



UTILITIES ADVISORY COMMITTEE MEETING

Wednesday, April 18, 2018 at 5:30 p.m.
Los Osos Community Services District Office
2122 9th Street, Suite 106, Los Osos, CA

COMMITTEE MEMBERS

Chuck Cesena, Chairperson
Vicki Milledge, Alternate Chairperson
Jan Harper, Member
Gene Heyer, Member
Leonard Moothart, Member
Ron Munds, Member
Eric Silva, Member

STAFF

Renee Osborne, General Manager
Jose Acosta, Utility Systems Manager
Ann Kudart, Administrative Services Manager

AGENDA

1. **Opening – 5:30 p.m.**
Call to Order, Flag Salute, Roll Call
2. **Welcome 2018 Committee Members and Review Brown Act Guidelines**
Presented By: Chairperson Cesena and Director Ochylski
3. **Approve UAC Minutes of March 21, 2018**
(Recommend Committee Approval)
Presented By: Administrative Services Manager Kudart
4. **Update Regarding 01/17/18 BMC Item 7e - Recycled Water Agreements for Agricultural Users**
(Discuss Possible Recommendation to the Board to Take a Written Position)
Presented By: Chairperson Cesena
5. **Utilities Department Updates**
(Review and Discussion)
Presented By: Utility Systems Manager Acosta
6. **Update Regarding the Water Rate Stabilization Funds**
(Review, Discussion, and Board Recommendation)
Presented By: General Manager Osborne
7. **Draft Fiscal Year 2018/2019 Water and Drainage Budgets**
 - Update Regarding CIP List
 - Staff recommended small projects and equipment needs
 - Draft FY18/19 Water Budget
 - Draft FY18/19 Drainage Budget
8. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
9. **Schedule UAC Meeting – Wednesday, May 16, 2018 at 5:30 p.m. unless otherwise noted.**
10. **Closing Comments by UAC Committee Members**
11. **Adjournment**

ITEM 2

**WELCOME 2018 COMMITTEE MEMBERS
AND
REVIEW BROWN ACT GUIDELINES**

2018 BOARD OF DIRECTORS BYLAWS AND RULES OF DECORUM

Amended February 1, 2018

11. COMMITTEES

11.1 Standing Committees.

The Board of Directors may create and abolish Standing Committees at its discretion. Standing Committees shall be advisory committees to the Board of Directors and shall not commit the District to any policy, act or expenditure. Each Standing Committee shall consider District related issues assigned to it by the Board of Directors.

(a) Standing Committees shall conduct business at all times in a manner consistent with these Bylaws, applicable laws, and Board Policy.

(b) The General Manager, in cooperation with the Committee Chairperson, shall prepare the agenda for each Standing Committee meeting. Nothing may be placed on the agenda of any Committee that is not included in that Standing Committee's Work Plan or in other separate direction from the Board of Directors. Consideration of any other matters are *ultra vires* and void acts.

(c) Each Standing Committee shall meet at most monthly as determined by the Committee Chairperson, provided there is pending consideration of something within the Committee's Work Plan or specific direction from the Board of Directors. There are no quorum requirements for Standing Committee meetings. Recommendations to the Board of Directors shall include all opinions of members of the Standing Committee on each issue raised for their recommendation and shall include the number of members concurring in each opinion. The opinion receiving the most concurrence is the majority report. Other opinions are minority reports.

(d) Subject to the availability of public membership, Standing Committees shall be comprised of up to five public members, none of whom shall be Directors; and one Director appointed by the Board President as the non-voting Chairperson and one Director appointed by the Board President as Alternate. The Alternate only needs to attend if the Chairperson is unable to attend. In the absence of both Chairperson and Alternate, the Board President may assign a Board Member to temporarily act as the Committee Chairperson in order that the Standing Committee may meet as established by the previously adopted schedule.

Depending on the number of applications, the Board of Directors retains the discretion to alter Standing Committee membership on a case-by-case basis.

(e) The General Manager shall be an ex-officio member of all Standing Committees. The Committee Chairperson and Committee Alternate are non-voting members appointed for the sole purpose of conducting the meeting, enabling conversation, facilitating discussions, and forwarding recommendations to the Board of Directors.

(f) Each Director shall appoint one voting member to each Standing Committee. The appointee shall serve at the pleasure of the Director who appointed them. The Board of Directors may also remove any Standing Committee member with or without cause.

(g) On or before January 31st or as otherwise established by the Board of Directors of each year, members of the public who reside within the boundaries of the District are invited to apply for specific Standing Committee assignments by completing an application. Members of the public shall be eligible to serve on only one Standing Committee at a time. Members of the public who reside within the boundaries of County Service Area No. 9, Zone I are eligible to apply to the Emergency Services Advisory Committee (ESAC) only.

The General Manager shall prepare an appointments list of all Standing Committees. This list shall be known as the local appointment list and will be provided to the Board of Directors at the first meeting in February or other date established by the Board of Directors.

(h) The local appointment list shall be made available to the members of the public and shall be posted at the District office and the District's web site.

(i) Whenever an unscheduled vacancy occurs on a Standing Committee, a special vacancy notice shall be posted at the District office, the public library, the District's web site, and other places as directed by the Board of Directors, not earlier than twenty days before, or not later than twenty days after the vacancy occurs inviting the public to apply for appointment as a committee member.

Final appointment of Standing Committee members shall not be made by the Board of Directors for at least ten working days after the posting of the Notice at the District's office.

(j) Notwithstanding Section 11.1(g), above, the Board of Directors may, if it finds an emergency exists, fill the unscheduled vacancy immediately. The person appointed to fill the vacancy shall serve only on an acting basis until final appointment is made pursuant to Sections 11.1(f) and (g), above.

(k) A Standing Committee member will automatically be removed if he/she has three unexcused absences or misses four meetings in one calendar year.

(l) All Standing Committee members will receive Brown Act training and all meetings shall be conducted as public meetings in accordance with the Brown Act. Summary notes for each meeting of each Standing Committee shall be forwarded to the Board of Directors as a public record.

(m) The Board President may appoint persons to a subcommittee to assist a Standing Committee in making recommendations to the Board of Directors. The duties of the subcommittee shall be outlined at the time of appointment and the subcommittee shall be considered dissolved when its final report has been made to the Standing Committee.

