently, the District’s Operations Staff performs shop work outside in the elements, and uses two leaking sea train containers for equipment storage. An additional Capital Improvement expense this budget is the new building at the yard at an estimated \$150,000. We are also including the Reservoir Inspection (\$6,000) for the 10th Street Tank to make sure it stays in good condition since its refurbishment in 2013.

Total estimated expenditures for the 2018-2019 Fiscal Budget is \$2,947,337.80; Operations (\$1,939,172.50), Capital Improvement Projects (\$502,524) and Reserve contributions (\$505,641.34).

600 – WASTEWATER

We have received the tax estimate for the Wastewater Property Tax Roll for administrative charges of \$44,246.40. The only projected expenses for this fund is the Admin Cost Allocation at \$2,721.61, NBS charges of \$12,365.94 and the Bond Payment of \$25,000.00. This fund incurs some small miscellaneous costs occasionally. There has been a negative rollover balance in this fund for quite some time. The 2016-2017 Audit states the current negative amount is \$114,371. Per a note from our Auditor:

“The problem with the Wastewater Fund is that some expenditures are still going through it relating to old items and the annual engineering fees in addition to a transfer out for overhead while the only revenue coming in is the assessment admin fee which until repaid is going straight back out to pay back the bond reserve per the bankruptcy agreement. As a result, until the bond reserve is repaid and the admin charge can once again be freed up to pay for the annual engineering and staff costs, other District funding must cover the shortfall and in the last few years instead of a transfer in to cover it, there are still net transfers out for overhead when there really should be a transfer in to cover costs.”

Total estimated expenses for the 2018-2019 Fiscal Budget is \$40,857.55.

800 – DRAINAGE

We have received the County's Property Tax estimate for Zone D at \$24,015 and \$152 from Home Owners Property Tax Relief. We are asking the Board to approve the 12.5% Zone A allocation of \$29,957.75 to be dedicated to the Drainage Fund for the 2018-2019 fiscal budget. We have several Drainage issues in Los Osos, which will require attention soon. In the 2018-2019 Fiscal budget we plan on making much needed improvements to 16th Street Drainage facility, Don and Mitchell Drainage facility, and the replacement of a pump at the Bayridge drainage facility. These improvements total \$110,000. Although the costs are over our property tax allocation (including the possible additional 12.5% from Water), we do have some Drainage Reserves to balance this budget.

Total estimated expenses for the 2018-2019 Fiscal Budget is \$166,336.44.

900 – PARKS AND RECREATION

Staff in conjunction with the County Parks Department have proposed a Dog Park for the Los Osos Community. Although we have to wait for the Habitat Conservation Plan (HCP) to be completed, there are items that Staff can work on so that we are prepared when the HCP is completed. The 900 Fund is funded through a designated reserve fund and some interest income. As of the 2016-2017 Audit, there is a total of \$295,252 in the Parks Reserve Fund.

Since there is no Parks and Recreation Staff, a non-profit organization (not yet determined) will be contracted to encumber operations and monthly expenses of the Dog Park once it is constructed. Once the HCP has been approved and the District is allowed to build the Dog Park, the District will then need to decide what costs it will assist with. Costs associated with the Parks and Recreation budget for 2018-2019 are mostly Administrative Allocation costs which cover Staff time on projected projects.

Total estimated expenses for the 2018-2019 Fiscal Budget is \$7,543.22. This does not account for any Dog Park equipment or permitting.

AGENDA ITEM 12D

**FUND 100
ADMINISTRATIVE**

DRAFT

100 ADMINISTRATION		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Revenues				
Service Charges & Fees				
4005	Copying Costs	\$17.00	\$0.00	\$20.00
Total Service		\$17.00	\$0.00	\$20.00
Use of Money & Property				
4510	Investment Income on funds	\$2,291.99	\$0.00	\$0.00
Total Use of Money & Property		\$2,291.99	\$0.00	\$0.00
Total Revenues		\$2,308.99	\$0.00	\$0.00
Expenditures				
Personnel				
Salaries/Wages				
7322	Director's Compensation	\$10,400.00	\$12,000.00	\$12,000.00
8018	Holiday Pay	\$2,982.96	\$6,000.00	\$4,000.00
8045	Overtime Pay	\$4,930.70	\$6,200.00	\$5,000.00
8051	Floating Holiday Pay	\$605.28	\$510.00	\$1,000.00
8054	Salaries & Wages - Regular	\$59,987.29	\$86,434.00	\$109,000.00
8056	Retroactive Pay	\$621.71	\$0.00	\$0.00
8060	Sick Leave Pay	\$1,801.67	\$2,200.00	\$2,000.00
8081	Vacation Pay	\$1,990.35	\$1,800.00	\$3,000.00
Total Salaries/Wages		\$83,319.96	\$115,144.00	\$136,000.00
Payroll Taxes & Benefits				
5020	FICA - ER	\$595.20	\$1,700.00	\$1,700.00
5030	Life Insurance - ER	\$177.19	\$300.00	\$300.00
5031	Disability Insurance	\$40.00	\$50.00	\$60.00
5040	LTD Insurance	\$563.82	\$515.00	\$1,000.00
5050	Medicare - ER	\$284.63	\$1,843.00	\$2,478.00
5060	Cafeteria Plan - ER	\$6,375.00	\$8,000.00	\$8,625.00
5070	Retirement ER - Regular	\$12,177.68	\$12,700.00	\$13,700.00
5071	Retirement ER - Addl Pick-up	\$546.37	\$750.00	\$1,019.00
5075	Retirees Medical - ER	\$2,407.47	\$1,900.00	\$3,000.00
5120	Workers Comp Insurance - ER	\$456.07	\$4,675.00	\$4,675.00
Total Payroll Taxes & Benefits		\$23,623.43	\$32,433.00	\$36,557.00

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Employment Services					
5100	Unemployment Insurance - ER	\$2,336.04	\$3,000.00	\$3,400.00	
6200	Hiring, Advertising & Other Costs	\$99.50	\$500.00	\$300.00	
6230	Medical Exam	\$0.00	\$125.00	\$125.00	
Total Employment		\$2,435.54	\$3,625.00	\$3,825.00	
Total Personnel		\$109,378.93	\$151,202.00	\$176,382.00	
Services & Supplies					
Contract Services					
6100	Labor & Support-IT Services	\$100.00	\$6,500.00	\$4,500.00	
6110	IT Purchased Services	\$16,443.96	\$21,500.00	\$21,500.00	W
7100	Copier Contract-Maint & Usage	\$4,821.19	\$7,500.00	\$5,000.00	rei
7255	Security Services	\$409.56	\$913.00	\$1,000.00	(lo
7321	Janitorial Cleaning & Supplies	\$2,251.70	\$4,000.00	\$4,000.00	(lo
7342	Public Meeting Recordings	\$10,125.00	\$13,500.00	\$13,500.00	
Total Contract Services		\$34,151.41	\$53,913.00	\$49,500.00	
Financial Services					
7309	Late Fees	\$23.72	\$100.00	\$100.00	
7310	Bank Service Charges	\$2,368.33	\$3,000.00	\$3,000.00	
Total Financial Services		\$2,392.05	\$3,100.00	\$3,100.00	
Insurance, Licenses & Regulatory					
6340	Misc Fees	-\$211.81	\$100.00	\$100.00	
6341	LAFCO Fees	\$17,212.31	\$21,642.00	\$20,000.00	
7325	Insurance	\$9,254.00	\$9,254.00	\$9,254.00	
Total Insurance, Licenses & Regulatory Fees		\$26,254.50	\$30,996.00	\$29,354.00	
Legal & Professional					
7303	Professional Services - GM	\$75,579.50	\$78,000.00	\$96,126.00	Re
7304	Professional Services - ACCTG	\$39,712.50	\$48,000.00	\$60,000.00	Re
7305	Auditing Services	\$18,010.00	\$22,000.00	\$20,000.00	
7320	Professional & Consulting Services	\$3,920.08	\$36,960.00	\$10,000.00	
7326	Legal Services	\$27,438.25	\$50,000.00	\$30,000.00	
7340	Legal Notifications & Mandated Advertising	\$91.96	\$2,000.00	\$1,000.00	
Total Legal & Professional		\$164,752.29	\$236,960.00	\$217,126.00	

100 ADMINISTRATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Office/Operations					
6121	IT-Supplies & Miscellaneous	\$155.67	\$500.00	\$500.00	
6130	Computer Hardware	\$1,351.86	\$1,351.86	\$1,500.00	
7140	General Supplies & Minor Equipment	\$3,520.09	\$5,000.00	\$5,000.00	
7160	Postage, Shipping & Mail Supplies	\$2,221.52	\$4,068.14	\$3,200.00	
7226	Membership & Dues	\$6,458.00	\$6,500.00	\$6,500.00	
	Total Office/Operations	\$13,707.14	\$17,420.00	\$16,700.00	
Other Expense					
7330	Misc Operating Expenses	\$20.00	\$100.00	\$100.00	
8735	Misc Department Admin	\$60.35	\$200.00	\$5,300.00	Bli
	Total Other	\$80.35	\$300.00	\$5,400.00	
Rent & Utilities					
6025	Telephone	\$2,428.17	\$3,000.00	\$3,000.00	
7350	Rent - Meetings	\$0.00	\$500.00	\$400.00	
7352	Rent - Offices & Other Structures	\$26,100.00	\$33,179.00	\$35,000.00	
8610	Electric	\$2,703.78	\$3,500.00	\$3,800.00	
8620	Gas Service	\$50.21	\$500.00	\$450.00	
	Total Rent & Utilities	\$31,282.16	\$40,679.00	\$42,650.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	\$64.16	\$110.00	\$110.00	
	Total Repairs & Maintenance	\$64.16	\$110.00	\$110.00	
Travel & Training					
7323	Books, Publications & Subscriptions	\$12.99	\$300.00	\$100.00	
7324	Education & Training Fees	\$642.25	\$1,300.00	\$1,300.00	
8539	Meals	\$1,067.46	\$2,700.00	\$2,000.00	
8541	Meals- Local Area - DIR	\$0.00	\$100.00	\$100.00	
8550	Mileage Reimbursement & Parking	\$188.88	\$650.00	\$500.00	
	Total Travel & Training	\$1,911.58	\$5,050.00	\$4,000.00	
	Total Services & Supplies	\$274,595.64	\$388,528.00	\$367,940.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$638.67	\$0.00	\$0.00	(Pu
	Total Allocation of Administrative Costs	\$638.67	\$0.00	\$0.00	
	Total Expenditures	\$384,613.24	\$539,730.00	\$544,322.00	

DRAFT

**COST ALLOCATION PLAN
FISCAL-YEAR 2018-2019**

Actual
\$544,322.00

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%
AMOUNT ALLOCATED	\$54,432.20	\$465,395.31	\$5,443.22	\$10,886.44	\$2,721.61	\$2,721.61

