



June 4, 2020

**TO:** LOCSD Board of Directors  
**FROM:** Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 2B – 6/4/2020 Board Meeting**  
Adopt Resolution Approving the Fiscal Year 2020-2021  
Final Budget

**President**  
Charles L. Cesena

**Vice President**  
Christine M. Womack

**Directors**  
Matthew D. Fourcroy  
Vicki L. Milledge  
Marshall E. Ochylski

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
Scott M. Jalbert

**Battalion Chief**  
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### **DESCRIPTION**

State law requires that the District adopt a budget for the ensuing fiscal year by July 1. This report provides an overview Fiscal Year (FY) 2020/2021 Final Budget which is attached.

### **STAFF RECOMMENDATION**

***Motion: I move that the Board adopt Resolution 2020-06 approving the Fiscal Year 2020/2021 final budget.***

### **DISCUSSION**

This FY 2020-2021 Final Budget Document (attached) includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the 2020-2021 fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get a snapshot of the fiscal health of each fund and of the District as a whole by reading and understanding the information presented.

This budget continues to implement the District's reserve policies, which were amended and updated in 2017 to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2020 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Staff presented the preliminary budget to the Board at your May 7<sup>th</sup> meeting. Direction was provided and incorporated into the final budget document. Some additional information was received after the May 7<sup>th</sup> meeting and has been incorporated as well.

The following summarizes the changes to the Preliminary Budget document by fund:

### **Fund 100 – Administration**

The upcoming November 2020 election costs have been added to this budget. The estimated cost is \$20,000. Adding this costs to Fund 100 increases the cost allocation to the other funds.

**Fund 200 – Bayridge Estates**

No change

**Fund 301 – Fire**

Per Board direction, the Zone A property tax revenue allocation was increases to 47.5% which equates to \$124,791.05. Also, a scheduled Utility Truck purchase was added at a cost of approximately \$69,000. This is in addition to the approved increase to purchase the new fire engine from \$693,000 to \$710,000 which will carry forward from FY 2019-20 to FY 2020-21 budget.

**Fund 400 – Vista de Oro**

No change

**Fund 500 – Water**

Per Board direction, the Zone A property tax revenue allocation was decreased to 35% which equates to \$91,951.30.

**Fund 600 – Wastewater**

The US Bank paying agent fee of \$1,650 was added to the expenses for this fund.

**Fund 800 – Drainage**

No changes

**Fund 900 – Parks & Recreation**

Per Board direction, the Zone A property tax revenue allocation was increases to 17.5% which equates to \$45,975.65.

**Advisory Committee Recommendations**

The Preliminary Budget was reviewed by the Finance Advisory Committee (FAC) meeting at their May 4, 2020 meeting at which time they recommended approval of the budget as presented. The FAC did review the Final Budget at their June 1<sup>st</sup> meeting as well.

The Utilities Advisory Committee reviewed the Preliminary Budget at their May 20, 2020 meeting and also recommended approval of the budget as presented.

Attachement

**RESOLUTION NO. 2020-06**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
TO ADOPT FISCAL YEAR 2020/2021 FISCAL BUDGET**

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

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

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

**WHEREAS**, at the June 4, 2020 meeting, the Board of Directors reviewed the Fiscal Year 2020/2021 Budget as proposed; and

**WHEREAS**, after conducting a public hearing the Board of Directors directed approval of the Fiscal Year 2020/2021 Budget; and

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER THAT THE FISCAL YEAR 2020/2021 BUDGET IS HEREBY ADOPTED AS REQUIRED BY LAW.**

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

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Abstain: \_\_\_\_\_  
Absent: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 4<sup>th</sup> day of June 2020.

\_\_\_\_\_  
Charles L. Cesena, President  
LOCSD Board of Directors

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Ron Munds  
General Manager and Secretary to the Board

\_\_\_\_\_  
Jeffrey A. Minnery  
District Legal Counsel

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**Los Osos Community Services District**

# **FINAL BUDGET**

**FISCAL YEAR 2020-2021**



## **BOARD OF DIRECTORS**

**Charles L. Cesena, President**

**Christine Womack, Vice-President**

**Marshall E. Ochylski, Director**

**Vicki L. Milledge, Director**

**Matthew D. Fourcroy, Director**

**June 4, 2020**

## **Special Thanks to the District's Staff:**

### **Office:**

Laura Durban, Administrative Services Manager

Jose Acosta, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

### **Field Operations:**

Frank Asuncion, Water Resources Crew Leader

Nate Pall, Water Resources Operator

Rumel Florentino, Water Resources Operator

Clint Requa, Water Resources Operator

Ehan Good, Water Resources Operator Trainee

These individuals make up a team that is dedicated to serving the entire community of Los Osos.

Thank you all for your hard work...



Ron Munds  
General Manager

Board of Directors  
Los Osos Community Services District

It is my privilege to present my recommendations for expenditures and forecast for revenues for the Fiscal Year (FY) 2020-2021 to the Board of Directors and community members of the Los Osos Community Services District. The development of the budget was a team effort which included staff, committee members and community residents.

This FY 2020-2021 Budget Document includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the 2020-2021 fiscal year. The budget document is formatted to provide the key information for each fund followed by a summary of revenues and expenditures. The purpose of displaying the information in this manner is so the reader can get a snapshot of the fiscal health of each fund and of the District as a whole by reading and understanding the information presented.

This budget continues to implement the District's reserve policies which were amended and updated in 2017 to ensure the sustainability of the District's operations and programs for emergency services, water, drainage, lighting and parks and recreation. With the adoption by the Board of 2020 work plans for the various committees, the budget supports the direction and objectives outlined in those plans.

Overall, the District is financially healthy in all funds. There are fiscal challenges associated with rising costs due to increases in labor outlays, property and liability insurance and unfunded pension liability for legacy and Tier 2 employees. Because of the District's fiscal health, these increases have been able to be sustained without major impacts to each operating budget.

When reflecting on FY 2019-2020, it can be characterized as a year of change for the District. With the hiring of five new employees (including the General Manager) this year, past business practices are being reviewed and updated for efficiencies, policies are being assessed and revised to reflect current operating conditions, team building and organizational development has been emphasized.

As your General Manager, it is my responsibility to present a well thought out and balanced budget for FY 2020-2021 which includes recommended expenditures and forecast of revenues for each fund. I believe we have accomplished all of this with the FY 2020-2021 budget as presented. As I stated earlier, this was a team effort and I want to thank all that were involved.

Respectfully,



Ron Munds  
General Manager

## Fiscal Year 2020-2021 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2020-2021 budget by Fund. The more detailed line item descriptions are provided as an attachment to this document. Where applicable, property tax revenue estimations were provided by the County of San Luis Obispo and District Staff with the assistance from an outside consultant. Also where applicable, property tax revenue allocations were per the direction of the District's Board of Directors.

### **Fund 100 – Administration**

**Major Requests:** Increase liability insurance costs, increase in unfunded accrued liabilities for retirements, adjustments for actual Legal Services costs and funding for the upcoming election.

**Impact to Budget:** SDRMA insurance increase of approximately \$12,000; increase in unfunded accrued liabilities for retirement's increase of approximately \$7,100 and legal services increase of \$12,000; election costs are estimated at \$20,000.

### **Fund 100 – Summary**

The Administration budget will see an overall decrease in expenditures for FY 2020-21. As explained during the mid-year budget adjustment process, there were several one-time costs that will not carry over to this fiscal year plus the Administrative Clerk salary has been divided equally between Administration and Fund 500 as originally approved by the Board. The District's insurance carrier, SDRMA, raised their rates about 35% across the board with the increase reflected in the budget. Staff researched and corrected the amount of the unfunded pension liability for legacy and Tier 2 employees resulting in an increase of approximately \$7,100. The legal services budget was increased to reflect expenditures from the current fiscal year which are anticipated to be about the same for FY 2020-21. The upcoming November election costs are estimated at \$20,000. The overall decrease in Fund 100 is approximately \$53,000. The decrease will be reflected in the cost allocation to the other funds as indicated in the table below.

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

<b>Fund 100 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$717,834.08	\$664,968.42	-\$52,865.66
<b>Expenditures</b>			
<b>Personnel</b>	\$431,039.80	\$347,432.35	-\$83,607.45
<b>Services &amp; Supplies</b>	\$286,774.28	\$317,536.07	\$30,761.79
<b>TOTAL Expenditures</b>	<b>\$717,814.08</b>	<b>\$664,968.42</b>	<b>-\$52,845.66</b>
<b>TOTAL Revenue</b>	<b>\$717,834.08</b>	<b>\$664,968.42</b>	<b>-\$52,865.66</b>



***Fiscal Impact to Other Funds***

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

<b>COST ALLOCATION PLAN</b>								
<b>FISCAL-YEAR 2020-2021</b>								
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>					<b>\$664,968.42</b>			
	<b>FIRE</b>	<b>WATER</b>	<b>PARK &amp; REC</b>	<b>DRAINAGE</b>	<b>BAYRIDGE</b>	<b>VISTA DE ORO</b>	<b>WASTE WATER</b>	<b>TOTALS</b>
<b>Allocation Per Cent</b>	10.00%	85.50%	1.00%	2.00%	0.50%	0.50%	0.50%	100.00%
<b>AMOUNT ALLOCATED</b>	\$66,496.84	\$568,548.00	\$6,649.68	\$13,299.37	\$3,324.84	\$3,324.84	\$3,324.84	\$664,968.42

**Fund 200 – Bayridge Estates**

**Major Requests:** A request to decrease in the property tax revenue needed to support Fund operations.

**Impact to Budget:** A budget decrease of approximately \$49,460.00.

**Fund 200 – Summary**

With the completion of the septic decommissioning project this fiscal year, the remaining major expenditure for Fund 200 is the repayment of the inter-fund loan to Fund 500. Staff is proposing paying approximately \$71,400.00 using the Fund balance on June 30, 2020. This would leave a loan balance of \$10,000 which would be paid off November 1, 2020. Staff’s conservative tax revenue requirements of \$25,533.00 for FY 2020-21 include paying off the loan, paying for estimated lighting district costs and administrative overhead.

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

<b>Fund 200</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenue</b>	\$64,404.00	\$25,471.00	-\$38,933.00
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$7,693.16	\$6,974.16	-\$719.00
<b>Capital Outlay</b>	\$30,510.00	\$0.00	-\$30,510.00
<b>Debt Service</b>	\$27,964.53	\$10,000.00	-\$17,964.53
<b>Transfers</b>	\$3,589.07	\$3,324.84	-\$264.23
<b>TOTAL Expenditures</b>	<b>\$69,756.76</b>	<b>\$20,299.00</b>	<b>-\$49,457.76</b>
<b>TOTAL Revenue</b>	<b>\$64,404.00</b>	<b>\$25,471.00</b>	<b>-\$38,933.00</b>
<b>Net Revenue/Expenses</b>		<b>\$5,172.00</b>	

### **Fund 301 – Fire**

**Major Requests:** Increase in Schedule A costs, increase in unfunded accrued liabilities for retirements, increase in minimum wage line items for reserve firefighters and purchase of a new utility vehicle.

**Impact to Budget:** 7% cost increase in Cal Fire Schedule A budget with an increase in cost for service of about \$170,000, increase in unfunded accrued liabilities for retirement costs of about \$53,270, approximately \$30,000 reserve firefighter wage increase as a result of the minimum wage increase and approximately \$69,000 for the purchase of a new utility vehicle.

### **Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2019-20 the contribution was 25% of Zone A revenue or \$63,430.50. The County has provided the District with the estimated property tax revenue for Zone B, staff has estimated the remainder of the revenue based past projection methodologies and has included the 47.5% contribution from the Zone A property tax revenue which equates to \$124,791.05.