11.2 Ad Hoc Committees. The Board President shall appoint such *ad hoc* committees comprised of two or less Directors as may be deemed necessary or advisable by himself/herself and/or the Board of Directors. The duties of the *ad hoc* committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made. *Ad hoc* committees shall timely provide the District General Manager with their recommendations and/or reports.

ITEM 3

**APPROVE UAC MINUTES OF
MARCH 21, 2018**

**THIS REPORT WAS NOT AVAILABLE AT
THE TIME OF AGENDA PUBLICATION
AND WILL BE POSTED TO THE
DISTRICT WEBSITE UPON RECEIPT**

ITEM 4

**UPDATE REGARDING 01/17/18 BMC
ITEM 7e – RECYCLED WATER
AGREEMENTS FOR
AGRICULTURAL USERS**

TO: Los Osos Basin Management Committee

FROM: Mark Hutchinson, Deputy Director of Public Works

DATE: January 17, 2018

SUBJECT: Item 7e - Update on Recycled Water Agreements for Agricultural Users

Introduction

The Stipulated Judgment includes the following regarding the use of recycled water for agricultural irrigation:

"If an agricultural user desires to purchase recycled water from the LOWWP, it may do so on such terms and conditions as the County (or the then current owner of the LOWWP) shall determine from time to time, subject to review and comment by the Basin Management Committee."

This report describes the background, status, intended benefits, and next steps for the agricultural recycled water delivery agreements. The Basin Management Committee may wish to provide comments to the Board of Supervisors regarding the information provided in this update.

Background

In 2009, when it was first proposed, the Los Osos Wastewater Project relied on secondary treatment of wastewater followed by spray irrigation on grazing lands as the method for disposal of treated effluent. As the project progressed through the Coastal Development Permit process at the County Planning Commission level, the treatment level was raised from secondary to tertiary at the "unrestricted reuse" level. At the same time the County agreed to reserve 10% of the now high-quality recycled water for agricultural uses, given that the revised project location was on a parcel designated for agriculture with active agriculture on adjacent parcels. The reservation for agricultural uses was included in a revised project description and formalized in the project's conditions of approval *"Total agricultural re-use shall not be less than 10% of the total treated effluent"*. The project then moved through appeals to the Board of Supervisors and the California Coastal Commission with both tertiary treatment and a 10% reservation for agriculture as part of the project description (there is also a 10% reservation for environmental purposes). In addition, and because of the change in the treated water disposal method, funding agencies required assurance that the new plant would be able to reach full operation. That is, confidence that a lack of suitable reuse sites and methods would not reduce the ability of the

project to operate at full capacity. In response, recycled water agreements were negotiated with agricultural users and the school district.

Current Status

The Los Osos Wastewater Project has entered into four agricultural recycled water delivery agreements (Three fully executed and one pending Board of Supervisors action) as shown in the table below. The total subscribed amount is 81 acre-feet, or approximately 16% of the current recycled water output of the water reclamation facility. No recycled water has been delivered to agricultural users to date. However, deliveries are anticipated to begin in summer 2018, pending issuance of the Recycled Water Permit by the Regional Water Quality Control Board. The amount of water delivered is dependent on the agreements, use site needs, and action by the recycled water users to complete the end user requirements for the Recycled Water Permit.

Contractor	Assessor Parcel Number	Annual Amount in Acre-Feet
May	074-225-021	5
Goodwin	074-225-019	10
Judge	067-171-085	50
Michener	074-225-022	16
Total Amount		81

Benefits of Agricultural Reuse

The agricultural reuse component has four clear benefits for the Los Osos Wastewater Project:

Permit and Funding Compliance

At the most basic level, the delivery of water to agricultural operations ensures that the project will remain in compliance with its Coastal Development Permit and with the spirit and intent of its funding agreements. The importance of operating the project in compliance with these requirements cannot be over-stated. The consequences of failing to fulfill obligations to regulatory and funding agencies can not only impact the Los Osos project but, because these obligations are understood to be agency-agency partnerships, can also impact the County's ability to develop and fund other projects for the benefit of Los Osos and other communities throughout the County.

Operational Flexibility

All wastewater treatment facilities operate with a common constant: the flow of wastewater will not stop regardless of any operational issues with the treatment plant. Consequently, wastewater treatment operations must have operational redundancy, emergency storage, and multiple options to respond to unforeseen situations. These

requirements extend to reuse options for treated effluent in both the short and long terms. The Los Osos facility has ample on-site treated effluent storage, a 4x safety factor at the Broderson leach field, agricultural recycled water delivery agreements, and is moving forward with urban reuse agreements. Because future conditions cannot be fully predicted, maintaining the full spectrum of reuse options is important to the continued operational resilience of the facility.

Project Integrity

The Los Osos Wastewater Project has entered into recycled water delivery agreements with four area farmers. These individuals have planned their future business operations, and to some degree have invested in on-site infrastructure, looking forward to delivery of recycled water. Although the agreements contain provisions that would allow the project to cancel the agreements with six months' notice, the status of recycled water reuse within the community does not warrant invoking this provision. The current volume of recycled water produced by the plant is estimated at 500 acre-feet/year, growing to 550 AFY in the near term (2 years). With full urban reuse (less than 100 acre-feet/year including the golf course) and agricultural agreements totaling 81 acre-feet/year, the current and near-term amount of recycled water is sufficient to supply the agricultural users, all urban reuse options, potential environmental needs (Bayridge at 33 acre-feet per year), and still provide flows to the Broderson leach field.

Foundation for Future Water Supply Options

During development of the Los Osos project the concept of exchanging recycled water for groundwater currently being used by the farmers along Los Osos Creek was proposed as a method to supplement the community's water supply. However, these farmers have been reluctant to utilize recycled water given the abundant supply of groundwater and uncertainties surrounding the quality of the recycled water. The current agricultural recycled water delivery agreements are intended in part to demonstrate the real-world potential of recycled water for commercial agricultural irrigation. If successful, the program has the potential to facilitate future water supply agreements between farmers and the community.