AGENDA ITEM 12D

**FUND 200
BAYRIDGE ESTATES**

DRAFT

200 BAYRIDGE ESTATES		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Revenues					
Property Taxes					
4035	Property Taxes	\$6,024.58	\$8,696.00	\$9,109.00	
Total Property Taxes		\$6,024.58	\$8,696.00	\$9,052.00	
Service Charges & Fees					
4920	Service Charge/User Fee Rev	\$0.00	\$0.00	\$0.00	Question on keepi putting all in 4550
Total Service Charges & Fees		\$0.00	\$0.00	\$0.00	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	\$38,103.00	\$54,831.00	\$54,831.00	Lighting and <u>Loan</u>
Total Special Taxes & Assessments		\$38,103.00	\$54,831.00	\$54,831.00	
Use of Money & Property					
4505	HO Prop Tax Relief	\$28.57	\$70.00	\$57.00	
4510	Investment Income on funds	-\$0.89	\$0.00	\$0.00	
Total Use of Money & Property		\$27.68	\$70.00	\$57.00	
Total Revenues		\$44,155.26	\$63,597.00	\$63,940.00	
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	\$0.00	\$1,500.00	\$0.00	County pays fees n
6345	Property Taxes & Assessments Costs	\$270.80	\$500.00	\$500.00	
7325	Insurance	\$800.00	\$800.00	\$800.00	
Total Insurance, Licenses & Regulatory Fees		\$1,070.80	\$2,800.00	\$1,300.00	

**200 BAYRIDGE
ESTATES**

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Legal & Professional					
7320	Professional & Consulting Services	\$1,008.00	\$1,108.00	\$700.00	
7326	Legal Services	\$462.75	\$500.00	\$500.00	Assessment/Tax F
Total Legal & Professional		\$1,470.75	\$1,608.00	\$1,200.00	
Rent & Utilities					
8670	Street Lighting	\$4,846.23	\$5,380.00	\$6,224.16	
Total Rent & Utilities		\$4,846.23	\$5,380.00	\$6,224.16	
Repairs & Maintenance					
6800	R & M - Grounds & Collection Systems	\$6,324.00	\$6,324.00	\$0.00	
	Tank Decomission			\$0.00	\$6,000 per tank. 12
Total Repairs & Maintenance		\$6,324.00	\$6,324.00	\$0.00	
Total Services & Supplies		\$13,711.78	\$16,112.00	\$8,724.16	
Debt Service					
9804	Payment on Internal Loans	\$0.00	\$27,964.56	\$27,964.56	
Total Debt Service		\$0.00	\$27,964.56	\$27,964.56	
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$2,698.65	\$2,721.61	
Total Transfers		\$1,260.77	\$2,698.65	\$2,721.61	
Total Expenditures		\$14,972.55	\$46,775.21	\$39,410.33	
Net Revenues over Expenditures		\$29,182.71	\$16,821.79	\$24,529.67	

BAYRIDGE**loan amt****125000****percent****0.0037500****4.50%****term in months****60****Annual payment****27,964.53**

		prin	int	payment	balance	
1	4/29/2016	(\$1,861.63)	(\$468.75)	(\$2,330.38)	\$123,138.37	(\$2,330.38)
2	5/29/2016	(\$1,868.61)	(\$461.77)	(\$2,330.38)	\$121,269.76	(\$2,330.38)
3	6/29/2016	(\$1,875.62)	(\$454.76)	(\$2,330.38)	\$119,394.15	(\$2,330.38)
4	7/29/2016	(\$1,882.65)	(\$447.73)	(\$2,330.38)	\$117,511.50	(\$2,330.38)
5	8/29/2016	(\$1,889.71)	(\$440.67)	(\$2,330.38)	\$115,621.79	(\$2,330.38)
6	9/29/2016	(\$1,896.80)	(\$433.58)	(\$2,330.38)	\$113,724.99	(\$2,330.38)
7	10/29/2016	(\$1,903.91)	(\$426.47)	(\$2,330.38)	\$111,821.09	(\$2,330.38)
8	11/29/2016	(\$1,911.05)	(\$419.33)	(\$2,330.38)	\$109,910.04	(\$2,330.38)
9	12/29/2016	(\$1,918.21)	(\$412.16)	(\$2,330.38)	\$107,991.82	(\$2,330.38)
10	1/29/2017	(\$1,925.41)	(\$404.97)	(\$2,330.38)	\$106,066.41	(\$2,330.38)
11	2/28/2017	(\$1,932.63)	(\$397.75)	(\$2,330.38)	\$104,133.79	(\$2,330.38)
12	3/29/2017	(\$1,939.88)	(\$390.50)	(\$2,330.38)	\$102,193.91	(\$2,330.38)
13	4/29/2017	(\$1,947.15)	(\$383.23)	(\$2,330.38)	\$100,246.76	(\$2,330.38)
14	5/29/2017	(\$1,954.45)	(\$375.93)	(\$2,330.38)	\$98,292.31	(\$2,330.38)
15	6/29/2017	(\$1,961.78)	(\$368.60)	(\$2,330.38)	\$96,330.53	(\$2,330.38)
16	7/29/2017	(\$1,969.14)	(\$361.24)	(\$2,330.38)	\$94,361.39	(\$2,330.38)
17	8/29/2017	(\$1,976.52)	(\$353.86)	(\$2,330.38)	\$92,384.87	(\$2,330.38)
18	9/29/2017	(\$1,983.93)	(\$346.44)	(\$2,330.38)	\$90,400.93	(\$2,330.38)
19	10/29/2017	(\$1,991.37)	(\$339.00)	(\$2,330.38)	\$88,409.56	(\$2,330.38)
20	11/29/2017	(\$1,998.84)	(\$331.54)	(\$2,330.38)	\$86,410.72	(\$2,330.38)
21	12/29/2017	(\$2,006.34)	(\$324.04)	(\$2,330.38)	\$84,404.38	(\$2,330.38)
22	1/29/2018	(\$2,013.86)	(\$316.52)	(\$2,330.38)	\$82,390.52	(\$2,330.38)
23	2/28/2018	(\$2,021.41)	(\$308.96)	(\$2,330.38)	\$80,369.11	(\$2,330.38)
24	3/29/2018	(\$2,028.99)	(\$301.38)	(\$2,330.38)	\$78,340.11	(\$2,330.38)
25	4/29/2018	(\$2,036.60)	(\$293.78)	(\$2,330.38)	\$76,303.51	(\$2,330.38)
26	5/29/2018	(\$2,044.24)	(\$286.14)	(\$2,330.38)	\$74,259.27	(\$2,330.38)
27	6/29/2018	(\$2,051.91)	(\$278.47)	(\$2,330.38)	\$72,207.37	(\$2,330.38)
28	7/29/2018	(\$2,059.60)	(\$270.78)	(\$2,330.38)	\$70,147.77	(\$2,330.38)
29	8/29/2018	(\$2,067.32)	(\$263.05)	(\$2,330.38)	\$68,080.44	(\$2,330.38)
30	9/29/2018	(\$2,075.08)	(\$255.30)	(\$2,330.38)	\$66,005.37	(\$2,330.38)
31	10/29/2018	(\$2,082.86)	(\$247.52)	(\$2,330.38)	\$63,922.51	(\$2,330.38)
32	11/29/2018	(\$2,090.67)	(\$239.71)	(\$2,330.38)	\$61,831.84	(\$2,330.38)
33	12/29/2018	(\$2,098.51)	(\$231.87)	(\$2,330.38)	\$59,733.33	(\$2,330.38)
34	1/29/2019	(\$2,106.38)	(\$224.00)	(\$2,330.38)	\$57,626.96	(\$2,330.38)
35	2/28/2019	(\$2,114.28)	(\$216.10)	(\$2,330.38)	\$55,512.68	(\$2,330.38)
36	3/29/2019	(\$2,122.20)	(\$208.17)	(\$2,330.38)	\$53,390.48	(\$2,330.38)
37	4/29/2019	(\$2,130.16)	(\$200.21)	(\$2,330.38)	\$51,260.31	(\$2,330.38)
38	5/29/2019	(\$2,138.15)	(\$192.23)	(\$2,330.38)	\$49,122.16	(\$2,330.38)
39	6/29/2019	(\$2,146.17)	(\$184.21)	(\$2,330.38)	\$46,975.99	(\$2,330.38)
40	7/29/2019	(\$2,154.22)	(\$176.16)	(\$2,330.38)	\$44,821.77	(\$2,330.38)
41	8/29/2019	(\$2,162.30)	(\$168.08)	(\$2,330.38)	\$42,659.48	(\$2,330.38)
42	9/29/2019	(\$2,170.40)	(\$159.97)	(\$2,330.38)	\$40,489.07	(\$2,330.38)
43	10/29/2019	(\$2,178.54)	(\$151.83)	(\$2,330.38)	\$38,310.53	(\$2,330.38)
44	11/29/2019	(\$2,186.71)	(\$143.66)	(\$2,330.38)	\$36,123.82	(\$2,330.38)
45	12/29/2019	(\$2,194.91)	(\$135.46)	(\$2,330.38)	\$33,928.90	(\$2,330.38)
46	1/29/2020	(\$2,203.14)	(\$127.23)	(\$2,330.38)	\$31,725.76	(\$2,330.38)
47	2/29/2020	(\$2,211.41)	(\$118.97)	(\$2,330.38)	\$29,514.35	(\$2,330.38)
48	3/29/2020	(\$2,219.70)	(\$110.68)	(\$2,330.38)	\$27,294.66	(\$2,330.38)
49	4/29/2020	(\$2,228.02)	(\$102.35)	(\$2,330.38)	\$25,066.63	(\$2,330.38)
50	5/29/2020	(\$2,236.38)	(\$94.00)	(\$2,330.38)	\$22,830.26	(\$2,330.38)
51	6/29/2020	(\$2,244.76)	(\$85.61)	(\$2,330.38)	\$20,585.49	(\$2,330.38)
52	7/29/2020	(\$2,253.18)	(\$77.20)	(\$2,330.38)	\$18,332.31	(\$2,330.38)
53	8/29/2020	(\$2,261.63)	(\$68.75)	(\$2,330.38)	\$16,070.68	(\$2,330.38)