On expenditures, Fire staff decreased the amounts of several line items in the Personnel and Services & Supplies categories to help minimize the impacts from the above stated requests. Also, the Capital Outlay expenses were reduced, as well as the amount contributed to the General Contingency Reserve. The significant cost increases are attributed to the increase in the Schedule A costs of about \$170,000.00, the significant increase in the District contribution to the unfunded accrued liabilities for retirements, increases in the minimum wage for reserve firefighters and the scheduled purchase of a new utility vehicle.

The following table summarizes the revenue and expenditures for the Fund 301 budget. A combination of using cash fund balance and reserves will be used to balance the budget. More detailed information is available in the attached Final Budget worksheets.

<b>Fund 301 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$2,964,613.05	\$3,125,817.05	\$161,204.00
<b>Expenditures</b>			
<b>Total Personnel</b>	\$203,291.53	\$266,317.00	\$63,025.47
<b>Services &amp; Supplies</b>	\$2,480,447.90	\$2,576,351.97	\$95,904.07
<b>Capital Outlay</b>	\$746,000.00	\$805,609.00	\$59,609.00
<b>Reserves</b>	\$169,308.84	\$192,549.24	\$23,240.40
<b>Transfers</b>	\$71,781.78	\$66,496.84	-\$5,284.94
<b>Total Expenditure</b>	<b>\$3,670,830.05</b>	<b>\$3,907,324.05</b>	<b>\$236,494.00</b>
<b>Total Revenue</b>	<b>\$2,964,613.05</b>	<b>\$3,125,817.05</b>	<b>\$161,204.00</b>
<b>Net Revenue/Expenses</b>		<b>-\$781,507.00</b>	

**Fund 400 – Vista de Oro**

**Major Requests:** Decrease in consulting services.

**Impact to Budget:** Decrease of \$200 for consulting services.

**Fund 400 – Summary**

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

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

<b>Fund 400 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$15,768.00	\$15,768.00	\$0.00
Expenditures			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,324.84	-\$264.23
<b>TOTAL Expenditures</b>	<b>\$13,460.56</b>	<b>\$12,996.33</b>	<b>-\$464.23</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$15,768.00</b>	<b>\$0.00</b>
Net Revenue/Expenses		\$2,771.67	

**Fund 500 – Water**

**Major Requests:** Increase in Salaries and Wages per SLOCEA MOU and funding 50% of the Administrative Clerk salary, increase in unfunded accrued liabilities for retirements, increase in Capital Outlay for Capital Improvement Project (CIP), increase in Property/Liability Insurance and vehicle/equipment replacement.

**Impact to Budget:** Salaries and Wages will increase approximately \$55,000; unfunded accrued liabilities for retirement will increase by about \$45,000, insurance will increase by \$11,000 and CIP will increase by \$215,000 for the projects identified in the CIP table below.

**Fund 500 – Summary**

***Revenue Projections***

Staff has conservatively assumed the same water sales and other revenues as were used in the 2019-20 budget even though projected revenues for the fiscal year will perform slightly higher than anticipated. With the emergency “shelter in home” order which started in March, staff believes revenues will be up during the quarter of the fiscal year because our residential customers were home using more water than usual. The projection also assumes a reduced Zone A property tax allocation from 50% to 35% or a reduction of approximately \$40,000.

## Expenditures

A significant number of the individual line items in the budget will remain either unchanged or increase/decrease by minor amounts. The significant increases come under the Personnel category with an overall increase of \$89,194.00. The primary factors driving the rises are the negotiated pay increases in the two year labor contract with SLOCEA, the shift of 50% of the Administrative Clerk salary to Fund 500 and the significant increase in the District contribution to the unfunded accrued liabilities for retirements. Some adjustments were made in the assumptions in the paid leave line items to reflect the actual trends within each category and to help minimize the impacts to the overall personnel costs.

There was also an across the board 35% increase in the District's liability insurance rate by SDRMA which equated to about \$11,000.00. Staff was able to decrease other budgetary items to minimize the impact of this increase. Finally, there is a significant amount of Capital Outlay budget that will carry forward for projects budgeted for in the FY 2019-20 Capital Plan. Expenditures were tracked for each project as reflected in the CIP table below. Some estimated project costs have been adjusted to reflect more updated information where appropriate. Staff is proposing adding two capital projects and the purchases of a truck and piece of equipment as reflected in the table totaling \$215,000.00.

At this point, it is recommended to add \$57,000 to the General Contingency Reserve. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the FY 2020-21.

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. A combination of using cash fund balance and reserves will be used to balance the budget. More detailed information is available in the attached Final Budget worksheets.

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,906,251.30	-\$34,909.70
<b>Expenditures</b>			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$684,240.90	-\$44,619.43
Capital Outlay	\$1,247,650.41	\$1,304,032.98	\$56,382.57
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$613,731.04	\$568,548.00	-\$45,183.04
<b>TOTAL Expenditures</b>	<b>\$3,607,583.97</b>	<b>\$3,663,357.66</b>	<b>\$55,773.69</b>
<b>TOTAL Revenue</b>	<b>\$2,941,161.00</b>	<b>\$2,906,251.30</b>	<b>-\$34,909.70</b>
Net Revenue/Expenses		-\$757,106.36	

The CIP projects and summaries are as follows:

FY 20/21 Capital Improvement Projects					
Budget Code	FY 19-20 Project	Budgeted (Estimated)	FY 19/20 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well	\$200,000.00	\$73,023.67	\$126,976.33	Continued from FY 17/18
500/9006	8th Street Yard Building	\$200,000.00	\$32,993.42	\$167,006.58	Continued from FY 18/19
500/9006	SCADA	\$300,000.00	\$1,499.00	\$298,501.00	Continued from FY 19/20/ revised
500/9006	South Bay Well Transmission Main Project	\$480,000.00	\$47,650.93	\$432,349.07	Continued from FY 19/20/ revised
500/9006	8th Street Well Construction	\$315,824.00	\$1,628.00	\$64,200.00	Assumes \$250K grant funding
		<b>Sub-total</b>	\$156,795.02	\$1,089,032.98	
	<b>FY 20/21 Projects</b>				
500/9006	10th Street Tank Exterior Coating	\$50,000.00		\$50,000.00	New
500/9006	South Bay Well Rehab and Liner Project	\$65,000.00		\$65,000.00	New
500/9059	Replacement Utility Truck Unit B	\$50,000.00		\$50,000.00	New
500/9059	Replacement Vacuum Trailer	\$50,000.00		\$50,000.00	New
			<b>Sub-total</b>	\$215,000.00	
			<b>TOTALS</b>	\$1,304,032.98	

**Fund 600 – Wastewater**

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

**Impact to Budget:** NBS fee increased by \$1,283.12.

**Fund 600 – Summary**

In FY 2019-20 budget, Fund 600 received 12.5% of the Zone A revenue. Staff is recommending that no Zone A monies be allocated to Fund 600 for FY 2020-21. Budget estimates to provide property tax assessment and collection services have been provided by NBS and fees assessed by US Bank.

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

Fund 600 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
<b>Revenue</b>	\$48,608.00	\$21,517.84	-\$27,090.16
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$14,257.91	\$18,193.00	\$3,935.09
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,589.07	\$3,324.84	-\$264.23
<b>TOTAL Expenditures</b>	<b>\$17,846.98</b>	<b>\$21,517.84</b>	<b>\$3,670.86</b>
<b>TOTAL Revenue</b>	<b>\$48,608.00</b>	<b>\$21,517.84</b>	<b>-\$27,090.16</b>
<b>Net Revenue/Expenses</b>		<b>\$0.00</b>	

**Fund 800 – Drainage**

**Major Requests:** Proposed increase in the Capital Outlay line item to support Fund 800s share of the revised cost estimate of the SCADA system.

**Impact to Budget:** \$37,500.00 increase to the Capital Outlay budget.

**Fund 800 – Summary**

Revenues for Fund 800 increase slightly from an increase in the Zone D revenues as projected by the County and an increase in interest income. Expenditures in Fund 800 remain mostly unchanged. The SCADA project approved as part of the FY 2019-20 Financial Plan estimated the cost of the project at \$250,000 with Fund 800 share being 25% or \$62,500. The FY 2019-20 Capital Outlay budget will be carried forward but the revised cost of the project is \$400,000 increasing Fund 800s share of the increase to \$100,000. Fund 800 has the necessary bank balance in the general checking account to fund the added costs. Staff will analyze the Fund balance and bring any future recommendation for contributions to reserves to the Board in Quarter 3 of the fiscal year.

The following table summarizes the budget for Fund 800. A combination of using cash fund balance and reserves will be used to balance the budget. More detailed information is available in the attached Final Budget worksheets.

<b>Fund 800 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$120,645.00	\$126,738.00	\$6,093.00
Expenditures			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$13,299.37	-\$1,056.92
<b>TOTAL Expenditures</b>	<b>\$117,706.29</b>	<b>\$154,149.37</b>	<b>\$36,443.08</b>
<b>TOTAL Revenue</b>	<b>\$120,645.00</b>	<b>\$126,738.00</b>	<b>\$6,093.00</b>
Net Revenue/Expenses		-\$30,302.61	

**Fund 900 – Parks and Recreation**

**Major Requests:** There is no major request for funding at this point in time though the Ferrell Avenue Pathway Project may proceed during FY 2020-21.

**Impact to Budget:** Unknown

**Fund 900 – Summary**

The Fund 900 budget remains the relatively same as the FY 2019-20 budget except for an increase in the estimated revenue from interest income and an increase in the percentage of Zone A property tax revenue from 12.5% to 17.5%. It is anticipated that the Ferrell Avenue Pathway Project will move forward during FY 2020-21 but at this time there is no cost estimate for the project.

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

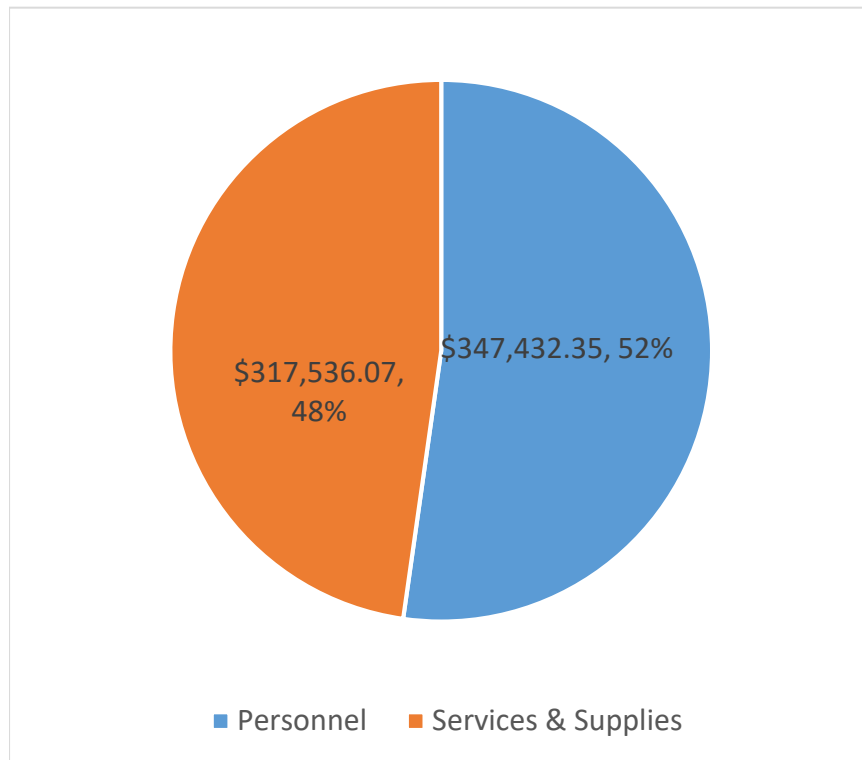
<b>Fund 900 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$33,323.03	\$52,375.65	\$19,052.62
Expenditures			
Services & Supplies	\$11,200.00	\$11,200.00	\$0.00
Transfers	\$7,178.14	\$6,649.68	-\$528.46
<b>TOTAL Expenditures</b>	<b>\$18,378.14</b>	<b>\$17,849.68</b>	<b>-\$528.46</b>
<b>TOTAL Revenue</b>	<b>\$33,323.03</b>	<b>\$52,375.65</b>	<b>\$19,052.62</b>
Net Revenue/Expenses		\$34,525.97	