Moving Forward

Current efforts to deliver recycled water include:

- Finalize the recycled water permit through the Regional Water Quality Control Board
- Execute recycled water agreements with Golden State Water Company, the Los Osos Community Service District, and Sea Pines Golf Course
- Amend the Tri-Party Agreement among the County, Monarch Grove and Sea Pines Golf Course to change the source of recycled water
- Transfer 1 Agricultural Recycled Water Delivery Agreement to a new owner

- Finalize 1 previously negotiated Agricultural Recycled Water Delivery Agreement
- Establish a construction water program using recycled water (in lieu of potable water)
- Support “end users” as they prepare the necessary permit documents and modify current irrigation systems to meet recycled water requirements
- Formalize a recycled water line easement along Blue Heron Lane

Although these efforts are both complex and time consuming, recycled water should be flowing to end users over the Los Osos Groundwater Basin by the summer of 2018.

File: 310.87.04 LOWWP Los Osos Wastewater Project - General

Reference:

ITEM 6

**UPDATE REGARDING THE WATER
RATE STABILIZATION FUNDS**



April 13, 2018

TO: Utilities Advisory Committee

FROM: Renee Osborne, General Manager

SUBJECT: Item 6 - Update Regarding the Water Rate Stabilization Fund

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

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.losososcscsd.org

SUMMARY

Currently there is \$256,856 in the Water Rate Stabilization Fund. Per Resolution 2010-07, this fund/reserve should represent 10% of the total annual Water Operation and Maintenance Budget. This item was presented to the Utility Advisory Committee at the March 21st committee meeting. At the March Finance Committee, the Committee decided to send this back to the Utility Advisory Committee to discuss/recommend what constitutes "operations and maintenance costs" for the Water Department.

Per Revenue & Expenditures Report/2017-2018 Budget

Total Expenditures:	\$2,368,821.00
Plus Admin Transfer:	<u>\$ 465,356.59</u>
	\$2,834,177.59

Breakdown

Payroll, Services, Maintenance:
and Supplies \$1,123,090.00

Capital Improvements:
(8th Street Well) \$ 380,000.00

Debit Service: \$ 276,731.00

Reserve Contributions:
(Capital Outlay) \$ 589,000.00

Plus Admin Transfer: \$ 465,356.59

RECOMMENDATION

From the Expense breakdown list, staff would like a recommendation from the Utility Advisory Committee on the recommended amount to transfer from the Water Stabilization Reserve to the General Contingency Reserve.

Attachments

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
Revenues					
Property Taxes					
4035	16,524.89	152,201.04	171,643.50	(19,442.46)	(11.33)%
	16,524.89	152,201.04	171,643.50	(19,442.46)	(11.33)%
Service Charges & Fees					
4030	176,794.66	1,315,845.73	1,906,000.00	(590,154.27)	(30.96)%
4102	10,517.08	129,577.05	178,000.00	(48,422.95)	(27.20)%
4103	19,887.75	224,135.28	236,000.00	(11,864.72)	(5.03)%
4104	290.00	41,079.37	3,000.00	38,079.37	1,269.31%
4114	5.00	(1,035.00)	2,084.00	(3,119.00)	(149.66)%
4931	600.00	5,200.00	7,000.00	(1,800.00)	(25.71)%
4932	2,490.34	19,963.54	23,000.00	(3,036.46)	(13.20)%
4933	375.00	9,115.00	16,000.00	(6,885.00)	(43.03)%
4937	0.00	535.00	500.00	35.00	7.00%
	210,959.83	1,744,415.97	2,371,584.00	(627,168.03)	(26.45)%
Other Revenues					
4105	0.00	0.00	107,000.00	(107,000.00)	(100.00)%
4925	0.00	3,790.78	3,790.78	0.00	0.00%
4930	0.00	2,074.58	15,000.00	(12,925.42)	(86.17)%
4936	0.00	(1.00)	0.00	(1.00)	0.00%
	0.00	5,864.36	125,790.78	(119,926.42)	(95.34)%
Use of Money & Property					
4504	0.00	0.00	2,964.00	(2,964.00)	(100.00)%
4505	0.00	754.60	2,100.00	(1,345.40)	(64.07)%
4510	1,328.61	3,670.77	1,500.00	2,170.77	144.72%
	1,328.61	4,425.37	6,564.00	(2,138.63)	(32.58)%
Total Revenues	228,813.33	1,906,906.74	2,675,582.28	(768,675.54)	(28.73)%
Expenditures					
Personnel					
Salaries/Wages					
8018	1,756.24	15,344.24	20,000.00	4,655.76	23.28%
8045	555.84	2,927.60	4,000.00	1,072.40	26.81%
8050	519.24	1,471.18	1,000.00	(471.18)	(47.12)%
8051	1,542.34	3,404.51	16,000.00	12,595.49	78.72%
8054	26,324.39	199,473.51	339,348.71	139,875.20	41.22%
8056	0.00	2,723.28	2,723.28	0.00	0.00%
8060	1,403.58	11,910.88	23,000.00	11,089.12	48.21%
8063	1,311.75	10,582.69	14,000.00	3,417.31	24.41%
8066	1,325.24	9,147.61	11,000.00	1,852.39	16.84%
8081	2,253.79	14,233.31	38,000.00	23,766.69	62.54%
	36,992.41	271,218.81	469,071.99	197,853.18	42.18%
Payroll Taxes & Benefits					
5030	147.00	1,329.00	1,500.00	171.00	11.40%
5031	35.00	265.00	500.00	235.00	47.00%
5040	272.07	2,196.05	3,000.00	803.95	26.80%
5050	532.57	2,177.55	6,000.00	3,822.45	63.71%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised	
5060	Cafeteria Plan - ER	5,299.30	38,171.50	66,000.00	27,828.50	42.16%
5070	Retirement ER - Regular	5,608.65	43,048.41	60,000.00	16,951.59	28.25%
5071	Retirement ER - Addl Pick-up	199.32	2,362.57	2,200.00	(162.57)	(7.39)%
5075	Retirees Medical - ER	135.97	1,036.97	1,000.00	(36.97)	(3.70)%
5120	Workers Comp Insurance - ER	42.74	15,768.92	15,968.01	199.09	1.25%
5124	Retirement - ER - Tier 2	309.26	2,571.67	0.00	(2,571.67)	0.00%
	Total Payroll Taxes & Benefits	12,581.88	108,927.64	156,168.01	47,240.37	30.25%
	Employment Services					
5100	Unemployment Insurance - ER	875.37	4,705.57	5,000.00	294.43	5.89%
6230	Medical Exam	0.00	2,675.00	2,675.00	0.00	0.00%
	Total Employment Services	875.37	7,380.57	7,675.00	294.43	3.84%
	Total Personnel	50,449.66	387,527.02	632,915.00	245,387.98	38.77%
	Services & Supplies					
	Clothing & Uniform					
7246	Uniform & Gear	0.00	1,088.58	2,600.00	1,511.42	58.13%
7248	Uniform Safety Boots	0.00	481.35	1,000.00	518.65	51.87%
	Total Clothing & Uniform	0.00	1,569.93	3,600.00	2,030.07	56.39%
	Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	300.00	300.00	100.00%
6110	IT Purchased Services	142.82	3,491.34	5,000.00	1,508.66	30.17%
7250	Water Quality Testing	0.00	11,424.82	28,000.00	16,575.18	59.20%
7255	Security Services	0.00	445.56	7,100.00	6,654.44	93.72%
7301	Contract Maint Services	0.00	0.00	1,500.00	1,500.00	100.00%
7321	Janitorial Cleaning & Supplies	45.84	517.30	850.00	332.70	39.14%
	Total Contract Services	188.66	15,879.02	42,750.00	26,870.98	62.86%
	Equipment & Tools					
6438	Disinfection Feed Pumps	0.00	128.73	260.00	131.27	50.49%
7242	Minor Tools, Accessories & Field Machines	20.37	2,385.66	2,500.00	114.34	4.57%
7252	Misc Hardware	0.00	54.00	0.00	(54.00)	0.00%
7253	Rent - Equipment	0.00	0.00	1,000.00	1,000.00	100.00%
7256	Meter Purchases & Replacements	5,780.58	23,215.60	30,000.00	6,784.40	22.61%
	Total Equipment & Tools	5,800.95	25,783.99	33,760.00	7,976.01	23.63%
	Financial Services					
7309	Late Fees	0.00	37.16	0.00	(37.16)	0.00%
	Total Financial Services	0.00	37.16	0.00	(37.16)	0.00%
	Insurance, Licenses & Regulatory Fees					
6120	Computer Licenses	0.00	0.00	200.00	200.00	100.00%
6340	Misc Fees	0.00	579.33	3,000.00	2,420.67	80.69%
6342	Fees - Regulatory	0.00	4,321.80	27,000.00	22,678.20	83.99%
6345	Property Taxes & Assessments Costs	0.00	3,044.78	6,300.00	3,255.22	51.67%
7325	Insurance	0.00	31,581.00	31,581.00	0.00	0.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	39,526.91	68,081.00	28,554.09	41.94%
	Legal & Professional					
7318	Professional & Consulting BMC	0.00	26,996.33	61,370.00	34,373.67	56.01%
7320	Professional & Consulting Services	0.00	15,895.18	40,000.00	24,104.82	60.26%
7326	Legal Services	647.50	7,455.00	8,000.00	545.00	6.81%