54	9/29/2020	(\$2,270.11)	(\$60.27)	(\$2,330.38)	\$13,800.57	(\$2,330.38)
55	10/29/2020	(\$2,278.63)	(\$51.75)	(\$2,330.38)	\$11,521.94	(\$2,330.38)
56	11/29/2020	(\$2,287.17)	(\$43.21)	(\$2,330.38)	\$9,234.77	(\$2,330.38)
57	12/29/2020	(\$2,295.75)	(\$34.63)	(\$2,330.38)	\$6,939.02	(\$2,330.38)
58	1/29/2021	(\$2,304.36)	(\$26.02)	(\$2,330.38)	\$4,634.67	(\$2,330.38)
59	2/28/2021	(\$2,313.00)	(\$17.38)	(\$2,330.38)	\$2,321.67	(\$2,330.38)
60	3/29/2021	(\$2,321.67)	(\$8.71)	(\$2,330.38)	\$0.00	(\$2,330.38)
		(\$125,000.00)	(\$14,822.64)	(\$139,822.64)		#####

AGENDA ITEM 12D

**FUND 301
FIRE**

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	
Revenues					
Property Taxes					
4035	Property Taxes	\$1,069,447.00	\$1,951,227.00	\$2,062,770.00	
4034	Property Tax Transfer from Water		\$57,214.50	\$59,915.50	
	Total Property Taxes	\$1,069,447.00	\$2,008,441.50	\$2,122,685.50	
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	\$8,105.46	\$0.00	\$4,000.00	
	Total Grant Revenue	\$8,105.46	\$0.00	\$4,000.00	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	\$0.00	\$25,214.00	\$25,214.00	
4050	Special Fire Tax	\$437,968.12	\$543,882.00	\$561,557.00	
	Total Special Taxes & Assessments	\$437,968.12	\$569,096.00	\$586,771.00	
Other Revenues					
4000	Ambulance Agreement	\$52,868.94	\$67,134.00	\$67,134.00	
4055	Mutual Aid Reimbursement	\$0.00	\$2,000.00	\$0.00	
4655	Donations	\$34,963.04	\$34,763.00	\$0.00	
	Total Other Revenues	\$87,831.98	\$103,897.00	\$67,134.00	
Use of Money & Property					
4505	HO Prop Tax Relief	\$2,665.37	\$13,156.00	\$13,075.00	Per Premier Bank; at rate, the interest inc Reserves should be
4510	Investment Income on funds	\$1,176.28	\$1,000.00	\$25,590.00	
	Total Use of Money & Property	\$3,841.65	\$14,141.00	\$38,665.00	
	Total Revenues	\$1,607,194.21	\$2,695,575.50	\$2,819,255.50	

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Personnel				
Salaries/Wages				
8290	Resv FF-OT Em Res Off Duty	\$397.63	\$1,600.00	\$0.00
8295	Resv FF-Overtime/Shift Coverage	\$15,080.98	\$22,050.00	\$27,000.00
8310	Resv FF-Emerg Resp-Off Duty	\$1,522.13	\$2,660.00	\$0.00
8340	Resv FF-Shift Coverage	\$66,693.11	\$82,000.00	\$98,000.00
8345	Resv FF-Special Projects	\$2,652.29	\$5,550.00	\$7,100.00
8355	Resv FF- Training & Drills	\$8,359.75	\$4,724.00	\$0.00
8360	Resv FF-Weed Abatement	\$94.50	\$1,205.00	\$0.00
Total Salaries/Wages		\$94,800.39	\$119,789.00	\$132,100.00
Payroll Taxes & Benefits				
5021	FICA - Fire - ER	\$4,945.60	\$7,000.00	\$7,000.00
5030	Life Insurance - ER	\$1,196.00	\$2,500.00	\$2,500.00
5035	AD & D Insurance	\$380.00	\$850.00	\$800.00
5050	Medicare - ER	-\$915.55	\$0.00	\$0.00
5051	Medicare - Reserves - ER	\$1,380.35	\$2,000.00	\$2,100.00
5070	Retirement ER - Regular	\$7,399.82	\$11,000.00	\$11,000.00
5120	Workers Comp Insurance - ER	\$4,564.08	\$4,570.00	\$5,000.00
5124	Retirement - ER - Tier 2	\$1,733.16	\$1,550.00	\$3,000.00
Total Payroll Taxes & Benefits		\$20,683.46	\$29,470.00	\$31,400.00
Employment Services				
5000	Medical Exams & Procedures	\$514.00	\$2,550.00	\$1,275.00
5100	Unemployment Insurance - ER		\$0.00	\$0.00
5101	Unemp. Costs - Reserves	\$7,291.88	\$7,000.00	\$8,000.00
6230	Medical Exam	\$4,251.00	\$3,800.00	\$3,800.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Total Employment Services		\$12,056.88	\$13,350.00	\$13,075.00
Total Personnel		\$127,540.73	\$162,609.00	\$176,575.00
Services & Supplies				
Clothing & Uniform				
7246	Uniform & Gear	\$678.06	\$1,130.00	\$1,100.00
7248	Uniform Safety Boots	\$0.00	\$400.00	\$2,000.00
Total Clothing & Uniform		\$678.06	\$1,530.00	\$3,100.00
Contract Services				
6110	IT Purchased Services	\$900.04	\$1,080.00	\$1,080.00
7100	Copier Contract-Maint & Usage	\$1,190.65	\$1,600.00	\$1,600.00
7202	Building Alarms & Security	\$353.70	\$465.00	\$475.00
7204	Cleaning Supplies, Laundry & Towel Service	\$3,125.02	\$3,700.00	\$3,700.00
7222	Hazardous Materials CW JPA Cost	\$2,000.00	\$2,000.00	\$2,000.00
7500	Schedule A Charges	\$1,069,447.00	\$2,164,108.00	\$2,192,419.00
Total Contract Services		\$1,077,016.41	\$2,172,953.00	\$2,201,274.00
Equipment & Tools				
6440	Fire Personal Protection Equipment	\$5,506.50	\$6,500.00	\$14,000.00
6460	Self-Contained Breathing Apparatus	\$0.00	\$32,500.00	\$32,500.00
7234	Oxygen Supplies & Cylinder Rent	\$0.00	\$350.00	\$350.00
7238	Paramedic & EMT Small Tools & Supplies	\$45,197.21	\$52,000.00	\$16,000.00
7242	Minor Tools, Accessories & Field Machines	\$178.39	\$250.00	\$250.00
7252	Misc Hardware	\$35,848.20	\$36,263.00	\$350.00
Total Equipment & Tools		\$86,730.30	\$127,863.00	\$63,450.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Financial Services				
7309	Late Fees	\$18.53	\$6.15	\$10.00
7310	Bank Service Charges	\$0.00	\$20.00	\$20.00
9154	Losses and Damages	\$345.08	\$345.08	\$100.00
Total Financial Services		\$363.61	\$371.23	\$130.00
Insurance, Licenses & Regulatory Fees				
6345	Property Taxes & Assessments Costs	\$3,898.08	\$3,898.08	\$4,000.00
7325	Insurance	\$20,400.04	\$20,400.04	\$20,400.00
Total Insurance, Licenses & Regulatory Fees		\$24,298.12	\$24,298.12	\$24,400.00
Legal & Professional				
7320	Professional & Consulting Services	\$1,400.00	\$1,700.00	\$1,400.00
7326	Legal Services	\$358.75	\$1,000.00	\$350.00
7340	Legal Notifications & Mandated Advertising	\$45.00	\$80.00	\$75.00
Total Legal & Professional		\$1,803.75	\$2,780.00	\$1,825.00
Office/Operations				
6130	Computer Hardware	\$169.42	\$1,770.00	\$1,700.00
7140	General Supplies & Minor Equipment	\$1,806.14	\$1,800.00	\$1,800.00
7160	Postage, Shipping & Mail Supplies	\$188.75	\$200.00	\$300.00
7216	Fire Prevention Education Materials	\$1,283.98	\$1,200.00	\$1,200.00
7226	Membership & Dues	\$75.00	\$75.00	\$75.00
7230	Misc Small Parts & Supplies	\$4,229.79	\$4,530.00	\$300.00
7240	Propane	\$100.00	\$100.00	\$100.00
Total Office/Operations		\$7,853.08	\$9,675.00	\$5,475.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Other Expense				
7201	White Goods & Accessories - bedding, towels	\$0.00	\$300.00	\$300.00
7209	District Operating Center Expense	\$0.00	\$450.00	\$450.00
7218	Cooking Products - Food, Drinks & Staples	\$159.85	\$300.00	\$300.00
7224	Kitchen Cookware & Utensils	\$85.79	\$737.77	\$800.00
7345	Outreach- Program Give-away Items	\$606.72	\$2,900.00	\$0.00
Total Other Expense		\$852.36	\$4,687.77	\$1,850.00
Rent & Utilities				
6000	Cell Phones	\$1,164.27	\$1,550.00	\$1,550.00
6025	Telephone	\$3,090.54	\$2,600.00	\$3,700.00
8610	Electric	\$978.44	\$990.00	\$1,000.00
8620	Gas Service	\$678.76	\$1,100.00	\$910.00
8630	Trash Services	\$903.21	\$1,850.00	\$1,850.00
8640	Water and Water Services	\$3,038.82	\$4,704.00	\$4,704.00
8659	Utility Cable Charges	\$888.16	\$1,020.00	\$1,400.00
8670	Street Lighting	\$100.54	\$132.00	\$132.00
Total Rent & Utilities		\$10,842.74	\$13,946.00	\$15,246.00
Repairs & Maintenance				
6400	R & M - Air Compressors	\$297.77	\$500.00	\$300.00
6405	R & M - Extinguishers	\$383.82	\$784.00	\$700.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	\$1,751.67	\$1,600.00	\$1,600.00
6750	R & M - Minor Tools & Equipment	\$394.18	\$1,000.00	\$1,000.00
6775	R & M -Operation/Field Equipment	\$765.00	\$1,300.00	\$1,215.00

301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
6800	R & M - Grounds & Collection Systems	\$239.75	\$450.00	\$500.00
6900	R & M - Buildings & Structures	\$2,712.37	\$3,036.00	\$4,300.00
	Total Repairs & Maintenance	\$6,544.56	\$8,670.00	\$9,615.00
Travel & Training				
6300	DMV Driv Lic Class B	\$0.00	\$100.00	\$100.00
7141	CERT Training Supplies	\$0.00	\$100.00	\$100.00
7323	Books, Publications & Subscriptions	\$234.23	\$468.00	\$470.00
8405	Reserve FF Training Costs	\$1,360.00	\$1,000.00	\$3,000.00
	Total Travel & Training	\$1,594.23	\$1,668.00	\$3,670.00
	Total Services & Supplies	\$1,218,577.22	\$2,368,442.12	\$2,330,035.00
Allocation of Administrative Costs				
8152	ADP Fees	\$962.17	\$1,000.00	\$0.00
	Total Allocation of Administrative Costs	\$962.17	\$1,000.00	\$0.00
Capital Outlay				
9006	Infrastructure CIP	\$17,925.70	\$26,780.88	\$44,545.30
9085	Vehicle Purchase	\$173,232.63	\$155,500.00	\$80,000.00
	Total Capital Outlay	\$191,158.33	\$182,280.88	\$124,545.30
Reserve Contribution				
9008	Fire Mitigation Expenses	\$0.00	\$0.00	\$0.00
9504	*Vehicle Replacement Reserve	\$0.00	\$93,402.00	\$99,144.00
9572	*General Contingency (Operations) Reserve	\$0.00	\$10,000.00	\$34,524.00
	Total Reserve Contribution	\$0.00	\$103,402.00	\$133,668.00

