



June 1, 2021

**TO:** Finance Advisory Committee

**FROM:** Ron Munds, General Manager

**SUBJECT:** **Agenda Item 5 – 06/01/2021 FAC Meeting**  
Review Updates to the Final Budget Update for Fiscal Year 2021-2022.

**President**

Christine M. Womack

**Vice President**

Matthew D. Fourcroy

**Directors**

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

**General Manager**

Ron Munds

**District Accountant**

Robert Stilts, CPA

**Unit Chief**

Eddy Moore

**Battalion Chief**

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**DESCRIPTION**

This report summarizes the updates from the Board's May 6<sup>th</sup> Board meeting for the Fiscal Year 2021-2022 final budget. The final budget will be presented at the June 3<sup>rd</sup> Board meeting.

**STAFF RECOMMENDATION**

Staff recommends that the FAC:

***Review the updates and provide comments (if any).***

**DISCUSSION**

Staff provided the preliminary Fiscal Year (FY) 2021-22 budgets at the May 3<sup>rd</sup> FAC meeting. The following summarizes the changes approved by the Board at their May 6<sup>th</sup> meeting to the Preliminary Budget document by fund:

**General Updates**

***Zone A Property Tax Allocation***

<b>Zone A Property Tax Allocation</b>	<b>Estimated Tax Revenue</b>	
	\$271,996.00	
	<b>% Allocation</b>	<b>\$ Allocation</b>
Fund 301 - Fire	52.5%	\$142,797.90
Fund 500 - Water	40.0%	\$108,798.40
Fund 900 - Parks & Rec	7.5%	\$20,399.70
<b>Total</b>	<b>100.0%</b>	<b>\$271,996.00</b>

***SLOCEA Contract***

The Board approved and SLOCEA ratified a 2.5% cost of living increase which has been incorporated into the appropriate salary and wage projections.

## Fund 100 – Administration

No change

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

## Fund 200 – Bayridge Estates

No change; Board approved moving Zone F revenue to Fund 800 (Drainage)

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

## Fund 301 – Fire

Per Board direction, the Zone A property tax revenue allocation was increased by 5% to 52.5% which equates to \$142,797.90. There was a slight decrease in the Worker's Compensation Insurance of \$3,350.

Fund 301 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,199,639.60	\$73,822.55
Expenditures			
Total Personnel	\$267,317.00	\$273,514.00	\$6,197.00
Services & Supplies	\$2,575,351.97	\$2,621,509.66	\$46,157.69
Capital Outlay	\$805,609.00	\$80,363.04	-\$725,245.96
Reserves	\$192,549.24	\$183,713.00	-\$8,836.24
Transfers	\$66,496.84	\$66,111.05	-\$385.79
<b>Total Expenditure</b>	<b>\$3,907,324.05</b>	<b>\$3,225,210.75</b>	<b>-\$682,113.30</b>
<b>Total Revenue</b>	<b>\$3,125,817.05</b>	<b>\$3,199,639.60</b>	<b>\$73,822.55</b>

**Fund 400 – Vista de Oro**

No change

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

**Fund 500 – Water**

Per Board direction, the Zone A property tax revenue allocation was set at 40% (up from 35% for FY 2020-21) of the overall allocation which equates to \$108,798.40. Worker's Compensation Insurance costs were lowered by \$14,500. The Capital Improvement Project budget was increased by about \$60,000 to reflect the new cost estimation for the 8<sup>th</sup> Street Upper Aquifer Well Project.

<b>Fund 500</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/</b>
<b>Budget Category</b>			<b>(Decrease)</b>
Revenue	\$2,906,251.30	\$2,942,647.40	\$36,396.10
Expenditures			
Total Personnel	\$763,181.13	\$780,181.50	\$17,000.37
Services & Supplies	\$675,310.90	\$610,737.81	-\$64,573.09
Capital Outlay	\$1,301,762.28	\$1,518,591.00	\$216,828.72
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$565,249.50	-\$3,298.50
<b>TOTAL Expenditures</b>	<b>\$3,641,358.81</b>	<b>\$3,807,316.31</b>	<b>\$165,957.50</b>
<b>TOTAL Revenue</b>	<b>\$2,906,251.30</b>	<b>\$2,942,647.40</b>	<b>\$36,396.10</b>

**Fund 600 – Wastewater**

NBS and US Bank fees have been updated with a slight decrease from FY 2020-21.

<b>Fund 600</b>	<b>2020-2021</b>	<b>2021-2022 Mid</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Year</b>	<b>(Decrease)</b>
Revenue	\$21,517.84	\$20,110.55	-\$1,407.29
Expenditures			
Services & Supplies	\$18,193.00	\$16,805.00	-\$1,388.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
<b>TOTAL Expenditures</b>	<b>\$21,517.84</b>	<b>\$20,110.55</b>	<b>-\$1,407.29</b>
<b>TOTAL Revenue</b>	<b>\$21,517.84</b>	<b>\$20,110.55</b>	<b>-\$1,407.29</b>

**Fund 800 – Drainage**

Per Board direction, Zone F revenues have been added to Fund 800.