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
7336	0.00	0.00	1,000.00	1,000.00	100.00%
Total Legal & Professional	647.50	50,346.51	110,370.00	60,023.49	54.38%
Office/Operations					
6130	0.00	0.00	3,000.00	3,000.00	100.00%
6140	0.00	1,463.88	2,000.00	536.12	26.81%
7140	9.64	334.43	3,000.00	2,665.57	88.85%
Equipment					
7160	1,674.10	9,677.53	14,500.00	4,822.47	33.26%
7180	0.00	769.23	2,000.00	1,230.77	61.54%
7226	0.00	1,579.88	3,000.00	1,420.12	47.34%
7230	178.02	997.60	800.00	(197.60)	(24.70)%
7237	368.21	2,113.43	4,000.00	1,886.57	47.16%
Supplies					
7239	0.00	4,993.79	6,600.00	1,606.21	24.34%
7249	0.00	259.60	3,000.00	2,740.40	91.35%
Safety Supplies					
Total Office/Operations	2,229.97	22,189.37	41,900.00	19,710.63	47.04%
Other Expense					
7330	0.00	0.00	250.00	250.00	100.00%
7348	0.00	228.03	3,000.00	2,771.97	92.40%
Misc Operating Expenses					
Water Conservation Program					
Total Other Expense	0.00	228.03	3,250.00	3,021.97	92.98%
Rent & Utilities					
6000	286.98	1,731.92	3,260.00	1,528.08	46.87%
6025	735.18	5,477.30	8,400.00	2,922.70	34.79%
7352	0.00	0.00	2,900.00	2,900.00	100.00%
8610	5,962.70	68,216.71	84,000.00	15,783.29	18.79%
8620	117.35	328.70	250.00	(78.70)	(31.48)%
8630	116.65	1,754.89	4,000.00	2,245.11	56.13%
8644	2,428.00	24,926.00	28,500.00	3,574.00	12.54%
8670	30.65	254.47	350.00	95.53	27.29%
Street Lighting					
Total Rent & Utilities	9,677.51	102,689.99	131,660.00	28,970.01	22.00%
Repairs & Maintenance					
6405	0.00	336.63	350.00	13.37	3.82%
6422	0.00	0.00	350.00	350.00	100.00%
6640	0.00	313.03	500.00	186.97	37.39%
R & M - Extinguishers					
R & M - Hydrants					
R & M - Equip & Other					
Non-Structural Fixed Assets					
6641	22.50	621.72	800.00	178.28	22.29%
6750	48.25	1,346.71	1,700.00	353.29	20.78%
6775	0.00	59.45	100.00	40.55	40.55%
6800	0.00	73.84	1,000.00	926.16	92.62%
R & M - Wells					
R & M - Minor Tools & Equipment					
R & M -Operation/Field Equipment					
R & M - Grounds & Collection					
Systems					
6830	0.00	4,050.00	8,000.00	3,950.00	49.38%
6900	0.00	418.04	1,500.00	1,081.96	72.13%
7241	(448.92)	7,444.03	15,000.00	7,555.97	50.37%
Paving & Concrete					
R & M - Buildings & Structures					
R & M - Water Distribution System					
Total Repairs & Maintenance	(378.17)	14,663.45	29,300.00	14,636.55	49.95%
Travel & Training					
7323	0.00	0.00	250.00	250.00	100.00%
7324	0.00	3,333.33	8,324.00	4,990.67	59.96%
8410	0.00	200.00	400.00	200.00	50.00%
Books, Publications & Subscriptions					
Education & Training Fees					
Certifications					