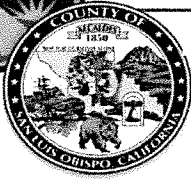
301 FIRE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
<hr/> <hr/>				
Transfers				
9511	Interfund Transfer to Admin	\$25,215.40	\$53,973.00	\$54,432.20
Total Transfers		\$25,215.40	\$53,973.00	\$54,432.20
Total Expenditures		\$1,563,453.85	\$2,871,707.00	\$2,819,255.50
<hr/>				
Total Transfer in from Reserves				
<hr/> <hr/>				
Net Revenues over Expenditures		\$43,740.36	-\$176,131.50	\$0.00



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 2018-2019 (July 1, 2018 through June 30, 2019)

Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
<i>Personnel Costs</i>			
	1,989,645 *	69,638 <i>cwoh</i>	2,059,282
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			
<i>Operating Costs</i>			
Uniforms	21,472 *	752 <i>cwoh</i>	22,224
Vehicle Operations	52,116 *	1,824 <i>cwoh</i>	53,940
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,332	3,332
Paramedic Recertifications		1,341	1,341
Mobile Data Computing Support		3,606	3,606
Firefighter Training		7,782	7,782
GIS Support		624	624
Other Misc Costs		29,689	29,689
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		1,927	1,927
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			2,192,419
CSA9i Portion			25,214
Los Osos CSD Portion			2,167,204

* These costs include CAL FIRE administrative rate of 12.01%
 This schedule is modified annually for application in the subsequent fiscal year.

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	663,707.82
General Contingency Reserve	3111	83,676.00
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>567,211.00</u>
Total Other Liabilities		<u>1,354,928.82</u>
Total Other Liabilities		1,354,928.82
Equity		
Equity		
Disputed Reserve Fund (Bankruptcy)	3161	<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total Equity		<u>153,577.09</u>
Total LIABILITIES & EQUITY		<u><u>1,508,505.91</u></u>



20 Year Projection for Replacing Vehicles / Engines

UNIT #	Vehicle/Assumptions	FY15-16	FY16-17	FY17-18	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	Future Replacements
3411	Command 2010 Term=8Yrs; 3% F	61,475	63,319	65,219 Replace	67,175	69,191	71,266	73,404	75,606	77,875	80,211	82,617 Replace	85,096	87,649	90,278	92,986	95,776	98,649	101,609	104,657 Replace	107,797	2041 / 2042
U15	Utility 2003 Term=10Yrs; 3% F	59,500	61,285	63,124	65,017 Replace	66,968	68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,833	87,378 Replace	89,999	92,699	95,480	98,344	101,295	104,334	2038 / 2039
R 15	Rescue Squad 2004 Term=15yr; 3% F	165,049	175,000 Replace	180,250	185,658	191,227	196,964	202,873	208,959	215,228	221,685	228,335	235,185	242,241	249,508	256,993	264,703	272,644 Replace	280,824	289,248	297,926	2046 / 2047
E 215	Engine 1997 (Equip tc Term=15yr; 3.5% F	603,997	625,137	647,017	669,662 Replace	693,100	717,359	742,467	768,453	795,349	823,186	851,997	881,817 Replace	912,681	944,625	977,687	1,011,906	1,047,322	1,083,979	1,121,918	1,161,185 Replace	2042 / 2043
E 15	Engine 2013(Equip to Term=15Yr; 3.5% F	606,929	628,172	650,158	672,913 Transfer to E215	696,465	720,842	746,071	772,183	799,210	827,182	856,134 Transfer to E215	886,098	917,112	949,211	982,433	1,016,818	1,052,407	1,089,241	1,127,364 Transfer to E215	1,166,822	2042 / 2043
Cost			175,000	65,219	737,931							82,617	881,817		87,378			331,750		104,657	1,059,112	
Used Vehicle Sales Proceeds*			(10,000)	(5,000)	(30,000)							(5,000)	(25,000)		(5,000)			(10,000)		(5,000)	(25,000)	
Net Cost			165,000	60,219	707,931							77,617	856,817		82,378			321,750		99,657	1,034,112	
Cumulative Cost			175,000	240,219	978,150							1,060,767	1,942,584		2,029,962			2,361,712		2,466,369	3,525,481	

Contribution Each Fiscal Year	G	85,000	91,800	99,144	104,101	109,306	114,772	120,510	126,536	132,862	139,506	146,481	153,805	161,495	169,570	178,048	186,951	196,298	206,113	216,419
Sinking Fund Balance as of FYE 14/15	577,970	497,970	529,551	-79,236	24,866	134,172	248,943	369,454	495,989	628,852	690,740	-19,596	134,209	213,326	382,896	560,944	426,145	622,443	728,899	-88,794
		B	A	A, C, D							A	C, D		A			B, E		A	

Identifier	Notes
A	Cost of replacement vehicle is offset by estimated selling price of \$5,000 for current vehicle
B	Cost of replacement vehicle is offset by estimated selling price of \$10,000 for current vehicle
C	E215 will be sold for est. \$25,000. The current E15 will become E215 and a new E15 will be purchased
D	Cost of replacement engine is offset by estimated selling price of \$25,000 for current E215
E	R15 will be converted to an engine; based on anticipated growth, Station should support 2 full-time engines. Fire Public Facility Fees anticipated to fund the difference.
F	3% Inflation rate based on current information, subject to change.
G	Sinking fund contributions increased by 5% each year, as of 17/18

Fiscal Year	Schedule
16/17	MR15 will be replaced. Replacement moved up due to deterioration of the vehicle
17/18	3411 will be replaced due to high mileage.
18/19	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. U15 will be replaced. The replacement of this vehicle has been pushed back since 13/14 due to low mileage
25/26	3411 will be replaced.
26/27	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased.
28/29	U15 will be replaced.
31/32	R15 will be replaced.
33/34	3411 will be replaced
34/35	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased.

AGENDA ITEM 12D

**FUND 400
VISTA DE ORO**

400 VISTA DE ORO

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	\$10,718.00	\$15,768.00	\$15,768.00	
Total Special Taxes & Assessments		\$10,718.00	\$15,768.00	\$15,768.00	
Total Revenues		\$10,718.00	\$15,768.00	\$15,768.00	
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	\$0.00	\$1,500.00	\$0.00	
6345	Property Taxes & Assessments Costs	\$18.00	\$500.00	\$500.00	County is taking over this co
7325	Insurance	\$500.00	\$500.00	\$500.00	
Total Insurance, Licenses & Regulatory Fees		\$518.00	\$2,500.00	\$1,000.00	
Legal & Professional					
7320	Professional & Consulting Services	\$700.00	\$700.00	\$700.00	
7326	Legal Services	\$165.25	\$300.00	\$300.00	Assessment/Tax Roll charge
Total Legal & Professional		\$865.25	\$1,000.00	\$1,000.00	
Rent & Utilities					
8670	Street Lighting	\$1,917.21	\$2,300.00	\$2,460.00	
Total Rent & Utilities		\$1,917.21	\$2,300.00	\$2,460.00	

400 VISTA DE ORO

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Repairs & Maintenance					
6800	R & M - Grounds & Collection Systems	\$2,262.60	\$0.00	\$0.00	
Total Repairs & Maintenance		\$2,262.60	\$0.00	\$0.00	
Total Services & Supplies		\$5,563.06	\$5,800.00	\$4,460.00	
Debt Service					
9804	Payment on Internal Loans	\$0.00	\$0.00	\$6,711.49	Currently there is nothing bu 2017/2018 for the loan
Total Debt Service		\$0.00	\$0.00	\$6,711.49	\$30K Loan/5 year loan
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$2,721.38	\$2,721.61	
Total Transfers		\$1,260.77	\$2,721.38	\$2,721.61	
Total Expenditures		\$6,823.83	\$8,521.38	\$13,893.10	
Net Revenues over Expenditures		\$3,894.17	\$7,246.62	\$1,874.90	

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	11/29/2017	(\$479.72)	(\$79.57)	(\$559.29)	\$20,738.57	(\$559.29)
20	12/29/2017	(\$481.52)	(\$77.77)	(\$559.29)	\$20,257.05	(\$559.29)
21	1/29/2018	(\$483.33)	(\$75.96)	(\$559.29)	\$19,773.72	(\$559.29)
22	2/28/2018	(\$485.14)	(\$74.15)	(\$559.29)	\$19,288.59	(\$559.29)
23	3/29/2018	(\$486.96)	(\$72.33)	(\$559.29)	\$18,801.63	(\$559.29)
24	4/29/2018	(\$488.78)	(\$70.51)	(\$559.29)	\$18,312.84	(\$559.29)
25	5/29/2018	(\$490.62)	(\$68.67)	(\$559.29)	\$17,822.23	(\$559.29)
26	6/29/2018	(\$492.46)	(\$66.83)	(\$559.29)	\$17,329.77	(\$559.29)
27	7/29/2018	(\$494.30)	(\$64.99)	(\$559.29)	\$16,835.46	(\$559.29)
28	8/29/2018	(\$496.16)	(\$63.13)	(\$559.29)	\$16,339.31	(\$559.29)
29	9/29/2018	(\$498.02)	(\$61.27)	(\$559.29)	\$15,841.29	(\$559.29)
30	10/29/2018	(\$499.89)	(\$59.40)	(\$559.29)	\$15,341.40	(\$559.29)
31	11/29/2018	(\$501.76)	(\$57.53)	(\$559.29)	\$14,839.64	(\$559.29)
32	12/29/2018	(\$503.64)	(\$55.65)	(\$559.29)	\$14,336.00	(\$559.29)
33	1/29/2019	(\$505.53)	(\$53.76)	(\$559.29)	\$13,830.47	(\$559.29)
34	2/28/2019	(\$507.43)	(\$51.86)	(\$559.29)	\$13,323.04	(\$559.29)
35	3/29/2019	(\$509.33)	(\$49.96)	(\$559.29)	\$12,813.71	(\$559.29)
36	4/29/2019	(\$511.24)	(\$48.05)	(\$559.29)	\$12,302.47	(\$559.29)
37	5/29/2019	(\$513.16)	(\$46.13)	(\$559.29)	\$11,789.32	(\$559.29)
38	6/29/2019	(\$515.08)	(\$44.21)	(\$559.29)	\$11,274.24	(\$559.29)
39	7/29/2019	(\$517.01)	(\$42.28)	(\$559.29)	\$10,757.23	(\$559.29)
40	8/29/2019	(\$518.95)	(\$40.34)	(\$559.29)	\$10,238.27	(\$559.29)
41	9/29/2019	(\$520.90)	(\$38.39)	(\$559.29)	\$9,717.38	(\$559.29)
42	10/29/2019	(\$522.85)	(\$36.44)	(\$559.29)	\$9,194.53	(\$559.29)
43	11/29/2019	(\$524.81)	(\$34.48)	(\$559.29)	\$8,669.72	(\$559.29)
44	12/29/2019	(\$526.78)	(\$32.51)	(\$559.29)	\$8,142.94	(\$559.29)
45	1/29/2020	(\$528.75)	(\$30.54)	(\$559.29)	\$7,614.18	(\$559.29)
46	2/29/2020	(\$530.74)	(\$28.55)	(\$559.29)	\$7,083.45	(\$559.29)
47	3/29/2020	(\$532.73)	(\$26.56)	(\$559.29)	\$6,550.72	(\$559.29)