**FUND 100**  
***ADMINISTRATION***



## 100 - Administration

Fund 100 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$717,834.08	\$664,968.42	-\$52,865.66
<b>Expenditures</b>			
Personnel	\$431,039.80	\$347,432.35	-\$83,607.45
Services & Supplies	\$286,774.28	\$317,536.07	\$30,761.79
<b>TOTAL Expenditures</b>	<b>\$717,814.08</b>	<b>\$664,968.42</b>	<b>-\$52,845.66</b>
<b>TOTAL Revenue</b>	<b>\$717,834.08</b>	<b>\$664,968.42</b>	<b>-\$52,865.66</b>



**100 - ADMINISTRATION**

**FY 2019-20  
Budget Final**

**FY 2020-21  
Budget**

**Notes**

**REVENUES**

**Service Charges & Fees**

4005	Copying Costs	20.00	20.00
4002	Transfers In	717,814.08	664,968.42
<b>Total Service Charges &amp; Fees</b>		<b>717,834.08</b>	<b>664,988.42</b>

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

7322	Director's Compensation	15,000.00	15,000.00
8018	Holiday Pay	11,000.00	10,774.00
8045	Overtime Pay	1,200.00	400.00
8050	Administrative Leave Pay	8,500.00	4,475.00
8051	Floating Holiday Pay	3,050.00	1,323.00
8054	Salaries & Wages - Regular	290,000.00	222,755.28
8060	Sick Leave Pay	2,000.00	4,900.00
8066	Comp Time Used	0.00	0.00
8081	Vacation Pay	24,500.00	9,795.00
<b>Total Salaries/Wages</b>		<b>355,250.00</b>	<b>269,422.28</b>

**Payroll Taxes & Benefits**

5020	FICA - ER	750.00	750.00	
5030	Life Insurance - ER	610.00	525.00	
5031	Disability Insurance	300.00	320.00	
5035	AD & D Insurance	140.00	119.00	
5040	LTD Insurance	1,800.00	1,800.00	
5050	Medicare - ER	4,212.00	4,000.00	
5060	Cafeteria Plan - ER	35,800.00	33,600.00	
5070	Retirement ER - Regular	3,700.00	8,462.00	Unfunded Accrued Liability
5071	Retirement ER - Addl Pick-up	500.00	0.00	

**100 - ADMINISTRATION**FY 2019-20  
Budget FinalFY 2020-21  
Budget

Notes

		FY 2019-20 Budget Final	FY 2020-21 Budget	Notes
5075	Retirees Medical - ER	3,264.00	3,336.00	
5120	Workers Comp Insurance - ER	513.80	1,879.07	
5124	Retirement - ER - Tier 2	18,500.00	20,854.00	Employer Rate going up to 7.874, and Unfunded Liability going up
<b>Total Payroll Taxes &amp; Benefits</b>		<b>70,089.80</b>	<b>75,645.07</b>	
<b>Employment Services</b>				
5100	Unemployment Insurance - ER	5,000.00	2,015.00	
5103	Federal Un empl.	0.00	0.00	
6200	Hiring, Advertising & Other Costs	400.00	200.00	
6230	Medical Exam	300.00	150.00	
<b>Total Employment Services</b>		<b>5,700.00</b>	<b>2,365.00</b>	
<b>Total Personnel</b>		<b>431,039.80</b>	<b>347,432.35</b>	
<b>Services &amp; Supplies</b>				
<b>Clothing &amp; Uniform</b>				
7246	Uniform & Gear	200.00	200.00	
<b>Total Clothing &amp; Uniform</b>		<b>200.00</b>	<b>200.00</b>	
<b>Contract Services</b>				
6100	Labor & Support- IT Services	15,200.00	12,800.00	
6110	IT Purchased Services	20,000.00	21,000.00	
7100	Copier Contract- Maint & Usage	3,100.00	3,100.00	
7255	Security Services	1,056.00	1,070.00	
7321	Janitorial Cleaning & Supplies	2,900.00	2,900.00	
7342	Public Meeting Recordings	15,900.00	15,900.00	
<b>Total Contract Services</b>		<b>58,156.00</b>	<b>56,770.00</b>	
<b>Financial Services</b>				
7309	Late Fees	200.00	200.00	
7310	Bank Service Charges	4,500.00	8,400.00	Increase due to less interest received at Mechanics Bank due to money transfer to Pacific Premier
<b>Total Financial Services</b>		<b>4,700.00</b>	<b>8,600.00</b>	

**100 - ADMINISTRATION**FY 2019-20  
Budget FinalFY 2020-21  
Budget

Notes

**Ins., Lic. & Regulatory Fees**

6340	Misc Fees	200.00	200.00	
6341	LAFCO Fees	18,936.43	19,447.71	
6343	Lien & Notary Fees	30.00	30.00	
7325	Insurance	17,962.91	29,840.03	Approximate 35% increase from SDRMA across the Board
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>37,129.34</b>	<b>49,517.74</b>	

**Legal & Professional**

7303	Professional Services - GM	10,636.90	0.00	
7304	Professional Services - ACCTG	60,000.00	60,000.00	
7305	Auditing Services	22,000.00	22,000.00	
7320	Professional & Consulting Services	4,000.00	1,000.00	
7326	Legal Services	18,000.00	30,000.00	
7340	Legal Notifications & Mandated Advertising	200.00	200.00	
7343	Election Expenses	0.00	20,000.00	
<b>Total Legal &amp; Professional</b>		<b>114,836.90</b>	<b>133,200.00</b>	

**Office/Operations**

6121	IT-Supplies & Miscellaneous	1,000.00	1,500.00	
6130	Computer Hardware	1,000.00	1,000.00	
7140	General Supplies & Minor Equipment	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	3,000.00	3,000.00	
7226	Membership & Dues	7,077.00	7,077.00	
7230	Misc Small Parts & Supplies	28.65	28.65	
<b>Total Office/Operations</b>		<b>20,105.65</b>	<b>20,605.65</b>	

**100 - ADMINISTRATION**FY 2019-20  
Budget FinalFY 2020-21  
Budget

Notes

**Other Expense**

8735	Misc Department Admin	1,500.00	500.00
<b>Total Other Expense</b>		<b>1,500.00</b>	<b>500.00</b>

**Rent & Utilities**

6000	Cell Phones	945.00	1,080.00
6025	Telephone	3,000.00	3,000.00
7350	Rent - Meetings	400.00	200.00
7352	Rent - Offices & Other	35,000.00	36,000.00
8610	Electric	3,800.00	3,800.00
8620	Gas Service	450.00	600.00
<b>Total Rent &amp; Utilities</b>		<b>43,595.00</b>	<b>44,680.00</b>

**Repairs & Maintenance**

6405	R & M - Extinguishers	100.00	100.00
6900	R & M - Buildings & Structures	37.68	37.68
<b>Total Repairs &amp; Maintenance</b>		<b>137.68</b>	<b>137.68</b>

**Travel & Training**

7323	Books, Publications & Subscriptions	225.00	225.00
7324	Education & Training Fees	1,500.00	1,000.00
8510	Lodging and Meals	1,000.00	1,000.00
8539	Meals	600.00	600.00
8541	Meals- Local Area - DIR	0.00	0.00
8550	Mileage Reimbursement & Parking	1,000.00	500.00
<b>Total Travel &amp; Training</b>		<b>4,325.00</b>	<b>3,325.00</b>

**Debt Service**

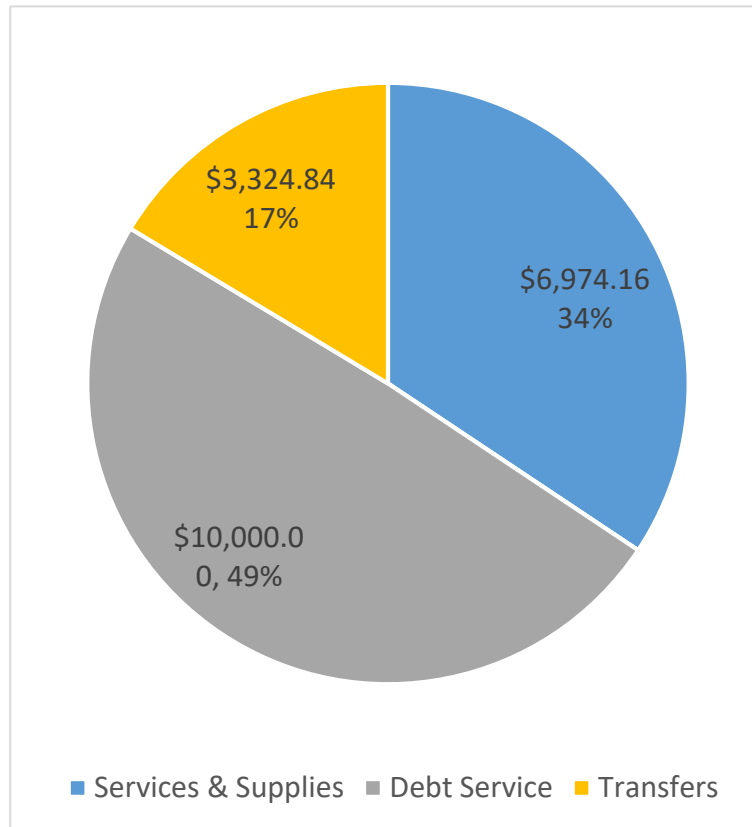
9023	Debt Service - Interest & Service Fee	2,088.71	0.00
<b>Total Debt Service</b>		<b>2,088.71</b>	<b>0.00</b>

<b>Total Services &amp; Supplies</b>		<b>286,774.28</b>	<b>317,536.07</b>
<b>Total Expenditures</b>		<b>717,814.08</b>	<b>664,968.42</b>

**FUND 200**  
***BAYRIDGE ESTATES***

## 200 - Bayridge

Fund 200 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$64,404.00	\$25,471.00	-\$38,933.00
<b>Expenditures</b>			
Services & Supplies	\$7,693.16	\$6,974.16	-\$719.00
Capital Outlay	\$30,510.00	\$0.00	-\$30,510.00
Debt Service	\$27,964.53	\$10,000.00	-\$17,964.53
Transfers	\$3,589.07	\$3,324.84	-\$264.23
<b>TOTAL Expenditures</b>	<b>\$69,756.76</b>	<b>\$20,299.00</b>	<b>-\$49,457.76</b>
<b>TOTAL Revenue</b>	<b>\$64,404.00</b>	<b>\$25,471.00</b>	<b>-\$38,933.00</b>
<b>Net Revenue/Expenses</b>		<b>\$5,172.00</b>	



<b>200 - BAYRIDGE ESTATES</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	
	<b>Budget Final</b>	<b>Budget</b>	<b>Notes</b>

<b><u>REVENUE</u></b>			
<b>Property Taxes</b>			
4035	Zone F Property Taxes	9,517.00	10,477.00
		<b>Total Property Taxes</b>	<b>10,477.00</b>
<b>Special Taxes &amp; Assessments</b>			
4550	Lighting & Septic Assessments	54,831.00	14,994.00
		<b>Total Special Taxes &amp; Assessments</b>	<b>14,994.00</b>
<b>Use of Money &amp; Property</b>			
4505	HO Prop Tax Relief	56.00	0.00
4510	Investment Income on funds	0.00	0.00
		<b>Total Use of Money &amp; Property</b>	<b>0.00</b>
		<b>Total Revenues</b>	<b>25,471.00</b>
<b><u>EXPENDITURES</u></b>			
<b>Services &amp; Supplies</b>			
<b>Insurance, Licenses &amp; Regulatory Fees</b>			
6345	Property Taxes & Assessments Costs	169.00	250.00
7325	Insurance	0.00	0.00
		<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>250.00</b>
<b>Legal &amp; Professional</b>			
7320	Professional & Consulting Services	700.00	0.00
7326	Legal Services	100.00	0.00
		<b>Total Legal &amp; Professional</b>	<b>0.00</b>
<b>Rent &amp; Utilities</b>			
8670	Street Lighting	6,724.16	6,724.16
		<b>Total Rent &amp; Utilities</b>	<b>6,724.16</b>
		<b>Total Services &amp; Supplies</b>	<b>6,974.16</b>
<b>Capital Outlay</b>			
9006	Tank Decomission	30,510.00	0.00
		<b>Total Capital Outlay</b>	<b>0.00</b>
<b>Debt Service</b>			
9804	Payment on Internal Loans	27,964.53	10,000.00
		<b>Total Debt Service</b>	<b>10,000.00</b>
<b><u>TRANSFERS</u></b>			
9511	Interfund Transfer Out	3,589.07	3,324.84
		<b>Total Transfers</b>	<b>3,324.84</b>
		<b>Total Expenditures</b>	<b>20,299.00</b>
		<b>Net Revenues over Expenditures</b>	<b>5,172.00</b>



MEMORANDUM



Date: May 20, 2020
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9F"
Bayridge Estates Service Charge- Fund No. 1761

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

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

There were no changes to the parcels within the special district since the FY 2019-20 tax roll. However, since the septic system has been fully decommissioned, the revenue requirement has decreased. This results in a new rate of \$102.00 per parcel to be used. This was decreased from \$373.00 which was the FY 2019-20 approved amount.

