

**LOS OSOS COMMUNITY SERVICES DISTRICT
DRAFT FINAL BUDGET
FISCAL YEAR 2016-2017**



LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 YEAR DRAFT FINAL BUDGET
FUND 100 ADMINISTRATION

ADMINISTRATION REVENUES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Property Taxes	\$ -	\$ -	-	\$ -	\$ -	\$ -
SUBTOTAL PROPERTY TAX	\$ -	\$ -	-	\$ -	\$ -	\$ -
Use of money and property						
Investment Income on Oper. Funds	\$ -	\$ -	-	\$ -	\$ -	\$ -
Interest-Undistributed Taxes	\$ -	\$ -	-	\$ -	\$ -	\$ -
Investment Income on Funds	\$ 2,323	\$ -	-	\$ 9	\$ -	\$ -
SUBTOTAL USE OF MONEY AND PROPERTY	\$ 2,323	\$ -	-	\$ 9	\$ -	\$ -
Other Revenue						
Copying Costs	\$ 12	\$ -	-	\$ 116	\$ 200	\$ 200
Settlement & Recoveries	\$ -	\$ -	-	\$ -	\$ -	\$ -
Other Revenues	\$ -	\$ 4,000	-	\$ 4,129	\$ -	\$ -
Sales/Specs	\$ -	\$ -	-	\$ -	\$ -	\$ -
PEG Funds	\$ -	\$ -	-	\$ -	\$ -	\$ -
Claim Revenue	\$ -	\$ -	-	\$ -	\$ -	\$ -
SUBTOTAL OTHER REVENUE	\$ 12	\$ 4,000	-	\$ 4,245	\$ 200	\$ 200
TOTAL ADMINISTRATION REVENUES	\$ 2,335	\$ 4,000	-	\$ 4,254	\$ 200	\$ 200

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 YEAR DRAFT FINAL BUDGET
FUND 100 ADMINISTRATION

ADMINISTRATION EXPENSES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Salaries & Wages						
Director's Compensation	\$ 5,750	\$	15,000	\$ 9,950	\$ 10,000	\$ 10,000
Holiday pay	\$ 9,013	\$	-	\$ 10,626	\$ -	\$ -
Overtime Pay	\$ 3,928	\$	3,402	\$ 4,800	\$ 2,500	\$ 2,500
Administrative Leave Pay	\$ 5,380	\$	-	\$ 1,532	\$ -	\$ -
Floating Holiday Pay	\$ 2,260	\$	-	\$ 464	\$ -	\$ -
Salaries & Wages - Regular	\$ 168,022	\$	242,600	\$ 173,506	\$ 273,049	\$ 274,030
Sick Leave Pay	\$ 5,776	\$	-	\$ 6,702	\$ -	\$ -
Retroactive Pay	\$ -	\$	-	\$ 2,678	\$ -	\$ -
Vacation Pay	\$ 12,614	\$	-	\$ 12,987	\$ -	\$ -
SUBTOTAL SALARIES AND WAGES	\$ 212,743	\$	261,002	\$ 223,246	\$ 285,549	\$ 286,530
Payroll Taxes & Benefits						
FICA - ER	\$ 350	\$	930	\$ 2,020	\$ 3,300	\$ 3,300
Life Insurance - ER	\$ 2,186	\$	2,560	\$ 468	\$ 2,500	\$ 2,500
Medicare - ER	\$ 3,384	\$	4,150	\$ 3,397	\$ 4,000	\$ 4,000
Cafeteria Plan - ER	\$ 23,544	\$	22,500	\$ 20,875	\$ 22,500	\$ 22,500
Retirement ER - Regular	\$ 7,937	\$	12,456	\$ 11,128	\$ 20,433	\$ 20,433
Retirement ER -Addtl Pickup	\$ 2,599	\$	1,600	\$ 2,433	\$ 2,641	\$ 2,641
Retirees Medical - ER	\$ 3,227	\$	2,700	\$ 3,581	\$ 3,000	\$ 3,000
Unemployment Ins ER	\$ 2,086	\$	3,500	\$ 2,787	\$ 3,500	\$ 3,500
Worker's Compensation - ER	\$ 4,943	\$	3,800	\$ 3,734	\$ 4,000	\$ 4,000
Disability Insurance	\$ -	\$	-	\$ 189	\$ -	\$ -
Retirement ER Tier 2	\$ 10,358	\$	11,844	\$ 7,131	\$ 10,500	\$ 10,500
LTD Insurance	\$ -	\$	-	\$ 1,330	\$ -	\$ -
AD & D Insurance	\$ -	\$	-	\$ 146	\$ -	\$ -
Car Allowance	\$ 4,800	\$	4,800	\$ 2,800	\$ -	\$ -
SUBTOTAL PAYROLL TAXES AND BENEFITS	\$ 65,414	\$	70,840	\$ 62,018	\$ 76,374	\$ 76,374
TOTAL PERSONNEL EXPENSE	\$ 278,157	\$	331,842	\$ 285,263	\$ 361,923	\$ 362,904

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 YEAR DRAFT FINAL BUDGET
FUND 100 ADMINISTRATION

ADMINISTRATION EXPENSES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Employment Services						
Hiring, Advertising & Other Costs	\$ 521	\$ 500	\$ -	\$ -	\$ 500	\$ 500
Medical Exam	\$ 140	\$ 220	\$ -	\$ -	\$ -	\$ -
Temporary agency Help	\$ 24,659	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL EMPLOYMENT SERVICES	\$ 25,320	\$ 720	\$ -	\$ -	\$ 500	\$ 500
Contract services						
Ongoing Tech Support, Security, Subscriptions and website	\$ 7,260	\$ 7,300	\$ 11,507	\$ 4,000	\$ 4,000	\$ 4,000
IT Purchased Services - Response	\$ 17,780	\$ 15,000	\$ 11,264	\$ 27,800	\$ 27,800	\$ 27,800
Copier Contract	\$ 5,800	\$ 7,000	\$ 3,226	\$ 7,000	\$ 7,000	\$ 7,000
Security Services	\$ 1,613	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Janitorial Cleaning Supplies	\$ 2,156	\$ 2,200	\$ 2,252	\$ 2,100	\$ 2,100	\$ 2,100
Public Meeting Recordings	\$ 14,435	\$ 12,500	\$ 13,025	\$ 13,000	\$ 13,000	\$ 13,000
SUBTOTAL CONTRACT SERVICES	\$ 49,044	\$ 45,200	\$ 41,274	\$ 55,100	\$ 55,100	\$ 55,100
Financial Services						
Bank Service Charges	\$ 1,128	\$ 2,000	\$ 3,154	\$ 1,000	\$ 1,001	\$ 1,001
SUBTOTAL FINANCIAL SERVICES	\$ 1,128	\$ 2,000	\$ 3,154	\$ 1,000	\$ 1,001	\$ 1,001
Insurance, licenses and regulatory fees						
Computer Licenses	\$ 90	\$ 3,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Misc Fees	\$ 6,999	\$ 1,000	\$ 55	\$ 1,000	\$ 1,000	\$ 1,000
LAFCO Fees	\$ 18,928	\$ 20,000	\$ 19,375	\$ 20,000	\$ 20,000	\$ 20,000
Lien & Notary Fees	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 5,503	\$ 20,000	\$ 8,814	\$ 2,000	\$ 2,000	\$ 2,000
SUBTOTAL INS., LIC. AND REGULATORY FEES	\$ 31,550	\$ 44,000	\$ 28,244	\$ 25,000	\$ 25,000	\$ 25,000

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 YEAR DRAFT FINAL BUDGET
FUND 100 ADMINISTRATION

ADMINISTRATION EXPENSES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Legal and professional						
Auditing Services	\$ 13,000	\$ 18,000	\$ 13,900	\$ 20,000	\$ 20,000	\$ 20,000
Settlements	\$ -	\$ -	\$ 73,510	\$ -	\$ -	\$ -
Professional & Consulting Services	\$ 2,857	\$ -	\$ 54,807	\$ 2,000	\$ 2,000	\$ 2,000
Legal Services	\$ 40,786	\$ 75,000	\$ 79,379	\$ 57,600	\$ 57,600	\$ 57,600
Legal Notifications & Mand Adver.	\$ 1,513	\$ 1,100	\$ 632	\$ 1,000	\$ 1,000	\$ 1,000
Election Expense	\$ 10,594	\$ -	\$ -	\$ 11,600	\$ 11,600	\$ 11,600
SUBTOTAL LEGAL AND PROFESSIONAL	\$ 68,750	\$ 94,100	\$ 222,227	\$ 92,200	\$ 92,200	\$ 92,200
Office Supplies & Operations						
IT-Supplies & Miscellaneous	\$ 280	\$ 500	\$ 32	\$ 500	\$ 500	\$ 500
Minor Tools	\$ 1,288	\$ 2,000	\$ 32	\$ -	\$ -	\$ -
Computer Software	\$ 90	\$ -	\$ -	\$ 240	\$ 240	\$ 240
General Supplies & Minor Equipment	\$ 5,174	\$ 5,500	\$ 5,178	\$ 5,500	\$ 8,000	\$ 8,000
Postage, Shipping & Mail Supplies	\$ 1,836	\$ 2,500	\$ 2,475	\$ 3,000	\$ 3,000	\$ 3,000
Membership & Dues	\$ 5,363	\$ 5,400	\$ 5,759	\$ 5,670	\$ 5,670	\$ 5,670
SUBTOTAL OFFICE SUPPLIES & OPERATIONS	\$ 14,031	\$ 15,900	\$ 13,476	\$ 14,910	\$ 14,910	\$ 17,410
Other expenses						
Misc Department Expense	\$ 427	\$ 500	\$ 417	\$ 13,500	\$ 13,500	\$ 13,500
SUBTOTAL OTHER EXPENSES	\$ 427	\$ 500	\$ 417	\$ 13,500	\$ 13,500	\$ 13,500
Rent and utilities						
Telephone	\$ 3,180	\$ 4,100	\$ 1,518	\$ 4,200	\$ 4,200	\$ 4,200
Rent - Office & Other Structures	\$ 12,000	\$ 22,524	\$ 9,410	\$ 28,900	\$ 28,900	\$ 28,900
Rent - Meetings	\$ 4,296	\$ 6,000	\$ 2,539	\$ 800	\$ 800	\$ 800
Electric	\$ 2,230	\$ 3,600	\$ 2,702	\$ 3,600	\$ 3,600	\$ 3,600
Gas Service	\$ 86	\$ 240	\$ 158	\$ 300	\$ 300	\$ 300
Trash Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL RENT AND UTILITIES	\$ 21,792	\$ 36,464	\$ 16,327	\$ 37,800	\$ 37,800	\$ 37,800

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 YEAR DRAFT FINAL BUDGET
FUND 100 ADMINISTRATION

ADMINISTRATION EXPENSES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Repairs and maintenance						
R & M - Extinguishers	\$ 34	\$	100	\$	113	\$ 100
SUBTOTAL REPAIR AND MAINTENANCE	\$ 34	\$	100	\$	113	\$ 100
Travel and training						
Books, Publications & Subscriptions	\$ 1,375	\$	-	\$	89	\$ 500
Education & Training Fees	\$ 248	\$	750	\$	150	\$ 4,000
Meals Local Area-Director	\$ -	\$	-	\$	200	\$ -
Training Meals	\$ 1,418	\$	-	\$	787	\$ 1,800
Mileage Reimb. & Room & Parking	\$ 733	\$	-	\$	278	\$ 3,000
SUBTOTAL TRAVEL AND TRAINING	\$ 3,774	\$	750	\$	1,505	\$ 9,300
SUBTOTAL MATERIALS & SUPPLIES	\$ 215,991	\$	239,875	\$	326,738	\$ 249,551
TOTAL OPERATING EXPENSES	\$ 494,148	\$	571,717	\$	612,001	\$ 611,474

**LOS OSOS COMMUNITY SERVICES DISTRICT
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FUND 100 ADMINISTRATION**

ADMINISTRATION EXPENSES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Capital Outlay						
Equip, Vehic, Fixtures & Systems	\$ -	\$ -	-	\$ -	\$ -	\$ -
Buildings, Structures & Improvements	\$ -	\$ -	-	\$ -	\$ -	\$ -
Losses and damages	\$ -	\$ -	-	\$ -	\$ -	\$ -
Computer Hardware - Capital	\$ -	\$ -	-	\$ -	\$ -	\$ -
Vehicles, Equip., and Fixtures	\$ 4,145	\$ -	-	\$ 671	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 4,145	\$ -	-	\$ 671	\$ -	\$ -
Reserves						
Vehicle Replacement Reserve	\$ -	\$ -	-	\$ -	\$ -	\$ -
Interfund Transfer Out	\$ -	\$ -	-	\$ -	\$ -	\$ -
Capital Outlay Reserve	\$ -	\$ -	-	\$ -	\$ -	\$ -
General Contingency Reserve	\$ -	\$ -	-	\$ -	\$ -	\$ -
Reserve for Encumbrance	\$ -	\$ -	-	\$ -	\$ -	\$ -
Fund Reservation	\$ -	\$ -	-	\$ -	\$ -	\$ -
Information Tech Reserve	\$ -	\$ -	-	\$ -	\$ -	\$ -
Water Conservation Reserve	\$ -	\$ -	-	\$ -	\$ -	\$ -
Septic System Decommission Reserve	\$ -	\$ -	-	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ -	\$ -	-	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 498,293	\$ 571,717	\$ 612,672	\$ 611,474	\$ 614,956	\$ -

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Investment Income on Funds	\$ 2,323	\$ -	-	\$ 9	\$ -	\$ -
SUBTOTAL USE OF MONEY AND PROPERTY	\$ 2,323	\$ -	-	\$ 9	\$ -	\$ -
Other Revenue						
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Settlement & Recoveries	\$ -	\$ -	-	\$ -	\$ -	\$ -
Other Revenues	\$ -	\$ 4,000	-	\$ 4,129	\$ -	\$ -
Sales/Specs	\$ -	\$ -	-	\$ -	\$ -	\$ -
PEG Funds	\$ -	\$ -	-	\$ -	\$ -	\$ -
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TOTAL ADMINISTRATION REVENUES	\$ 2,335	\$ 4,000	-	\$ 4,254	\$ 200	\$ 200

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Vacation Pay	\$ 12,614	\$	-	\$ 12,987	\$ -	\$ -
SUBTOTAL SALARIES AND WAGES	\$ 212,743	\$	261,002	\$ 223,246	\$ 285,549	\$ 286,530
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Retirement ER -Addtl Pickup	\$ 2,599	\$	1,600	\$ 2,433	\$ 2,641	\$ 2,641
Retirees Medical - ER	\$ 3,227	\$	2,700	\$ 3,581	\$ 3,000	\$ 3,000
Unemployment Ins ER	\$ 2,086	\$	3,500	\$ 2,787	\$ 3,500	\$ 3,500
Worker's Compensation - ER	\$ 4,943	\$	3,800	\$ 3,734	\$ 4,000	\$ 4,000
Disability Insurance	\$ -	\$	-	\$ 189	\$ -	\$ -
Retirement ER Tier 2	\$ 10,358	\$	11,844	\$ 7,131	\$ 10,500	\$ 10,500
LTD Insurance	\$ -	\$	-	\$ 1,330	\$ -	\$ -
AD & D Insurance	\$ -	\$	-	\$ 146	\$ -	\$ -
Car Allowance	\$ 4,800	\$	4,800	\$ 2,800	\$ -	\$ -
SUBTOTAL PAYROLL TAXES AND BENEFITS	\$ 65,414	\$	70,840	\$ 62,018	\$ 76,374	\$ 76,374
TOTAL PERSONNEL EXPENSE	\$ 278,157	\$	331,842	\$ 285,263	\$ 361,923	\$ 362,904