LOS OSOS COMMUNITY SERVICES DISTRICT
Statement of Revenues and Expenditures - Monthly Actuals
500 - 500 - Water
From 2/1/2018 Through 2/28/2018

	Current Period Actual	YTD	Total Budget - Revised	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
8510 Lodging & Meals - Local	0.00	221.56	2,000.00	1,778.44	88.92%
8539 Meals	0.00	0.00	700.00	700.00	100.00%
8550 Mileage Reimbursement & Parking	35.53	256.97	700.00	443.03	63.29%
Total Travel & Training	35.53	4,011.86	12,374.00	8,362.14	67.58%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	130.06	780.00	649.94	83.33%
7211 Misc Fuel & Diesel	14.80	1,025.82	2,200.00	1,174.18	53.37%
7220 Gasoline	416.63	2,871.86	4,000.00	1,128.14	28.20%
7228 Markings & Other Misc Services	0.00	110.42	350.00	239.58	68.45%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	4,220.66	5,000.00	779.34	15.59%
Total Vehicle Maintenance & Repairs	431.43	8,358.82	12,330.00	3,971.18	32.21%
Total Services & Supplies	18,633.38	285,285.04	489,375.00	204,089.96	41.70%
Allocation of Administrative Costs					
8152 ADP Fees	53.42	444.77	800.00	355.23	44.40%
Total Allocation of Administrative Costs	53.42	444.77	800.00	355.23	44.40%
*Capital Outlay					
6432 South Bay (Weighted Average 3K Site)	0.00	478.21	0.00	(478.21)	0.00%
9006 Infrastructure CIP	0.00	27,448.84	380,000.00	352,551.16	92.78%
Total Capital Outlay	0.00	27,927.05	380,000.00*	352,072.95	92.65%
*Debt Service					
9022 Debt Service - Principal	0.00	156,109.45	156,109.00	(0.45)	(0.00)%
9023 Debt Service - Interest & Annual Fee	0.00	109,607.84	109,607.00	(0.84)	(0.00)%
9024 Loan Administration Fee	0.00	11,015.00	11,015.00	0.00	0.00%
Total Debt Service	0.00	276,732.29	276,731.00*	(1.29)	(0.00)%
*Reserves Contribution					
9571 *Capital Outlay Reserve	0.00	0.00	500,000.00	500,000.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
9988 *Water Rate Stabilization Reserve	0.00	0.00	32,000.00	32,000.00	100.00%
Total Reserves	0.00	0.00	589,000.00*	589,000.00	100.00%
Transfers					
9511 Interfund Transfer Out	0.00	215,591.70	0.00	(215,591.70)	0.00%
Total Transfers Admin	0.00	215,591.70	0.00	(215,591.70)	0.00%
Total Expenditures	69,136.46	1,193,507.87	2,368,821.00	1,175,313.13	49.62%
Net Revenues over Expenditures	159,676.87	713,398.87	306,761.28	406,637.59	132.56%

**MID YEAR ADJUSTED
COST ALLOCATION PLAN
FISCAL-YEAR 17-18**

Actual
\$544,276.71

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,427.67	\$465,356.59	\$5,442.77	\$10,885.53	\$2,721.38	\$2,721.38	\$2,721.38	\$544,276.71
Difference with Mid-Year Adjustment:	\$359.57	\$3,073.59	\$35.96	\$71.91	\$17.98	\$17.98	\$17.98	\$3,594.96
Bi-Annual Interfund Transfer	\$25,215.40	\$215,591.70	\$2,521.54	\$5,043.08	\$1,260.77	\$1,260.77	\$1,260.77	\$252,154.03

ITEM 7

**DRAFT FISCAL YEAR 2018/2019
WATER AND DRAINAGE BUDGETS**



April 13, 2018

TO: Utilities Advisory Committee

FROM: Renee Osborne, General Manager
Jose Acosta, Utility Manager

SUBJECT: Item 7 - Draft Fiscal Year 2018/2019 Water and Drainage Budgets

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

SUMMARY

We have received the County's Estimated Property Tax Summary. Attached are the draft budgets for the Water and Drainage funds which reflect the County's numbers.

Also attached are the updated CIP lists which have been reviewed by District Engineer Rob Miller.

Staff is asking for recommendations for the Water and Drainage budgets regarding Capital Improvements, Water Property Tax allocation, and Reserve transfers.

Attachments

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.losososcsl.org

**UPDATED
CAPITAL IMPROVEMENT
LISTS FOR
WATER AND DRAINAGE**

LOCSD 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	

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	\$210000 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 outdate 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	

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	

DRAFT
WATER AND DRAINAGE
BUDGETS

500 WATER

DRAFT

		YTD FEB 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	159,436.43	171,643.50	\$150,731.88	\$241,171.00 minus 25% to Fire, 12.5% to ?
Total Property Taxes		159,436.43	171,643.50	\$150,731.88	
Service Charges & Fees					
4030	Residential Single Family	1,315,845.73	1,906,000.00	\$2,039,420.00	
4102	Residential- Multi -Family-Water Sales	129,577.05	178,000.00	\$190,460.00	\$amount per Rob Miller 7% increase
4103	Commercial, Home Care, Retail-Water Sales	224,135.28	236,000.00	\$252,520.00	\$amount per Rob Miller 7% increase
4104	Irrigation- Water Sales	41,079.37	3,000.00	\$3,000.00	\$amount per Rob Miller 7% increase
4114	Water Other Service Revenues	(1,035.00)	2,084.00	\$1,000.00	
4931	Water Activation Fees	5,200.00	7,000.00	\$6,000.00	
4932	Penalties	19,963.54	23,000.00	\$20,000.00	
4933	Door Hangers/Lockout Notices	9,115.00	16,000.00	\$10,000.00	
4937	NSF Fees	535.00	500.00	\$500.00	
Total Service Charges & Fees		1,744,415.97	2,371,584.00	\$2,522,900.00	
Other Revenues					
4105	Recycled Water Revenue	0.00	107,000.00	\$107,000.00	#per Rob. Even though rates are going up they might find some efficiencies as they hook up to recycled water
4925	Insurance Claim Reimbursement	3,790.78	3,790.78	\$0.00	
4930	Other Revenue	3,074.58	15,000.00	\$1,000.00	
4936	Water Delinquencies via Tax roll	(1.00)	0.00	\$0.00	
Total Other Revenues		6,864.36	125,790.78	\$108,000.00	
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	\$2,100.00	
4510	Investment Income on funds	3,670.77	1,500.00	\$4,000.00	
Total Use of Money & Property		4,425.37	6,564.00	\$9,064.00	
Total Revenues		1,915,142.13	2,675,582.28	\$2,790,695.88	