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

Table with 2 columns: APN and OWNER. Lists 17 parcels and their respective owners, including Los Osos Community Services District and SLO County - Public Works Dept.

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

FY 2020/21
Number of Parcels = 147
Amount Due = \$14,994.00

cc: Rob Miller, Wallace Group

\\POND\projects\384-LOCSD\LOCSD FY 20\_21 Tax Roll Files\9F - Bayridge Estates - Fund 1761\Memo 2020-05-20 9F Bayridge Estates.doc

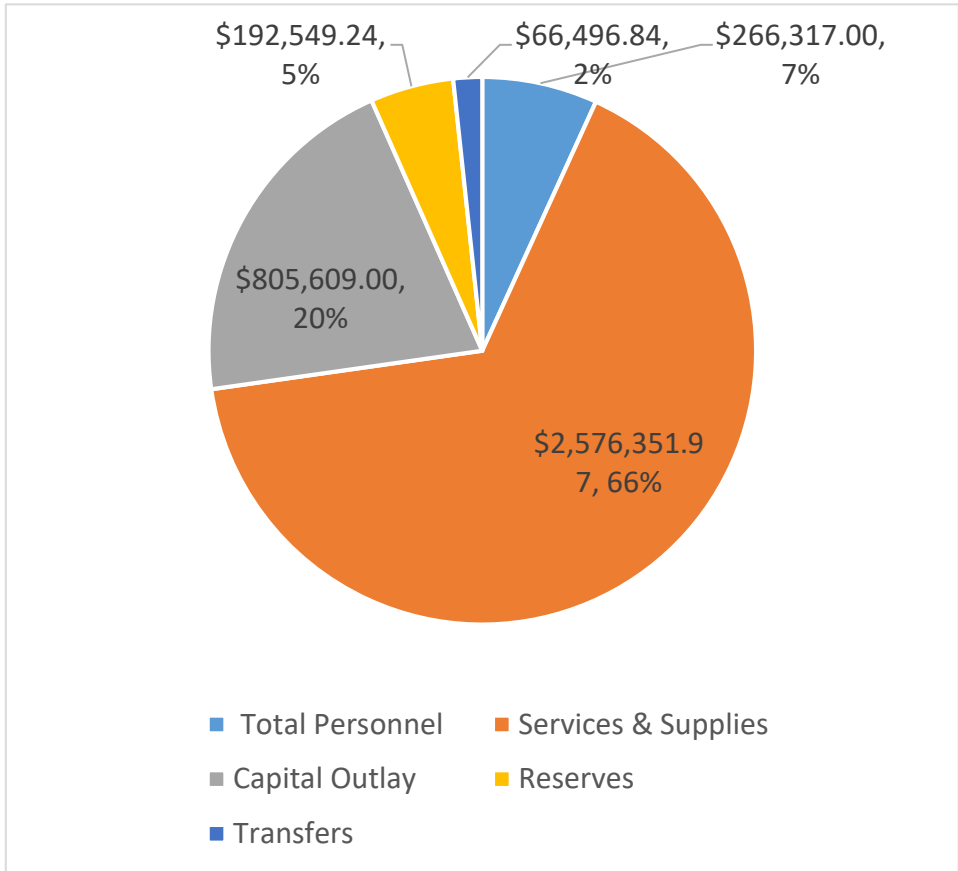
WALLACE GROUP
A California Corporation
612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401
T 805 544-4011
F 805 544-4294
www.wallacegroup.us

**FUND 301**

***FIRE***

### 301 - Fire

Fund 301 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,964,613.05	\$3,125,817.05	\$161,204.00
<b>Expenditures</b>			
Total Personnel	\$203,291.53	\$266,317.00	\$63,025.47
Services & Supplies	\$2,480,447.90	\$2,576,351.97	\$95,904.07
Capital Outlay	\$746,000.00	\$805,609.00	\$59,609.00
Reserves	\$169,308.84	\$192,549.24	\$23,240.40
Transfers	\$71,781.78	\$66,496.84	-\$5,284.94
<b>Total Expenditure</b>	<b>\$3,670,830.05</b>	<b>\$3,907,324.05</b>	<b>\$236,494.00</b>
Total Revenue	\$2,964,613.05	\$3,125,817.05	\$161,204.00
Net Revenue/Expenses		-\$781,507.00	



<b>301 - FIRE</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>				
<b>Property Taxes</b>				
<b>4034</b>	Zone A Property Tax Revenue	63,430.50	124,791.05	
<b>4037</b>	Property Tax Zone B Received		470,477.00	Based County projection & formula for pass thru
<b>4038</b>	Property Tax Zone B Pass thru	2,164,204.00	1,811,402.00	Based County projection & formula for pass thru
<b>Total Property Taxes</b>		<b>2,227,634.50</b>	<b>2,406,670.05</b>	
<b>Grant Revenue</b>				
<b>4955</b>	Govt-Other St Aids & Reimbursements	7,628.55	15,689.00	NPP Aid & VFA Grant
<b>Total Grant Revenue</b>		<b>7,628.55</b>	<b>15,689.00</b>	
<b>Special Taxes &amp; Assessments</b>				
<b>4015</b>	CSA 9-I Assessments (Contract)	26,336.00	27,508.00	
<b>4050</b>	Special Fire Tax	583,128.00	598,816.00	estimated based on CPI 2.7%
<b>Total Special Taxes &amp; Assessments</b>		<b>609,464.00</b>	<b>626,324.00</b>	
<b>Other Revenues</b>				
<b>4000</b>	Ambulance Agreement	67,134.00	67,134.00	
<b>Total Other Revenues</b>		<b>67,134.00</b>	<b>67,134.00</b>	
<b>Use of Money &amp; Property</b>				
<b>4505</b>	HO Prop Tax Relief	12,752.00	0.00	Included in Zone B revenue
<b>4510</b>	Investment Income on funds	40,000.00	10,000.00	Decreases- lower interest rates and less in reserves
<b>4924</b>	Gain/Loss on Disp of F/A	0.00	0.00	
<b>Total Use of Money &amp; Property</b>		<b>52,752.00</b>	<b>10,000.00</b>	
<b>Total Revenues</b>		<b>2,964,613.05</b>	<b>3,125,817.05</b>	
<b><u>EXPENDITURES</u></b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
<b>8295</b>	Resv FF-Overtime/Shift Coverage	22,000.00	30,000.00	increased wages
<b>8340</b>	Resv FF-Shift Coverage	122,000.00	144,000.00	Increased minimum wage
<b>8345</b>	Resv FF-Special Projects	4,000.00	4,000.00	Weed Abatement Chipping Event
<b>Total Salaries/Wages</b>		<b>148,000.00</b>	<b>178,000.00</b>	
<b>Payroll Taxes &amp; Benefits</b>				
<b>5021</b>	FICA - Fire - ER	7,000.00	9,100.00	
<b>5030</b>	Life Insurance - ER	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	850.00	850.00	

<b>301 - FIRE</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>5051</b>	Medicare - Reserves - ER	2,150.00	2,150.00	
<b>5070</b>	Retirement ER - Regular	20,000.00	44,142.00	unfunded accrued liability
<b>5120</b>	Workers Comp Insurance - ER	6,330.20	8,350.00	
<b>5124</b>	Retirement - ER - Tier 2	7,000.00	9,125.00	unfunded accrued Liability
<b>Total Payroll Taxes &amp; Benefits</b>		<b>45,830.20</b>	<b>76,217.00</b>	
<b>Employment Services</b>				
<b>5000</b>	Medical Exams & Procedures	1,400.00	3,000.00	Annual medical exams
<b>5101</b>	Unemp. Costs - Reserves	5,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	60.00	100.00	
<b>6230</b>	Medical Exam	3,001.33	3,000.00	New Hire Medical Exam
<b>Total Employment Services</b>		<b>9,461.33</b>	<b>12,100.00</b>	
<b>Total Personnel</b>		<b>203,291.53</b>	<b>266,317.00</b>	
<b>Services &amp; Supplies</b>				
<b>Clothing &amp; Uniform</b>				
<b>7246</b>	Uniform & Gear	2,000.00	2,000.00	
<b>7248</b>	Uniform Safety Boots	2,000.00	2,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>4,000.00</b>	<b>4,000.00</b>	
<b>Contract Services</b>				
<b>6100</b>	Labor & Support-IT Services	1,600.00	0.00	
<b>6110</b>	IT Purchased Services	1,350.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	2,000.00	3,000.00	additional printer
<b>7202</b>	Building Alarms & Security	500.00	900.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	4,000.00	4,000.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,325.00	2,325.00	
<b>7500</b>	Schedule A Charges	2,267,703.00	2,437,726.00	
<b>Total Contract Services</b>		<b>2,279,478.00</b>	<b>2,449,451.00</b>	
<b>Equipment &amp; Tools</b>				
<b>6055</b>	Radios	25,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	15,000.00	15,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	2,500.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	1,500.00	1,500.00	
<b>6611</b>	Water Rescue Equipment	1,000.00	1,000.00	
<b>6630</b>	Rope & Climbing Equipment	1,000.00	1,000.00	

<b>301 - FIRE</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>7234</b>	Oxygen Supplies & Cylinder	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	54,585.00	20,000.00	Decrease - No monitor
<b>7242</b>	Minor Tools, Accessories & Field Machines	500.00	500.00	
<b>7252</b>	Misc Hardware	350.00	350.00	
<b>Total Equipment &amp; Tools</b>		<b>101,785.00</b>	<b>44,700.00</b>	
<b>Financial Services</b>				
<b>7309</b>	Late Fees	10.00	10.00	
<b>7310</b>	Bank Service Charges	20.00	20.00	
<b>9154</b>	Losses and Damages	50.00	50.00	
<b>Total Financial Services</b>		<b>80.00</b>	<b>80.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>				
<b>6120</b>	Computer Hardware/Software/Licenses	1,700.00	1,700.00	
<b>6345</b>	Property Taxes & Assessments Costs	5,420.66	5,420.66	
<b>7325</b>	Insurance	24,929.89	30,515.31	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>32,050.55</b>	<b>37,635.97</b>	
<b>Legal &amp; Professional</b>				
<b>7320</b>	Professional & Consulting Services	1,400.00	1,400.00	
<b>7326</b>	Legal Services	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	20.00	1,500.00	Weed Abatement post cards for next year
<b>Total Legal &amp; Professional</b>		<b>1,770.00</b>	<b>3,250.00</b>	
<b>Office/Operations</b>				
<b>7140</b>	General Supplies & Minor Equipment	10,000.00	700.00	Fire hose last year.
<b>7160</b>	Postage, Shipping & Mail Supplies	300.00	3,000.00	Weed Abatement post cards for next year
<b>7216</b>	Fire Prevention Education Materials	1,200.00	1,200.00	From Fire mitigation fund
<b>7226</b>	Membership & Dues	100.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	2,000.00	600.00	higher last year due to firefighting foam
<b>7240</b>	Propane	120.00	100.00	
<b>Total Office/Operations</b>		<b>13,720.00</b>	<b>5,900.00</b>	