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 YEAR DRAFT FINAL BUDGET
FUND 100 ADMINISTRATION

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Employment Services						
Hiring, Advertising & Other Costs	\$ 521	\$	500	\$ -	\$ 500	\$ 500
Medical Exam	\$ 140	\$	220	\$ -	\$ -	\$ -
Temporary agency Help	\$ 24,659	\$	-	\$ -	\$ -	\$ -
SUBTOTAL EMPLOYMENT SERVICES	\$ 25,320	\$	720	\$ -	\$ 500	\$ 500
Contract services						
Ongoing Tech Support, Security, Subscriptions and website	\$ 7,260	\$	7,300	\$ 11,507	\$ 4,000	\$ 4,000
IT Purchased Services - Response	\$ 17,780	\$	15,000	\$ 11,264	\$ 27,800	\$ 27,800
Copier Contract	\$ 5,800	\$	7,000	\$ 3,226	\$ 7,000	\$ 7,000
Security Services	\$ 1,613	\$	1,200	\$	\$ 1,200	\$ 1,200
Janitorial Cleaning Supplies	\$ 2,156	\$	2,200	\$ 2,252	\$ 2,100	\$ 2,100
Public Meeting Recordings	\$ 14,435	\$	12,500	\$ 13,025	\$ 13,000	\$ 13,000
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Financial Services						
Bank Service Charges	\$ 1,128	\$	2,000	\$ 3,154	\$ 1,000	\$ 1,001
SUBTOTAL FINANCIAL SERVICES	\$ 1,128	\$	2,000	\$ 3,154	\$ 1,000	\$ 1,001
Insurance, licenses and regulatory fees						
Computer Licenses	\$ 90	\$	3,000	\$ -	\$ 2,000	\$ 2,000
Misc Fees	\$ 6,999	\$	1,000	\$ 55	\$ 1,000	\$ 1,000
LAFCO Fees	\$ 18,928	\$	20,000	\$ 19,375	\$ 20,000	\$ 20,000
Lien & Notary Fees	\$ 30	\$	-	\$ -	\$ -	\$ -
Insurance	\$ 5,503	\$	20,000	\$ 8,814	\$ 2,000	\$ 2,000
SUBTOTAL INS., LIC. AND REGULATORY FEES	\$ 31,550	\$	44,000	\$ 28,244	\$ 25,000	\$ 25,000



ADMINISTRATIVE PERSONNEL

Position	Proposed 2016/17 Personnel Wages	Proposed 2016/17 Personnel Benefits	Proposed 2016/17 Personnel Total Compensation
District Accountant (Contract)	48,000	0	48,000
Administrative/Accounting Assistant I (New support Position)	34,840	12,194	47,034
General Manager(Vacant)	115,000	\$40,250	155,250
Administrative Services Manager	76,190	23,077	99,267
Total Administration	274,030	75,521	349,551

FIRE DEPARTMENT PERSONNEL

Reserve Firefighters	Proposed 2016/17 Personnel Wages	Proposed 2016/17 Personnel Benefits	Proposed 2016/17 Personnel Total Compensation
Total	125,799	15,096	140,895

OPERATIONS PERSONNEL

	Proposed 2016/17 Personnel Wages	Proposed 2016/17 Personnel Benefits	Proposed 2016/17 Personnel Total Compensation
Field Operations Employees			
Water Resource Crew Leader	\$81,536	\$28,538	\$110,074
Water Resource Operator III	\$59,384	\$20,784	\$80,168
Utility Compliance Technician III	\$80,704	\$28,246	\$108,950
Water Resource Operator III	\$59,384	\$20,784	\$80,168
Water Resource Operator III	\$55,952	\$19,583	\$75,535
Water Resource Operator I	\$41,912	\$14,669	\$56,581
Office Operations Employees			
Administrative Assistant - Part Time	\$16,692	\$4,173	\$20,865
Administrative/Accounting Assistant II	\$46,904	\$16,416	63,320
Utility Compliance Technician II	\$55,952	\$19,583	\$75,535
Total Operations Personnel	\$498,420	\$172,778	\$671,198

PERSONNEL ALLOCATED TO WATER SERVICE

Field Operations (Water) Employees (Allocated at 75%)	Proposed 2016/17 Allocated Wages	Proposed 2016/17 Allocated Benefits	Proposed 2016/17 Allocated Total Compensation
Water Resource Crew Leader	\$61,152	\$21,403	\$82,555
Water Resource Operator III	\$44,538	\$15,588	\$60,126
Utility Compliance Technician III	\$60,528	\$21,185	\$81,713
Water Resource Operator III	\$44,538	\$15,588	\$60,126
Water Resource Operator III	\$41,964	\$14,687	\$56,651
Water Resource Operator I	\$31,434	\$11,002	\$42,436
Office Operations Employees (Allocated at 100% to Water)			
**Administrative Assistant - Part Time	\$16,692	\$4,173	\$20,865
**Administrative/Acctg Assistant II	46,904	16,416	63,320
Utility Compliance Technician II	\$55,952	\$19,583	\$75,535
Total Personnel Allocated to Water	\$403,702	\$139,626	\$543,328

5% PERSONNEL ALLOCATED TO BAYRIDGE WASTEWATER

Position	Proposed 2016/17 Allocated Wages	Proposed 2016/17 Allocated Benefits	Proposed 2016/17 Allocated Total Compensation
Water Resource Crew Leader	\$4,077	\$1,427	\$5,504
Water Resource Operator III	\$2,969	\$1,039	\$4,008
Utility Compliance Technician III	\$4,035	\$1,412	\$5,448
Water Resource Operator III	\$2,969	\$1,039	\$4,008
Water Resource Operator III	\$2,798	\$979	\$3,777
Water Resource Operator I	\$2,096	\$733	\$2,829
Personnel Allocated to Bayridge	\$18,944	\$6,630	\$25,574

20% PERSONNEL ALLOCATED TO DRAINAGE

Position	Wages	Allocated Benefits	Allocated Total Compensation
Water Resource Crew Leader	\$16,307	\$5,708	\$22,015
Water Resource Operator III	\$11,877	\$4,157	\$16,034
Utility Compliance Technician III	\$16,141	\$5,649	\$21,790
Water Resource Operator III	\$11,877	\$4,157	\$16,034
Water Resource Operator III	\$11,190	\$3,917	\$15,107
Water Resource Operator I	\$8,382	\$2,934	\$11,316
Personnel Allocated to Drainage	\$75,774	\$26,521	\$102,295
GRAND TOTAL ALL PERSONNEL	898,249	263,394	1,161,644

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 200 - BAYRIDGE

BAYRIDGE REVENUES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Property taxes						
Property Taxes	\$ 7,676	\$ 7,440	\$ 7,440	\$ 7,909	\$ 8,347	\$ 8,347
HO Prop Tax Relief	\$ 58	\$ -	\$ -	\$ 58	\$ 57	\$ 57
SUBTOTAL PROPERTY TAX	\$ 7,734	\$ 7,440	\$ 7,440	\$ 7,968	\$ 8,404	\$ 8,404
Special Taxes & Assess.						
Lighting & Septic Assessment	\$ 54,831	\$ 54,831	\$ 54,831	\$ 54,081	\$ 54,831	\$ 54,831
SUBTOTAL SPECIAL TAXES & ASSESS.	\$ 54,831	\$ 54,831	\$ 54,831	\$ 54,081	\$ 54,831	\$ 54,831
Other Revenue						
Other Revenue	\$ 50	\$ -	\$ -	\$ 109,848	\$ -	\$ -
SUBTOTAL OTHER REVENUE	\$ 50	\$ -	\$ -	\$ 109,848	\$ -	\$ -
TOTAL BAYRIDGE REVENUES	\$ 62,615	\$ 62,271	\$ 62,271	\$ 171,897	\$ 63,235	\$ 63,235
BAYRIDGE EXPENDITURES						
Salaries & Wages						
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages Regular	\$ 12,904	\$ 12,000	\$ 12,000	\$ 9,038	\$ 18,944	\$ 18,944
SUBTOTAL SALARIES & WAGES	\$ 12,904	\$ 12,000	\$ 12,000	\$ 9,038	\$ 18,944	\$ 18,944

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 200 - BAYRIDGE

BAYRIDGE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Payroll Taxes & Benefits						
Total Fringe Benefits	\$ 4,494	\$ 4,000	\$ 2,766	\$ -	\$ -	\$ -
Life Insurance - ER	\$ -	\$ -	\$ -	\$ 106	\$ 106	\$ 106
Medicare - ER	\$ -	\$ -	\$ -	\$ 477	\$ 477	\$ 477
Cafeteria Plan - ER	\$ -	\$ -	\$ -	\$ 1,799	\$ 1,799	\$ 1,799
Retirement ER - Regular	\$ -	\$ -	\$ -	\$ 2,401	\$ 2,401	\$ 2,401
Retirement ER -Add'l Pickup	\$ -	\$ -	\$ -	\$ 807	\$ 807	\$ 807
Retirees Medical - ER	\$ -	\$ -	\$ -	\$ 343	\$ 343	\$ 343
Unemployment Ins ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation - ER	\$ -	\$ -	\$ -	\$ 387	\$ 387	\$ 387
Cal Pers Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement ER Tier 2	\$ -	\$ -	\$ -	\$ 310	\$ 310	\$ 310
Benefits Charged by Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Billings to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL PAYROLL	\$ 4,494	\$ 4,000	\$ 2,766	\$ 6,630	\$ 6,630	\$ 6,630
TOTAL PAYROLL & TAXES	\$ 17,398	\$ 16,000	\$ 11,804	\$ 25,574	\$ 25,574	\$ 25,574
Contract Services						
Water Quality Testing	\$ 135	\$ 850	\$ 406	\$ -	\$ -	\$ -
SUBTOTAL CONTRACT SERVICES	\$ 135	\$ 850	\$ 406	\$ -	\$ -	\$ -
Equipment						
Minor Tools, Accessories & Field Machines	\$ -	\$ 100	\$ 65	\$ -	\$ -	\$ -
SUBTOTAL EQUIPMENT	\$ -	\$ 100	\$ 65	\$ -	\$ -	\$ -
Insurance, Licenses & Regulatory fees						
Fees - Regulatory	\$ 1,044	\$ 1,044	\$ 1,044	\$ 600	\$ 600	\$ 600
Property Taxes & Assess. Costs	\$ 262	\$ 260	\$ 418	\$ -	\$ -	\$ -
Insurance	\$ 311	\$ -	\$ 775	\$ 800	\$ 800	\$ 800
SUBTOTAL INS., LIC. & REGULATORY FEES	\$ 1,617	\$ 1,304	\$ 2,237	\$ 1,400	\$ 1,400	\$ 1,400

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 200 - BAYRIDGE

BAYRIDGE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Professional, Consulting, & Legal Services						
Professional & Consulting Services	\$ 3,004	\$ 1,000	\$ 1,911	\$ 3,000	\$ 3,000	\$ 3,000
Legal Services	\$ 2,014	\$ -	\$ 3,923	\$ 1,000	\$ 3,500	\$ 3,500
SUBTOTAL PROF., CONS., & LEGAL SERV.	\$ 5,018	\$ 1,000	\$ 5,834	\$ 1,000	\$ 3,500	\$ 3,500
Office Supplies						
Misc Small Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Supplies	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OFFICE SUPPLIES	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses						
Misc Operating Expenses	\$ 971	\$ -	\$ 684	\$ -	\$ -	\$ -
SUBTOTAL OTHER EXPENSES	\$ 971.00	\$ -	\$ 684	\$ -	\$ -	\$ -
Rent and Utilities						
Cell Phones	\$ 180	\$ 200	\$ 185	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent - Office & Other Structures	\$ -	\$ 800	\$ 340	\$ -	\$ -	\$ -
Electric	\$ 2,247	\$ 2,500	\$ 2,036	\$ 1,000	\$ 1,000	\$ 1,000
Gas Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Septage Handling	\$ 7,180	\$ 10,000	\$ 3,590	\$ 60,000	\$ 62,000	\$ 62,000
Street Lighting	\$ 4,807	\$ 5,100	\$ 5,699	\$ 5,000	\$ 5,000	\$ 5,000
SUBTOTAL RENT AND UTILITIES	\$ 14,414	\$ 18,600	\$ 11,850	\$ 66,000	\$ 68,000	\$ 68,000
Repairs and Maintenance						
R & M Extinguishers	\$ 10	\$ 12	\$ 28	\$ -	\$ -	\$ -
R & M - Minor Tools & Equipment	\$ 1	\$ 150	\$ 2,582	\$ -	\$ -	\$ -
R & M - Grounds & Collection Systems	\$ 5,859	\$ 5,000	\$ 2,412	\$ -	\$ -	\$ -
R & M - Building & Structures	\$ 3,926	\$ 4,000	\$ -	\$ -	\$ -	\$ -
SUBTOTAL REPAIRS & MAINTAINANCE	\$ 9,796	\$ 9,162	\$ 5,023	\$ -	\$ -	\$ -

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 200 - BAYRIDGE

BAYRIDGE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Traveling & Training						
Mileage Reimbursement & Parking	\$ -	\$ -	-	-	\$ -	\$ -
SUBTOTAL TRAVELING & TRAINING	\$ -	\$ -	-	-	\$ -	\$ -
TOTAL EXCLUDING PERSONNEL	\$ 31,977	\$ 31,016	\$ 26,100	\$ 68,400	\$ 72,900	\$ 98,474
TOTAL OPERATING EXPENSES INCLUDING PERSONNEL	\$ 49,375	\$ 47,016	\$ 37,904	\$ 93,974	\$ 98,474	\$ 98,474
Capital Outlay						
Pump Purchase	\$ -	\$ -	-	-	\$ -	\$ -
Infrastructure & Improvements	\$ 12,468	\$ -	-	260,532	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 12,468	\$ -	-	260,532	\$ -	\$ -
Reserves						
Capital Outlay Reserve	\$ -	\$ -	-	-	\$ -	\$ -
General Contingency Reserve	\$ -	\$ -	-	-	\$ -	\$ -
TOTAL RESERVES (set aside)	\$ -	\$ -	-	-	\$ -	\$ -

MEMORANDUM

Date: June 14, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst *LL*

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

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

There were no changes to the parcels within the special district since the FY 2015-16 tax roll. The rate of \$373.00 per parcel remains the same as FY 2015-16.