48	4/29/2020	(\$534.73)	(\$24.57)	(\$559.29)	\$6,015.99	(\$559.29)
49	5/29/2020	(\$536.73)	(\$22.56)	(\$559.29)	\$5,479.26	(\$559.29)
50	6/29/2020	(\$538.74)	(\$20.55)	(\$559.29)	\$4,940.52	(\$559.29)
51	7/29/2020	(\$540.76)	(\$18.53)	(\$559.29)	\$4,399.75	(\$559.29)
52	8/29/2020	(\$542.79)	(\$16.50)	(\$559.29)	\$3,856.96	(\$559.29)
53	9/29/2020	(\$544.83)	(\$14.46)	(\$559.29)	\$3,312.14	(\$559.29)
54	10/29/2020	(\$546.87)	(\$12.42)	(\$559.29)	\$2,765.27	(\$559.29)
55	11/29/2020	(\$548.92)	(\$10.37)	(\$559.29)	\$2,216.35	(\$559.29)
56	12/29/2020	(\$550.98)	(\$8.31)	(\$559.29)	\$1,665.37	(\$559.29)
57	1/29/2021	(\$553.05)	(\$6.25)	(\$559.29)	\$1,112.32	(\$559.29)
58	2/28/2021	(\$555.12)	(\$4.17)	(\$559.29)	\$557.20	(\$559.29)
59	3/29/2021	(\$557.20)	(\$2.09)	(\$559.29)	\$0.00	(\$559.29)
60		(\$30,000.00)	(\$3,557.43)	(\$33,557.43)		(\$33,557.43)

AGENDA ITEM 12D

**FUND 500
WATER**

500 WATER

DRAFT

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	\$159,436.43	\$171,643.50	\$239,662.00	minus 25% to Fire \$59,915.50
				\$149,788.75	minus 12.5 % to ? \$29,957.75
	Total Property Taxes	\$159,436.43	\$171,643.50	\$149,788.75	
Service Charges & Fees					
4030	Residential Single Family	\$1,439,203.68	\$1,906,000.00	\$2,135,000.00	
4102	Residential- Multi -Family-Water Sales	\$149,615.72	\$178,000.00	\$199,900.00	
4103	Commercial, Home Care, Retail-Water Sales	\$239,119.12	\$236,000.00	\$321,000.00	Until Recycled Water is in full use, water irrigation will continue to be used.
4104	Irrigation- Water Sales	\$42,971.37	\$3,000.00	\$3,000.00	
4114	Water Other Service Revenues	-\$1,225.00	\$2,084.00	\$1,000.00	
4931	Water Activation Fees	\$5,950.00	\$7,000.00	\$6,000.00	
4932	Penalties	\$22,099.34	\$23,000.00	\$20,000.00	
4933	Door Hangers/Lockout Notices	\$10,925.00	\$16,000.00	\$10,000.00	
4937	NSF Fees	\$620.00	\$500.00	\$500.00	
	Total Service Charges & Fees	\$1,909,279.23	\$2,371,584.00	\$2,696,400.00	
Other Revenues					
4105	Recycled Water Revenue	\$0.00	\$107,000.00	\$57,000.00	Until the County secures the Recycled W contracts with the schools, we are uncert: as to the amount of income from this line item.
4925	Insurance Claim Reimbursement	\$3,790.78	\$3,790.78	\$0.00	
4930	Other Revenue	\$3,081.08	\$15,000.00	\$1,000.00	
4936	Water Delinquencies via Tax roll	-\$1.00	\$0.00	\$0.00	
	Total Other Revenues	\$6,870.86	\$125,790.78	\$58,000.00	
Use of Money & Property					
4504	Interest Income	\$0.00	\$2,964.00	\$2,964.00	
4505	HO Prop Tax Relief	\$754.60	\$2,100.00	\$1,509.00	(We are currently looking into why there is interest income in this GL Code)
4510	Investment Income on funds	\$3,834.25	\$1,500.00	\$4,000.00	
	Interfund loan payments to Water			\$34,676.05	Bayrdige Loan Payment \$27,964.56 Vista Loan Payment \$6,711.49
	Total Use of Money & Property	\$4,588.85	\$6,564.00	\$43,149.05	
	Total Revenues	\$2,080,175.37	\$2,675,582.28	\$2,947,337.80	

500 water

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Personnel					
Salaries/Wages					
8018	Holiday Pay	\$17,100.48	\$20,000.00	\$25,000.00	
8045	Overtime Pay	\$3,298.16	\$4,000.00	\$4,000.00	
8050	Administrative Leave Pay	\$1,471.18	\$1,000.00	\$3,680.00	
8051	Floating Holiday Pay	\$3,651.55	\$16,000.00	\$5,000.00	
8054	Salaries & Wages - Regular	\$233,413.41	\$339,348.71	\$356,316.15	5% possible increase
8056	Retroactive Pay	\$2,723.28	\$2,723.28	\$1,000.00	
8060	Sick Leave Pay	\$14,333.51	\$23,000.00	\$24,150.00	
8063	Standby Pay	\$12,569.57	\$14,000.00	\$14,700.00	
8066	Comp Time Used	\$10,986.46	\$11,000.00	\$11,550.00	
8081	Vacation Pay	\$18,375.40	\$38,000.00	\$39,900.00	
Total Salaries/Wages		\$317,923.00	\$469,071.99	\$485,296.15	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	\$1,476.00	\$1,500.00	\$1,700.00	
5031	Disability Insurance	\$300.00	\$500.00	\$500.00	
5040	LTD Insurance	\$2,468.12	\$3,000.00	\$3,300.00	
5050	Medicare - ER	\$2,969.29	\$6,000.00	\$10,356.00	plus Admin Clerk 1/2
5060	Cafeteria Plan - ER	\$43,470.80	\$66,000.00	\$65,000.00	
5070	Retirement ER - Regular	\$46,494.00	\$60,000.00	\$67,000.00	
5071	Retirement ER - Addl Pick-up	\$2,462.23	\$2,200.00	\$0.00	No additional Employer Pick Up
5075	Retirees Medical - ER	\$1,172.94	\$1,000.00	\$1,620.00	
5120	Workers Comp Insurance - ER	\$15,811.66	\$15,968.01	\$24,440.00	Reflects 2018-2019 invoice
5124	Retirement - ER - Tier 2	\$3,035.56	\$0.00	\$3,720.00	
Total Payroll Taxes & Benefits		\$119,660.60	\$156,168.01	\$177,636.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
5100	Unemployment Insurance - ER	\$5,434.35	\$5,000.00	\$5,500.00	
6230	Medical Exam	\$2,675.00	\$2,675.00	\$150.00	
Total Employment Services		\$8,109.35	\$7,675.00	\$5,650.00	
Total Personnel		\$445,692.95	\$632,915.00	\$668,582.15	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	\$1,088.58	\$2,600.00	\$2,600.00	
7248	Uniform Safety Boots	\$481.35	\$1,000.00	\$1,000.00	
Total Clothing & Uniform		\$1,569.93	\$3,600.00	\$3,600.00	
Contract Services					
6100	Labor & Support-IT Services	\$0.00	\$300.00	\$300.00	
6110	IT Purchased Services	\$3,844.16	\$5,000.00	\$5,400.00	
7250	Water Quality Testing	\$18,435.32	\$28,000.00	\$28,000.00	
7255	Security Services	\$548.56	\$7,100.00	\$8,000.00	
7301	Contract Maint Services	\$0.00	\$1,500.00	\$1,000.00	
7321	Janitorial Cleaning & Supplies	\$610.27	\$850.00	\$850.00	
Total Contract Services		\$23,438.31	\$42,750.00	\$43,550.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	\$430.02	\$260.00	\$800.00	
7242	Minor Tools, Accessories & Field Machines	\$2,418.40	\$2,500.00	\$3,500.00	
7252	Misc Hardware	\$54.00	\$0.00	\$0.00	
7253	Rent - Equipment	\$0.00	\$1,000.00	\$1,000.00	
7256	Meter Purchases & Replacements	\$28,985.32	\$30,000.00	\$75,000.00	
Total Equipment & Tools		\$31,887.74	\$33,760.00	\$80,300.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Financial Services					
7309	Late Fees	\$46.16	\$0.00	\$50.00	
Total Financial Services		\$46.16	\$0.00	\$50.00	
Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	\$0.00	\$200.00	\$200.00	
6340	Misc Fees	\$579.33	\$3,000.00	\$3,000.00	
6342	Fees - Regulatory	\$5,536.20	\$27,000.00	\$18,000.00	
6345	Property Taxes & Assessments Costs	\$3,044.78	\$6,300.00	\$6,300.00	
7325	Insurance	\$31,581.00	\$31,581.00	\$33,000.00	
Total Insurance, Licenses & Regulatory Fees		\$40,741.31	\$68,081.00	\$60,500.00	
Legal & Professional					
7318	Professional & Consulting BMC	\$26,996.33	\$61,370.00	\$50,654.00	
7320	Professional & Consulting Services	\$16,159.18	\$40,000.00	\$30,000.00	
7326	Legal Services	\$8,662.50	\$8,000.00	\$11,000.00	
7336	Legal Services- ISJ	\$0.00	\$1,000.00	\$1,000.00	
Total Legal & Professional		\$51,818.01	\$110,370.00	\$92,654.00	
Office/Operations					
6130	Computer Hardware	\$126.25	\$3,000.00	\$3,000.00	
6140	Computer Software	\$1,463.88	\$2,000.00	\$2,000.00	
7140	General Supplies & Minor Equipment	\$353.46	\$3,000.00	\$1,000.00	
7160	Postage, Shipping & Mail Supplies	\$11,139.86	\$14,500.00	\$17,000.00	
7180	Billing Supplies, Forms & Printing	\$879.78	\$2,000.00	\$2,200.00	
7226	Membership & Dues	\$1,579.88	\$3,000.00	\$3,000.00	
7230	Misc Small Parts & Supplies	\$997.60	\$800.00	\$1,000.00	
7237	Process Control & Treatment Supplies	\$2,901.20	\$4,000.00	\$4,000.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7239	Water Treatment Chemicals	\$4,993.79	\$6,600.00	\$8,000.00	
7249	Safety Supplies	\$394.74	\$3,000.00	\$3,000.00	
	Total Office/Operations	\$24,830.44	\$41,900.00	\$44,200.00	
Other Expense					
7330	Misc Operating Expenses	\$0.00	\$250.00	\$250.00	
7348	Water Conservation Program	\$409.96	\$3,000.00	\$2,000.00	
	Total Other Expense	\$409.96	\$3,250.00	\$2,250.00	
Rent & Utilities					
6000	Cell Phones	\$2,023.32	\$3,260.00	\$3,000.00	
6025	Telephone	\$6,215.00	\$8,400.00	\$8,200.00	
7352	Rent - Offices & Other Structures	\$0.00	\$2,900.00	\$2,900.00	
8610	Electric	\$74,709.75	\$84,000.00	\$95,000.00	
8620	Gas Service	\$469.89	\$250.00	\$250.00	
8630	Trash Services	\$1,871.54	\$4,000.00	\$4,000.00	
8644	Disposal Services	\$29,334.00	\$28,500.00	\$28,500.00	
8670	Street Lighting	\$285.76	\$350.00	\$400.00	
	Total Rent & Utilities	\$114,909.26	\$131,660.00	\$142,250.00	
Repairs & Maintenance					
6405	R & M - Extinguishers	\$336.63	\$350.00	\$350.00	
6422	R & M - Hydrants	\$0.00	\$350.00	\$350.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	\$313.03	\$500.00	\$500.00	
6641	R & M - Wells	\$621.72	\$800.00	\$1,000.00	
6750	R & M - Minor Tools & Equipment	\$1,381.41	\$1,700.00	\$2,000.00	
6775	R & M -Operation/Field Equipment	\$59.45	\$100.00	\$0.00	
6800	R & M - Grounds & Collection Systems	\$73.84	\$1,000.00	\$1,000.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
6830	Paving & Concrete	\$4,050.00	\$8,000.00	\$8,000.00	
6900	R & M - Buildings & Structures	\$425.74	\$1,500.00	\$2,000.00	
7241	R & M - Water Distribution System	\$8,904.14	\$15,000.00	\$20,000.00	
	Total Repairs & Maintenance	\$16,165.96	\$29,300.00	\$35,200.00	Plus Reservoir inspection \$5000
Travel & Training					
7323	Books, Publications & Subscriptions	\$0.00	\$250.00	\$250.00	
7324	Education & Training Fees	\$4,608.33	\$8,324.00	\$5,900.00	
8410	Certifications	\$200.00	\$400.00	\$500.00	
8510	Lodging & Meals - Local	\$365.07	\$2,000.00	\$2,000.00	
8539	Meals	\$65.00	\$700.00	\$700.00	
8550	Mileage Reimbursement & Parking	\$607.41	\$700.00	\$700.00	
	Total Travel & Training	\$5,845.81	\$12,374.00	\$10,050.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	\$130.06	\$780.00	\$1,600.00	
7211	Misc Fuel & Diesel	\$1,608.59	\$2,200.00	\$2,300.00	
7220	Gasoline	\$3,225.30	\$4,000.00	\$5,000.00	
7228	Markings & Other Misc Services	\$110.42	\$350.00	\$500.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	\$5,295.35	\$5,000.00	\$5,000.00	
	Total Vehicle Maintenance & Repairs	\$10,369.72	\$12,330.00	\$14,400.00	
	Total Services & Supplies	\$322,032.61	\$489,375.00	\$529,004.00	
Allocation of Administrative Costs					
8152	ADP Fees	\$475.01	\$800.00	\$0.00	
	Total Allocation of Administrative Costs	\$475.01	\$800.00	\$0.00	