500 WATER

		YTD FEB 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	3,205.52	4,000.00	\$4,000.00	
8050	Administrative Leave Pay	1,471.18	1,000.00	\$3,680.00	
8051	Floating Holiday Pay	3,404.51	16,000.00	\$5,000.00	
8054	Salaries & Wages - Regular	226,718.92	339,348.71	\$356,316.15	5% increase per MOU
8056	Retroactive Pay	2,723.28	2,723.28	\$1,000.00	
8060	Sick Leave Pay	12,942.65	23,000.00	\$24,150.00	5% increase per MOU
8063	Standby Pay	11,913.69	14,000.00	\$14,700.00	5% increase per MOU
8066	Comp Time Used	10,567.21	11,000.00	\$11,550.00	5% increase per MOU
8081	Vacation Pay	17,905.16	38,000.00	\$39,900.00	5% increase per MOU
Total Salaries/Wages		307,952.60	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	2,706.35	6,000.00	\$10,356.00	plus April 1/2
5060	Cafeteria Plan - ER	43,470.80	66,000.00	\$65,000.00	
5070	Retirement ER - Regular	46,474.95	60,000.00	\$67,000.00	
5071	Retirement ER - Addl Pick-up	2,462.23	2,200.00	\$2,400.00	
5075	Retirees Medical - ER	1,172.94	1,000.00	\$1,620.00	
5120	Workers Comp Insurance - ER	15,811.66	15,968.01	\$16,000.00	
5124	Retirement - ER - Tier 2	2,880.93	0.00	\$3,720.00	
Total Payroll Taxes & Benefits		119,223.98	156,168.01	\$171,596.00	

500 WATER

		YTD FEB 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		435,285.93	632,915.00	\$662,542.15	
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	\$5,000.00	
7250	Water Quality Testing	14,787.82	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	563.14	850.00	\$850.00	
Total Contract Services		19,743.68	42,750.00	\$43,150.00	
Equipment & Tools					
6438	Disinfection Feed Pumps	128.73	260.00	\$800.00	
7242	Minor Tools, Accessories & Field Machines	2,408.76	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		31,576.81	33,760.00	\$80,300.00	

500 WATER

		YTD FEB 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	4,788.40	27,000.00	\$27,000.00	
6345	Property Taxes & Assessments Costs	3,044.78	6,300.00	\$6,300.00	
7325	Insurance	31,581.00	31,581.00	\$31,581.00	
Total Insurance, Licenses & Regulatory Fees		39,993.51	68,081.00	\$68,081.00	
Legal & Professional					
7318	Professional & Consulting BMC	26,996.33	61,370.00	\$50,654.00	
7320	Professional & Consulting Services	16,027.18	40,000.00	\$30,000.00	
7326	Legal Services	7,455.00	8,000.00	\$9,000.00	
7336	Legal Services- ISJ	0.00	1,000.00	\$1,000.00	
Total Legal & Professional		50,478.51	110,370.00	\$90,654.00	
Office/Operations					
6130	Computer Hardware	0.00	3,000.00	\$3,000.00	
6140	Computer Software	1,463.88	2,000.00	\$2,000.00	
7140	General Supplies & Minor Equipment	334.43	3,000.00	\$1,000.00	
7160	Postage, Shipping & Mail Supplies	11,133.37	14,500.00	\$14,500.00	
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	2,113.43	4,000.00	\$4,000.00	

500 WATER

		YTD FEB 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
7239	Water Treatment Chemicals	4,993.79	6,600.00	\$7,000.00	
7249	Safety Supplies	259.60	3,000.00	\$3,000.00	
	Total Office/Operations	23,755.76	41,900.00	\$40,700.00	
Other Expense					
7330	Misc Operating Expenses	0.00	250.00	\$250.00	
7348	Water Conservation Program	363.03	3,000.00	\$2,000.00	
	Total Other Expense	363.03	3,250.00	\$2,250.00	
Rent & Utilities					
6000	Cell Phones	2,003.32	3,260.00	\$3,260.00	
6025	Telephone	5,477.30	8,400.00	\$8,400.00	
7352	Rent - Offices & Other Structures	0.00	2,900.00	\$2,900.00	
8610	Electric	74,709.75	84,000.00	\$84,000.00	
8620	Gas Service	328.70	250.00	\$250.00	
8630	Trash Services	1,871.54	4,000.00	\$4,000.00	
8644	Disposal Services	27,302.00	28,500.00	\$28,500.00	
8670	Street Lighting	285.76	350.00	\$350.00	
	Total Rent & Utilities	111,978.37	131,660.00	\$131,660.00	
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	1,346.71	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 FEB 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	418.04	1,500.00	\$2,000.00	
7241	R & M - Water Distribution System	8,900.35	15,000.00	\$21,000.00	
	Total Repairs & Maintenance	16,119.77	29,300.00	\$36,200.00	Plus Reservoir inspection \$6000
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	250.00	\$250.00	
7324	Education & Training Fees	4,608.33	8,324.00	\$5,500.00	
8410	Certifications	200.00	400.00	\$500.00	
8510	Lodging & Meals - Local	221.56	2,000.00	\$2,000.00	
8539	Meals	65.00	700.00	\$700.00	
8550	Mileage Reimbursement & Parking	595.42	700.00	\$700.00	
	Total Travel & Training	5,690.31	12,374.00	\$9,650.00	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	130.06	780.00	\$1,600.00	
7211	Misc Fuel & Diesel	1,538.19	2,200.00	\$2,200.00	
7220	Gasoline	2,871.86	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	9,945.88	12,330.00	\$14,300.00	
	Total Services & Supplies	311,261.72	489,375.00	\$520,595.00	
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 FEB 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 \$50,176 Phase 2 construction is slated for 2018/2019
				\$100,000.00	Utility Building
	Total Capital Outlay	30,259.05	380,000.00	\$415,824.00	
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	\$500,000.00	
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	
	Total Reserves	0.00	589,000.00	\$557,000.00	
Transfers					
9511	Interfund Transfer to Admin	215,591.70	465,356.59	\$468,091.13	(Draft number for 2018-2019)
	Total Transfers	215,591.70	465,356.59	\$468,091.13	
	Total Expenditures	1,269,605.70	2,834,177.59	\$2,900,243.28	
	Net Revenues over Expenditures	645,536.43	-\$158,595.30	-\$109,547.40	Total reflects amount without usage of reserves.