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

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

FY 2015/16
Number of Parcels = 147
Amount Due = \$54,831.00

FY 2016/17
Number of Parcels = 147
Amount Due = \$54,831.00

cc: Rob Miller, Wallace Group

M:\324-LOS\SD\324-120 FY 2016-17 Special District Tax Roll\01 - PM and Contract\9F - Bayridge Estates - Fund 1761\Memo 2016-06-14 9F Bayridge Estates_FKampa.doc



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

WALLACE GROUP
A California Corporation
612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 95401

T 805 544-6011
F 805 544-4294

www.wallacegroup.us

LOS OSOS COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2016-2017 DRAFT FINAL BUDGET
BAYRIDGE LOAN PAYMENT

Bayridge Loan Payment Schedule

Loan amount	\$	125,000
Annual interest rate		0.01%
Loan period in years		5
Start date of loan		4/29/2016
Monthly payment	\$	2,084
Number of payments		60
Total Interest		31,773,436.77
Total Cost of Loan	\$	125,032
ANNUAL PAYMENT	\$	25,006

Date: March 5, 2015
Agenda Item: 12B-2
 Approved
 Denied
 Continued to

RESOLUTION NO. 2015 – 08

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
APPROVING AN INTERFUND LOAN FROM THE DISTRICT'S WATER FUND
TO THE BAYRIDGE FUND TO COVER ENGINEERING AND CONSTRUCTION COSTS
FOR PHASE 1 OF MAINTENANCE PLAN FOR FY2014/2015 AND FY2015/2016**

WHEREAS, the Board of Directors of the Los Osos Community Services District (District) acknowledges the need for Phase 1 Maintenance Improvement Projects to the Bayridge Estates Septic System; and

WHEREAS, the Board of Directors understands the LOCSD must make every effort possible to provide healthy and viable septic system operations; and

WHEREAS, the Board of Directors recognizes that certain improvements are required prior to the transition to the County and connection to the new sewer system; and

WHEREAS, the Board of Directors acknowledges that Bayridge Fund 200 does not have sufficient reserves to finance the Phase 1 Maintenance Improvement Projects; and

WHEREAS, the Board of Directors has taken previous action to use Reserves to support an interfund loan; and

WHEREAS, the Board of Directors hereby finds that there are sufficient reserves in the Water Fund Capital Outlay Reserve to accommodate this Phase 1 Maintenance Improvement Projects interfund loan; and

WHEREAS, the Board of Directors recognizes the assessments will remain on the 147 parcels until the Fund 200 settles all the liabilities due to the LOCSD for providing Phase 1 Maintenance Improvements, on-going operating expenses, septic transition and abandonment costs; and

WHEREAS, the Board of Directors understands according to Government Code Section 66006 and 66013 the LOCSD may provide interfund loans and according to Government Code Section 6116 (b) allows for borrowing.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE AND DETERMINE THAT:

1. An interfund loan from the Water Fund to Bayridge Fund is approved in the amount not to exceed \$125,000.
2. The interfund loan is approved subject to the terms of the Agreement incorporated herein as Exhibit A.

ADOPTED this 5th day of March 2015 by the Governing Body of the Los Osos Community Services District by the following roll call votes:

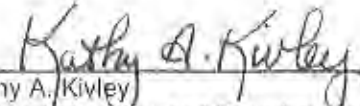
Upon motion of Director Storm, seconded by Director Tornatzky
and on the following roll call vote, to wit:

AYES: Storm, Tornatzky, Casera, Wright
NOES: _____
ABSENT: Osypowski
ABSTAIN: _____

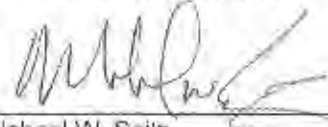
The foregoing resolution is hereby passed and adopted this 5th day of March 2015.


R. Michael Wright
President, Board of Directors
Los Osos Community Services District

ATTEST


Kathy A. Kivley
General Manager and Secretary to the Board

APPROVED AS TO FORM


Michael W. Seitz
District Legal Counsel

Interfund Loan Agreement

The interfund loan agreement, made and entered into this the 5th March 2015 effective March 6, 2015 for FY 2014/2015 and FY 2015/2016 by and between the Water Fund 500 and the Bayridge Fund 200;

WITNESSETH:

WHEREAS, the Board of Directors of the Los Osos Community Services (LOCSD) has determined that the LOCSD must continue to provide public services Bayridge Fund 200; and

WHEREAS, the Board of Directors recognizes the employees of the LOCSD provide storm water drainage, street, septic and open space management services; and

WHEREAS, the Board of Directors recognized certain pipelines were identified as deficient to the on-going operations; and

WHEREAS, the Board of Directors recognizes there are not sufficient funds available from the current budget or Reserves to cover the cost of engineering and construction repairs related to the maintenance of the septic system services; and

WHEREAS, the Board of Directors recognizes the importance of street re-pavement and overlay work and the timing of both; and

WHEREAS, the Board of Directors desires for the benefit of the residents to keep engineering and construction expense at the lowest and most reasonable costs and therefore needs to work within San Luis Obispo County schedule; and

WHEREAS, the Board of Directors understands the LOCSD must make every effort possible to provide healthy and viable septic system operations; and

WHEREAS, the Board of Directors realizes when the Los Osos Recycling Facility built by San Luis Obispo County County) is complete the Bayridge subdivision will connect to the County System; and

WHEREAS, the Board of Directors recognizes the current septic system will be abandoned at a cost to the residents and expensed through this fund; and

WHEREAS, the Board of Directors recognizes the assessments will remain on the parcels until Fund 200 settles all the liabilities due to the LOCSD for providing the Phase 1 Maintenance Improvement Projects, on-going operating expense, septic transition and abandonment costs; and

WHEREAS, the Board of Directors understands according to Government Code Section 66006 and 66013 the LOCSD may provide interfund loans and according to Government Code Section 61118 (b) allows for borrowing; and

WHEREAS, the Board of Directors agrees to provide an interfund loan to the Bayridge Fund, in an amount not to exceed \$125,000 associated with the construction of the Phase 1 Maintenance Improvement Projects.

NOW THEREFORE, in consideration of the mutual covenants therein contained, the Board agrees as follows:

1. The Water Fund will transfer an amount not to exceed of \$125,000 from the Water Capital Outlay Reserve (3160) to Bayridge Fund 200 Infrastructures (9006)
2. The borrowing is for Phase 1 of the maintenance projects identified as Exhibit 1
3. The borrowing may occur over two fiscal years: 2014/2015 and 2015/2016
4. The Bayridge Fund will pay back the Water Fund principal and interest with the payment to begin after connection to San Luis Obispo County Water Recycling System and abandonment of the septic system.
5. The interest rate will be based on West Coast Prime plus 1% at the time of borrowing/transfer from the Water Fund General Contingency Reserve to the Bayridge Fund.
6. Transfers will only occur as necessary to cover the cost of the Phase 1 Maintenance Improvement Projects.
7. Any discrepancy between the closing balance and Audit Financial Statement will be reconciled based on the year end Audit Financial Statements for the Fiscal Year with the appropriate adjustments to follow.
8. This interfund loan agreement may be amended, modified or terminated by the Los Osos Community Services Board of Directors by Resolution.

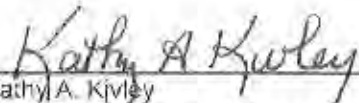
9. The necessity for any funding in excess of \$125,000 requires a separate action by the Board of Directors
10. This interfund loan will be recorded according to the guidelines as established by GABS Summary of Statement No. 34.

The Board of Director hereby agree with all the terms and conditions as outlined. This agreement was passed by Resolution No. 2015-08 passed on 5th day of March 2015 and incorporated therein by reference.



R. Michael Wright
President, Board of Directors
Los Osos Community Services District

ATTEST



Kathy A. Kivley
General Manager and Secretary to the Board

Bayridge Estates Phase 1 Maintenance Improvement Projects

The following project encompass Phase 1 of the engineering and construction maintenance plan:

- Bay Oaks Drive: Between Manholes 5 and 6 (~190 feet). The inspection noted one high priority sag and two medium priority sags along with root intrusion.
- Bay Oaks Drive: At Manhole 7. The inspection noted a high priority pipe offset.
- Del Mar Drive: Between Manholes 21 and 22 (~250 feet). The inspection noted two high priority sags, three medium priority sags and a pipe offset
- Green Oaks Drive: Between Manholes 10 and 11 (~200 feet). The inspection noted one high priority sag and three medium priority sags.

RESOLUTION 2014 – 23

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
RESCINDING THE PRIOR ACTION AS TO THE SOLID WASTE INTERFUND LOAN AND WRITE
OFF THE INTERFUND LOAN FROM THE WATER FUND TO THE WASTEWATER FUND**

WHEREAS, the Board of Directors understands according to Government Code Section 66006 and 66013 the LOCSD may provide interfund loans and according to Government Code Section 61116 (b) may allow borrowing; and

WHEREAS, the Board of Directors recognizes it is important to support actions taken by prior Boards; and

WHEREAS, the Board of Directors recognizes sometimes it is necessary to rescind prior Board actions; and

WHEREAS, the Board of Directors realizes the conclusion of the bankruptcy is a positive step for the District; and

WHEREAS, the Board of Directors recognizes the importance of taking the appropriate actions to continue to resolve items associated with the bankruptcy; and

WHEREAS, the Board of Directors desires financial stability and accountability with transparency in their actions; and

WHEREAS, based on staff extensive analysis and research the Board of Directors desires to take actions within their authority;

NOW THEREFORE, in consideration of the mutual covenants therein contained, the Board agrees and directs as follows:

1. Rescind the action taken by Resolution No. 2006-08 regarding the interfund loan from the Solid Waste Fund to the Wastewater Fund as no action was taken by staff to loan the funds;
2. Eliminate the debt of \$410,000 obligated in the Wastewater Fund and owed to the Water Fund by writing-off the interfund loan and prepare the appropriate paperwork consistent with Standard Government Accounting Practices to remove this obligation from the financial records;
3. Authorize staff to take this action effective June 30, 2014.

The Board of Director hereby agrees with all the terms and conditions as outlined. This agreement was passed by Resolution No. 2014-23 adopted on the 2nd day of October, 2014 and incorporated therein by reference.

Upon motion of Director Ockylesti, seconded by Director Hoothart and on the following roll call vote, to wit:

AYES: Ockylesti, Hoothart, Storm, Baltimore
NOES: _____
ABSENT: Wright
ABSTAIN: _____

Craig V. Baltimore
Craig V. Baltimore
President of the Board of Directors
Los Osos Community Services District

ATTEST:
Kathy A. Kivley
Kathy A. Kivley
General Manager and Secretary to the Board

APPROVED AS TO FORM:
Michael W. Seitz
Michael W. Seitz
District Legal Counsel

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 301 - FIRE

FIRE REVENUES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Property Taxes						
Property Taxes	\$ 1,682,965	\$ 1,760,766	\$ 1,760,766	\$ 1,760,766	\$ 1,883,305	\$ 1,905,834
HO Prop Tax Relief	\$ 13,086	\$ 12,619	\$ 12,619	\$ 13,232	\$ 12,883	\$ 12,883
SUBTOTAL PROPERTY TAXES	\$ 1,696,051	\$ 1,773,385	\$ 1,773,385	\$ 1,773,998	\$ 1,896,188	\$ 1,918,717
Special Taxes						
CSA 9-I Assessments (Contract)	\$ 22,500	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,480	\$ 24,480
Special Fire Tax	\$ 535,760	\$ 508,329	\$ 508,329	\$ 482,913	\$ 529,401	\$ 529,401
Mutual Aid Reimbursement	\$ (1,967)	\$ 4,000	\$ 4,000	\$ 6,045	\$ -	\$ -
SUBTOTAL TAXES & ASSESSMENTS	\$ 556,293	\$ 536,329	\$ 536,329	\$ 512,957	\$ 553,881	\$ 553,881
Use of Money and Property						
Fire Mitigation Fund Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100
Interest-Undistributed Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income on Funds	\$ 2,687	\$ -	\$ -	\$ 1,766	\$ -	\$ -
Gain on Sale of Fixed Assets-Fire Truck	\$ -	\$ -	\$ -	\$ 1,766	\$ -	\$ -
SUBTOTAL USE OF MON & PROP	\$ 2,687	\$ -	\$ -	\$ 3,533	\$ -	\$ 4,100
Other Revenue						
Ambulance Agreement	\$ 67,258	\$ 67,134	\$ 67,134	\$ 68,278	\$ 67,134	\$ 67,134
Donations	\$ -	\$ -	\$ -	\$ 151	\$ -	\$ -
Settlements & Recoveries	\$ 1,716	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue	\$ 10,190	\$ -	\$ -	\$ -	\$ -	\$ -
Govt Other State Aid & Reimbursements	\$ 3,525	\$ 2,500	\$ 2,500	\$ 5,338	\$ -	\$ -
Govt Other Fed Aid & Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OTHER REVENUE	\$ 82,689	\$ 69,634	\$ 69,634	\$ 73,766	\$ 67,134	\$ 67,134
TOTAL FIRE DEPARTMENT REVENUES	\$ 2,337,720	\$ 2,379,348	\$ 2,379,348	\$ 2,364,254	\$ 2,517,203	\$ 2,543,832

**LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 301 - FIRE**

FIRE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Salaries & Wages						
Resv FF-OT Em Res Off Duty	\$ -	\$ -	525	\$ 166	\$ -	\$ -
Resv FF-Overtime/Shift Coverage	7,721	3,885	13,739	8,248	8,248	8,248
Resv FF-Emerg Resp-Off Duty	4,656	9,072	4,108	4,974	4,974	4,974
Resv FF- Mutual Aid Coverage	-	100	63	-	-	-
Resv FF-Shift Coverage	89,582	92,891	78,938	95,699	95,699	95,699
Resv FF-Special Projects	4,505	4,074	4,307	4,813	4,813	4,813
Resv FF- Training & Drills	10,322	14,007	13,827	11,027	11,027	11,027
Resv FF-Weed Abatement	972	1,753	710	1,038	1,038	1,038
SUBTOTAL SALARIES AND WAGES	\$ 117,758	\$ 126,307	\$ 115,857	\$ 125,799	\$ 125,799	\$ 125,799
Payroll Taxes & Benefits						
FICA - Fire - ER	5,441	5,195	4,442	4,912	4,912	4,912
Life Insurance - ER	2,173	2,700	1,798	1,962	1,962	1,962
Disability Insurance	95	-	-	86	86	86
AD and D Insurance	-	1,279	650	1,350	1,350	1,350
Medicare - Reserves - ER	1,708	1,215	1,688	1,542	1,542	1,542
Retirement - ER -Regular	-	14,102	6,916	-	-	-
Workers Comp Insurance - ER	5,960	4,494	5,898	5,381	5,381	5,381
Retirement - ER -Tier 2	1,344	5,063	3,482	1,213	1,213	1,213
SUBTOTAL PAYROLL TAX. & BEN.	\$ 16,721.00	\$ 34,048	\$ 24,874.06	\$ 16,446	\$ 16,446	\$ 16,446
TOTAL PAYROLL & TAXES	\$ 134,479	\$ 160,355	\$ 140,731	\$ 142,245	\$ 142,245	\$ 142,245
Employment Services						
Medical Exams & Procedures	763	1,300	804	1,600	1,600	1,600
Unemp. Costs - Reserves	6,684	8,680	6,279	6,000	6,000	6,000
Hiring, Advertising & Other Costs	-	-	-	-	-	-
Medical Exam	4,621	4,400	2,755	5,400	5,400	5,400
SUBTOTAL EMPLOYMENT SERVICES	\$ 12,068	\$ 14,380	\$ 9,837	\$ 13,000	\$ 13,000	\$ 13,000

**LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 301 - FIRE**

FIRE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Clothing & Uniforms						
Uniform & Gear	\$ 2,556	\$ 2,500	\$ 1,707	\$ 2,900	\$ 2,900	\$ 2,900
Uniform Safety Boots	\$ 2,000	\$ 2,000	\$ 1,310	\$ 3,400	\$ 3,400	\$ 3,400
SUBTOTAL CLOTHING & UNIFORMS	\$ 4,556	\$ 4,500	\$ 3,016	\$ 6,300	\$ 6,300	\$ 6,300
Contract Services						
Labor & Support-IT Services	\$ 158.00	\$ 0	\$ -	\$ -	\$ -	\$ -
IT Purchased Services	\$ 2,589.00	\$ 6024	\$ 7,335	\$ 7,000	\$ 7,000	\$ 7,000
Building Alarms & Security	\$ 445.00	\$ 450	\$ 445	\$ 450	\$ 450	\$ 450
Cleaning Supplies, Laundry & Towel Service	\$ 2,633.00	\$ 3200	\$ 2,999	\$ 3,700	\$ 3,700	\$ 3,700
District Operating Center	\$ 183.80	\$ -	\$ -	\$ 450	\$ 450	\$ 450
Hazardous Materials	\$ 1,000.00	\$ 2000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
CSA 9-1 Payments for Services to Area Served	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Schedule A Charges	\$ 1,709,966.00	\$ 1892162	\$ 1,892,162	\$ 1,994,494	\$ 1,994,494	\$ 1,994,494
SUBTOTAL CONTRACT SERVICES	\$ 1,716,975	\$ 1,903,836	\$ 1,904,940	\$ 2,008,094	\$ 2,008,094	\$ 2,008,094
Equipment and Tools						
Radios -Non Capital	\$ 999.00	\$ 1750	\$ -	\$ 1,750	\$ 3,500	\$ 3,500
Fire Personal Protection Equipment	\$ 13,882.00	\$ 14198	\$ 14,104.64	\$ 14,198	\$ 14,198	\$ 14,198
Self-Contained Breathing Apparatus	\$ 4,764.00	\$ 5500	\$ 1,724.26	\$ 2,500	\$ 2,500	\$ 2,500
Rescue-Extrication Equipment	\$ 1,484.74	\$ 1500	\$ 730.00	\$ 1,500	\$ 1,500	\$ 1,500
Rope & Climbing Equipment	\$ 500.00	\$ 500	\$ 1,121.20	\$ 500	\$ 500	\$ 500
Oxygen Supplies & Cylinder Rent	\$ 951.00	\$ 1300	\$ 340.64	\$ 500	\$ 500	\$ 500
Minor Tools, Accessories & Field Machines	\$ 825.00	\$ 1000	\$ 137.54	\$ 800	\$ 800	\$ 800
SUBTOTAL EQUIPMENT & TOOLS	\$ 23,405.74	\$ 25,748	\$ 18,158	\$ 21,748	\$ 21,748	\$ 23,498
Financial Services						
Bank Service Charges	\$ 14	\$ 100	\$ 17	\$ 100	\$ 100	\$ 100
Misc Department Admin	\$ (937)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FINANCIAL SERVICES	\$ (923)	\$ 100	\$ 17	\$ 100	\$ 100	\$ 100

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 301 - FIRE

FIRE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Insurance, Licenses, Regulatory Fees						
Computer Licenses	\$ 110	\$ 500	\$ 54	\$ 500	\$ 500	\$ 500
Misc Fees	\$ 100	\$ 300	\$ -	\$ 300	\$ 300	\$ 300
Property Taxes & Assessments Costs	\$ 1,408	\$ 1,500	\$ 36,158	\$ 1,500	\$ 1,500	\$ 1,500
Insurance	\$ 21,749	\$ 21,000	\$ 16,641	\$ 18,000	\$ 18,000	\$ 18,000
TOTAL INS., LIC., REG FEES	\$ 23,367	\$ 23,300	\$ 52,854	\$ 20,300	\$ 20,300	\$ 20,300
Legal & Professional						
Professional & Consulting Services	\$ 750	\$ 200	\$ 958	\$ 1,000	\$ 1,000	\$ 1,000
Legal Services	\$ 2,477	\$ 1,400	\$ 2,489	\$ 1,500	\$ 1,500	\$ 1,500
Legal Notifications & Mandated Advertising	\$ -	\$ 440	\$ -	\$ 220	\$ 220	\$ 220
TOTAL LEGAL PROFESSIONAL	\$ 3,227	\$ 2,040	\$ 3,446	\$ 2,720	\$ 2,720	\$ 2,720
Office Supplies & Operations						
IT-Supplies & Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware	\$ 1,337	\$ 2,400	\$ 2,383	\$ 2,400	\$ 2,400	\$ 2,400
Copier Contract	\$ 1,641	\$ 1,617	\$ 1,785	\$ 1,925	\$ 1,925	\$ 1,925
General Supplies & Minor Equipment	\$ 3,412	\$ 2,770	\$ 2,765	\$ 2,770	\$ 2,770	\$ 2,770
Postage, Shipping & Mail Supplies	\$ 435	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Batteries - Common Sizes	\$ 804	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Prevention Education Materials	\$ 908	\$ 1,200	\$ 1,198	\$ 1,200	\$ 1,200	\$ 1,200
Membership & Dues	\$ 100	\$ 1,300	\$ 100	\$ 1,300	\$ 1,300	\$ 1,300
Paramedic & EMT Small Tools & Supplies	\$ 14,858	\$ 14,860	\$ 14,276	\$ 16,000	\$ 16,000	\$ 16,000
Propane	\$ 298	\$ 400	\$ 90	\$ 400	\$ 400	\$ 400
Office Tools & Accessories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OFFICE SUPP. & OPER.	\$ 23,793	\$ 24,947	\$ 22,998	\$ 26,395	\$ 26,395	\$ 26,395

**LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 301 - FIRE**

FIRE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Other Expenses						
Significant Value Purchase-Field Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Significant Value Purchase-General Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
White Goods & Accessories - bedding, towels	\$ 478	\$ 500	\$ 309	\$ 200	\$ 200	\$ 200
Cooking Products - Food, Drinks & Staples	\$ 255	\$ 350	\$ 194	\$ 350	\$ 350	\$ 350
Kitchen Cookware & Utensils	\$ 450	\$ 500	\$ 554	\$ 800	\$ 800	\$ 800
Misc Small Parts & Supplies	\$ 1,203	\$ 1,100	\$ 478	\$ 1,100	\$ 1,100	\$ 1,100
Misc Hardware	\$ 7,916	\$ -	\$ 2,306	\$ -	\$ -	\$ -
Fire Mitigation Fund Expenditures (See Budget Section 2)						
Commission and Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER EXPENSES	\$ 10,302	\$ 2,450	\$ 3,842	\$ 2,450	\$ 2,450	\$ 2,450
Rent & Utilities						
Cell Phones	\$ 2,235	\$ 2,500	\$ 1,418	\$ 2,000	\$ 2,000	\$ 2,000
Telephone	\$ 3,537	\$ 3,800	\$ 3,274	\$ 3,300	\$ 3,300	\$ 3,300
Electric	\$ 4,025	\$ 1,100	\$ 1,594	\$ 200	\$ 200	\$ 200
Gas Service	\$ 784	\$ 1,600	\$ 988	\$ 1,200	\$ 1,200	\$ 1,200
Trash Services	\$ 1,036	\$ 1,100	\$ 1,092	\$ 1,250	\$ 1,250	\$ 1,250
Water and Water Services	\$ 3,318	\$ 3,300	\$ 3,389	\$ 3,500	\$ 3,500	\$ 3,500
Street Lighting	\$ 128	\$ 132	\$ 130	\$ 132	\$ 132	\$ 132
TOTAL RENT & UTILITIES	\$ 15,063	\$ 13,532	\$ 11,884	\$ 11,582	\$ 11,582	\$ 11,582
Repairs & Maintenance						
R & M-Compressors	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
R & M - Extinguishers	\$ 283	\$ 400	\$ 690	\$ 1,000	\$ 1,000	\$ 1,000
R & M - Equip & Other Non-Structural Fixed Assets	\$ 3,017	\$ 2,800	\$ 334	\$ 2,800	\$ 8,800	\$ 8,800
R & M - Minor Tools & Equipment	\$ 2,103	\$ 1,800	\$ 691	\$ 1,800	\$ 1,800	\$ 1,800
R & M -Operation/Field Equipment	\$ 765	\$ 800	\$ 765	\$ 800	\$ 800	\$ 800
R & M - Grounds & Collection Systems	\$ 505	\$ 450	\$ 145	\$ 450	\$ 450	\$ 450
R & M - Buildings & Structures	\$ 4,832	\$ 5,000	\$ 4,385	\$ 5,000	\$ 5,000	\$ 5,000
Routine Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REPAIRS & MAIN.	\$ 11,505	\$ 11,750	\$ 7,011	\$ 12,350	\$ 18,350	\$ 18,350

**LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 301 - FIRE**

FIRE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Travel & Training						
DMV Driv Lic Class B	\$ -	\$ -	200	\$ -	\$ 200	\$ 200
CERT Training Supplies	\$ 300	\$ 300	100	\$ 102	\$ 100	\$ 100
Books, Publications & Subscriptions	\$ 290	\$ 290	175	\$ 231	\$ 275	\$ 275
Education & Training Fees	\$ 448	\$ 448	500	\$ 300	\$ 500	\$ 500
Reserve FF Training Costs	\$ 1,891	\$ 1,891	5,382	\$ 3,069	\$ 5,400	\$ 5,400
Certifications	\$ 474	\$ 474	400	\$ -	\$ 400	\$ 400
Lodging & Meals	\$ -	\$ -	100	\$ -	\$ 100	\$ 100
SUBTOTAL TRAVEL & TRAINING	\$ 3,403	\$ 3,403	6,857	\$ 3,702	\$ 6,975	\$ 6,975
TOTAL OPERATING EXPENSES (LESS PERSONNEL)	\$ 1,846,742	\$ 1,846,742	2,033,440	\$ 2,041,706	\$ 2,132,014	\$ 2,139,764
TOTAL OPERATING EXPENSES (INC. PERSONNEL)	\$ 1,981,221	\$ 1,981,221	2,193,795	\$ 2,182,436	\$ 2,274,259	\$ 2,282,009
Capital Outlay						
Bldg Structures & Improvements	\$ 4,753	\$ 4,753	45,000	\$ 44,820	\$ 10,000	\$ 10,000
Infrastructures & Improvements	\$ -	\$ -	170,000	\$ -	\$ -	\$ 170,000
Fire Engine Purchase	\$ -	\$ -	-	\$ -	\$ -	\$ -
Capital Equip. & Assec.	\$ 19,329	\$ 19,329	20,000	\$ 22,373	\$ 25,000	\$ 25,000
Fire Engine Equip. & Access	\$ -	\$ -	-	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 24,082	\$ 24,082	235,000	\$ 67,193	\$ 35,000	\$ 205,000
Reserves						
Reserve-Veh, Fire Eng & Equip	\$ -	\$ -	53,334	\$ 36,856	\$ 77,497	\$ 85,000
General Contingency Reserve	\$ -	\$ -	25,000	\$ -	\$ 10,000	\$ 10,000
Reserve for Encumbrance	\$ -	\$ -	-	\$ -	\$ -	\$ -
Capital Outlay Reserve	\$ -	\$ -	65,000	\$ -	\$ -	\$ -
TOTAL RESERVES (Set Aside)	\$ -	\$ -	143,334	\$ 36,856	\$ 87,497	\$ 95,000
BUDGET GRAND TOTAL EXPENSES	\$ 2,005,303	\$ 2,005,303	2,572,129	\$ 2,286,486	\$ 2,396,756	\$ 2,582,009

MEMORANDUM

Date: June 14, 2016
To: Peter Kampa, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9B"
Fire Protection and Prevention Services – Fund No. 1759



WALLACE GROUP

CIVIL ENGINEERING

CONSTRUCTION MANAGEMENT

LANDSCAPE ARCHITECTURE

MECHANICAL ENGINEERING

PLANNING

PUBLIC WORKS ADMINISTRATION

SURVEYING / GIS SOLUTIONS

WATER RESOURCES

WALLACE SWANSON INTERNATIONAL

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

There were changes to parcels within the special district since the FY 2015-2016 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. The fees were based on an assessment of sixteen dollars and sixteen cents (\$16.16) per unit of benefit, and the following criteria:

Table with 2 columns: Property Type and Units per unit/acre. Includes categories like Residential/Single Family Dwelling, Commercial/Manufacturing/Storage, and Golf Courses/Recreational Facilities.

The following is a summary of these changes:

FY 2015/16
Number of Parcels = 5,947
Amount Due = \$516,329.12

FY 2016/17
Number of Parcels = 5,945
Amount Due = \$529,401.60

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LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

Schedule A Update - May 14, 2015

Costs for Providing Fire Protection Services

Fiscal Year 2015-2016 (July 1, 2015 through June 30, 2016)

<u>Expense Type</u>	<u>CAL FIRE Costs</u>	<u>County Fire Costs</u>	<u>Total Costs</u>
Personnel Costs			
Full-Time	1,725,530*	60394	1785924
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
Operating Costs			
Uniforms	10,427*	365	10,792
Vehicle Operations	46,723*	1,635	48,358
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		2,413	2,413
Paramedic Recertifications		1,227	1,227
Mobile Data Computing Support		2,951	2,951
Firefighter Training		6,736	6,736
GIS Support		510	510
Other Misc Costs		23,854	23,854
1/4-Time Office Worker		7,805	7,805
County-Wide Overhead		1,592	1,592
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			1,892,162
CSA9i Portion			24,000
Los Osos CSD Portion			1,868,162

* These costs include CAL FIRE administrative rate of 12.59%
 This schedule is modified annually for application in the subsequent fiscal year

LOS OSOS COMMUNITY SERVICES DISTRICT
 2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FIRE MITIGATION FUND EXPENSES

General Description	Cost	Explanation
Vial of Life Packets	\$800	Vital tool for patients to notify emergency personnel of their current medications.
Door-to-Door Chipping Event	\$3,000	TBH in May, in cooperation with CCC, to reduce vegetation in the District and use of the LOCSD Chipper; equally valuable PR event within the community.
Senior Mobile Home Park Outreach Campaign	\$300	Door hangers distributed in the parks that encourage residents to check their smoke detector/co2 detector and to call the Fire Dept. if they need help. Costs associated are for the Door Hangers and extra personnel to do distribution.
TOTAL BUDGETED		\$4,100

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 400 - VISTA DE ORO

VISTA DE ORO REVENUES	Audited 14-15	Budgeted	15-16 Estimated	FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Property Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HO Prop Tax Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Taxes and Assessments						
Lighting & Septic Assessment	\$ 15,768	\$ 15,768	\$ 15,441	\$ 15,441	\$ 15,768	\$ 15,768
SUBTOTAL SPECIAL TAXES & ASSESSMENTS	\$ 15,768	\$ 15,768	\$ 15,441	\$ 15,441	\$ 15,768	\$ 15,768
TOTAL VISTA DE ORO REVENUES	\$ 15,768	\$ 15,768	\$ 15,441	\$ 15,441	\$ 15,768	\$ 15,768

VISTA DE ORO EXPENDITURES	Audited 14-15	Budgeted	15-16 Estimated	FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Salaries						
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages Regular	\$ 7,821	\$ 12,000	\$ 2,884	\$ 2,884	\$ -	\$ -
SUBTOTAL SALARIES	\$ 7,821	\$ 12,000	\$ 2,884	\$ 2,884	\$ -	\$ -
Payroll Taxes & Benefits						
Total Fringe Benefits	\$ 2,691	\$ 4,000	\$ 893	\$ 893	\$ -	\$ -
SUBTOTAL PAYROLL TAXES & BENEFITS	\$ 2,691	\$ 4,000	\$ 893	\$ 893	\$ -	\$ -
TOTAL PAYROLL & TAXES	\$ 10,512	\$ 16,000	\$ 3,777	\$ 3,777	\$ -	\$ -