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

**Fund 900 – Parks & Recreation**

Per Board direction, the Zone A property tax revenue allocation was decreased to 7.5% which equates to \$20,399.70.

<b>Fund 900</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$52,375.65	\$23,099.70	-\$29,275.95
Expenditures			
Services & Supplies	\$11,200.00	\$1,600.00	-\$9,600.00
Capital Outlay	\$0.00	\$60,000.00	\$60,000.00
Transfers	\$6,649.68	\$6,611.11	-\$38.57
<b>TOTAL Expenditures</b>	<b>\$17,849.68</b>	<b>\$68,211.11</b>	<b>\$50,361.43</b>
<b>TOTAL Revenue</b>	<b>\$52,375.65</b>	<b>\$23,099.70</b>	<b>-\$29,275.95</b>

**Los Osos Community Services District**

# **FINAL BUDGET**

**FISCAL YEAR 2021-2022**



## **BOARD OF DIRECTORS**

**Christine Womack, President**

**Matthew D. Fourcroy, Director**

**Charles L. Cesena, President**

**Troy C. Gatchell, Director**

**Marshall E. Ochylski, Director**

**June 3, 2021**

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

### **Office:**

Laura Durban, Administrative Services Manager

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

### **Field Operations:**

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Ehan Good, Water Resources Operator

Clint Requa, Water Resources Operator

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 operational expenditures and forecast for revenues for the Fiscal Year (FY) 2021-2022 to the Los Osos Community Services District Board of Directors and Los Osos community members. The development of the budget was a team effort which included staff, advisory committee members and community residents.

This FY 2021-2022 Budget Document includes a variety of information designed to assist the reader in understanding the District's financial health and fiscal priorities for the 2021-2022 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 an understandable view of the fiscal health of each fund and of the District as a whole.

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 2021 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. This is a testament to the leadership of the Board of Directors, input provided by the District's advisory committees, and staff's stewardship of the District's resources. When reflecting on FY 2020-2021, it can be characterized as a year of unprecedented challenges due to the COVID-19 pandemic which resulted in positive changes in the way the District stayed connected to the community during a period when it could have become isolated. Each member of the District's team responded to the challenges with a positive, professional attitude to ensure uninterrupted services to the community.

As your General Manager, it is my responsibility to present a well thought out and balanced budget for FY 2021-2022 which includes recommended expenditures and forecast of revenues for each fund. I believe we have accomplished all of this with the FY 2021-2022 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 2021-2022 Final Budget Summary

The following sections of this budget document provide a summary of the Fiscal Year (FY) 2021-2022 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 in personnel costs related to a recommended 2% CPI increase for the Administrative Services Manager position, adjustments to the General Manager's compensation package (health benefit and salary reorganization) and other adjustments to benefit costs. Additionally, the estimated cost for districting as required by the California Voting Rights Act is estimated to be between \$45,000 and \$50,000. The Board approved using Fund 100 fund balance (budget savings from previous fiscal years) to pay for these expenses. By identifying this as the source of revenue, it will not be included in the cost allocations to the other funds.

**Impact to Budget:** Overall personnel costs increase by about \$18,100 in Salaries/Wages, an increase of roughly 7%. The Services and Supplies budget has been reduced by approximately \$22,000 resulting in a net decrease in the Fund 100 budget of approximately a 0.6% or \$3,860.00 for FY 2021-22 as compared to FY 2020-21.

### **Fund 100 – Summary**

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

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

<b>Fund 100 Budget Category</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$664,968.42	\$661,110.53	-\$3,857.89
<b>Expenditures</b>			
<b>Personnel</b>	\$350,689.57	\$368,865.50	\$18,175.93
<b>Services &amp; Supplies</b>	\$314,278.85	\$292,245.03	-\$22,033.82
<b>TOTAL Expenditures</b>	<b>\$664,968.42</b>	<b>\$661,110.53</b>	<b>-\$3,857.89</b>
<b>TOTAL Revenue</b>	<b>\$664,968.42</b>	<b>\$661,110.53</b>	<b>-\$3,857.89</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 2021-2022</b>								
<b>TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS</b>					<b>\$661,110.53</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>	\$66,111.05	\$565,249.50	\$6,611.11	\$13,222.21	\$3,305.55	\$3,305.55	\$3,305.55	\$661,110.53

### **Fund 200 – Bayridge Estates**

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

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

### **Fund 200 – Summary**

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

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

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

### **Fund 301 – Fire**

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

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

### **Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2020-21 the contribution was 47.5% of Zone A revenue or \$124,791. The FY 2021-22 allocation is 52.5% or \$142,797. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,364,317 about a 2% increase over last year's budget, staff has estimated the remainder of the revenue based on past projection methodologies.