800 DRAINAGE

DRAFT

		YTD FEB 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
Revenues					
Property Taxes					
4035	Property Taxes	15,995.29	22,746.00	\$24,167.00	
4034	Prop Taxes from Water			\$30,146.37	Requested 12.5% transfer from Water
Total Property Taxes		15,995.29	22,746.00	\$54,313.37	
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	\$149.00	
4510	Investment Income on funds	271.91	0.00	\$300.00	
Total Use of Money & Property		348.15	149.00	\$449.00	
Total Revenues		85,165.44	118,335.00	\$150,202.37	
Expenditures					
Personnel					
Salaries/Wages					
8045	Overtime Pay	0.00	200.00	\$200.00	
8054	Salaries & Wages - Regular	7,354.62	22,810.00	\$10,000.00	
Total Salaries/Wages		7,354.62	23,010.00	\$10,200.00	
Total Personnel		7,354.62	23,010.00	\$10,200.00	

800 DRAINAGE

		YTD FEB 2018	CURRENT BUDGET 2017/2018	PROPOSED 2018/2019 BUDGET	NOTES
<hr/> <hr/>					
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	\$500.00	
	Total Legal & Professional	1,078.00	1,500.00	\$2,500.00	
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

		YTD FEB 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	\$1,250.00	
6025	Telephone	160.37	200.00	\$240.00	
8610	Electric	1,428.48	1,500.00	\$1,620.00	
8670	Street Lighting	686.94	850.00	\$875.00	
	Total Rent & Utilities	3,424.65	3,800.00	\$3,985.00	
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	\$2,000.00	
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 FEB 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	\$3,500.00	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	315.92	550.00	\$550.00	
7220	Gasoline	717.97	800.00	\$800.00	
	Total Vehicle Maintenance & Repairs	1,033.89	1,350.00	\$1,350.00	
	Total Services & Supplies	14,238.69	28,950.00	\$27,385.00	
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/panel
	Total Capital Outlay	87,330.88	86,000.00	\$110,000.00	16th Street Drainage
Transfers					
9511	Interfund Transfer to Admin	5,043.08	0.00	\$10,949.50	
	Total Transfers	5,043.08	0.00	\$10,949.50	(Draft number for 2018-2019)
	Total Expenditures	113,967.27	137,960.00	\$158,534.50	
	Net Revenues over Expenditures	-\$28,801.83	-\$19,625.00	-\$8,332.13	Total reflects amount with possible Water Prop Tax allocation

**ASSISTING DOCUMENTS
TO DRAFT WATER AND
DRAINAGE BUDGETS**

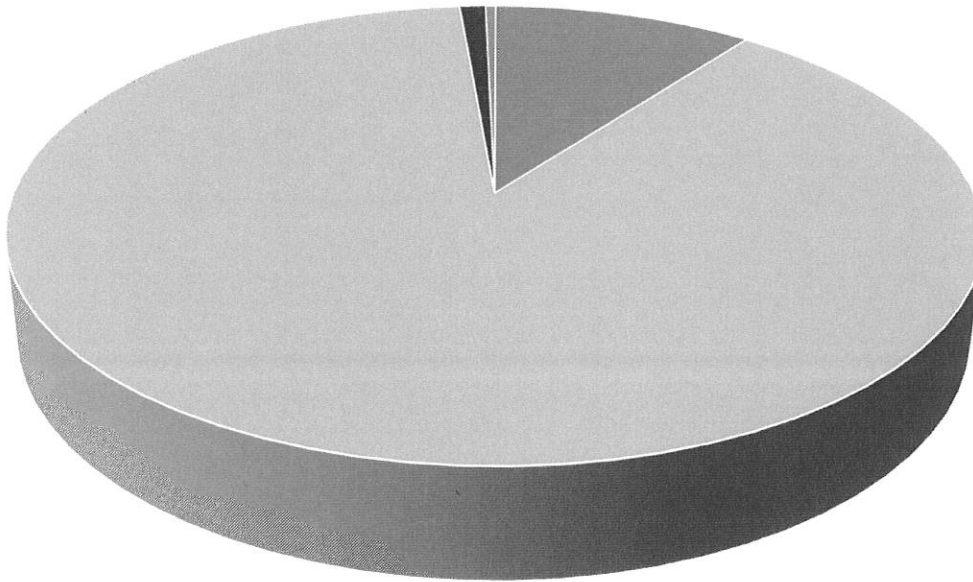
DRAFT**COST ALLOCATION PLAN
FISCAL-YEAR 2018-2019**Actual
\$547,475.00**TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS**

	FIRE	WATER	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
Allocation Per Cent	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
AMOUNT ALLOCATED	\$54,747.50	\$468,091.13	\$5,474.75	\$10,949.50	\$2,737.38	\$2,737.38	\$2,737.38	\$547,475.00

PROPERTY TAX REVENUE

Zone	Expensed Fund	2018-2019 Estimates	Total after allocations	Notes
A	Water	\$241,171.00	\$150,731.88	Minus 25% \$60,292.75 Reallocation to Fire Minus 12.5% \$30,146.37 Reallocation
B	Fire	\$2,075,845.00	\$2,136,137.75	Plus 25% from Water \$60,292.75
D	Drainage	\$24,167.00	\$54,313.37	Possible Reallocation from Water of \$30,146.37
F	Bayridge	\$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 assessed value growth
trends in your specific area.