Contracts						
Legal services	\$ 71	\$ -	\$ 3,325	\$ 3,325	\$ 3,000	\$ 3,000
Professional & Consulting	\$ 1,202	\$ 1,202	\$ 453	\$ 453	\$ 3,000	\$ 1,300
SUBTOTAL CONTRACTS	1202	1202	3,777	3,777	6000	4,300

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 400 - VISTA DE ORO

VISTA DE ORO EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Equipment						
Minor Tools, Accessories & Field Machines	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -
SUBTOTAL EQUIPMENT	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -
Insurance, Licenses, & Regulatory Fees						
Fees - Regulatory	\$ 1,044	\$ -	\$ -	\$ 1,044	\$ -	\$ -
Property Taxes & Assess. Costs	\$ 18	\$ -	\$ -	\$ 18	\$ -	\$ -
Insurance	\$ 127	\$ -	\$ -	\$ 465	\$ -	\$ -
SUBTOTAL INS., LIC., & REG. FEES	\$ 1,189	\$ -	\$ -	\$ 1,527	\$ -	\$ -
Legal & Professional						
Professional & Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LEGAL & PROFESSIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies and Operation						
Misc Small Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OFFICE SUP. & OPER.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses						
Misc Operating Expenses	\$ 595	\$ -	\$ -	\$ 528	\$ -	\$ -
SUBTOTAL OTHER EXPENSES	\$ 595	\$ -	\$ -	\$ 528	\$ -	\$ -
Rent & Utilities						
Cell Phones	\$ 179	\$ 200	\$ 185	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent - Office & Other Structures	\$ -	\$ 730	\$ 340	\$ -	\$ -	\$ -
Electric	\$ 328	\$ 400	\$ 277	\$ -	\$ -	\$ -
Gas Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Septage Handling	\$ 4,990	\$ 7,500	\$ 2,495	\$ -	\$ -	\$ -
Street Lighting	\$ 1,910	\$ 2,000	\$ 2,104	\$ 2,000	\$ 2,500	\$ 2,500
SUBTOTAL RENT & UTILITIES	\$ 7,407	\$ 10,830	\$ 5,401	\$ 2,000	\$ 2,500	\$ 2,500

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 400 - VISTA DE ORO

VISTA DE ORO EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Repairs & Maintenance						
R & M Extinguishers	\$ 10	\$ 12	\$ 28	\$ -	\$ -	\$ -
R & M - Minor Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R & M - Grounds & Collection Systems	\$ 1,925	\$ 3,000	\$ -	\$ -	\$ -	\$ -
R & M - Building & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL REPAIRS & MAINTENANCE	\$ 1,935	\$ 3,012	\$ 28	\$ -	\$ -	\$ -
Traveling & Training						
Mileage Reimbursement & Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL TRAVELING & TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MATERIALS & SUPPLIES	\$ 12,328	\$ 15,044	\$ 11,299	\$ 8,000	\$ 6,800	\$ 6,800
TOTAL OPERATING EXPENSES	\$ 22,840	\$ 31,044	\$ 15,076	\$ 8,000	\$ 6,800	\$ 6,800
Capital Outlay						
Pump Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves						
Capital Outlay Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES (Set Aside)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MEMORANDUM



Date: June 14, 2016
To: Peter Kampa, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9E"
Vista de Oro Service Charge- Fund No. 1760

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

Attached is a draft Exhibit "A" for the above referenced zone.
There were no changes to the parcels within the special district since the FY 2015-16 tax roll.
The following parcel is not being assessed within the special district (same as FY 2015-16):

APN OWNER
074-042-001 LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2015/16 FY 2016/17
Number of Parcels = 73 Number of Parcels = 73
Amount Due = \$15,768.00 Amount Due = \$15,768.00

cc: Rob Miller, Wallace Group

M:\024\DCSD\074-120 FY 2016-17 Special District Tax Roll\01 - PM and Contract\SE - Vista de Oro - Fund 1760\Memo 2016 06-14 9E Vista De Oro_PKampa.doc

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LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER REVENUES	Audited 14-15	Budgeted	15-16 Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Water Sales					
Residential Single Family	\$ 1,364,333	\$ 1,757,500	\$ 1,291,437	\$ 1,800,000	\$ 1,800,000
Residential-Multi Family	\$ 98,012	\$ 50,000	\$ 122,132	\$ -	\$ -
Commercial	\$ 211,816	\$ 100,000	\$ 249,336	\$ -	\$ -
Irrigation-Water Sales	\$ 22,931	\$ -	\$ 25,686	\$ -	\$ -
Service Line Upgrade	\$ 117	\$ -	\$ -	\$ -	\$ -
SUBTOTAL WATER SALES REVENUE	\$ 1,697,209	\$ 1,907,500	\$ 1,688,590	\$ 1,800,000	\$ 1,800,000
Water Service Charges					
Misc Water Fees	\$ 375	\$ -	\$ (165)	\$ -	\$ -
Water Activation Fees	\$ 9,450	\$ 15,000	\$ 7,750	\$ 10,000	\$ 10,000
Water Sales Penalties	\$ 24,080	\$ 20,000	\$ 23,078	\$ 20,000	\$ 20,000
Door Hangers/Lock Out Fees	\$ 19,195	\$ 5,400	\$ 17,800	\$ 17,000	\$ 17,000
SUBTOTAL WATER SERVICE CHARGES	\$ 53,100	\$ 40,400	\$ 48,463	\$ 47,000	\$ 47,000
Property Taxes					
Property Taxes	\$ 200,087	\$ 203,793	\$ 207,600	\$ 207,869	\$ 221,660
HO Prop Tax Relief	\$ 1,512	\$ 2,000	\$ 1,298	\$ 2,100	\$ 2,100
SUBTOTAL PROPERTY TAXES	\$ 201,599	\$ 205,793	\$ 208,898	\$ 209,969	\$ 223,760
Use of Money and Property					
Investment Income on Oper. Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest-Undistributed Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income on Funds	\$ 2,527	\$ -	\$ 2,589	\$ 3,000	\$ 3,000
SUBTOTAL USE OF MONEY AND PROPERTY	2526.87	0	2,589	3000	3,000

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER REVENUES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Other Revenue						
Insurance Claim Reimbursement	\$ 8,335	\$ -	\$ -	\$ -	\$ 41,075	\$ 42,000
Lien Fees Recoveries	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 5,651	\$ 3,600	\$ 14,058	\$ -	\$ 3,000	\$ 3,000
Gain on the Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
Sales Specs Plans	\$ -	\$ 100	\$ 130	\$ -	\$ -	\$ -
Water Delinquencies on Tax Roll	\$ 1,437	\$ 1,000	\$ 680	\$ -	\$ -	\$ -
Settlements & Recoveries	\$ 6,125	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OTHER REVENUE	\$ 21,548	\$ 5,000	\$ 14,868	\$ 56,075	\$ 57,000	\$ 57,000
TOTAL WATER DEPT REVENUES	\$ 1,975,984	\$ 2,158,693	\$ 1,963,408	\$ 2,116,044	\$ 2,130,760	\$ 2,130,760

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Salaries						
Call Back Pay	\$ -	\$ 500	\$ 79	\$ -	\$ -	\$ -
Holiday Pay	\$ 16,746	\$ -	\$ 17,331	\$ 17,000	\$ 17,000	\$ 17,000
Jury Duty	\$ 257	\$ -	\$ 202	\$ -	\$ -	\$ -
Overtime Pay	\$ 4,922	\$ 6,000	\$ 2,253	\$ 5,500	\$ 5,500	\$ 5,500
Floating Holiday Pay	\$ 3,425	\$ -	\$ 2,450	\$ 3,500	\$ 3,500	\$ 3,500
Salaries & Wages Regular	\$ 322,628	\$ 379,433	\$ 313,185	\$ 324,202	\$ 324,202	\$ 403,702
Retroactive Pay	\$ 8,421	\$ -	\$ 3,512	\$ -	\$ -	\$ -
Sick Leave Pay	\$ 14,126	\$ -	\$ 18,322	\$ 15,000	\$ 15,000	\$ 15,000
Standby Pay	\$ 17,060	\$ 23,800	\$ 16,488	\$ 18,000	\$ 18,000	\$ 18,000
Comp Time Used	\$ 18,966	\$ -	\$ 17,528	\$ 19,000	\$ 19,000	\$ 19,000
Vacation Pay	\$ 24,381	\$ -	\$ 25,178	\$ 24,000	\$ 24,000	\$ 24,000
SUBTOTAL SALARIES	\$ 430,931	\$ 409,733	\$ 416,528	\$ 426,202	\$ 505,702	\$ 505,702

**LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER**

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16 Estimated	FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Payroll Taxes & Benefits						
Total Fringe Benefits	\$ (11,727)	\$ (13,500)	\$ 7,202	\$ -	\$ -	\$ -
Life Insurance - ER	\$ 6,568	\$ 5,600	\$ 1,690	\$ 5,725	\$ 5,725	\$ 5,725
Medicare - ER	\$ 6,341	\$ 6,650	\$ 6,305	\$ 7,200	\$ 7,200	\$ 7,200
Cafeteria Plan - ER	\$ 72,000	\$ 60,000	\$ 67,500	\$ 52,000	\$ 52,000	\$ 52,000
Retirement ER - Regular	\$ 45,775	\$ 51,605	\$ 53,463	\$ 50,000	\$ 50,000	\$ 50,000
Retirement ER -Add'l Pickup	\$ 16,396	\$ 9,642	\$ 11,569	\$ 10,000	\$ 10,000	\$ 10,000
Retirees Medical - ER	\$ 15,819	\$ 2,760	\$ 1,607	\$ 3,000	\$ 3,000	\$ 3,000
Unemployment Ins ER	\$ 3,896	\$ -	\$ 3,503	\$ -	\$ -	\$ -
Worker's Compensation - ER	\$ 14,435	\$ 9,275	\$ 9,274	\$ 10,000	\$ 10,000	\$ 10,000
Cal Pers Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement ER Tier 2	\$ (2,438)	\$ 5,300	\$ 5,633	\$ 6,000	\$ 6,000	\$ 6,000
Benefits Charged by Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 3,690	\$ -	\$ -	\$ -
SUBTOTAL PAYROLL TAXES & BENEFITS	\$ 167,065	\$ 137,332	\$ 171,436	\$ 143,925	\$ 143,925	\$ 143,925
Total Payroll & Taxes	\$ 597,996	\$ 547,065	\$ 587,964	\$ 570,127	\$ 649,627	\$ 649,627
Employment Services						
Hiring, Advertising & Other Costs	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Medical Exam	\$ -	\$ 200	\$ 125	\$ 250	\$ 250	\$ 250
Temporary agency Help	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Pension Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL EMPLOYMENT SERVICES	\$ -	\$ 2,800	\$ 125	\$ 250	\$ 250	\$ 250
Clothing & Uniforms						
Uniform & Gear	\$ 1,301	\$ 3,000	\$ 1,837	\$ 2,000	\$ 2,000	\$ 2,000
SUBTOTAL CLOTHING & UNIFORMS	\$ 1,301	\$ 3,000	\$ 1,837	\$ 2,000	\$ 2,000	\$ 2,000

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16 Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Contract Services					
Labor & Support-IT Services	\$ 158	\$ 10,000	\$ 750	\$ 1,000	\$ 1,000
IT Purchased Services	\$ 9,088	\$ 14,000	\$ 18,922	\$ 15,000	\$ 15,000
GIS/Maps/Data/Upgrades	\$ -	\$ -	\$ 1,038	\$ -	\$ -
Cleaning Supplies	\$ -	\$ 300	\$ 18	\$ 300	\$ 300
Water Quality Testing	\$ 33,934	\$ 50,000	\$ 24,537	\$ 50,000	\$ 50,000
Security Services	\$ 6,236	\$ 9,000	\$ 7,994	\$ 6,000	\$ 8,000
Contract Maintenance Services	\$ -	\$ 10,000	\$ 4,518	\$ 6,000	\$ 6,000
Janitorial Cleaning Supplies	\$ 2,263	\$ 1,800	\$ 2,626	\$ 2,500	\$ 2,500
Public Meeting Recordings	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CONTRACT SERVICES	\$ 50,717	\$ 95,100	\$ 60,404	\$ 80,800	\$ 82,800
Equipment & Tools					
Minor Tools, Accessories & Field Machines	\$ 2,321	\$ 6,000	\$ 5,479	\$ 5,000	\$ 5,000
Rent - Equipment	\$ 30	\$ 3,000	\$ 1,274	\$ 2,000	\$ 2,000
Meter Purchases & Replacements	\$ 106,472	\$ 50,000	\$ 66,321	\$ 75,000	\$ 75,000
SUBTOTAL EQUIPMENT & TOOLS	\$ 108,823	\$ 59,000	\$ 73,075	\$ 82,000	\$ 82,000
Financial Services					
Bank Service Charges	\$ 2,144	\$ 200	\$ -	\$ 2,200	\$ 2,200
Bad Debt Expense	\$ -	\$ 3,000	\$ -	\$ 1,500	\$ 1,500
SUBTOTAL FINANCIAL SERVICES	\$ 2,144	\$ 3,200	\$ -	\$ 3,700	\$ 3,700
Insurance, Licenses, & Regulatory Fees					
Computer Licenses	\$ -	\$ 5,000	\$ -	\$ 500	\$ 500
Misc Fees	\$ 2,311	\$ 3,000	\$ 6,767	\$ 3,000	\$ 7,000
Fees - Regulatory	\$ 10,903	\$ 15,000	\$ 10,439	\$ 15,000	\$ 15,000
Lien & Notary Fees	\$ -	\$ 100	\$ -	\$ -	\$ -
Property Taxes & Assess. Costs	\$ 2,152	\$ 3,000	\$ 6,219	\$ 2,200	\$ 2,200
Insurance	\$ 28,880	\$ 26,000	\$ 29,855	\$ 30,000	\$ 30,000
SUBTOTAL INS., LIC., & REG. FEES	\$ 44,246	\$ 52,100	\$ 53,280	\$ 50,700	\$ 54,700

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Legal & Professional						
Professional & Consulting BMC	\$ 24,255	\$ 30,000	\$ 23,430	\$ 25,000	\$ 27,000	\$ 27,000
Other Professional Services	\$ 935	\$ 30,000	\$ 7,806	\$ 2,000	\$ 3,000	\$ 3,000
Professional & Consulting Services	\$ 95,049	\$ 100,000	\$ 59,183	\$ 100,000	\$ 100,000	\$ 100,000
Legal Services	\$ 30,102	\$ 30,000	\$ 9,035	\$ 10,000	\$ 10,000	\$ 10,000
Legal Services -BMC	\$ 109,040	\$ 20,000	\$ 90,183	\$ 10,000	\$ 10,000	\$ 10,000
Legal Notifications & Mand Adver.	\$ 681	\$ 2,000	\$ 90	\$ -	\$ -	\$ -
Inter Agency Cost Sharing	\$ 24,374	\$ 45,000	\$ 36,780	\$ 120,000	\$ 120,000	\$ 120,000
SUBTOTAL LEGAL & PROFESSIONAL	\$ 284,436	\$ 257,000	\$ 226,507	\$ 267,000	\$ 270,000	\$ 270,000
Office Supplies & Operations						
IT-Supplies & Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware	\$ 4,065	\$ 6,000	\$ 2,129	\$ -	\$ 2,500	\$ 2,500
Computer Software	\$ 5,457	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Contract	\$ 1,124	\$ -	\$ 3,803	\$ -	\$ -	\$ -
General Supplies & Minor Equipment	\$ 4,109	\$ 3,000	\$ 3,583	\$ 6,000	\$ 4,000	\$ 4,000
Postage, Shipping & Mail Supplies	\$ 20,397	\$ 15,000	\$ 18,907	\$ 20,000	\$ 20,000	\$ 20,000
Special Purpose Forms	\$ 504	\$ -	\$ -	\$ -	\$ -	\$ -
Billing Supplies and Forms	\$ 844	\$ 1,000	\$ 1,163	\$ 1,200	\$ 1,200	\$ 1,200
Mapping Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership & Dues	\$ 413	\$ 200	\$ 1,316	\$ 615	\$ 1,950	\$ 1,950
Misc Small Parts	\$ 265	\$ 1,000	\$ 616	\$ 800	\$ 800	\$ 800
Process Control & Treat. Supplies	\$ 10,328	\$ 6,000	\$ 7,935	\$ 8,000	\$ 8,000	\$ 8,000
Water Treatment Chemicals	\$ 5,818	\$ 13,000	\$ 4,041	\$ 4,200	\$ 4,200	\$ 4,200
R & M - Water Distribution System	\$ 10,692	\$ 15,000	\$ 12,509	\$ 12,000	\$ 12,000	\$ 12,000
Safety Supplies	\$ 1,139	\$ 3,000	\$ 712	\$ 1,000	\$ 1,000	\$ 1,000
SUBTOTAL OFFICE SUPPLIES & OPER.	65154.78	63200	56,714	53815	55,650	55,650