<b>301 - FIRE</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>Other Expense</b>				
<b>7201</b>	White Goods & Accessories - bedding, towels	1,000.00	1,000.00	
<b>7209</b>	District Operating Center Expense	1,000.00	500.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	0.00	800.00	Sales Use Tax not collected through the year.
<b>Total Other Expense</b>		<b>3,300.00</b>	<b>3,600.00</b>	
<b>Rent &amp; Utilities</b>				
<b>6000</b>	Cell Phones	1,300.00	1,300.00	
<b>6025</b>	Telephone	5,700.00	5,700.00	
<b>8610</b>	Electric	1,129.35	1,500.00	
<b>8620</b>	Gas Service	1,200.00	1,600.00	
<b>8630</b>	Trash Services	1,300.00	1,600.00	
<b>8640</b>	Water and Water Services	4,000.00	4,500.00	
<b>8659</b>	Utility Cable Charges	800.00	1,200.00	
<b>8670</b>	Street Lighting	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>15,564.35</b>	<b>17,535.00</b>	
<b>Repairs &amp; Maintenance</b>				
<b>6400</b>	R & M - Air Compressors	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	500.00	600.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	1,600.00	2,500.00	Added for annual Hurst tool services
<b>6750</b>	R & M - Minor Tools & Equipment	1,000.00	1,000.00	
<b>6775</b>	R & M -Operation/Field Equipment	800.00	800.00	
<b>6800</b>	R & M - Grounds & Collection Systems	1,500.00	500.00	
<b>6900</b>	R & M - Buildings & Structures	20,000.00	2,000.00	decrease due to painting in 19/20
<b>Total Repairs &amp; Maintenance</b>		<b>25,900.00</b>	<b>7,900.00</b>	
<b>Travel &amp; Training</b>				
<b>6300</b>	DMV Driv Lic Class B	0.00	0.00	
<b>7141</b>	CERT Training Supplies	100.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	200.00	200.00	
<b>7324</b>	Education, Training, Seminar	1,000.00	1,000.00	

<b>301 - FIRE</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>8405</b>	Reserve FF Training Costs	1,500.00	1,000.00	
	<b>Total Travel &amp; Training</b>	<b>2,800.00</b>	<b>2,300.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>2,480,447.90</b>	<b>2,576,351.97</b>	
<b>Capital Outlay</b>				
<b>9006</b>	Infrastructure CIP	53,000.00	25,609.00	
<b>9085</b>	Vehicle Purchase	693,000.00	780,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
	<b>Total Capital Outlay</b>	<b>746,000.00</b>	<b>805,609.00</b>	
<b>Reserves</b>				
<b>9504</b>	*Vehicle Replacement Reserve	85,000.00	89,250.00	
<b>9572</b>	*General Contingency (Operations) Reserve	84,308.84	103,299.24	
	<b>Total Reserves</b>	<b>169,308.84</b>	<b>192,549.24</b>	
<b>TRANSFERS</b>				
<b>9511</b>	Interfund Transfer Out	71,781.78	66,496.84	
	<b>Total Transfers</b>	<b>71,781.78</b>	<b>66,496.84</b>	
	<b>Total Expenditures</b>	<b>3,670,830.05</b>	<b>3,907,324.05</b>	
<b>Net Revenues over Expenditures</b>			<b>(781,507.00)</b>	Fund balance/reserves





# SOUTH BAY FIRE DEPARTMENT

## Los Osos Community Services District



UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	Future Replacements
3411	Command 2010 Term=8Yrs; 3% <b>A</b>	<b>Replace</b> 80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	<b>Replace</b> 101,342	104,382	107,513	110,739	114,061	117,483	121,007	124,637	<b>Replace</b> 128,377	132,228	136,195	140,280	144,489	2042 / 2043
U15	Utility 2003 Term=10Yrs; 3% <b>A</b>	65,017	66,968	<b>Replace</b> 68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,832	87,377	89,999	92,699	95,480	98,344	101,294	104,333	107,463	110,687	114,008	117,428	2040 / 2041
MS 15	Rescue Squad 2016 Term=15yr; 3% <b>A</b>	185,658	191,228	196,965	202,874	208,960	215,229	221,685	228,336	235,186	242,242	249,509	256,994	264,704	272,645	<b>Replace</b> 280,824	289,249	297,927	306,864	316,070	325,552	335,319	2047 / 2048
E 215	Engine 1997 (Equip too) Term=15yr; 3.5% <b>A</b>	669,662	<b>Replace</b> 710,000	734,850	760,570	787,190	814,741	843,257	872,771	903,318	934,934	967,657	1,001,525	1,036,578	1,072,859	1,110,409	1,149,273	<b>Replace</b> 1,189,498	1,231,130	1,274,220	1,318,817	1,364,976	2049 / 2050
E 15	Engine 2013 (Equip too) Term=15Yr; 3.5% <b>A</b>	672,913	<b>Transfer to E215</b> 696,465	720,841	746,071	772,183	799,210	827,182	856,133	886,098	917,111	949,210	982,433	1,016,818	1,052,406	1,089,241	1,127,364	<b>Transfer to E215</b> 1,166,822	1,207,661	1,249,929			2049 / 2050
Replacement Cost		80,000	710,000	68,977						101,342		87,377				280,824		1,317,874					117,428
Used Vehicle Sales Proceeds <b>B</b>		(22,500)	(25,000)	(7,000)						(8,800)		(9,400)				(47,000)		(50,000)					(12,600)
Net Cost		57,500	685,000	61,977						92,542		77,977				233,824		1,267,874					104,828
Cumulative Replacement Costs		80,000	790,000	858,977						960,318		1,047,696				1,328,520		2,646,394					2,763,822

Contribution Each Fiscal Year <b>C</b>	121,644	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456	145,379	152,648	160,280	168,294	176,709	185,544	194,822	204,563	214,791	
Sinking Fund Balance	705,352	47,852	75,125	168,838	267,236	370,554	479,038	592,946	620,008	745,592	799,477	937,933	1,083,312	1,002,136	1,162,416	1,330,710	239,545	425,089	619,911	824,473	934,436	
	<b>D</b>	<b>E,F</b>	<b>G</b>						<b>H</b>		<b>I</b>				<b>J</b>		<b>K</b>				<b>L</b>	

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

Fiscal Year	Schedule
17/18	MR15 was replaced with MS15. Replacement moved up due to deterioration of the vehicle
18/19	3411 will be replaced due to high mileage
19/20	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased. E215 was originally slated to be sold 17/18.
20/21	UT15 will be replaced; The replacement of this vehicle has been pushed back since 13/14 due to low mileage.
26/27	3411 will be replaced.
30/31	U15 will be replaced.
32/33	MS15 will be replaced.
34/35	3411 and E215 will be replaced. E15 will be transferred to E215 and a new E15 will be purchased.
38/39	UT15 will be replaced

MEMORANDUM



Date: May 20, 2020
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9B"
Fire Protection and Prevention Services – Fund No. 1759

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

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

There were changes to parcels within the special district since the FY 2019-2020 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 eighteen dollars and twenty eight cents (\$18.28) 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, etc.

The following is a summary of these changes:

Summary table comparing FY 2019/20 and FY 2020/21 for Number of Parcels and Amount Due.

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

As with FY 2019/20, parcels not being assessed within the special district fall into the following categories:

- Outside the Los Osos Community Services District
- Owned by a Public Utility or Water Company
- Street
- Being used as the septic system for Bayridge Estates
- South Bay Fire Department



cc: Rob Miller, Wallace Group

LOS OSOS COMMUNITY SERVICES DISTRICT

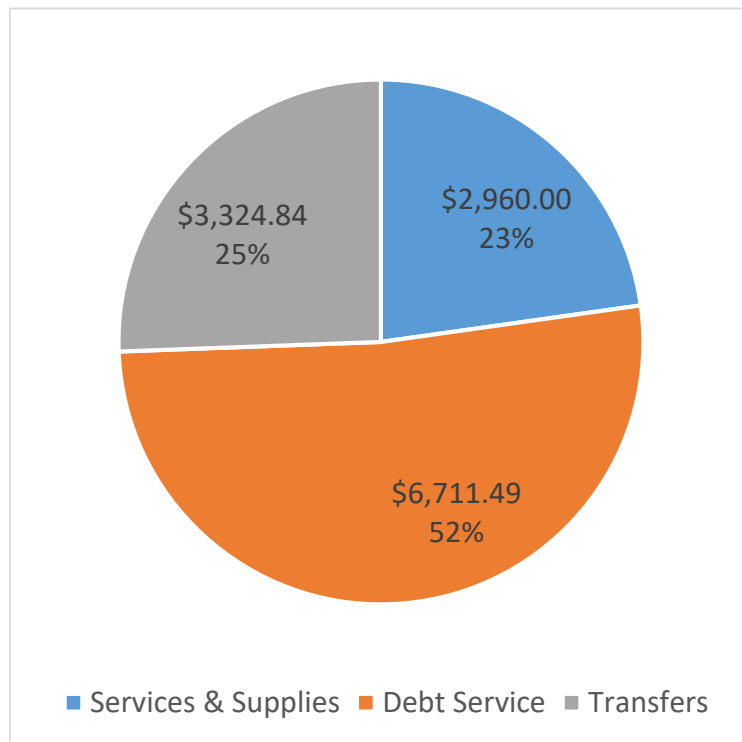
Balance Sheet  
As of 4/30/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	926,661.02
General Contingency Reserve	3111	125,617.43
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>590,107.36</u>
Total Other Liabilities		<u>1,682,719.81</u>
Total Other Liabilities		1,682,719.81
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>1,818,168.70</u></u>

**FUND 400**  
***VISTA DE ORO***

### 400 - VISTA DE ORO

Fund 400 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$15,768.00	\$15,768.00	\$0.00
<b>Expenditures</b>			
Services & Supplies	\$3,160.00	\$2,960.00	-\$200.00
Debt Service	\$6,711.49	\$6,711.49	\$0.00
Transfers	\$3,589.07	\$3,324.84	-\$264.23
<b>TOTAL Expenditures</b>	<b>\$13,460.56</b>	<b>\$12,996.33</b>	<b>-\$464.23</b>
<b>TOTAL Revenue</b>	<b>\$15,768.00</b>	<b>\$15,768.00</b>	<b>\$0.00</b>
Net Revenue/Expenses		\$2,771.67	



**400 - VISTA DE ORO**FY 2019-20  
Budget FinalFY 2020-21  
Budget

Notes

<u>REVENUES</u>			
<b>Special Taxes &amp; Assessments</b>			
4550	Lighting & Septic Assessments	15,768.00	15,768.00
	<b>Total Special Taxes &amp; Assessments</b>	<b>15,768.00</b>	<b>15,768.00</b>
	<b>Total Revenues</b>	<b>15,768.00</b>	<b>15,768.00</b>
<u>EXPENDITURES</u>			
<b>Services &amp; Supplies</b>			
<b>Insurance, Licenses &amp; Regulatory Fees</b>			
6345	Property Taxes & Assessments Costs	0.00	0.00
7325	Insurance	0.00	0.00
	<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>0.00</b>	<b>0.00</b>
<b>Legal &amp; Professional</b>			
7320	Professional & Consulting Services	700.00	500.00
7326	Legal Services	0.00	0.00
	<b>Total Legal &amp; Professional</b>	<b>700.00</b>	<b>500.00</b>
<b>Rent &amp; Utilities</b>			
8670	Street Lighting	2,460.00	2,460.00
	<b>Total Rent &amp; Utilities</b>	<b>2,460.00</b>	<b>2,460.00</b>
	<b>Total Services &amp; Supplies</b>	<b>3,160.00</b>	<b>2,960.00</b>
<b>Debt Service</b>			
9804	Payment on Internal Loans	6,711.49	6,711.49
	<b>Total Debt</b>	<b>6,711.49</b>	<b>6,711.49</b>
<u>TRANSFERS</u>			
9511	Interfund Transfer Out	3,589.07	3,589.07
	<b>Total Transfers</b>	<b>3,589.07</b>	<b>3,324.84</b>
	<b>Total Expenditures</b>	<b>13,460.56</b>	<b>12,996.33</b>
	<b>Net Revenues over Expenditures</b>	<b>2,307.44</b>	<b>2,771.67</b>