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

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

The following table summarizes the revenue and expenditures for the Fund 301 budget. 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>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,125,817.05	\$3,199,639.60	\$73,822.55
<b>Expenditures</b>			
<b>Total Personnel</b>	\$267,317.00	\$273,514.00	\$6,197.00
<b>Services &amp; Supplies</b>	\$2,575,351.97	\$2,621,509.66	\$46,157.69
<b>Capital Outlay</b>	\$805,609.00	\$80,363.04	-\$725,245.96
<b>Reserves</b>	\$192,549.24	\$183,713.00	-\$8,836.24
<b>Transfers</b>	\$66,496.84	\$66,111.05	-\$385.79
<b>Total Expenditure</b>	<b>\$3,907,324.05</b>	<b>\$3,225,210.75</b>	<b>-\$682,113.30</b>
<b>Total Revenue</b>	<b>\$3,125,817.05</b>	<b>\$3,199,639.60</b>	<b>\$73,822.55</b>

### **Fund 400 – Vista de Oro**

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

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

### **Fund 400 – Summary**

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

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

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

### **Fund 500 – Water**

**Major Requests:** A 2.5% increase in Salaries and Wages per SLOCEA MOU extension, a recommended 2% salary increase for the Utility Systems Manager position, increase in Capital Outlay for Capital Improvement Project (CIP) and vehicle/equipment replacement.

**Impact to Budget:** Overall Personnel costs will increase by approximately 2% over FY 2020-21 due to the requested salaries adjustments and accounting for the full year salary and benefits for Utility Systems Manager which was vacant for the first three months FY 2020-21; unfunded accrued liabilities for retirement will increase by about \$5,000 and CIP will increase by \$216,830 for the projects identified in the CIP table below. Worker's Compensation Insurance did go down by about \$14,500. The Services and Supplies budget has been reduced by approximately \$64,500 resulting in a net increase in the Fund 500 budget of approximately a 4.5% or \$166,000 for FY 2021-22.

### **Fund 500 – Summary**

#### ***Revenue Projections***

Staff has conservatively estimated a 1% revenue increase in the FY 2021-22 budget even though projected revenues for the current fiscal year will perform higher than anticipated. With the COVID-19 response and more people working from home, staff believes this contributed to the increased revenue for the FY 2020-21. The Zone A property tax allocation was increased by 5% over FY 2020-21 with the revenue projected at \$108,798.

#### ***Expenditures***

A significant number of the individual line items in the budget will remain either unchanged or increase/decrease by minor amounts. The primary increases come under the Personnel category with an overall increase of about \$17,000 and Capital Outlay with an estimated increase of

\$216,800 from FY 2020-21. As noted in the summary table below, the Services and Supplies budget has been reduced by approximately \$64,500 with most of the reductions coming from a decrease in brine disposal services and the well repair and maintenance budgets.

Capital projects from the 2020-21 Financial Plan were mostly completed with the exception of the 8<sup>th</sup> Street Upper Aquifer well and the SCADA project. It is anticipated to complete the 8<sup>th</sup> Street well project during the FY2021-22 while implementation of the SCADA project has been deferred until FY2024-25. The proposed capital projects for the upcoming fiscal year are listed in the table below.

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

The following table summarizes the revenue and expenditures projections for the Fund 500 budget. 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 500 Budget Category</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$2,906,251.30	\$2,942,647.40	\$36,396.10
<b>Expenditures</b>			
<b>Total Personnel</b>	\$763,181.13	\$780,181.50	\$17,000.37
<b>Services &amp; Supplies</b>	\$675,310.90	\$610,737.81	-\$64,573.09
<b>Capital Outlay</b>	\$1,301,762.28	\$1,518,591.00	\$216,828.72
<b>Debt Service</b>	\$275,556.50	\$275,556.50	\$0.00
<b>Reserves</b>	\$57,000.00	\$57,000.00	\$0.00
<b>Transfers</b>	\$568,548.00	\$565,249.50	-\$3,298.50
<b>TOTAL Expenditures</b>	<b>\$3,641,358.81</b>	<b>\$3,807,316.31</b>	<b>\$165,957.50</b>
<b>TOTAL Revenue</b>	<b>\$2,906,251.30</b>	<b>\$2,942,647.40</b>	<b>\$36,396.10</b>

The CIP projects and summaries are as follows:

<b>FY 2021-22 Capital Improvement Projects</b>					
<b>Budget Code</b>	<b>FY 2020-21 Project</b>	<b>Budgeted (Estimated)</b>	<b>FY 20/21 Expenditures</b>	<b>Carryover Balance</b>	<b>Comments</b>
500/9006	Program "C" Well Planning	\$200,000.00	\$112,022.00	\$0.00	Move to construction phase
500/9006	SCADA	\$400,000.00	\$26,280.00	\$0.00	Implementation deferred
500/9006	8th Street Well Construction	\$315,824.00	\$9,351.00	\$366,441.00	\$240K grant funding pending
	<b>Sub-total</b>		<b>\$147,653.00</b>	<b>\$366,441.00</b>	
	<b>FY 21/22 Projects</b>				
500/9006	Program "C" Well Construction	\$750,000.00		\$750,000.00	New
500/9006	16th St. Tank South Rehabilitation	\$352,150.00		\$352,150.00	New
			<b>CIP TOTALS</b>	<b>\$1,468,591.00</b>	
500/9059	Replacement Utility Truck Unit H	\$50,000.00		\$50,000.00	New
			<b>Vehicle Replacement TOTAL</b>	<b>\$50,000.00</b>	
			<b>TOTALS</b>	<b>\$1,518,591.00</b>	

### **Fund 600 – Wastewater**

**Major Requests:** Decrease in the fee charged by NBS for property tax assessment due less follow up letters for delinquent accounts.

**Impact to Budget:** NBS fee decrease of \$1,388.00.

### **Fund 600 – Summary**

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

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

<b>Fund 600</b>	<b>2020-2021</b>	<b>2021-2022 Mid</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Year</b>	<b>(Decrease)</b>
Revenue	\$21,517.84	\$20,110.55	-\$1,407.29
Expenditures			
Services & Supplies	\$18,193.00	\$16,805.00	-\$1,388.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
<b>TOTAL Expenditures</b>	<b>\$21,517.84</b>	<b>\$20,110.55</b>	<b>-\$1,407.29</b>
<b>TOTAL Revenue</b>	<b>\$21,517.84</b>	<b>\$20,110.55</b>	<b>-\$1,407.29</b>

### **Fund 800 – Drainage**

**Major Requests:** Proposed minor increases in Services and Supplies line items for increases in regulatory fees and drainage basin maintenance.

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

### **Fund 800 – Summary**

Expenditures in Fund 800 remain mostly unchanged. Staff is recommending drainage enhancement project at the intersection 6<sup>th</sup> Street and El Moro with an estimated cost of \$15,000. Similar to Zone A, Zone F is a designated tax allocation derived from the property taxes collected community-wide. Per Board direction, Zone F revenue has been moved to Fund 800, estimated to be about \$11,000. 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</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Increase/</b>
<b>Budget Category</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Revenue	\$126,738.00	\$135,339.00	\$8,601.00
Expenditures			
Total Personnel	\$9,200.00	\$9,200.00	\$0.00
Services & Supplies	\$26,251.96	\$29,584.24	\$3,332.28
Capital Outlay	\$43,000.00	\$15,000.00	-\$28,000.00
Reserves	\$0.00	\$0.00	\$0.00
Transfers	\$13,299.37	\$13,222.21	-\$77.16
<b>TOTAL Expenditures</b>	<b>\$91,751.33</b>	<b>\$67,006.45</b>	<b>-\$24,744.88</b>
<b>TOTAL Revenue</b>	<b>\$126,738.00</b>	<b>\$135,339.00</b>	<b>\$8,601.00</b>

### **Fund 900 – Parks and Recreation**

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

**Impact to Budget:** There is a decrease in revenue due to the change of allocation from Zone A property tax from 17.5% in FY 2020-21 to 7.5% as approved at the May 06, 2021 Board of Directors meeting.

### **Fund 900 – Summary**

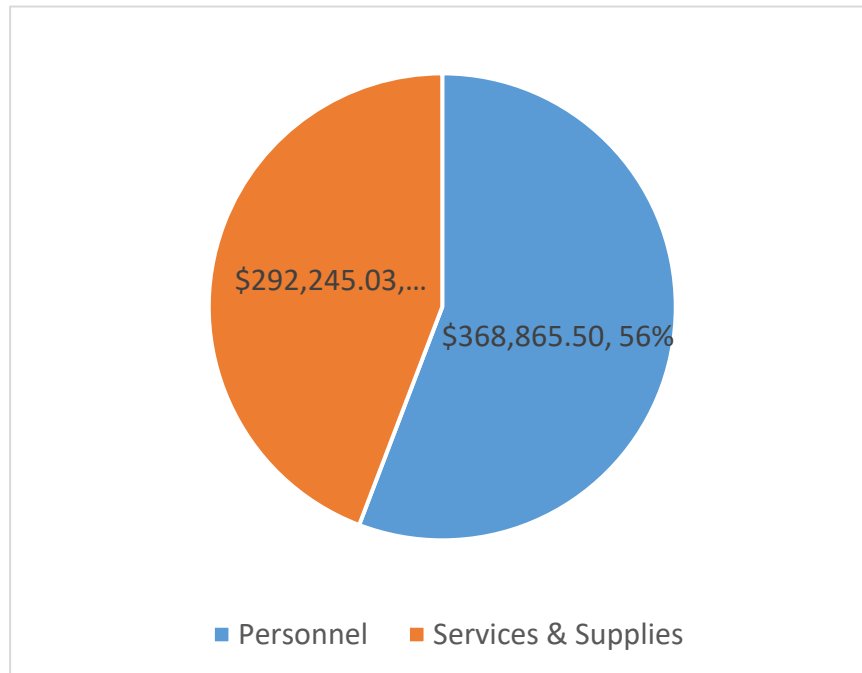
With no major projects being initiated during FY 2021-22, the Fund 900 budget has been adjusted to reflect less activity. The Capital Outlay budget includes the ongoing anticipated Ferrell Avenue Pathway Project expenditures during the fiscal year.