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16 Estimated	FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Other Expenses						
Significant Value Purchase-Field Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Operating Expenses	\$ -	\$ -	\$ 100	\$ -	\$ 1,000	\$ 1,000
Water Conservation Program	\$ 42,623	\$ 30,000	\$ 10,210	\$ 15,000	\$ 15,000	\$ 15,000
Clean-Up Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OTHER EXPENSES	\$ 42,623	\$ 30,100	\$ 10,210	\$ 16,000	\$ 16,000	\$ 16,000
Rent & Utilities						
Cell Phones	\$ 2,017	\$ 1,700	\$ 2,255	\$ 2,600	\$ 2,600	\$ 2,600
Telephone	\$ 7,966	\$ 9,000	\$ 9,867	\$ 9,960	\$ 10,000	\$ 10,000
Rent - Office & Other Structures	\$ 12,000	\$ 14,000	\$ 15,585	\$ -	\$ -	\$ -
Electric	\$ 85,568	\$ 130,000	\$ 81,322	\$ 80,000	\$ 90,000	\$ 90,000
Gas Service	\$ 287	\$ 400	\$ 164	\$ 300	\$ 300	\$ 300
Trash Services	\$ 1,224	\$ 1,500	\$ 1,268	\$ 1,400	\$ 1,400	\$ 1,400
Disposal Services	\$ 13,095	\$ 80,000	\$ 31,513	\$ 40,000	\$ 72,000	\$ 72,000
Street Lighting	\$ 344	\$ 650	\$ 352	\$ 400	\$ 700	\$ 700
SUBTOTAL RENT & UTILITIES	\$ 122,501	\$ 237,250	\$ 142,326	\$ 134,660	\$ 177,000	\$ 177,000
Repairs & Maintenance						
R & M - Extinguishers	\$ 301	\$ 400	\$ 565	\$ 600	\$ 600	\$ 600
R & M - Hydrants	\$ 2,635	\$ 100	\$ 4	\$ -	\$ -	\$ -
R & M - Equip & Other Non-Structural Fixed Assets	\$ 653	\$ 3,000	\$ 33,495	\$ 5,000	\$ 5,000	\$ 5,000
R & M - Wells	\$ 59,631	\$ 6,000	\$ 5,002	\$ 5,000	\$ 8,000	\$ 8,000
R & M - Minor Tools & Equipment	\$ 291	\$ 2,000	\$ 4,790	\$ 4,000	\$ 5,000	\$ 5,000
R & M - Grounds & Collection Systems	\$ 1,368	\$ 2,000	\$ 910	\$ 1,000	\$ 1,000	\$ 1,000
R & M - Buildings & Structures	\$ 3,388	\$ 10,000	\$ 662	\$ 3,500	\$ 3,500	\$ 3,500
SUBTOTAL REPAIRS & MAINTENANCE	\$ 68,266	\$ 23,500	\$ 45,428	\$ 19,100	\$ 23,100	\$ 23,100

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16 Estimated	FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Travel & Training						
Books, Publications & Subscriptions	\$ 206	\$ 150	\$ 645	\$ 450	\$ 450	\$ 450
Education & Training Fees	\$ -	\$ 500	\$ 458	\$ 18,500	\$ 18,500	\$ 18,500
Certifications	\$ 214	\$ 1,000	\$ 210	\$ 400	\$ 400	\$ 400
Meals Local Area	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
Training Meals	\$ 14	\$ -	\$ -	\$ 750	\$ 750	\$ 750
Mileage Reimbursement & Parking	\$ 1,005	\$ 500	\$ 443	\$ 1,000	\$ 1,000	\$ 1,000
SUBTOTAL TRAVEL & TRAINING	\$ 1,458	\$ 2,150	\$ 1,756	\$ 21,100	\$ 21,100	\$ 21,100
Vehicle Maintenance & Repair						
Misc Fuel & Diesel	\$ 2,755	\$ 5,500	\$ 1,689	\$ 5,500	\$ 5,500	\$ 5,500
Gasoline	\$ 3,397	\$ 5,000	\$ 3,621	\$ 6,500	\$ 6,500	\$ 6,500
Markings & Other Misc Services	\$ 935	\$ 1,000	\$ 480	\$ 1,000	\$ 1,000	\$ 1,000
Vehicle Repairs	\$ 6,587	\$ 7,500	\$ 3,471	\$ 7,500	\$ 7,500	\$ 7,500
SUBTOTAL MAINTENANCE & REPAIR	\$ 13,674	\$ 19,000	\$ 9,261	\$ 20,500	\$ 20,500	\$ 20,500
TOTAL OPERATING EXPENSE (NON-PERSONNEL)	\$ 805,343	\$ 847,400	\$ 680,923	\$ 751,625	\$ 808,800	\$ 808,800
TOTAL OPERATING EXPENSES (INC PERSONNEL)	\$ 1,403,339	\$ 1,394,465	\$ 1,268,887	\$ 1,321,752	\$ 1,458,427	\$ 1,458,427
Capital Outlay						
Equip, Vehic, Fixtures & Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings, Structures & Improvements	\$ 10,156	\$ 45,000	\$ 63	\$ -	\$ -	\$ -
Infrastructures & Improvements	\$ -	\$ 150,000	\$ 22,212	\$ 250,000	\$ 680,000	\$ 680,000
System & Software-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles, Equip., and Fixtures	\$ 2,787	\$ -	\$ 671	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL CAPITAL OUTLAY	\$ 12,943	\$ 195,000	\$ 22,946	\$ 300,000	\$ 730,000	\$ 730,000

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
FUND 500- WATER

WATER EXPENDITURES	Audited 14-15	Budgeted	15-16 Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Debt Service					
Debt Service - Principal	\$ 142,655	\$ 147,005	\$ 147,005	\$ 151,486	\$ 151,486
Debt Service - Interest & Annual Fee	\$ 133,794	\$ 130,761	\$ 130,761	\$ 125,768	\$ 125,768
TOTAL DEBT SERVICE	\$ 276,449	\$ 277,766	\$ 277,767	\$ 277,254	\$ 277,254
Reserves					
Vehicle Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Encumbrances			\$ -		\$ -
Capital Outlay Reserve	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
General Contingency Reserve	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Reserve for Encumbrance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Reservation	\$ -	\$ -	\$ -	\$ -	\$ -
Basin Management Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Water Conservation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income Reserve			\$ -		\$ -
Water Rate Stabilization Reserve	\$ 32,000	\$ 32,000	\$ -	\$ 32,000	\$ 32,000
TOTAL RESERVES (Set Aside)	\$ 122,000	\$ 122,000	\$ -	\$ 122,000	\$ 122,000
GRAND TOTAL WATER EXPENSES	\$ 1,814,730	\$ 1,989,231	\$ 1,569,600	\$ 2,021,006	\$ 2,587,681

LOS OSOS COMMUNITY SERVICES DISTRICT
 2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
CAPITAL IMPROVEMENT PROJECTS

Project Name	Estimated Project Cost	Purpose
8th Street Upper Aquifer Well, Phase 1	\$ 90,000	Initial well drilling to determine production capability and water quality. This well is intended for development of additional water supply as detailed in Los Osos Groundwater Basin Management Plan, Program A, Project BP-2
8th Street Upper Aquifer Well, Phase 2	\$ 540,000	Project BP-2 construction including appropriate treatment facilities, site work and connection to existing system
Golden State Water Company Intertie Project	\$ 50,000	Program A, BP-1 Project intended to provide emergency and backup water supply to or from the LOCSD and GSWC systems
TOTAL CIP	\$ 680,000	

Table 5
 Los Osos Community Services District
 Water CIP & Funding Sources

Funding Source	Summary of Potential Projects	Approximate Project Cost (2014 dollars)
High-Priority Projects Existing Reserves	BP-1: Program A, Intertie	\$50,000
	BP-2: Program A, Upper aquifer well - design and permitting (including final engineering)	60,000
	BP-3: Program C, East side lower aquifer well-design and permitting (including final engineering)	160,000
	Subtotal - Existing Reserves	270,000
High-Priority Projects Debt Financing (e.g. I-Bank) supplemented by Pay-Go funding	BP-2: Program A, Upper aquifer well (not including design/permitting)	540,000
	BP-3: Program C, East side lower aquifer well (not including design/pe rmitting)	1,440,000
	IA-1: AC main replacement, 11th Street (Los Olivos to Ramona)	731,000
	IA-2: AC main replacement,7th Street (Romona to Santa Ysabel)	874,000
	IA-3: Valve upgrades	313,000
	DSP-1: 18th/Paso Robles loop upgrade	50,000
	DSP-2: 10th Street/Santa Maria valve upgrade	50,000
	DSP-3 : Ferrel loop upgrade	20,000
	DSP-4: 12th/S. Paula upgrade	178,000
	DSP-5: 2nd/Santa Ysabel upgrade	198,000
	DSP-6: 15th Street dead-end upgrade	98,000
	OE-1: Water operations building improvements (Phase 1-Shop/storage improvement)	70,000
	OE-2: Supervisory Control and Data Acquisition (SCADA) - Phase 1	75,000
	Subtotal - Debt financing - immediate	4,637,000
Intermediate Needs 5 - 10 Years Pay-as-you-go funding	OE-5 : Water operations building improvements (Phase 2 - Ops Building)	70,000
	OE-4: Automated meter reading (AMR) meters - 5% complete	800,000
	OE-3: SCADA - Phase 2	200,000
	Subtotal - Pay as you go funding 5 - 10 years	1,070,000
Long-Term Capital Needs Pay-Go and/or Debt Financing	Other IA main replacement projects - remaining AC waterlines (not including DSP projects)	13,000,000
	Other second priority pipeline projects from 2010 CIP update	2,610,000
	Other third priority pipeline projects from 2010 CIP update	2,800,000
	Subtotal - Long term projects	18,410,000
Total CIP Projects		24,387,000

Source: LOCS D Final CIP Recommendations.

LOS OSOS COMMUNITY SERVICES DISTRICT
 2016-2017 FISCAL YEAR DRAFT FINAL BUDGET
CAPITAL IMPROVEMENT PROJECTS

Project Name	Estimated Project Cost	Purpose
8th Street Upper Aquifer Well, Phase 1	\$ 90,000	Initial well drilling to determine production capability and water quality. This well is intended for development of additional water supply as detailed in Los Osos Groundwater Basin Management Plan, Program A, Project BP-2
8th Street Upper Aquifer Well, Phase 2	\$ 540,000	Project BP-2 construction including appropriate treatment facilities, site work and connection to existing system
Golden State Water Company Intertie Project	\$ 50,000	Program A, BP-1 Project intended to provide emergency and backup water supply to or from the LOCSD and GSWC systems
TOTAL CIP	\$ 680,000	

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR PRELIMINARY BUDGET
FUND 800 - DRAINAGE

DRAINAGE REVENUES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Property Taxes						
Property Taxes	\$ 19,161	\$	19,561	\$ 20,214	\$ 20,224	\$ 21,613
HO Prop Tax Relief	\$ 147	\$	-	\$ 150	\$ 146	\$ 146
SUBTOTAL PROPERTY TAXES	\$ 19,308	\$	19,561	\$ 20,365	\$ 20,370	\$ 21,759
Special Taxes & Assessments						
Drainage Assessments	\$ 95,456	\$	95,456	\$ 93,143	\$ 95,456	\$ 95,456
SUBTOTAL SPEC. TAXES & ASSESS.	\$ 95,456	\$	95,456	\$ 93,143	\$ 95,456	\$ 95,456
Use of Money and Property						
Investment Income on Funds	\$ 342	\$	200	\$ 274	-	-
SUBTOTAL USE OF MONEY & PROPERTY	\$ -	\$	200	\$ 274	-	-
Other Revenue						
Sales Specs Plans	\$ 305	\$	-	\$ 239	-	-
SUBTOTAL OTHER REVENUE	\$ 305	\$	200	\$ 239	-	-
TOTAL DRAINAGE REVENUES	\$ 115,069	\$	115,417	\$ 114,021	\$ 115,826	\$ 117,215

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR PRELIMINARY BUDGET
FUND 800 - DRAINAGE

DRAINAGE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Salaries						
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Salaries & Wages Regular	\$ 13,758	\$ 16,000	\$ 16,000	\$ 12,585	\$ 76,000	\$ 76,000
SUBTOTAL SALARIES	\$ 13,758	\$ 16,000	\$ 16,000	\$ 12,585	\$ 76,500	\$ 76,500
Payroll Taxes & Benefits						
Total Fringe Benefits	\$ 4,542	\$ 5,500	\$ 5,500	\$ 3,543	\$ -	\$ -
Life Insurance - ER	\$ -	\$ -	\$ -	\$ -	\$ 1,055	\$ 1,055
Medicare - ER	\$ -	\$ -	\$ -	\$ -	\$ 1,327	\$ 1,327
Cafeteria Plan - ER	\$ -	\$ -	\$ -	\$ -	\$ 9,582	\$ 9,582
Retirement ER - Regular	\$ -	\$ -	\$ -	\$ -	\$ 9,213	\$ 9,213
Retirement ER -Addtl Pickup	\$ -	\$ -	\$ -	\$ -	\$ 1,843	\$ 1,843
Retirees Medical - ER	\$ -	\$ -	\$ -	\$ -	\$ 553	\$ 553
Unemployment Ins ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation - ER	\$ -	\$ -	\$ -	\$ -	\$ 1,843	\$ 1,843
Cal Pers Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement ER Tier 2	\$ -	\$ -	\$ -	\$ -	\$ 1,105	\$ 1,105
Benefits Charged by Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Billings to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL PAYROLL TAXES & BENFITS	\$ 4,542	\$ 5,500	\$ 5,500	\$ 3,543	\$ 26,521	\$ 26,521
Total Payroll & Taxes	\$ 18,300	\$ 21,500	\$ 21,500	\$ 16,128	\$ 103,021	\$ 103,021
Clothing & Uniforms						
Uniform & Gear	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200
SUBTOTAL CLOTHING & UNIFORMS	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200
Equipment & Tools						
Minor Tools, Accessories & Field Machines	\$ 104	\$ 300	\$ 300	\$ 38	\$ 100	\$ 100
SUBTOTAL EQUIPMENT & TOOLS	\$ 104	\$ 300	\$ 300	\$ 38	\$ 100	\$ 100