MEMORANDUM



Date: May 20, 2020
To: Ron Munds, 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 2019-20 tax roll.
The following parcel is not being assessed within the special district (same as FY 2019-20):

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

FY 2019/20 FY 2020/21
Number of Parcels = 73 Number of Parcels = 73
Amount Due = \$15,768.00 Amount Due = \$15,768.00

cc: Rob Miller, Wallace Group

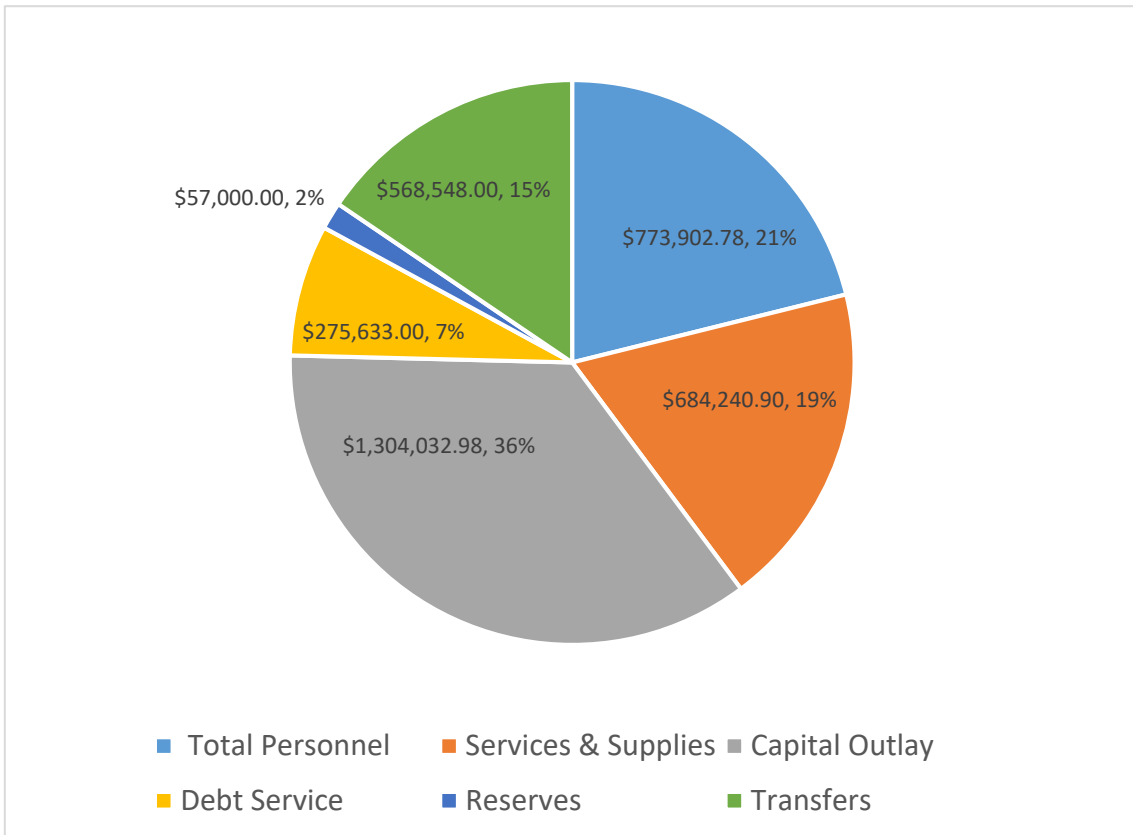
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**FUND 500**  
***WATER***

## 500 - Water

Fund 500 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$2,941,161.00	\$2,906,251.30	-\$34,909.70
<b>Expenditures</b>			
Total Personnel	\$684,709.19	\$773,902.78	\$89,193.59
Services & Supplies	\$728,860.33	\$684,240.90	-\$44,619.43
Capital Outlay	\$1,247,650.41	\$1,304,032.98	\$56,382.57
Debt Service	\$275,633.00	\$275,633.00	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$613,731.04	\$568,548.00	-\$45,183.04
<b>TOTAL Expenditures</b>	<b>\$3,607,583.97</b>	<b>\$3,663,357.66</b>	<b>\$55,773.69</b>
<b>TOTAL Revenue</b>	<b>\$2,941,161.00</b>	<b>\$2,906,251.30</b>	<b>-\$34,909.70</b>
<b>Net Revenue/Expenses</b>		<b>-\$757,106.36</b>	



<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>				
<b>Property Taxes</b>				
4035	Zone A Property Tax Revenue	125,384.00	91,951.30	
	<b>Total Property Taxes</b>	<b>125,384.00</b>	<b>91,951.30</b>	
<b>Service Charges &amp; Fees</b>				
4030	Residential Single Family	2,193,000.00	2,193,000.00	Water Sales based on 2019-20 projections
4102	Residential- Multi - Family-Water Sales	225,900.00	225,900.00	
4103	Commercial, Home Care, Retail-Water Sales	303,000.00	303,000.00	
4104	Irrigation- Water Sales	33,000.00	33,000.00	
4114	Water Other Service Revenues	1,000.00	1,000.00	
4931	Water Activation Fees	5,000.00	5,000.00	
4932	Penalties	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	12,000.00	12,000.00	
4937	NSF Fees	400.00	400.00	
	<b>Total Service Charges &amp; Fees</b>	<b>2,793,300.00</b>	<b>2,793,300.00</b>	
<b>Other Revenues</b>				
4105	Recycled Water Revenue	0.00	0.00	
4930	Other Revenue	1,000.00	1,000.00	
	<b>Total Other Revenues</b>	<b>1,000.00</b>	<b>1,000.00</b>	
<b>Use of Money &amp; Property</b>				
4504	Interest Income	0.00	0.00	
4505	HO Prop Tax Relief	1,477.00	0.00	Included in Zone A revenue
4510	Investment Income on funds	20,000.00	20,000.00	
	<b>Total Use of Money &amp; Property</b>	<b>21,477.00</b>	<b>20,000.00</b>	
	<b>Total Revenues</b>	<b>2,941,161.00</b>	<b>2,906,251.30</b>	

<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b><u>EXPENDITURES</u></b>				
<b>Personnel</b>				
<b>Salaries/Wages</b>				
8018	Holiday Pay	25,000.00	22,750.00	
8045	Overtime Pay	4,000.00	2,000.00	
8050	Administrative Leave Pay	3,680.00	2,900.00	
8051	Floating Holiday Pay	5,000.00	5,000.00	
8054	Salaries & Wages - Regular	374,131.96	429,102.65	
8056	Retroactive Pay	1,000.00	1,000.00	
8060	Sick Leave Pay	24,150.00	15,000.00	
8063	Standby Pay	15,000.00	20,618.00	
8066	Comp Time Used	12,000.00	14,000.00	
8081	Vacation Pay	39,900.00	25,000.00	
	<b>Total Salaries/Wages</b>	<b>503,861.96</b>	<b>537,370.65</b>	
<b>Payroll Taxes &amp; Benefits</b>				
5030	Life Insurance - ER	1,700.00	1,950.00	
5031	Disability Insurance	500.00	725.00	
5035	AD & D Insurance	0.00	440.00	
5040	LTD Insurance	3,300.00	4,050.00	
5050	Medicare - ER	9,000.00	9,000.00	
5060	Cafeteria Plan - ER	65,000.00	70,020.00	
5070	Retirement ER - Regular	67,000.00	104,912.26	Employer rate going up to 11.746, plus Employee contribution, plus unfunded accrued liability
5075	Retirees Medical - ER	1,620.00	1,668.00	
5120	Workers Comp Insurance - ER	21,107.23	27,510.87	
5124	Retirement - ER - Tier 2	5,970.00	13,106.00	Employer Rate going up to 7.874, one new employee in Tier 2, and unfunded accrued liability
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>175,197.23</b>	<b>233,382.13</b>	

<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>Employment Services</b>				
5100	Unemployment Insurance - ER	5,500.00	3,000.00	
5103	Federal Unmpl	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	0.00	
6230	Medical Exam	150.00	150.00	
<b>Total Employment Services</b>		<b>5,650.00</b>	<b>3,150.00</b>	
<b>Total Personnel</b>		<b>684,709.19</b>	<b>773,902.78</b>	
<b>Services &amp; Supplies</b>				
<b>Clothing &amp; Uniform</b>				
7246	Uniform & Gear	2,600.00	2,600.00	
7248	Uniform Safety Boots	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>3,600.00</b>	<b>3,600.00</b>	
<b>Services</b>				
6100	Labor & Support-IT Services	300.00	5,300.00	Increase to to \$5300 to cover e-maint and Itron
6110	IT Purchased Services	5,400.00	5,400.00	
7250	Water Quality Testing	28,000.00	30,000.00	
7255	Security Services	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	
7321	Janitorial Cleaning & Supplies	850.00	850.00	
<b>Total Contract Services</b>		<b>42,550.00</b>	<b>49,550.00</b>	
<b>Equipment &amp; Tools</b>				
6438	Disinfection Feed Pumps	1,800.00	1,800.00	
7242	Minor Tools, Accessories & Field Machines	18,000.00	18,000.00	
7253	Rent - Equipment	500.00	500.00	
7256	Meter Purchases & Replacements	75,000.00	20,000.00	
<b>Total Equipment &amp; Tools</b>		<b>95,300.00</b>	<b>40,300.00</b>	

<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>Financial Services</b>				
7309	Late Fees	50.00	50.00	
7310	Bank Service Charges	0.00	0.00	
<b>Total Financial Services</b>		<b>50.00</b>	<b>50.00</b>	
<b>Ins., Lic. &amp; Regulatory Fees</b>				
6120	Computer Licenses	200.00	200.00	
6340	Misc Fees	3,000.00	3,000.00	
6342	Fees - Regulatory	18,000.00	20,000.00	
6345	Property Taxes & Assess. Costs	6,300.00	7,000.00	
7325	Insurance	43,104.33	54,240.90	
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>70,604.33</b>	<b>84,440.90</b>	
<b>Legal &amp; Professional</b>				
7318	Professional & Consulting BMC	131,556.00	125,000.00	
7320	Professional & Consulting Services	10,000.00	10,000.00	
7326	Legal Services	20,000.00	20,000.00	
7336	Legal Services-	1,000.00	1,000.00	
7340	Legal Notifications	1,000.00	1,000.00	
<b>Total Legal &amp; Professional</b>		<b>163,556.00</b>	<b>157,000.00</b>	
<b>Office/Operations</b>				
6130	Computer Hardware	3,000.00	3,000.00	
6140	Computer Software	7,500.00	2,500.00	Decrease by \$5000, moving e-maint and Itron to 6100
7140	General Supplies & Minor	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	15,000.00	15,000.00	
7180	Billing Supplies, Forms & Printing	2,200.00	2,200.00	
7226	Membership & Dues	3,000.00	3,000.00	
7230	Misc Small Parts & Supplies	2,000.00	2,000.00	
7237	Process Control & Treatment Supplies	4,000.00	25,000.00	Purchase a field testing kit, replacement online nitrate analyzer, replacement online chlorine analyzer