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

<b>Fund 900 Budget Category</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$52,375.65	\$23,099.70	-\$29,275.95
Expenditures			
Services & Supplies	\$11,200.00	\$1,600.00	-\$9,600.00
Capital Outlay	\$0.00	\$60,000.00	\$60,000.00
Transfers	\$6,649.68	\$6,611.11	-\$38.57
<b>TOTAL Expenditures</b>	<b>\$17,849.68</b>	<b>\$68,211.11</b>	<b>\$50,361.43</b>
<b>TOTAL Revenue</b>	<b>\$52,375.65</b>	<b>\$23,099.70</b>	<b>-\$29,275.95</b>

## 100 - ADMINISTRATION

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



**100 - ADMINISTRATION****Fiscal YTD  
03/31/2021****FY 2020-21  
Budget****FY 2021-22  
Budget****Notes****REVENUES****Service Charges & Fees**

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

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

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

**Payroll Taxes & Benefits**

5020	FICA - ER	612.56	930.00	1,116.00
5030	Life Insurance - ER	363.14	525.00	525.00
5031	Disability Insurance	186.15	320.00	320.00
5035	AD & D Insurance	74.44	119.00	119.00
5040	LTD Insurance	1,062.63	1,500.00	1,500.00
5050	Medicare - ER	2,945.06	4,000.00	4,000.00
5060	Cafeteria Plan - ER	24,713.54	28,500.00	25,774.00
5070	Retirement ER - Regular	6,415.90	8,462.00	9,994.00

Unfunded accrued liability



**100 - ADMINISTRATION****Fiscal YTD  
03/31/2021****FY 2020-21  
Budget****FY 2021-22  
Budget****Notes**

5071	Retirement ER - Addl Pick-up	0.00	0.00	0.00
5075	Retirees Medical - ER	1,985.31	3,336.00	1,775.00
5102	CA Employee Training Tax - ER	23.72	0.00	37.50
5120	Workers Comp Insurance - ER	1,482.73	1,879.07	1,000.00
5124	Retirement - ER - Tier 2	15,543.33	20,854.00	22,225.00
<b>Total Payroll Taxes &amp; Benefits</b>		<b>55,408.51</b>	<b>70,425.07</b>	<b>68,385.50</b>

**Employment Services**

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

**Services & Supplies****Clothing & Uniform**

7246	Uniform & Gear	0.00	200.00	200.00
<b>Total Clothing &amp; Uniform</b>		<b>0.00</b>	<b>200.00</b>	<b>200.00</b>

**Contract Services**

6100	Labor & Support- IT Services	10,283.50	14,500.00	12,500.00
6110	IT Purchased Services	17,726.97	24,000.00	24,000.00
7100	Copier Contract- Maint & Usage	2,605.81	3,100.00	3,100.00
7255	Security Services	649.67	1,120.00	1,120.00
7321	Janitorial Cleaning & Supplies	2,324.00	2,900.00	2,900.00
7342	Public Meeting Recordings	5,200.00	8,400.00	12,000.00
<b>Total Contract Services</b>		<b>38,789.95</b>	<b>54,020.00</b>	<b>55,620.00</b>

**100 - ADMINISTRATION****Fiscal YTD  
03/31/2021****FY 2020-21  
Budget****FY 2021-22  
Budget****Notes****Financial Services**

7309	Late Fees	0.00	200.00	200.00
7310	Bank Service Charges	3,356.65	8,400.00	6,400.00
<b>Total Financial Services</b>		<b>3,356.65</b>	<b>8,600.00</b>	<b>6,600.00</b>

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

6340	Misc Fees	0.00	200.00	200.00
6341	LAFCO Fees	15,596.49	15,596.49	17,500.00
6343	Lien & Notary Fees	0.00	30.00	30.00
7325	Insurance	29,840.03	29,840.03	29,840.03
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>45,436.52</b>	<b>45,666.52</b>	<b>47,570.03</b>