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR PRELIMINARY BUDGET
FUND 800 - DRAINAGE

DRAINAGE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Insurance, Licenses & Regulatory Fees						
Computer Licenses	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
Fees - Regulatory	\$ 6,218	\$ 6,000	\$ 6,000	\$ 4,971	\$ 6,000	\$ 6,000
Property Taxes & Assess. Costs	\$ 102	\$ 1,000	\$ 1,000	\$ 498	\$ -	\$ -
Insurance	\$ 430	\$ 3,102	\$ 3,102	\$ 3,102	\$ 3,200	\$ 3,200
SUBTOTAL INS., LIC., & REG. FEES	\$ 6,750	\$ 10,602	\$ 10,602	\$ 8,571	\$ 9,200	\$ 9,200
Legal & Professional						
Professional & Consulting Services	\$ 8,061	\$ 7,000	\$ 7,000	\$ 6,470	\$ 10,000	\$ 10,000
Legal Services	\$ -	\$ -	\$ -	\$ 334	\$ 1,500	\$ 1,500
SUBTOTAL LEGAL & PROFESSIONAL	\$ 8,061	\$ 7,000	\$ 7,000	\$ 6,804	\$ 11,500	\$ 11,500
Office Supplies & Operations						
Misc Small Parts	\$ 2,759	\$ 100	\$ 100	\$ 72	\$ 100	\$ 100
Safety Supplies	\$ -	\$ -	\$ -	\$ 269	\$ 300	\$ 300
SUBTOTAL OFFICE SUPPLIES & OPERATIONS	\$ 2,759	\$ 100	\$ 100	\$ 340	\$ 400	\$ 400
Other Expenses						
Misc Operating Expenses	\$ 298	\$ -	\$ -	\$ 2,253	\$ -	\$ -
Promotional Expenses - Event	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Water Conservation Fixtures	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OTHER EXPENSES	\$ 1,004	\$ -	\$ -	\$ 2,253	\$ -	\$ -
Rent & Utilities						
Cell Phones	\$ 1,076	\$ 1,000	\$ 1,000	\$ 1,109	\$ 1,110	\$ 1,110
Telephone	\$ 382	\$ 200	\$ 200	\$ 635	\$ 640	\$ 640
Rent - Office & Other Structures	\$ -	\$ 600	\$ 600	\$ 450	\$ 1,400	\$ 1,400
Electric	\$ 1,084	\$ 1,000	\$ 1,000	\$ 1,107	\$ 1,050	\$ 1,050
Gas Service	\$ -	\$ 900	\$ 900	\$ -	\$ -	\$ -
Trash Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lighting	\$ 831	\$ -	\$ -	\$ 844	\$ 850	\$ 850
SUBTOTAL RENT & UTILITIES	\$ 3,373	\$ 3,700	\$ 3,700	\$ 4,145	\$ 5,050	\$ 5,050

LOS OSOS COMMUNITY SERVICES DISTRICT
2016-2017 FISCAL YEAR PRELIMINARY BUDGET
FUND 800 - DRAINAGE

DRAINAGE EXPENDITURES	Audited 14-15	Budgeted	15-16	Estimated FYE 15-16	Approved 16-17 Preliminary Budget	Proposed 16-17 Final Budget
Repairs & Maintenance						
R & M - Equip & Other Non-Structural Fixed Assets	\$ 118	\$ 300	\$ 1,791	\$ 5,000	\$ 5,000	\$ 5,000
R & M - Minor Tools & Equipment	\$ 434	\$ 300	\$ 29	\$ -	\$ -	\$ -
R & M - Grounds & Collection Systems	\$ 68	\$ 3,000	\$ 1,777	\$ 5,000	\$ 5,000	\$ 5,000
R & M - Buildings & Structures	\$ -	\$ 500	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
SUBTOTAL REPAIRS & MAINTENANCE	\$ 620	\$ 4,100	\$ 3,597	\$ 15,000	\$ 15,000	\$ 15,000
Travel & Training						
Mileage Reimbursement & Parking	\$ 52	\$ 50	\$ 19	\$ 50	\$ 50	\$ 50
SUBTOTAL TRAVEL & TRAINING	\$ 52	\$ 50	\$ 19	\$ 50	\$ 50	\$ 50
TOTAL MATERIALS & SUPPLIES	\$ 22,723	\$ 26,052	\$ 25,767	\$ 41,500	\$ 41,500	\$ 41,500
TOTAL OPERATING EXPENSES	\$ 41,023	\$ 47,552	\$ 41,895	\$ 144,521	\$ 144,521	\$ 144,521
Capital Outlay						
Pump Purchase	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Infrastructure & Improvements	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
Reserves						
Capital Outlay Reserve	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
General Contingency Reserve	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL RESERVES (Set Aside)	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000

MEMORANDUM

Date: June 14, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst *lel*

Subject: Los Osos Community Services Special District- Zone "9J"
Drainage Special Tax – Fund No. 1731

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

There were changes to parcels within the special district since the FY 2015-2016 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. All recommended added and modified parcels are being assessed \$16.00.

The following is a summary of these changes:

<u>FY 2015/16</u>	<u>FY 2016/17</u>
Number of Parcels = 5,966	Number of Parcels = 5,964
Amount Due = \$95,456.00	Amount Due = \$95,424.00

As with FY 2015/16, parcels not being assessed within the special district fall into the following categories:

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

cc: Rob Miller, Wallace Group



WALLACE GROUP

CIVIL ENGINEERING

CONSTRUCTION
MANAGEMENT

LANDSCAPE
ARCHITECTURE

MECHANICAL
ENGINEERING

PLANNING

PUBLIC WORKS
ADMINISTRATION

SURVEYING /
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WATER RESOURCES

WALLACE SWANSON
INTERNATIONAL

M:\2014-LOCSD\364-120 FY 2016-17 Special District Tax Roll\01 - PM and Control\9J - Drainage\Memo: 2016-06-14 9J Drainage PKampa.doc

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**Los Osos Community Services Special District – Zone "9J"
Drainage Special Tax – Fund No. 1731**

Changes in FY 2016/17 Tax Roll from FY 2015/16 Tax Roll

APN	Owner	Reason for Change	Old APN	Remedy	Fiscal Impact
038-082-031 038-082-032	J. C. JILL A J. C. FAMILY TRUST	Re Configure and Re # Parcels	038-082-027 038-082-029	Update APNs	\$0.00
074-302-033	LOS OSOS CENTER LLC	Parcel to Retire - Remove from Tax Roll	074-302-033	Remove one (1) APN from FY 16/17 Tax Roll	(\$18.00)
038-031-037	GARABEDIAN, DALE	Lot Merge	038-031-028 038-031-036	Remove one (1) APN from FY 16/17 Tax Roll	(\$18.00)

(\$32.00)

Total APNs in FY 2015/16 = 5,956
Total APNs in FY 2016/17 = 6,954

Total Tax Roll in FY 2015/16 = \$85,458.00
Total Tax Roll in FY 2016/17 = \$85,424.00

MEMORANDUM

Date: July 11, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst

Subject: Los Osos Community Services Special District
Wastewater Assessment District No. 1

In accordance with the Limited Obligation Improvement Bonds Debt Service Schedule, the District will need to collect \$1,156,750 for the March 2, 2017 and September 2, 2017 payments (Year 15).

The amount collected through FY 16/17 Property Taxes is \$1,148,130.92. The difference is due to the forty four (44) APN's that fully paid their assessments after the discount period, and the five (5) common area parcels that are no longer subject to tax collection.

We are assuming that a portion of the above APN's assessment payments, currently being held in a LOCSO account, be used to make that APN's payment in Year 15.

In summary for Year 15:

Amount to be collected through property taxes = \$1,148,130.92

038-051-010	\$ 220.16
038-081-018	\$ 220.16
038-112-007	\$ 220.16
038-112-036	\$ 220.16
038-152-024	\$ 220.16
038-161-026	\$ 220.16
038-172-028	\$ 220.16
038-172-029	\$ 220.16
038-172-030	\$ 220.16
038-172-031	\$ 220.16
038-272-039	\$ 220.16
038-302-021	\$ 220.16
038-342-004	\$ 220.16
038-352-021	\$ 220.16
038-361-006	\$ 220.16
038-441-034	\$ 220.16
038-451-038	\$ 220.16



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038-551-007	\$ -
038-562-028	\$ 220.16
038-581-032	\$ 220.16
074-042-007	\$ 119.02
074-061-018	\$ 220.16
074-115-006	\$ 220.16
074-141-003	\$ 220.16
074-153-009	\$ 220.16
074-161-020	\$ 220.16
074-185-003	\$ 220.16
074-185-033	\$ 220.16
074-211-033	\$ 220.16
074-226-023	\$ 28.56
074-226-036	\$ 28.56
074-226-039	\$ 28.56
074-227-001	\$ 50.64
074-233-023	\$ 94.88
074-264-001	\$ 28.56
074-292-015	\$ 28.56
074-295-044	\$ 28.56
074-305-002	\$ 143.72
074-314-010	\$ 890.86
074-314-011	\$ 802.72
074-371-005	\$ 315.98
074-406-004	\$ 220.16
074-492-025	\$ 119.02
074-492-026	\$ 119.02
074-492-027	\$ 119.02
074-501-044	\$ 119.02
074-501-045	\$ 119.02
074-501-046	\$ 119.02
074-501-061	\$ 119.02

Total \$1,157,717.72

Note: Due to engineering corrections, we will be collecting more money than initially required for Year 15 in the original final debt service schedule. This difference of \$1,967.72 will be reconciled at the end of the project.

The District has indicated that they would like to include the Administration Fee of \$10.56 per parcel. The total number of parcels being collected on is 4,192. This will add an additional \$44,267.52 for a total of \$1,192,398.44 to be collected via the FY 2016-17 Tax Roll.

Cc: Rob Miller, Wallace Group

RESOLUTION 2012 - 09

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
ESTABLISHING BUDGET RESERVE POLICIES**

WHEREAS, Community Services District Law is established in Section 61000 et seq. of the Government Code; and

WHEREAS, Government Code Section 61040(a) states, in relevant part, "a legislative body of five members known as the board of directors shall govern each district. The board of directors shall establish policies for the operation of the district"; and

WHEREAS, Government Code Section 61045(g) states, "the board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies required by this division"; and

WHEREAS, Government Code Section 61110(b) states, in relevant part, "the board of directors may divide the preliminary budget into categories, including, but not limited to, the following: ... (6) Designated reserve for capital outlay, (7) Designated reserve for contingencies"; and

WHEREAS, Government Code Sections 61112(a) and (c) state "(a) in its budget, the board of directors may establish a designated reserve for capital outlay and a designated reserve for contingencies. When the board of directors establishes a designated reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the designated reserve shall be spent only for the exclusive purposes for which the board of directors established the designated reserve. The reserves shall be maintained according to generally accepted accounting principles." And "(c) If the board of directors finds that the funds in a designated reserve are no longer required for the purpose for which it established the designated reserve, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the designated reserve or transfer any funds that are no longer required from the designated reserve to the district's general fund"; and

WHEREAS, based on the Staff Report, staff presentation, and public comment, the Los Osos Community Services District ("District") Board of Directors finds that water, drainage, fire protection and waste disposal are vital services to protect the health, safety and welfare of District residents and customers; and

WHEREAS, based on the Staff Report, staff presentation, and public comment, the District Board of Directors further finds that these policies help protect the health, safety, and welfare of District residents and customers by establishing a financial plan to:

- A. Address unforeseen and unexpected contingencies of operating District facilities and equipment; and
- B. To timely fund the replacement of District facilities and equipment as they wear out; and

WHEREAS, the establishment of adequate reserves is critical to the successful and stable short and long term operation of the District, and

WHEREAS, pursuant to Community Services District Law, the District, by this Resolution, establishes reserve categories commencing with the adoption of the Fiscal Year 2010-2011 Budget for the District's fire services, water services, drainage services, and to establish the purposes for each of the reserve categories.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, AND DETERMINE THAT:

SECTION 1: RESERVE POLICIES

A. Fire Department – Fund 301:

1. A Vehicle & Equipment Replacement Reserve shall be established for the orderly and timely replacement of emergency equipment, apparatus and accessories. The annual funding goal is equal to the amount of depreciation of replaceable equipment for the year increased by inflationary costs determined by the higher of an amount based on CPI change as per Section 3 or an amount based on industry trends on replacement values. During the years that appropriating the annual funding goal is not financially feasible, a minimum funding of \$72,000 is appropriated annually. Until such time that the maximum funding goal is reached, catch-up funding will be appropriated in any year whenever it becomes financially feasible. The maximum funding goal is for the reserves to be equal to the total accumulated depreciation of replaceable equipment increased by inflationary costs intended to approximate replacement costs in any given year. An equipment replacement schedule is prepared by the Fire Chief or his/her designee that will validate increases or decreases to the reserves funding as requested in the budget of the upcoming year in accordance with this section.
2. A Capital Outlay Reserve shall be established for the replacement, upgrade, expansion or improvements of buildings, structures and facilities that are used by the department to house personnel or equipment. Funding goal is an annual appropriation of at least \$10,000, with a cumulative maximum goal of \$5 million.
3. A General Contingency Reserve shall be established to meet contingency expenditures resulting from natural disasters or from unforeseen circumstances. Annual funding goal for this reserve account is \$10,000 with a maximum cumulative goal of at least 15% of the Fire Fund's Operating and Maintenance annual budget which on average amounts to about \$1.3 million.

B. Water Department – Fund 500:

1. A Rate Stabilization Reserve shall be established to:
 - i. Equalize revenues should District income from the Utility billings decrease due to conservation efforts initiated by the District or by the public; and

- ii. Provide a funding source to offset operation and maintenance revenues associated with fee waivers or reductions approved by the District Board of Directors in accordance with District policies and procedures established pursuant to Government Code Section 61123)(d). Reserves in this category shall be funded by water sales revenues.

The funding goal of this Rate Stabilization Reserve shall be \$32,000 annually until such time as this Rate Stabilization Reserve reaches a total of ten (10%) percent of the total annual water Operation and Maintenance Budget as approved by the Board of Directors from time to time.

2. A General Water Contingency Reserve shall be established for Emergency Operations should a natural or other disaster occur that would temporarily interrupt the District's income from Utility bills, to repair District facilities, and to provide funding for unforeseen circumstances not covered by the District's Operation and Maintenance Budget. The funding goal of this reserve account is an annual appropriation of at least \$25,000 per year up to a maximum cumulative goal of sixty (60%) percent of the District's annual Operation and Maintenance Budget as approved by the Board from time to time.
3. A Water Capital Outlay Reserve will be established for the replacement of water infrastructure. The funding goal of the Water Capital Outlay Reserve is to fund the timely replacement of water infrastructure and facilities as referenced in the District's Water Master Plan or other subsequent water planning documents approved by the District. The annual funding goal of this reserve is at least \$150,000 per annum with a short-term cumulative funding goal of \$470,000 and a long-term cumulative funding goal equal to the total of needed capital improvement projects identified in the Water Master Plan.
4. A Water Quality Reserve shall be established to fund studies on the causes of pollution and contamination of the District's water supply, to mitigate the problem so as to continue delivery of safe drinking water and fund short-term and long-term solutions to prevent and mitigate water contamination problems in the future for the whole community. There is no annual funding set for this Reserve but will continue to exist only as long as there is a balance in the settlement account of a water pollution case received in 2005. When the funds are exhausted, this Reserve will cease to exist.
5. A Water Conservation Reserve is established with an initial funding of \$25,000 in FY 2012/13. No annual funding for this reserve is set but will increase annually by the appropriation balance in the Water Conservation Program account (No. 7348) as of the end of each fiscal year. The cumulative funding goal of this reserve is \$100,000.
6. A Designation for Water Basin Management or ISJ Commitments is hereby established. This will be funded by any appropriation balances in account no. 9155, ISJ Costs- Inter-Agency Cost Sharing, remaining as of the end of each fiscal year that is not otherwise held in a Reserve for Encumbrance or Fund Reservation starting with the close of FY 2011/12. Initially, the cumulative funding goal of this Reserve is \$1 million.