<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
7239	Water Treatment Chemicals	8,000.00	8,000.00	
7249	Safety Supplies	1,000.00	1,000.00	
<b>Total Office/Operations</b>		<b>46,700.00</b>	<b>62,700.00</b>	
<b>Other Expenses</b>				
7330	Misc Operating Expenses	250.00	250.00	
7348	Water Conservation	10,000.00	10,000.00	
<b>Total Other Expense</b>		<b>10,250.00</b>	<b>10,250.00</b>	
<b>Rent &amp; Utilities</b>				
6000	Cell Phones	3,500.00	3,500.00	
6025	Telephone	10,000.00	10,000.00	
7352	Rent - Offices & Other Structures	0.00	0.00	
8610	Electric	100,000.00	100,000.00	
8620	Gas Service	250.00	250.00	
8630	Trash Services	3,000.00	3,000.00	
8644	Disposal Services	30,000.00	30,000.00	
8670	Street Lighting	400.00	400.00	
<b>Total Rent &amp; Utilities</b>		<b>147,150.00</b>	<b>147,150.00</b>	
<b>Repairs &amp; Maintenance</b>				
6405	R & M - Extinguishers	350.00	450.00	
6422	R & M - Hydrants	1,100.00	3,300.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,000.00	1,000.00	
6641	R & M - Wells	18,000.00	18,000.00	
6750	R & M - Minor Tools & Equipment	2,400.00	2,400.00	
6800	R & M - Grounds & Collection Systems	600.00	600.00	
6830	Paving & Concrete	4,000.00	4,000.00	
6900	R & M - Buildings & Structures	16,000.00	10,000.00	
7241	R & M - Water Distribution System	82,400.00	65,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>125,850.00</b>	<b>104,750.00</b>	

<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>Travel &amp; Training</b>				
7323	Books, Publications & Subscriptions	250.00	250.00	
7324	Education & Training Fees	5,900.00	5,900.00	
8410	Certifications	500.00	500.00	
8510	Lodging & Meals - Local	2,000.00	2,000.00	
8539	Meals	0.00	0.00	
8550	Mileage Reimbursement & Parking	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>9,150.00</b>	<b>9,150.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>				
7006	Tuneup/Oil/Mainte	1,600.00	1,600.00	
7211	Misc Fuel & Diesel	2,300.00	3,500.00	
7220	Gasoline	5,000.00	5,000.00	
7228	Markings & Other Misc Services	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	5,000.00	5,000.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>14,100.00</b>	<b>15,300.00</b>	
<b>Total Services &amp; Supplies</b>		<b>728,860.33</b>	<b>684,240.90</b>	
<b>Capital Outlay</b>				
9006	Infrastructure CIP	1,247,650.41	1,089,032.98	
9059	Vehicles, Equipment, & Fixtures	0.00	215,000.00	
<b>Total Capital Outlay</b>		<b>1,247,650.41</b>	<b>1,304,032.98</b>	See CIP Table for details
<b>Debt Service</b>				
9022	Debt Service - Principal	165,777.00	165,777.00	
9023	Debt Service - Interest & Annual Fee	99,792.00	99,792.00	
9024	Loan Administration Fee	10,064.00	10,064.00	
<b>Total Debt Service</b>		<b>275,633.00</b>	<b>275,633.00</b>	



<b>500 - WATER</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b>Reserves</b>				
9571	*Capital Outlay Reserve	0.00	0.00	
9572	*General Contingency	57,000.00	57,000.00	
	<b>Total Reserves</b>	<b>57,000.00</b>	<b>57,000.00</b>	
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	613,731.04	551,448.00	
	<b>Total Transfers</b>	<b>613,731.04</b>	<b>568,548.00</b>	
	<b>Total Expenditures</b>	<b>3,607,583.97</b>	<b>3,663,357.66</b>	
<b>Net Revenues over Expenditures</b>		<b>(666,422.97)</b>	<b>(757,106.36)</b>	Fund balance/reserves

LOS OSOS COMMUNITY SERVICES DISTRICT

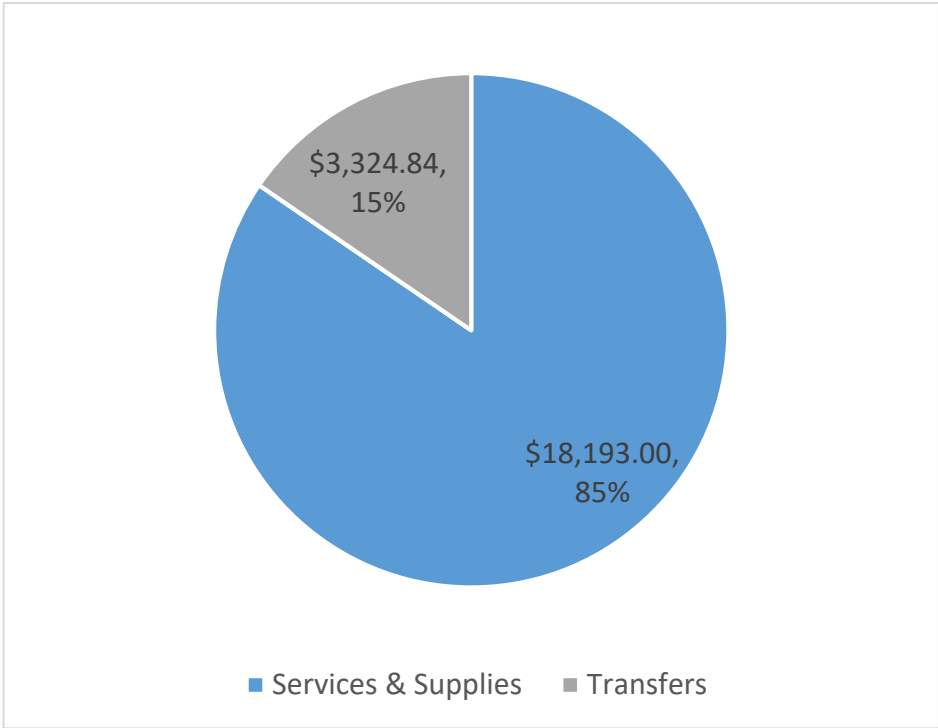
Balance Sheet  
As of 4/30/2020

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	471,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total Other Liabilities		<u>2,883,165.10</u>
Total LIABILITIES & EQUITY		<u><u>2,974,682.37</u></u>

**FUND 600**  
***WASTEWATER***

**600 - Wastewater**

<b>Fund 600 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$48,608.00	\$21,517.84	-\$27,090.16
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$14,257.91	\$18,193.00	\$3,935.09
<b>Debt Service</b>	\$0.00	\$0.00	\$0.00
<b>Transfers</b>	\$3,589.07	\$3,324.84	-\$264.23
<b>TOTAL Expenditures</b>	<b>\$17,846.98</b>	<b>\$21,517.84</b>	<b>\$3,670.86</b>
<b>TOTAL Revenue</b>	<b>\$48,608.00</b>	<b>\$21,517.84</b>	<b>-\$27,090.16</b>
<b>Net Revenue/Expenses</b>		<b>\$0.00</b>	

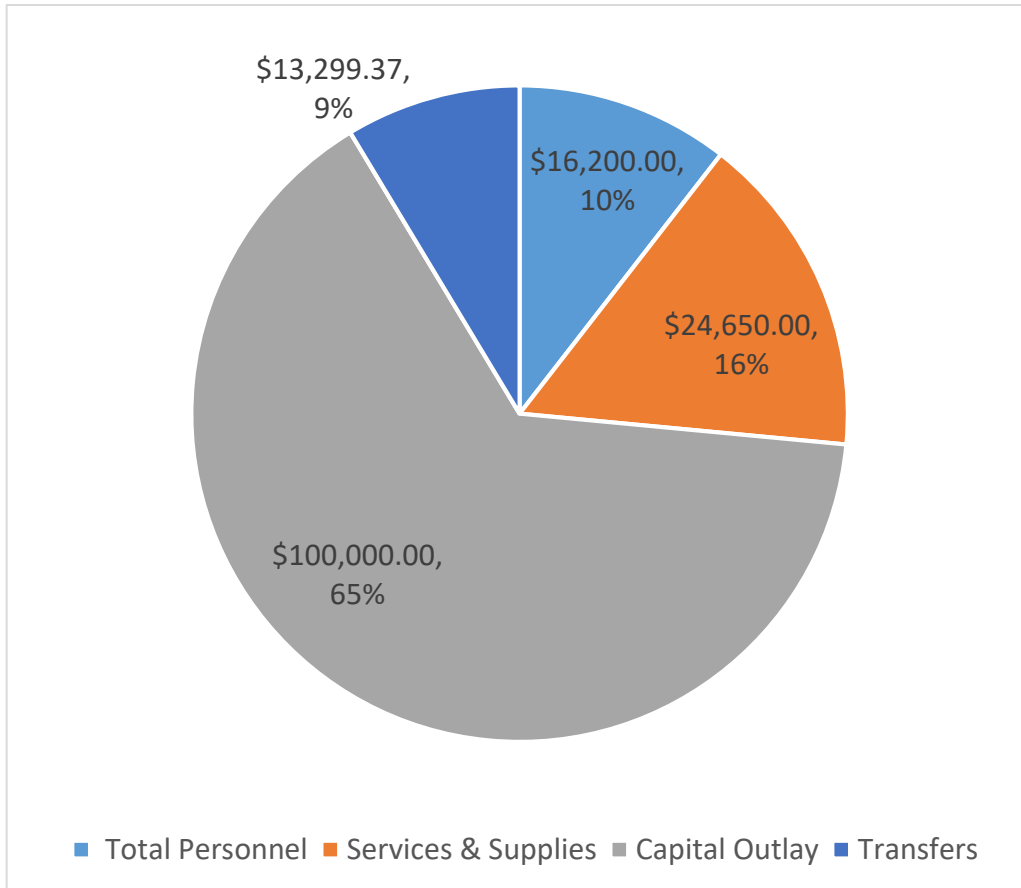


<b>600 - WASTEWATER</b>		<b>FY 2019-20</b>	<b>FY 2020-21</b>	
		<b>Budget Final</b>	<b>Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>				
<b>Other Revenue</b>				
4034	Zone A Property Tax Revenue	31,715.25	0.00	
<b>Service Charges &amp; Fees</b>				
4062	Wastewater Admin Charge	16,892.75	21,517.84	
<b>Total Revenues</b>		<b>48,608.00</b>	<b>21,517.84</b>	
<b><u>EXPENDITURES</u></b>				
<b>Services &amp; Supplies</b>				
<b>Insurance, Licenses &amp; Regulatory Fees</b>				
6343	Lien & Notary Fees	34.00	35.00	
6345	Property Taxes & Assessments Costs	270.00	270.00	
<b>Total Ins., Licenses &amp;</b>		<b>304.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	13,853.91	17,888.00	NBS & US Bank Fees
7326	Legal Services	100.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>13,953.91</b>	<b>17,888.00</b>	
7160	Postage, Shipping	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>14,257.91</b>	<b>18,193.00</b>	
<b>Debt Service</b>				
9805	Repayment Bond Reserve	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	3,589.07	3,324.84	
<b>Total Transfers</b>		<b>3,589.07</b>	<b>3,324.84</b>	
<b>Total Expenditures</b>		<b>17,846.98</b>	<b>21,517.84</b>	
<b>Net Revenues over Expenditures</b>		<b>30,761.02</b>	<b>0.00</b>	