500 WATER

		YTD March 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
9006	Infrastructure CIP	\$29,780.84	\$380,000.00	\$315,824.00	Phase 2 Design will be completed at \$500,000.00. Phase 2 construction is slated for 2018/19.
				\$150,000.00	Utility Building
				\$30,000.00	Valve Exerciser
				\$6,700.00	Escavator Repair
	Total Capital Outlay	\$30,259.05	\$380,000.00	\$502,524.00	
Debt Service					
9022	Debt Service - Principal	\$156,109.45	\$156,109.00	\$160,871.00	
9023	Debt Service - Interest & Annual Fee	\$109,607.84	\$109,607.00	\$104,773.00	
9024	Loan Administration Fee	\$11,015.00	\$11,015.00	\$10,547.00	
	Total Debt Service	\$276,732.29	\$276,731.00	\$276,191.00	
Reserves					
9571	*Capital Outlay Reserve	\$0.00	\$500,000.00	\$448,641.34	- Partial Capital Improvement Project c
9572	*General Contingency (Operations) Reserve	\$0.00	\$57,000.00	\$57,000.00	
9988	*Water Rate Stabilization Reserve	\$0.00	\$32,000.00	\$0.00	Already over the limit. No contributions will be allocated for the 2018-2019 year
	Total Reserves	\$0.00	\$589,000.00	\$505,641.34	
Transfers					
9511	Interfund Transfer to Admin	\$215,591.70	\$465,356.59	\$465,395.31	(Draft number for 2018-2019)
	Total Transfers	\$215,591.70	\$465,356.59	\$465,395.31	
	Total Expenditures	\$1,269,605.70	\$2,834,177.59	\$2,947,337.80	
	Net Revenues over Expenditures	\$645,536.43	-\$158,595.30	\$0.00	

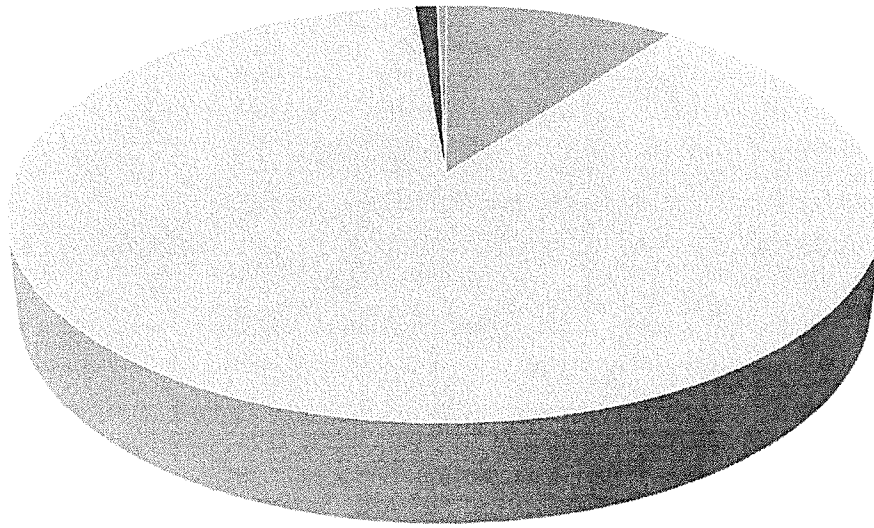
LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 4/30/2018

		<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	112,042.00
General Contingency Reserve	3111	258,783.00
Capital Outlay Reserve	3160	714,296.29
Water Stabilization Reserve	3163	256,856.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total Other Liabilities		<u>1,451,296.29</u>
Total LIABILITIES & EQUITY		<u>1,542,813.56</u>

PROPERTY TAX REVENUE					
Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
B	Fire	\$2,062,770.00	\$13,075.00	\$2,135,760.50	Plus 25% from Water \$59,915.50
D	Drainage	\$24,015.00	\$152.00	\$54,124.75	Possible Reallocation from Water of \$29,957.75
F	Bayridge	\$9,052.00	\$57.00	\$9,109.00	

2018-2019 Estimates



■ A Water ■ B Fire ■ D Drainage ■ F Bayridge

MARCH 2018 ESTIMATES
 USING January GF Revenue Estimate data
 2017/18 AB8 & UNITARY FACTORS,
 AND RDA INCREMENT ADJ'D FOR ERAF.
 March 27, 2018

COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2018/2019

Adjust estimates for assessor trends in your specific

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V				2018/2019 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Decr UNITARY REVENUE \$27,056,846 Acct 4000007	2017/2018 UNITARY FACTOR	UN RAI RE' \$9 Acct
			(Adjusted for Sec Roll Corrections & Unsec Delinquencies)							
			5% Growth	0% Growth	0% Growth	5.0% Growth				
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015				
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637	99,804	1,537	0.00568%		
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161	25,136	557	0.00206%		
0723	CSA #1	0.00170%	8,749	190	57	8,996	162	0.00060%		
0724	CSA #1 ZONE A	0.00714%	36,747	796	241	37,784	693	0.00256%		
0725	CSA #1 ZONE B	0.00316%	16,263	352	107	16,722	352	0.00130%		
0726	CSA #1 ZONE C	0.00166%	8,543	185	56	8,784	133	0.00049%		
0727	CSA #1 ZONE D	0.00728%	37,467	812	246	38,525	536	0.00198%		
0741	CSA #7	0.01020%	52,495	1,137	345	53,977	733	0.00271%		
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490	233,054	3,033	0.01121%		
0743	CSA #7 ZONE B	0.00682%	35,100	760	230	36,090	655	0.00242%		
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509	236,176	4,962	0.01834%		
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075	2,046,155	29,408	0.10869%		
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152	23,866	298	0.00110%		
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57	8,943	165	0.00061%		
0755	CSA #10	0.04423%	227,633	4,930	1,496	234,059	2,600	0.00961%		
0761	CSA #12	0.00386%	19,866	430	131	20,427	8,141	0.03009%		
0773	CSA #16	0.00653%	33,607	728	221	34,556	544	0.00201%		
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150	336,562	4,435	0.01639%		
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341	53,289	1,058	0.00391%		
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381	998,313	14,354	0.05305%		
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927	301,637	3,358	0.01241%		
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236	349,952	5,265	0.01946%		
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695	108,748	2,183	0.00807%		
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	129,444	2,232	0.00825%		
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	355,932	6,193	0.02289%		
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681	106,578	1,613	0.00596%		
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441	382,178	23,642	0.08738%		
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	474,414	7,468	0.02760%		
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575	90,015	1,523	0.00563%		
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247	38,630	1,678	0.00620%		
0853	SHANDON CEMETERY	0.00350%	18,013	390	118	18,521	1,128	0.00417%		
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753	117,903	1,705	0.00630%		
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759	275,441	72,485	0.26790%		
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749	273,906	3,431	0.01268%		
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857	2,685,952	41,478	0.15330%		
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803	287,210	30,596	0.11308%		

Basin Plan for the Los Osos Groundwater Basin

Table 60. Basin Infrastructure Program Schedule				
	By 2013	2014	2015 thru 2017	2018+
Program A				
Water Systems Interconnection		■ ■	■ ■	
Upper Aquifer Well		■	■	
South Bay Well Nitrate Removal	■	■		
Palisades Well Modifications	■			
Blending Project	■	■		
Water Meters				
Program B				
LOCSD Wells				■
GSWC Wells				■
Community Nitrate Removal Facility				■
Program C				
Expansion Well No. 1			■	
Expansion Well No. 2			■	
Expansion Well No. 3			■	
S&T/GSWC Interconnection			○	
Los Osos Valley Road Main Upgrade			■	
Program D				
Expansion Well No. 4				■
Expansion Well No. 5				■
Expansion Well No. 6				■

Actions by All Purveyors (■), LOCSD (■), GSWC (■) and S&T (○).