C. Drainage – Fund 800:

1. A Drainage Capital Outlay Reserve fund shall be established for the replacement of equipment and facilities associated with the operation of District drainage services. The funding goal of this Capital Outlay Reserve will be at least \$10,000 per annum with a total funding goal of \$500,000. The total funding goal may be adjusted by the Board of Directors from time to time as part of the adoption of the annual budget. The maximum goal is set to a level that is sufficient to replace at least half of the drainage equipment and facilities at any point.
2. A General Contingency Reserve shall be established for contingency expenditures resulting from natural disasters or unforeseen circumstances. Funding goal for this reserve account is \$5,000 per annum with a cumulative funding goal of \$50,000. When this goal is reached, it shall be funded with an annual increase in accordance with the CPI index change as per Section 3 applied to the balance of this reserve as of the last audited fiscal year.

D. Solid Waste – Fund 650:

1. General Contingency Reserves not to exceed \$ 300,000 is established to cover expenditures estimated to equal no more than six months of operating costs in the event that the District may find itself operating solid waste collection, disposal and recycling functions should its business partner now franchised to do these functions be unable to continue to provide these services due to an unforeseen event. This reserve provides assurance that solid waste services remain uninterrupted at all times. Annual appropriation for this reserve will be no more than \$ 50,000 annually until the maximum cumulative reserve goal of \$300,000 is reached at which time funding will be equal to the change in the CPI index as per section 3 applied to the balance of this reserve as of the last audited fiscal year.

E. Administrative Fund – Fund 100:

1. A Reserve for Information Technology is hereby created in the Administrative Fund. This Reserve will fund acquisitions and upgrades of softwares, hardwares and systems that are used to provide centralized services to all funds of the District. This will be funded by total appropriation savings in the Administrative Fund at the close of each fiscal year starting with fiscal year 2011/12 or as otherwise directed by the Board at the adoption of the annual budget. The maximum funding goal is \$200,000.
2. A Contingency Reserve for Septic System Pumping and Maintenance is established with annual funding of about \$17,300. This funding comes from general taxes originally used for drainage basin maintenance which is now funded by Drainage assessments. This reserve will sunset as soon as the sewer system being built by the County becomes operational.

SECTION 2: RESERVE FUNDING INCLUDING INVESTMENT INCOME

Reserve funding sources include rates, charges, special taxes, and property taxes collected by the District related to the services referenced in Section 1 of this Resolution.

All interest and other investment income earned on funds held in reserves or designations will be added to the associated Reserve/Designation Balance. Reserves and Designations that have reached their cumulative funding goal will continue to increase with investment income unless the Board approves a specific amount cap to a specific reserve or designation.

In any year where there is a major shortfall in revenues due to unusual circumstances which may or may not be under the control of the Board of Directors, funding for Reserves is held in abeyance and is subsidiary to the funding of Operations and Maintenance expenditure accounts. After the circumstance is resolved, funding for Reserves for all years that were not fully funded will be restored whenever feasible. A description of the unusual circumstance will be presented to the Board at the time the Proposed Budget or the Final Budget is presented along with a statement of the impact on the reserves funding goals.

SECTION 3: INCREASE FUNDING OF RESERVES EQUAL TO THE INCREASE IN THE CONSUMER PRICE INDEX (CPI)

Funding increases to Reserves on account of the change in CPI Index as used in Section 1 is computed as the percentage change in the average of the annual averages of the last calendar year over the prior calendar year using the Los Angeles-Riverside-Orange CPI and the San Francisco-Oakland-San Jose CPI for all consumer items. This section will apply once certain reserves reach their maximum funding goal and is intended to bring the reserve in line with current values each year.

SECTION 4: SPECIFIC ACCOUNTS THAT WILL AUTOMATICALLY GO TO RESERVES OR DESIGNATIONS

1. Appropriation balances of specific accounts, not otherwise held in a Reserve for Encumbrance or Fund Reservation, as of the end of each fiscal year will automatically roll over to the subsequent fiscal year as increases to the associated reserve/designation unless the Board directs otherwise during the adoption of the annual budget; these accounts are as follows:
 - a. Capital Outlay accounts
 - b. ISJ Charges
 - c. Water Conservation Program
 - d. Appropriation for Contingencies
2. Proceeds of sale of fixed assets will automatically roll over to the subsequent fiscal year as increases to the Vehicle, Equipment or Plant Replacement Reserve if one exists or to the Capital Outlay Reserve unless the Board directs otherwise during the adoption of the annual budget.

SECTION 5: TRANSFERS

Pursuant to Government Code Section 61112(c), the District Board of Directors may only transfer reserve funds for purposes other than the purposes outlined in Section 1, above, by a four-fifths (4/5) vote of the total membership of the Board of Directors and upon a finding that the reserves are no longer required for the designated purpose. Reserve transfers are limited to funding shortfalls in other related budget categories of the particular service and to funding shortfalls in administrative services budget.

SECTION 6: INCONSISTENCY

To the extent that the terms or provision of this Resolution may be inconsistent or in conflict with the terms or conditions of any prior District motions, resolutions, rules, or regulations adopted by the District, governing the same subject matter thereof, then such inconsistent and conflicting provisions of prior motions, resolutions, rules, and regulations are hereby repealed.

SECTION 7: SEVERABILITY

If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be unconstitutional, ineffective or in any manner in conflict with the laws of the United States, or the State of California, such decision shall not affect the validity of the remaining portions of this Resolution. The Governing Board of the District hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsection, sentence, clause or phrase be declared unconstitutional, ineffective, or in any manner in conflict with the laws of the United States or the State of California.

SECTION 8: INCORPORATION OF RECITALS

The recitals to this Resolution are true and correct and incorporated herein by this reference

Upon the motion of Director Vogel, seconded by Director Wright and on the following roll call vote:

AYES: Vogel, Wright, Baltimore, Hootnart, Doherty

NOES: _____

ABSENT: _____

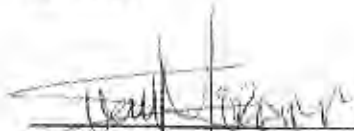
ABSTAIN: _____

The following Resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District on the 7th day of June 2012.



Marshall E. Ochylski
President, Board of Directors
Los Osos Community Services District

ATTEST:



Susan Morrow
General Manager and Secretary to the Board

LOS OSOS COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2016-2017 DRAFT FINAL BUDGET
RESERVE SCHEDULE

Acct Code	Category & Fund	Total FY 2014/2015
100 - Administration		
3111	General Contingency Reserve	\$ (0)
3164	Information Technology Reserve	\$ 28,916
3166	Septic Maintenance Reserve (Fire Station)	\$ 17,300
TOTAL - 100 - ADMINISTRATION		\$ 46,216
200 - Bayridge Estates		
3109	Septic System Decommission Reserve	\$ 25,089
TOTAL - 200 - BAYRIDGE ESTATES		\$ 25,089
301 - Fire		
3110	Replacement Reserve - Vehicle, Equip & Fire Engines	\$ 577,970
3111	General Contingency Reserve	\$ 107,618
3115	Public Facilities Fee Reserve	\$ 51,622
3160	Capital Outlay Reserve	\$ 641,982
TOTAL - 301 - FIRE		\$ 1,379,192
400 - Vista de Oro		
3193	Reserve - Internal Loan	\$ 4,816
TOTAL - 400 - VISTA DE ORO		\$ 4,816
500 - Water		
3050	Water Quality Trust Reserve	\$ 91,517
3110	Replacement Reserve - Vehicle, Equip & Fire Engines	\$ 12,042
3111	General Contingency Reserve	\$ 208,783
3160	Capital Outlay Reserve	\$ 636,888
3163	Water Stabilization Reserve	\$ 192,856
3165	Basin Management Plan Reserve	\$ 50,031
3167	Water Conservation Reserve	\$ 59,288
TOTAL - 500 - WATER		\$ 1,251,405
Fire Mitigation Fund		
3111	General Contingency Reserve	\$ 165,405
TOTAL - FIRE MITIGATION FUND		\$ 165,405
800 - Drainage		
3111	General Contingency Reserve	\$ 37,791
3160	Capital Outlay Reserve	\$ 205,331
TOTAL - 800 - DRAINAGE		\$ 243,123
900 - Parks & Recreation		
3090	Restricted Pool Funds	\$ 305,333
TOTAL - 900 - PARKS & RECREATION		\$ 305,333

RESOLUTION NO. 2005 - 43

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
TO CREATE A BANK ACCOUNT FOR FIRE PUBLIC FACILITY FEES

WHEREAS, Mid-State Bank (herein "Bank") is designated as a depository for the funds of Los Osos Community Services District; (herein "District") and to provide other financial accommodations indicated in this resolution; and

WHEREAS, LOCSO was in receipt of funds specifically designated as "Fire Public Facility Fee" on July 22, 2005;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

The transfer of the Fire Public Facility Fees of \$213,858.08 (\$212,194.73 plus 97 days interest at 3.18%) from the General Operating Account at Mid State Bank, into a separate account to be used only as designated.

On the motion of Director Tacker, seconded by Director Saet. And on the following roll call vote, to wit:

- AYES: Directors Tacker, Fouke, Saet, Schicker
- NOES: None
- ABSENT: Director Cesena
- CONFLICTS: None

The foregoing resolution is hereby passed, approved and adopted by the Board of Directors of the Los Osos Community Services District this 3rd day of November 2005.

Lisa Schicker
Lisa Schicker, President
Board of Directors, Los Osos CSD

ATTEST:
Daniel Bleskey
Daniel Bleskey, Interim General Manager

AGREEMENT REGARDING DISTRIBUTION OF
PROPERTY TAXES

This agreement, entered into on January 24, 2007 by and between the County of San Luis Obispo (hereafter "County") and the Los Osos Community Services District (hereafter "District"),

WITNESSETH,

WHEREAS, the County, through its Tax Collector, collects all general and special property taxes levied upon residents of the District; and

WHEREAS, the County, through its Auditor, is responsible for distribution of collected amounts of said taxes pursuant to the provisions of California law; and

WHEREAS, one of the taxes levied upon residents of the District is a special tax levied for the exclusive purpose of providing fire protection and emergency medical services within the District (hereafter the "Fire Special Tax"), and

WHEREAS, in addition to the Fire Special Tax, a general tax known as the "Zone B General Tax" is levied on residents of the District; and

WHEREAS, fire and emergency services within the District are provided pursuant to contract between the District and the County, which in turn contracts with the California Department of Forestry (hereafter "CDF") to provide the services; and

WHEREAS, in the past, the Fire Special Tax was processed as follows: (1) the County collected the tax, (2) the County then distributed 100% of the tax collections to the District, (3) the District then paid 100% of the tax collections to the County in partial satisfaction of the District-County contract, and (4) the County then paid 100% of the tax collections to CDF pursuant to the County-CDF contract; and

WHEREAS, in the past, the Zone B General Tax was processed as follows: (1) the County collected the tax, (2) the County then distributed 100% of the tax collections to the District, (3) the District then paid approximately 75% of the tax collections to the County pursuant to the District-County contract, and (4) the County then paid the amount received from the District to CDF pursuant to the County-CDF contract; and

WHEREAS, the District filed a Chapter 9 Petition in Bankruptcy on August 25, 2006, and said matter is still pending; and

WHEREAS, the parties have agreed to simplify the process used in the past in order to ensure continuation of fire protection and emergency medical services by CDF without interruption; and

WHEREAS, the Bankruptcy Court has authorized the District to enter into an agreement regarding distribution of the Fire Special Tax and the Zone B General Tax, as set forth herein; and

WHEREAS, the proposed agreement would benefit the residents of the District by ensuring that fire protection and emergency medical services are provided without interruption, and the proposed agreement would benefit all residents of the County by ensuring that the County's obligation to CDF is satisfied on a timely basis;

NOW, THEREFORE, the County and the District agree as follows:

1. The District and the County hereby agree to the following distribution and expenditure of Fire Special Tax amounts collected by the County:

(a) The County, through its Tax Collector, shall collect the Fire Special Tax from those parties subject to the tax;

(b) Upon collection, the County shall distribute 100% of the Fire Special Tax collected to the County; and (c) promptly after distribution, the County shall pay 100% of the Fire Special Tax collections to CDF in partial satisfaction of the County's obligations under the County-CDF contract regarding the provision of fire protection and emergency medical services within the District.

2. The District and the County hereby agree to the following distribution and expenditure of Zone B General Tax amounts collected by the County:

(a) The County, through its Tax Collector, shall collect the Zone B General Tax from those parties subject to the tax;

(b) Except as otherwise provided in section (c), the County shall distribute 70.5 % of the Zone B General Tax collected to the County, and the County shall distribute 29.4 % of the Zone B General Tax collected to the District,

(c) Notwithstanding the provisions of subsection (b) above, once the County has distributed \$1,064,701.31 of Zone B General Taxes to itself, the County shall distribute 100% of any additional amounts collected by the County to the District; and

(d) Promptly after distribution, the County shall use the distributed Zone B General Tax collections to partially satisfy the County's obligations under the County-CDF contract regarding the provision of fire protection and emergency medical services within the District.

3. Notwithstanding the foregoing, for all tax years after 2006-07, the allocation of Zone B General taxes between the District and the County provided for in paragraph 2(b) above shall be adjusted to ensure that the amount retained by the County is equal to but does not exceed the amount of the CDF contract for that year.

IN WITNESS WHEREOF, the parties have executed this agreement, as of the date first set forth above.

	LOS OSOS COMMUNITY SERVICES DISTRICT By: <u><i>Amirjan P. Hovak</i></u> <u>Amirjan P. Hovak, Interim</u> Printed Name and Title <u>General manager</u> Authorized by Action of its Board of Directors on: <u>1/18/07</u>
APPROVED AS TO FORM AND LEGAL EFFECT	
MICHAELSON, SUSI, & MICHAELSON By: <u><i>[Signature]</i></u> Printed Name and Title <u>JAY G. MICHAELSON, member</u> Date <u>1-27-07</u>	

ATTEST By: _____ Printed Name and Title of Person Attesting _____ Date _____	
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	<p>COUNTY OF SAN LUIS OBISPO</p> <p>By: <u>Bill Estrada</u></p> <hr/> <p>Printed Name and Title</p> <p>Authorized by Action of its Board of Supervisors on:</p>
<p>APPROVED AS TO FORM AND LEGAL EFFECT</p> <p>JAMES B. LINDHOLM, JR. County Counsel</p> <p>By: <u>Warren Jensen</u> Chief Deputy County Counsel</p> <hr/> <p>Date</p>	
<p>ATTEST:</p> <p>JULIE RODEWALD County Clerk and Ex-Officio Clerk of the Board of Supervisors</p> <p>By: _____ Deputy Clerk</p>	
<p>Dated:</p>	