**FUND 800**  
***DRAINAGE***

## 800 - Drainage

Fund 800 Budget Category	2019-2020 Budget	2020-2021 Budget	Increase/ (Decrease)
Revenue	\$120,645.00	\$126,738.00	\$6,093.00
<b>Expenditures</b>			
Total Personnel	\$16,200.00	\$16,200.00	\$0.00
Services & Supplies	\$24,650.00	\$24,650.00	\$0.00
Capital Outlay	\$62,500.00	\$100,000.00	\$37,500.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$14,356.29	\$13,299.37	-\$1,056.92
<b>TOTAL Expenditures</b>	<b>\$117,706.29</b>	<b>\$154,149.37</b>	<b>\$36,443.08</b>
<b>TOTAL Revenue</b>	<b>\$120,645.00</b>	<b>\$126,738.00</b>	<b>\$6,093.00</b>
<b>Net Revenue/Expenses</b>		<b>\$0.00</b>	



**800 - DRAINAGE**

	FY 2019-20	FY 2020-21	
	Budget Final	Budget	

Notes

<b><u>REVENUES</u></b>			
<b>Property Taxes</b>			
4034	Zone A Property Tax Revenue	0.00	0.00
4035	Property Taxes	24,886.00	26,074.00
<b>Total Property Taxes</b>		<b>24,886.00</b>	<b>26,074.00</b>
<b>Special Taxes &amp; Assessments</b>			
4400	Drainage Assessments	95,312.00	95,264.00
<b>Total Special Taxes &amp; Assessments</b>		<b>95,312.00</b>	<b>95,264.00</b>
<b>Other Revenues</b>			
4935	Sale-Specs/Plans & Non-Capital Items	0.00	0.00
<b>Total Other Revenues</b>		<b>0.00</b>	<b>0.00</b>
<b>Use of Money &amp; Property</b>			
4505	HO Prop Tax Relief	147.00	0.00
4510	Investment Income on funds	300.00	5,400.00
<b>Total Use of Money &amp; Property</b>		<b>447.00</b>	<b>5,400.00</b>
<b>Total Revenues</b>		<b>120,645.00</b>	<b>126,738.00</b>
<b><u>EXPENDITURES</u></b>			
<b>Personnel</b>			
<b>Salaries/Wages</b>			
8045	Overtime Pay	200.00	200.00
8054	Salaries & Wages - Regular	16,000.00	16,000.00
<b>Total Salaries/Wages</b>		<b>16,200.00</b>	<b>16,200.00</b>
<b>Total Personnel</b>		<b>16,200.00</b>	<b>16,200.00</b>
<b>Services &amp; Supplies</b>			
<b>Equipment &amp; Tools</b>			
6390	Equipment	300.00	300.00
	Minor Tools,	300.00	300.00
7242	Accessories & Field Machines		
<b>Total Equipment &amp; Tools</b>		<b>600.00</b>	<b>600.00</b>



**800 - DRAINAGE**FY 2019-20  
Budget FinalFY 2020-21  
Budget

Notes

**Insurance,  
Licenses &  
Regulatory Fees**

6342	Fees - Regulatory	6,000.00	6,000.00
6345	Property Taxes & Assessments Costs	200.00	200.00
7325	Insurance	500.00	391.24

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<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>6,700.00</b>	<b>6,591.24</b>
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**Legal &  
Professional**

7320	Professional & Consulting Services	2,000.00	2,000.00
7326	Legal Services	500.00	500.00

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<b>Total Legal &amp; Professional</b>	<b>2,500.00</b>	<b>2,500.00</b>
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**Office/Operations**

7140	General Supplies & Minor Equipment	0.00	0.00
7226	Membership & Dues	0.00	0.00
7230	Misc Small Parts & Supplies	550.00	550.00
7249	Safety Supplies	100.00	100.00

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<b>Total</b>	<b>650.00</b>	<b>650.00</b>
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**Office/Operations****Other Expense**

7346	Promotional Expenses - Event	300.00	300.00
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<b>Total Other Expense</b>	<b>300.00</b>	<b>300.00</b>
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**Rent & Utilities**

6000	Cell Phones	1,700.00	1,700.00
6025	Telephone	250.00	250.00
8610	Electric	2,200.00	2,200.00
8670	Street Lighting	1,000.00	1,000.00

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<b>Total Rent &amp; Utilities</b>	<b>5,150.00</b>	<b>5,150.00</b>
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**Repairs &  
Maintenance**

6405	R & M - Extinguishers	50.00	50.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	1,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	500.00	500.00

<b>800 - DRAINAGE</b>		<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Notes</b>
		<b>Budget Final</b>	<b>Budget</b>	
6800	R & M - Grounds & Collection Systems	1,000.00	4,000.00	Removal of brush at East Tierra Basin
6900	R & M - Buildings & Structures	1,500.00	1,500.00	
<b>Total Repairs &amp; Maintenance</b>		<b>4,050.00</b>	<b>7,050.00</b>	
<b>Travel &amp; Training</b>				
7324	Education & Training Fees	2,000.00	2,000.00	
8410	Certifications	100.00	100.00	
8475	Training Materials	250.00	250.00	
8510	Lodging & Meals - Local	500.00	500.00	
8539	Meals	0.00	0.00	
8550	Mileage Reimbursement & Parking	300.00	300.00	
<b>Total Travel &amp; Training</b>		<b>3,150.00</b>	<b>3,150.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>				
7006	Tuneup/Oil/Maintenance	0.00	0.00	
7211	Misc Fuel & Diesel	550.00	550.00	
7220	Gasoline	1,000.00	1,000.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>1,550.00</b>	<b>1,550.00</b>	
<b>Total Services &amp; Supplies</b>		<b>24,650.00</b>	<b>27,541.24</b>	
<b>Capital Outlay</b>				
9006	Infrastructure CIP	62,500.00	100,000.00	Increase in project cost estimate
<b>Total Capital Outlay</b>		<b>62,500.00</b>	<b>100,000.00</b>	
<b>Reserves</b>				
9571	*Capital Outlay Reserve	0.00	0.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>				
9511	Interfund Transfer Out	14,356.29	13,299.37	
<b>Total Transfers</b>		<b>14,356.29</b>	<b>13,299.37</b>	
<b>Total Expenditures</b>		<b>117,706.29</b>	<b>157,040.61</b>	
<b>Net Revenues over Expenditures</b>		2,938.71	(30,302.61)	Fund balance/Reserves

# MEMORANDUM

**Date:** May 20, 2020  
**To:** Ron Munds, General Manager  
Los Osos Community Services District  
**From:** Lonnie E. Lepore, Senior Project Analyst  
**Subject:** Los Osos Community Services Special District- Zone "9J"  
Drainage Special Tax – Fund No. 1731

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

There were changes to parcels within the special district since the FY 2019-2020 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 2019/20</u>	<u>FY 2020/21</u>
Number of Parcels = 5,955	Number of Parcels = 5,954
Amount Due = \$95,280.00	Amount Due = \$95,264.00

As with FY 2019/20, 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



CIVIL ENGINEERING

CONSTRUCTION  
MANAGEMENT

LANDSCAPE  
ARCHITECTURE

MECHANICAL  
ENGINEERING

PLANNING

PUBLIC WORKS  
ADMINISTRATION

SURVEYING /  
GIS SOLUTIONS

WATER RESOURCES

WALLACE SWANSON  
INTERNATIONAL

LOS OSOS COMMUNITY SERVICES DISTRICT

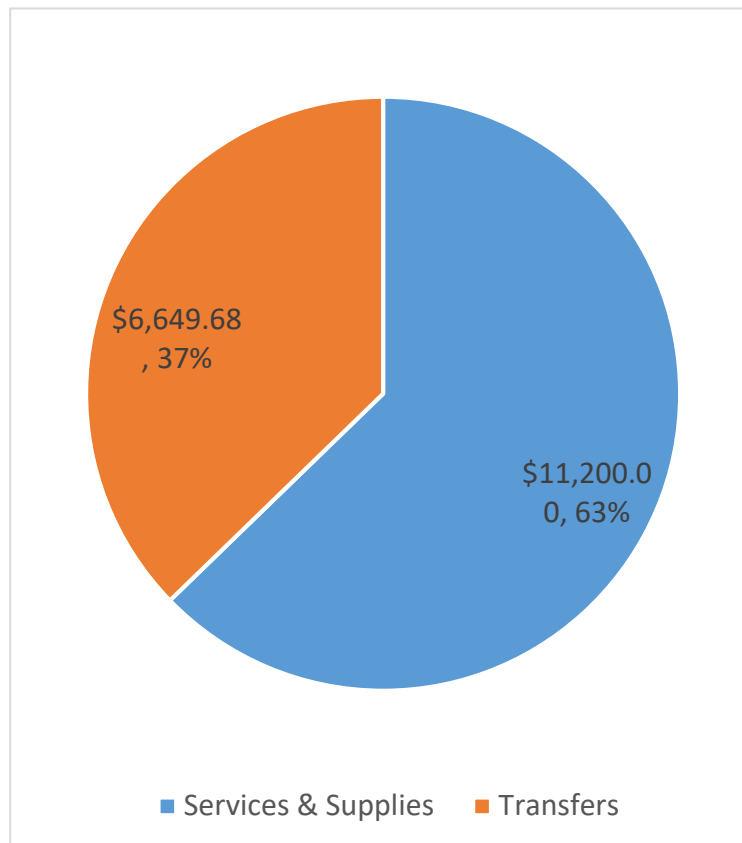
Balance Sheet  
As of 4/30/2020

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

**FUND 900**  
***PARKS & RECREATION***

### **900 - Parks and Recreation**

<b>Fund 900 Budget Category</b>	<b>2019-2020 Budget</b>	<b>2020-2021 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$33,323.03	\$52,375.65	\$19,052.62
<b>Expenditures</b>			
<b>Services &amp; Supplies</b>	\$11,200.00	\$11,200.00	\$0.00
<b>Transfers</b>	\$7,178.14	\$6,649.68	-\$528.46
<b>TOTAL Expenditures</b>	<b>\$18,378.14</b>	<b>\$17,849.68</b>	<b>-\$528.46</b>
<b>TOTAL Revenue</b>	<b>\$33,323.03</b>	<b>\$52,375.65</b>	<b>\$19,052.62</b>
<b>Net Revenue/Expenses</b>		<b>\$34,525.97</b>	



<b>900 - PARKS &amp; RECREATION</b>		<b>FY 2019-20 Budget Final</b>	<b>FY 2020-21 Budget</b>	<b>Notes</b>
<b><u>REVENUE</u></b>				
<b>Other Revenues</b>				
4034	Zone A Property Tax Revenue	31,715.25	45,975.65	
4655	Donations	0.00	0.00	
		<b>31,715.25</b>	<b>45,975.65</b>	
<b>Total Other Revenues</b>				
<b>Use of Money &amp; Property</b>				
4510	Investment Income on funds	1,607.78	6,400.00	
		<b>1,607.78</b>	<b>6,400.00</b>	
<b>Total Use of Money &amp; Property</b>				
<b>Total Revenues</b>		<b>33,323.03</b>	<b>52,375.65</b>	
<b><u>EXPENDITURES</u></b>				
<b>Services &amp; Supplies</b>				
<b>Legal &amp; Professional</b>				
7320	Professional & Consulting Services	9,000.00	9,000.00	
7326	Legal Services	2,000.00	2,000.00	
	<b>Total Legal &amp; Professional</b>	<b>11,000.00</b>	<b>11,000.00</b>	
<b>Office/Operations</b>				
7140	General Supplies & Minor Equipment	100.00	100.00	
	<b>Total Office/Operations</b>	<b>100.00</b>	<b>100.00</b>	
<b>Other Expense</b>				
7330	Misc Operating Expenses	100.00	100.00	
	<b>Total Other Expense</b>	<b>100.00</b>	<b>100.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>11,200.00</b>	<b>11,200.00</b>	
<b><u>TRANSFERS</u></b>				
9511	Interfund Transfer Out	7,178.14	6,649.68	
		<b>7,178.14</b>	<b>6,649.68</b>	
<b>Total Transfers</b>				
<b>Total Expenditures</b>		<b>18,378.14</b>	<b>17,849.68</b>	
<b>Net Revenues over Expenditures</b>		<b>14,944.89</b>	<b>34,525.97</b>	

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 4/30/2020

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