**Legal & Professional**

7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00
7305	Auditing Services	19,340.00	22,000.00	22,000.00
7320	Professional & Consulting Services	1,787.00	22,168.00	2,500.00
7326	Legal Services	6,921.00	30,000.00	30,000.00
7340	Legal Notifications & Mandated Advertising	0.00	200.00	200.00
7343	Election Expenses	713.83	0.00	0.00
<b>Total Legal &amp; Professional</b>		<b>71,261.83</b>	<b>134,368.00</b>	<b>114,700.00</b>

Est. cost of CVRA is \$50,000; we will use fund balance to pay

**Office/Operations**

6121	IT-Supplies & Miscellaneous	619.00	1,500.00	1,000.00
6130	Computer Hardware	2,283.63	3,000.00	1,000.00
7140	General Supplies & Minor Equipment	2,883.45	8,000.00	6,500.00
7160	Postage, Shipping & Mail Supplies	1,547.22	3,000.00	2,500.00

**100 - ADMINISTRATION**

		Fiscal YTD 03/31/2021	FY 2020-21 Budget	FY 2021-22 Budget	Notes
7226	Membership & Dues	7,253.00	7,253.00	7,950.00	Chamber & CSDA - New rates for CSDA have not posted yet.
7230	Misc Small Parts & Supplies	0.00	28.65	0.00	
<b>Total Office/Operations</b>		<b>14,586.30</b>	<b>22,781.65</b>	<b>18,950.00</b>	
<b>Other Expense</b>					
8735	Misc Department Admin	33.54	500.00	100.00	
<b>Total Other Expense</b>		<b>33.54</b>	<b>500.00</b>	<b>100.00</b>	
<b>Rent &amp; Utilities</b>					
6000	Cell Phones	756.00	1,080.00	1,080.00	
6025	Telephone	2,044.40	3,000.00	3,000.00	
7350	Rent - Meetings	0.00	200.00	200.00	
7352	Rent - Offices & Other Structures	27,000.00	36,000.00	36,000.00	
8610	Electric	2,766.88	3,800.00	3,800.00	
8620	Gas Service	759.72	600.00	1,000.00	
<b>Total Rent &amp; Utilities</b>		<b>33,327.00</b>	<b>44,680.00</b>	<b>45,080.00</b>	
<b>Repairs &amp; Maintenance</b>					
6405	R & M - Extinguishers	93.03	100.00	100.00	
6900	R & M - Buildings & Structures	0.00	37.68	0.00	
<b>Total Repairs &amp; Maintenance</b>		<b>93.03</b>	<b>137.68</b>	<b>100.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	0.00	225.00	225.00	
7324	Education & Training Fees	455.00	1,000.00	1,000.00	
8510	Lodging and Meals	0.00	1,000.00	1,000.00	
8539	Meals	0.00	600.00	600.00	
8541	Meals- Local Area - DIR	0.00	0.00	0.00	

**100 - ADMINISTRATION****Fiscal YTD  
03/31/2021****FY 2020-21  
Budget****FY 2021-22  
Budget****Notes**

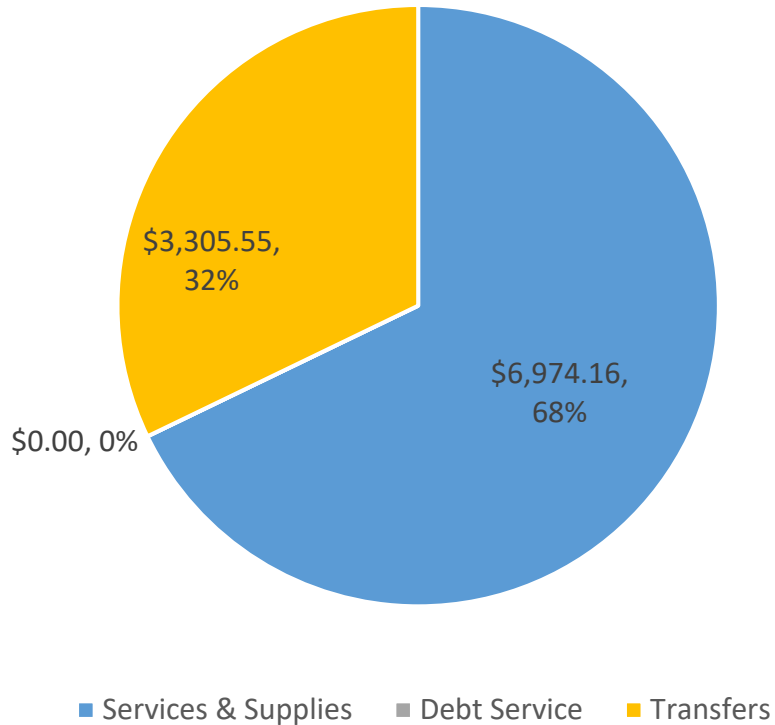
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00
<b>Total Travel &amp; Training</b>		<b>455.00</b>	<b>3,325.00</b>	<b>3,325.00</b>
<b>Debt Service</b>				
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Services &amp; Supplies</b>		<b>207,339.82</b>	<b>314,278.85</b>	<b>292,245.03</b>
<b>Total Expenditures</b>		<b>466,394.74</b>	<b>664,968.42</b>	<b>661,110.53</b>