LOCSO Water Capital Improvement Projects Listing



TITLE	DESCRIPTION	AMOUNT FROM 2014 \$ (unless specified)	STATUS	PRIORITY
Supplemental Water Wells	Program C Eastern Wells	\$30,000 (17/18)	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	Design in progress 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	In progress 2018/19 Budget	1
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	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	Incomplete	2
South Bay Wells Distribution Project	New project – Connect existing wells at South Bay to gravity Zone	\$350,000	Not Started	3
Water Department Heavy Equipment Storage	Construct a 3-sided storage bay to protect heavy equipment and generators	\$30,000	Not Started	
18th Street/Paso Robles Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$39,270	Not Started	4
Santa Maria Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$150,150	Not Started	5
18th Street/Ramona Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$86,800	Not Started	6
Ferrell Avenue Loop Upgrade	Distribution system loop in boosted zone- pipe project	\$167,475	Not Started	7
Ferrell Well Loop Upgrade	Distribution system loop in main gravity zone- pipe project	\$11,550	Not Started	8

LOCSD Water Capital Improvement Projects Listing



12th Street/El Moro Upgrade	Distribution loop in main zone/fire flow upgrade- new pipe	\$214,830	Not Started	9
10th Street/Santa Maria Valve Replacement	Replaced gate valve	\$50,000	Not Started	10
South of Santa Ysabel Valve Replacement	Replace gate valve	\$2,100	Not Started	11
14th Street Dead-End Upgrade	Upgrade pipe- improve fire flow to residential zone	\$98,000	Not Started	12
7th Street Dead-End Upgrade	Upgrade pipe- from Santa Ysabel going North	\$34,720	Not Started	13
El Moro Upgrade	New Pipe- Distribution loop in main zone	\$307,230	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	
LOCSD/GSWC Intertie	Emergency connection between the two water purveyors	\$55,000 (\$103,550) split	Completed March 2017	

Utility Department Equipment/Projects/Major Purchases List

Equipment/Major Purchases			
Equipment or Project	Description	Estimated Costs	Priority Scale (1-5, 1 being highest priority)
Backhoe preventative maintenance	Replace steel and rubber hose hydraulic lines as they are rotted or severely rusting. Perform other maintenance items as quoted.	\$6,700	1
Tool boxes and Rear window rack	Equip the newly purchased vehicle with needed tool boxes and rear window protection rack.	\$1,180	2
Replace siding at well site housings	Replace rotting and weathered siding to keep structures intact and prevent further structural damage.	\$2,000	3
Insulated tool kit	Purchase of proper tools for working electrical equipment, providing safety.	\$500	4
8th Street water yard parking lot and driveway	Repair asphalt for water yard driveway and parking lot. We would pursue this project after the water yard building/shop and upper well are completed.	\$16,000	5
2K gallon water tank	Purchase a horizontal leg tank that can be fitted onto flat bed. This will allow us to flush dead ends without having to rent a truck. It may also be used for other needed transfers of water.	\$3,900	6
Pipe threader	Purchase a pipe threading tool, which will allow the ability to thread pipe for required projects.	\$2,500	7
Valve exercising machine	Purchase a valve exercising machine, which will allow for efficient and effective valve maintenance. Also allow for more efficient shutdowns in emergency situations.	\$31,500	8
Completed Purchases/Projects			
Replacement of Unit A truck	Purchase a new 4x4, F250 Super-Duty truck to replace the aging 2000 Ford.	\$32,602 FY 2017-18 Budget	
Replacement of Dump Bed	Replacement of the dump bed and hydraulic unit for the dump truck. The truck itself seems reliable and capable of lasting awhile longer.	\$9,035 FY 2017/18 Budget	
Computerized Maintenance Management System	Purchased the online system, e-maintenance. This system has been put into place and being utilized by the Utility Staff. The purchase also included training for the Staff on proper utilization of the system.	\$4,600 FY 2017/18 Budget	

AGENDA ITEM 12D

**FUND 600
WASTEWATER**

600 WASTEWATER

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Service Charges & Fees					
4062	Wastewater Admin Charge	\$19,267.00	\$44,267.00	\$44,246.40	
Total Service Charges & Fees		\$19,267.00	\$44,267.00	\$44,246.40	
Total Revenues		\$19,267.00	\$44,267.00	\$44,246.40	
Expenditures					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	\$20.00	\$20.00	\$0.00	
Total Financial Services		\$20.00	\$20.00	\$0.00	
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	\$269.28	\$134.64	\$270.00	
Total Insurance, Licenses & Regulatory Fees		\$269.28	\$134.64	\$270.00	
Legal & Professional					
7320	Professional & Consulting Services	\$8,451.29	\$11,564.00	\$12,365.94	
7326	Legal Services	\$353.60	\$1,000.00	\$500.00	
Total Legal & Professional		\$8,804.89	\$12,564.00	\$12,865.94	
Office/Operations					
7160	Postage, Shipping & Mail Supplies	\$53.82	\$0.00	\$0.00	
Total Office/Operations		\$53.82	\$0.00	\$0.00	
Total Services & Supplies		\$9,147.99	\$12,718.64	\$13,135.94	

600 WASTEWATER

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Debt Service					
9805	Repayment Bond Reserve	\$0.00	\$25,000.00	\$25,000.00	
Total Debt Service		\$0.00	\$25,000.00	\$25,000.00	
Transfers					
9511	Interfund Transfer to Admin	\$1,260.77	\$0.00	\$2,721.61	
Total Transfers		\$1,260.77	\$2,698.65	\$2,721.61	
Total Expenditures		\$10,408.76	\$40,417.29	\$40,857.55	
Net Revenues over Expenditures		\$8,858.24	\$6,548.36	\$3,388.85	

From: Andrew Kraus [mailto:akraus@nbsgov.com]
Sent: Thursday, April 19, 2018 3:04 PM
To: Renee Osborne <rosborne@losososcsd.org>
Cc: Ann Kudart <akudart@losososcsd.org>
Subject: RE: 2018-2019 Direct Charge/Special Assessment Packet

Good afternoon Renee,

As discussed, I have finished preparing the preliminary Fiscal Year 2018/19 Levy information for Wastewater Assessment District No. 1 and provided a summary of the billing below for your reference. I've attached a PDF providing details (on a parcel level) about these preliminary figures as well.

For the time being, admin fees have been included as \$10.56 per parcel. Please note that this will likely not be the final levy information submitted on the County tax rolls for Fiscal Year 2018/19, as we may need to address additional parcel changes following updated property data being released by the County in July.

Preliminary FY 2018/19 Levy Summary:

Parcel Count: 4,190 (This is two parcels less than last year due to one assessment prepayment and a parcel merger.)

Principal and Interest Levied: \$1,146,041.28

Admin Fee Levied (\$10.56 per parcel): \$44,246.40

Other (Delinquency Management Fees and Installment Rounding): \$1,182.74

Total Levy amount: \$1,191,470.42

If you do need an updated estimate of NBS' admin expenses for the year as well, please let me know and I can coordinate with our accounting staff to obtain this figure. (I do not prepare this information myself, so it may take a day or two to get this figure from the time it is requested.)

Thanks,

ANDREW KRAUS

financial analyst

800.676.7516 | akraus@nbsgov.com

AGENDA ITEM 12D

**FUND 800
DRAINAGE**

800 DRAINAGE

DRAFT

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	15,995.29	22,746.00	\$24,015.00	
4034	Prop Taxes from Water			\$29,957.75	
	Total Property Taxes	15,995.29	22,746.00	\$53,972.75	Requested 12.5% transfer from
Special Taxes & Assessments					
4400	Drainage Assessments	68,123.00	95,440.00	\$95,440.00	
	Total Special Taxes & Assessments	68,123.00	95,440.00	\$95,440.00	
Other Revenues					
4935	Sale-Specs/Plans & Non Capital Items	699.00	0.00	\$0.00	
	Total Other Revenues	699.00	0.00	\$0.00	
Use of Money & Property					
4505	HO Prop Tax Relief	76.24	149.00	\$152.00	
4510	Investment Income on funds	294.05	0.00	\$300.00	
	Total Use of Money & Property	370.29	149.00	\$452.00	
	Total Revenues	85,187.58	118,335.00	\$149,864.75	
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	\$200.00	
8054	Salaries & Wages - Regular	15,695.15	22,810.00	\$16,000.00	
	Total Salaries/Wages	15,695.15	23,010.00	\$16,200.00	
	Total Personnel	15,695.15	23,010.00	\$16,200.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Services & Supplies					
Equipment & Tools					
6390	Equipment	216.69	500.00	\$300.00	
7242	Minor Tools, Accessories & Field Machines	38.59	200.00	\$200.00	
Total Equipment & Tools		255.28	700.00	\$500.00	
Financial Services					
7309	Late Fees	0.50	0.00	\$0.00	
Total Financial Services		0.50	0.00	\$0.00	
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	1.68	7,000.00	\$7,000.00	
6345	Property Taxes & Assessments Costs	106.40	200.00	\$200.00	
7325	Insurance	3,100.00	3,500.00	\$3,500.00	
Total Insurance, Licenses & Regulatory Fees		3,208.08	10,700.00	\$10,700.00	
Legal & Professional					
7320	Professional & Consulting Services	763.00	1,000.00	\$2,000.00	
7326	Legal Services	315.00	500.00	\$1,000.00	
Total Legal & Professional		1,078.00	1,500.00	\$3,000.00	
Office/Operations					
7140	General Supplies & Minor Equipment	10.70	50.00	\$50.00	
7226	Membership & Dues	165.00	200.00	\$200.00	
7230	Misc Small Parts & Supplies	484.75	500.00	\$500.00	