FUND	AGENCY	2017/2018 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				5.0% Growth LESS RDAs Acct 4000015	2018/2019	-10% Diablo Decr	2017/2018 UNITARY FACTOR	UNITARY	2017/2018	2018/2019
			5% Growth	0% Growth	0% Growth	ESTIMATED		UNITARY	RAILROAD		UNITARY	TOTAL	
			SECURED	UNSEC	HOMEOWNERS	LOCAL		REVENUE	REVENUE		RAILROAD	ESTIMATED	
			Acct 4000005	Acct 4000025	Acct 4200075	TAX REVENUE		\$27,056,846	\$95,616		FACTOR	TAX REVENUE	
0693	SAN MIGUEL LIGHT	0.01886%	97,065	2,102	637		99,804	1,537	0.00568%	26	0.02725%	101,367	
0694	CSA # 23(FORMER SM LGT)	0.00475%	24,446	529	161		25,136	557	0.00206%	3	0.00360%	25,696	
0723	CSA #1	0.00170%	8,749	190	57		8,996	162	0.00060%	1	0.00129%	9,159	
0724	CSA #1 ZONE A	0.00714%	36,747	796	241		37,784	693	0.00256%	5	0.00532%	38,482	
0725	CSA #1 ZONE B	0.00316%	16,263	352	107		16,722	352	0.00130%	2	0.00210%	17,076	
0726	CSA #1 ZONE C	0.00166%	8,543	185	56		8,784	133	0.00049%	1	0.00123%	8,918	
0727	CSA #1 ZONE D	0.00728%	37,467	812	246		38,525	536	0.00198%	5	0.00515%	39,066	
0741	CSA #7	0.01020%	52,495	1,137	345		53,977	733	0.00271%	8	0.00877%	54,718	
0742	CSA #7 ZONE A	0.04404%	226,656	4,909	1,490		233,054	3,033	0.01121%	35	0.03650%	236,122	
0743	CSA #7 ZONE B	0.00682%	35,100	760	230		36,090	655	0.00242%	6	0.00661%	36,751	
0747	LOS OSOS CSD-ZONE A	0.04463%	229,692	4,975	1,509		236,176	4,962	0.01834%	33	0.03408%	241,171	
0748	LOS OSOS CSD-ZONE B	0.38666%	1,989,978	43,102	13,075		2,046,155	29,408	0.10869%	282	0.29481%	2,075,845	
0750	LOS OSOS CSD-ZONE D	0.00451%	23,211	503	152		23,866	298	0.00110%	3	0.00331%	24,167	
0752	LOS OSOS CSD-ZONE F	0.00169%	8,698	188	57		8,943	165	0.00061%	1	0.00126%	9,109	
0755	CSA #10	0.04423%	227,633	4,930	1,496		234,059	2,600	0.00961%	30	0.03136%	236,689	
0761	CSA #12	0.00386%	19,866	430	131		20,427	8,141	0.03009%	3	0.00300%	28,571	
0773	CSA #16	0.00653%	33,607	728	221		34,556	544	0.00201%	5	0.00481%	35,105	
0781	HERITAGE CSD	0.06360%	327,323	7,090	2,150		336,562	4,435	0.01639%	43	0.04529%	341,040	
0803	SAN MIGUEL SANITARY	0.01007%	51,826	1,123	341		53,289	1,058	0.00391%	15	0.01610%	54,362	
0811	OCEANO COMM SERV	0.18865%	970,903	21,029	6,381		998,313	14,354	0.05305%	280	0.29300%	1,012,947	
0825	CAYUCOS FIRE	0.05700%	293,355	6,354	1,927		301,637	3,358	0.01241%	38	0.04024%	305,033	
0827	SAN MIGUEL FIRE	0.06613%	340,344	7,372	2,236		349,952	5,265	0.01946%	104	0.10828%	355,321	
0831	SANTA MARGARITA FIRE	0.02055%	105,762	2,291	695		108,748	2,183	0.00807%	15	0.01564%	110,946	
0837	ARROYO GR CEMETERY	0.02598%	133,708	2,896	879	(8,039)	129,444	2,232	0.00825%	23	0.02382%	131,699	
0843	ATAS CEMETERY	0.07626%	392,478	8,501	2,579	(47,626)	355,932	6,193	0.02289%	66	0.06913%	362,191	
0844	CAMBRIA CEMETERY	0.02014%	103,652	2,245	681		106,578	1,613	0.00596%	15	0.01580%	108,206	
0845	CAYUCOS-MB CEMETERY	0.07222%	371,686	8,051	2,441		382,178	23,642	0.08738%	51	0.05308%	405,871	
0847	PASO ROBLES CEMETERY	0.09916%	510,335	11,054	3,353	(50,328)	474,414	7,468	0.02760%	83	0.08703%	481,965	
0851	SAN MIGUEL CEMETERY	0.01701%	87,543	1,896	575		90,015	1,523	0.00563%	32	0.03370%	91,570	
0852	SANTA MARGARITA CEM	0.00730%	37,570	814	247		38,630	1,678	0.00620%	17	0.01810%	40,325	
0853	SHANDON CEMETERY	0.00350%	18,013	390	118		18,521	1,128	0.00417%	2	0.00246%	19,651	
0854	TEMPLETON CEMETERY	0.02228%	114,666	2,484	753		117,903	1,705	0.00630%	21	0.02248%	119,629	
0895	AVILA BEACH CSD	0.05205%	267,880	5,802	1,759		275,441	72,485	0.26790%	35	0.03710%	347,961	
0896	AVILA CO WTR ID #1	0.05176%	266,387	5,770	1,749		273,906	3,431	0.01268%	35	0.03622%	277,372	
1205	CAYUCOS ELEM	0.50762%	2,612,508	56,586	16,857		2,685,952	41,478	0.15330%	347	0.36287%	2,727,777	
1211	CUYAMA JT UNIFIED	0.05428%	279,357	6,051	1,803		287,210	30,596	0.11308%	36	0.03813%	317,842	



LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 1/31/2018

		Current Period Balance
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	
500 - Water	500	12,042.00
General Contingency Reserve	3111	
500 - Water	500	258,783.00
Capital Outlay Reserve	3160	
500 - Water	500	521,423.29
Water Stabilization Reserve	3163	
500 - Water	500	256,856.00
Basin Management Reserve	3165	
500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	<u>59,288.00</u>
Total Other Liabilities		<u>1,158,423.29</u>
Total Other Liabilities		<u>1,158,423.29</u>
Total LIABILITIES & EQUITY		<u>1,249,940.56</u>

Totals do not reflect:
 \$100,000 towards Building (Capital Outlay)
 \$100,000 towards Vehicle Reserves
\$ 92,873 towards Capital Outlay (General)
 \$292,873 (2016-2017 surplus allocation)