**COST ALLOCATION PLAN****FISCAL-YEAR 2021-2022****TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS                      \$661,110.53**

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

## 200 - Bayridge

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



**200 - BAYRIDGE ESTATES**Fiscal YTD  
3/31/2021FY 2020-21  
BudgetFY 2021-22  
Year Budget

Notes

**REVENUE****Property Taxes**

4035	Zone F Property Taxes	6,984.90	10,477.00	0.00	Zone F revenue moved to Fund 800
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<b>Total Property Taxes</b>	<b>6,984.90</b>	<b>10,477.00</b>	<b>0.00</b>	
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**Special Taxes & Assessments**

4550	Lighting & Septic Assessments	9,993.00	14,994.00	12,400.00	
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<b>Total Special Taxes &amp; Assessments</b>	<b>9,993.00</b>	<b>14,994.00</b>	<b>12,400.00</b>	
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**Use of Money & Property**

4505	HO Prop Tax Relief	0.00	0.00	0.00	
4510	Investment Income on funds	(0.52)	0.00	0.00	

<b>Total Use of Money &amp; Property</b>	<b>(0.52)</b>	<b>0.00</b>	<b>0.00</b>	
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<b>Total Revenues</b>	<b>16,977.38</b>	<b>25,471.00</b>	<b>12,400.00</b>	
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**EXPENDITURES****Services & Supplies****Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	207.44	250.00	250.00	
7325	Insurance	0.00	0.00	0.00	

<b>Total Ins., Lic. &amp; Regulatory Fees</b>	<b>207.44</b>	<b>250.00</b>	<b>250.00</b>	
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**Legal & Professional**

7320	Professional & Consulting Services	0.00	0.00	0.00	
7326	Legal Services	0.00	0.00	0.00	

<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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**Rent & Utilities**

8670	Street Lighting	3,601.54	6,724.16	6,724.16	
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<b>Total Rent &amp; Utilities</b>	<b>3,601.54</b>	<b>6,724.16</b>	<b>6,724.16</b>	
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<b>Total Services &amp; Supplies</b>	<b>3,808.98</b>	<b>6,974.16</b>	<b>6,974.16</b>	
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**Capital Outlay**

9006	Tank Decomission	0.00	0.00	0.00	
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<b>Total Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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**Debt Service**

9804	Payment on Internal Loans	0.00	10,000.00	0.00	
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<b>Total Debt Service</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	
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**TRANSFERS**

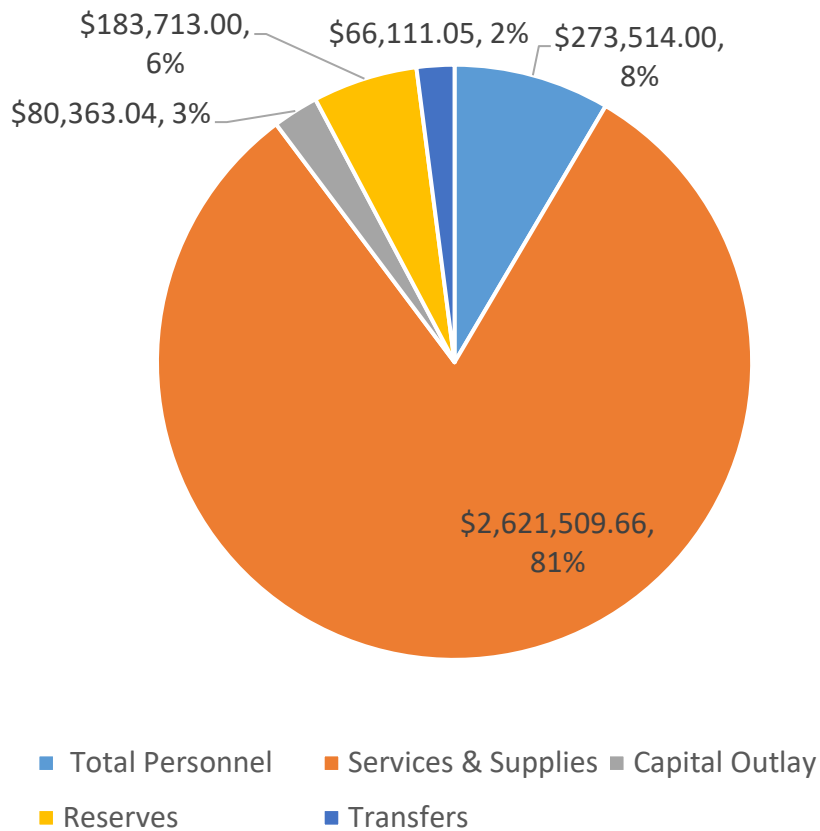
9511	Interfund Transfer Out	2,493.63	3,324.84	3,305.55	
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<b>Total Transfers</b>	<b>2,493.63</b>	<b>3,324.84</b>	<b>3,305.55</b>	
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<b>Total Expenditures</b>	<b>6,302.61</b>	<b>20,299.00</b>	<b>10,279.71</b>	
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### 301 - Fire