800 Drainage

800 DRAINAGE

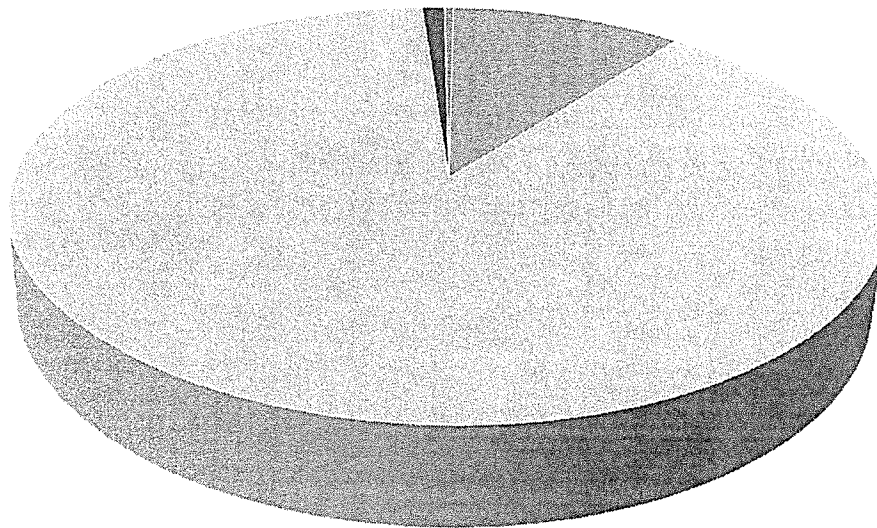
		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7249	Safety Supplies	13.49	200.00	\$100.00	
	Total Office/Operations	673.94	950.00	\$850.00	
Other Expense					
7346	Promotional Expenses - Event	250.00	250.00	\$300.00	
	Total Other Expense	250.00	250.00	\$300.00	
Rent & Utilities					
6000	Cell Phones	1,148.86	1,250.00	\$1,700.00	
6025	Telephone	180.78	200.00	\$250.00	
8610	Electric	1,428.48	1,500.00	\$2,200.00	
8670	Street Lighting	686.94	850.00	\$1,000.00	
	Total Rent & Utilities	3,445.06	3,800.00	\$5,150.00	
Repairs & Maintenance					
6640	R & M - Equip & Other Non-Structural Fixed Assets	463.26	1,000.00	\$1,000.00	
6750	R & M - Minor Tools & Equipment	57.89	500.00	\$500.00	
6800	R & M - Grounds & Collection Systems	2,046.05	2,000.00	\$2,000.00	
6900	R & M - Buildings & Structures	155.48	200.00	\$200.00	
	Total Repairs & Maintenance	2,722.68	3,700.00	\$3,700.00	
Travel & Training					
7324	Education & Training Fees	1,591.67	4,000.00	\$2,200.00	
8410	Certifications	0.00	100.00	\$100.00	
8475	Training Materials	0.00	500.00	\$500.00	
8510	Lodging & Meals - Local	0.00	1,000.00	\$500.00	

800 DRAINAGE

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
8539	Meals	0.00	100.00	\$100.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	\$300.00	
	Total Travel & Training	1,591.67	6,000.00	\$3,700.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	333.52	550.00	\$550.00	
7220	Gasoline	806.33	800.00	\$800.00	
	Total Vehicle Maintenance & Repairs	1,139.85	1,350.00	\$1,350.00	
	Total Services & Supplies	14,365.06	28,950.00	\$29,250.00	
Capital Outlay					
9006	Infrastructure CIP	87,330.88	86,000.00	\$20,000.00	8th Street completed
				\$25,000.00	Don & Mitchell panel upgrade
				\$65,000.00	Bayridge pump replacement/pan
	Total Capital Outlay	87,330.88	86,000.00	\$110,000.00	16th Street Drainage
Transfers					
9511	Interfund Transfer to Admin	5,043.08	10,794.60	\$10,886.44	
	Total Transfers	5,043.08	0.00	\$10,886.44	(Draft number for 2018-2019)
	Total Expenditures	122,434.17	148,754.60	\$166,336.44	
	Net Revenues over Expenditures	-\$28,801.83	-\$30,419.60	-\$16,471.69	Total reflects amount with possible Prop Tax allocation. The negative will be balanced out by Drainage I

PROPERTY TAX REVENUE					
Zone	Expensed Fund	2018-2019 Estimates	HO Property Tax Relief	Total after allocations	Notes
A	Water	\$239,662.00	\$1,509.00	\$150,731.88	Minus 25% \$59,915.50 Reallocation to Fire Minus 12.5% \$29,957.75 Reallocation
B	Fire	\$2,062,770.00	\$13,075.00	\$2,135,760.50	Plus 25% from Water \$59,915.50
D	Drainage	\$24,015.00	\$152.00	\$54,124.75	Possible Reallocation from Water of \$29,957.75
F	Bayridge	\$9,052.00	\$57.00	\$9,109.00	

2018-2019 Estimates



■ A Water ■ B Fire ■ D Drainage ■ F Bayridge

MARCH 2018 ESTIMATES
 USING January GF Revenue Estimate data
 2017/18 AB8 & UNITARY FACTORS,
 AND RDA INCREMENT ADJ'D FOR ERAF.
 March 27, 2018

COUNTY OF SAN LUIS OBISPO
MARCH PRELIMINARY PROPERTY TAX REVENUE ESTIMATES
FOR FISCAL YEAR 2018/2019

Adjust estimates for assess
trends in your speci

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON AV (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				2018/2019 ESTIMATED LOCAL TAX REVENUE	-10% Diablo Dacr UNITARY REVENUE \$27,056,846 Acct 4000007	2017/2018 UNITARY FACTOR	L R :
			5% Growth	0% Growth	0% Growth	5.0% Growth				
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015				
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637					
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161	99,804	1,537	0.00568%		
0723	CSA #1	0.00170%	8,749	190	57	25,136	557	0.00206%		
0724	CSA #1 ZONE A	0.00714%	36,747	796	241	8,996	162	0.00060%		
0725	CSA #1 ZONE B	0.00316%	16,263	352	107	37,784	693	0.00256%		
0726	CSA #1 ZONE C	0.00166%	8,543	185	56	16,722	352	0.00130%		
0727	CSA #1 ZONE D	0.00728%	37,467	812	246	8,784	133	0.00049%		
0741	CSA #7	0.01020%	52,495	1,137	345	38,525	536	0.00198%		
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490	53,977	733	0.00271%		
0743	CSA #7 ZONE B	0.00682%	35,100	760	230	233,054	3,033	0.01121%		
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509	36,090	655	0.00242%		
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075	236,176	4,962	0.01834%		
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152	2,046,155	29,408	0.10869%		
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57	23,866	298	0.00110%		
0755	CSA #10	0.04423%	227,633	4,930	1,496	8,943	165	0.00061%		
0761	CSA #12	0.00386%	19,866	430	131	234,059	2,600	0.00961%		
0773	CSA #16	0.00653%	33,607	728	221	20,427	8,141	0.03009%		
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150	34,556	544	0.00201%		
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341	336,562	4,435	0.01639%		
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381	53,289	1,058	0.00391%		
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927	998,313	14,354	0.05305%		
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236	301,637	3,358	0.01241%		
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695	349,952	5,265	0.01946%		
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	108,748	2,183	0.00807%		
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	129,444	2,232	0.00825%		
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681	355,932	6,193	0.02289%		
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441	106,578	1,613	0.00596%		
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	382,178	23,642	0.08738%		
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575	474,414	7,468	0.02760%		
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247	90,015	1,523	0.00563%		
0853	SHANDON CEMETERY	0.00350%	18,013	390	118	38,630	1,678	0.00620%		
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753	18,521	1,128	0.00417%		
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759	117,903	1,705	0.00630%		
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749	275,441	72,485	0.26790%		
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857	273,906	3,431	0.01268%		
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803	2,685,952	41,478	0.15330%		
						287,210	30,596	0.11308%		

LOCS D Drainage Capital Improvement Projects Listing



TITLE	DESCRIPTION	ESTIMATED AMOUNT	STATUS	PRIORITY
SCADA System Upgrade for Water and Drainage	Design/Construction of SCADA System	\$210,000 75% Water- \$157,500 25% Drainage- \$52,500	Incomplete	1
Bayridge Drainage Pump replacement and Panel Upgrade	Replace drainage pump and control along with control panel at Bayridge facility	\$21,000	Not Started	2
Don & Mitchell panel Upgrade	Replace and upgrade panel and controls at Don & Mitchell facility	\$17,000	Not Started	3
16th Street Drainage Pump and Controls Upgrade	Replace smaller pump with a larger pump and adjust level controls, to allow efficient operation at this facility.	\$15,000	Not Started	4
16th Street Drainage Large Pump Replacement	Large pump at this location has been operating inefficiently, turning on/off for very short durations, cycling has put stress on unit	\$50,000	Not Started	5

COMPLETED PROJECTS

8th Street Control Panel	Replaced outdated control panel with a new enclosure and all new control to allow proper operation at this location	\$19,647	Completed FY 2017/18	
8th Street Large Pump Replacement	Replaced large drainage backup pump, allowing proper backup operation for large volumes of rain at this intersection	\$59,175	Completed FY 2017/18	

AGENDA ITEM 12D

**FUND 900
PARKS**

900 PARKS AND RECREATION

		YTD MARCH 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET
Revenues				
Use of Money & Property				
4510	Investment Income on funds	\$1,607.78	\$900.00	\$1,607.78
	Total Use of Money & Property	\$1,607.78	\$900.00	\$1,607.78
	Total Revenues	\$1,607.78	\$900.00	\$1,607.78
Expenditures				
Services & Supplies				
Legal & Professional				
7320	Professional & Consulting Services	\$0.00	\$1,500.00	\$1,000.00
7326	Legal Services	\$595.00	\$2,500.00	\$1,000.00
	Total Legal & Professional	\$595.00	\$4,000.00	\$2,000.00
Office/Operations				
7140	General Supplies & Minor Equipment	\$0.00	\$100.00	\$100.00
	Total Office/Operations	\$0.00	\$100.00	\$100.00
	Total Services & Supplies	\$595.00	\$4,100.00	\$2,100.00
Transfers				
9511	Interfund Transfer Out	\$2,521.54	\$5,397.30	\$5,443.22
	Total Transfers	\$2,521.54	\$5,397.30	\$5,443.22
	Total Expenditures	\$3,116.54	\$9,497.30	\$7,543.22
	Net Revenues over Expenditures	-\$1,508.76	-\$8,597.30	-\$5,935.44