Fund 301 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,199,639.60	\$73,822.55
Expenditures			
Total Personnel	\$267,317.00	\$273,514.00	\$6,197.00
Services & Supplies	\$2,575,351.97	\$2,621,509.66	\$46,157.69
Capital Outlay	\$805,609.00	\$80,363.04	-\$725,245.96
Reserves	\$192,549.24	\$183,713.00	-\$8,836.24
Transfers	\$66,496.84	\$66,111.05	-\$385.79
Total Expenditure	<b>\$3,907,324.05</b>	<b>\$3,225,210.75</b>	<b>-\$682,113.30</b>
Total Revenue	<b>\$3,125,817.05</b>	<b>\$3,199,639.60</b>	<b>\$73,822.55</b>





**301 - FIRE**Fiscal YTD  
3/31/2021FY 2020-21  
BudgetFY 2021-2022  
Budget

Notes

**REVENUES****Property Taxes**

<b>4034</b>	Zone A Property Tax Revenue	0.00	124,791.05	142,797.90
<b>4037</b>	Property Tax Zone B Received	281,449.66	470,477.00	501,784.70
<b>4038</b>	Property Tax Zone B Pass thru	1,232,617.00	1,811,402.00	1,828,491.00
<b>Total Property Taxes</b>		<b>1,514,066.66</b>	<b>2,406,670.05</b>	<b>2,473,073.60</b>

**Grant Revenue**

<b>4955</b>	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>15,689.00</b>	<b>15,689.00</b>

**Special Taxes & Assessments**

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

**Other Revenues**

<b>4000</b>	Ambulance Agreement	38,863.64	67,134.00	67,134.00
<b>4920</b>	Other Revenue	5,000.00	0.00	20,000.00
<b>Total Other Revenues</b>		<b>43,863.64</b>	<b>67,134.00</b>	<b>67,134.00</b>

**Use of Money &**

<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00
<b>4510</b>	Investment Income on funds	5,056.78	10,000.00	7,000.00
<b>4924</b>	Gain/Loss on Disp of F/A	0.00	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>5,056.78</b>	<b>10,000.00</b>	<b>7,000.00</b>
<b>Total Revenues</b>		<b>1,562,987.08</b>	<b>3,125,817.05</b>	<b>3,199,639.60</b>

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

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

**Payroll Taxes & Benefits**

<b>5021</b>	FICA - Fire - ER	5,559.40	9,100.00	9,100.00
<b>5030</b>	Life Insurance - ER	1,633.99	2,500.00	2,500.00
<b>5035</b>	AD & D Insurance	430.01	850.00	850.00
<b>5051</b>	Medicare - Reserves - ER	1,478.34	2,150.00	2,150.00
<b>5070</b>	Retirement ER - Regular	33,106.23	44,142.00	54,514.00

unfunded accrued liability

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>5102</b>	CA Training Tax - ER	32.83	0.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	6,586.56	8,350.00	5,000.00	
<b>5124</b>	Retirement - ER - Tier 2	3,797.15	9,125.00	9,125.00	
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>52,624.51</b>	<b>76,217.00</b>	<b>83,414.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	1,994.00	3,000.00	4,000.00	
<b>5101</b>	Unemp. Costs - Reserves	3,874.44	6,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	3,417.00	4,000.00	4,000.00	
	<b>Total Employment Services</b>	<b>9,285.44</b>	<b>13,100.00</b>	<b>14,100.00</b>	
	<b>Total Personnel</b>	<b>163,865.50</b>	<b>267,317.00</b>	<b>273,514.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	374.88	2,000.00	3,000.00	
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	2,000.00	
	<b>Total Clothing &amp; Uniform</b>	<b>374.88</b>	<b>4,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	1,046.99	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,373.43	3,000.00	2,500.00	
<b>7202</b>	Building Alarms & Security	405.42	900.00	900.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	1,709.54	4,000.00	3,500.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,275.00	2,325.00	2,325.00	
<b>7500</b>	Schedule A Charges	1,232,617.00	2,437,726.00	2,465,234.00	
	<b>Total Contract Services</b>	<b>1,239,427.38</b>	<b>2,449,451.00</b>	<b>2,475,959.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	129.49	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	62.02	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	1,500.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	0.00	1,000.00	2,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	1,000.00	2,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	12,193.69	20,000.00	20,000.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>7242</b>	Minor Tools, Accessories & Field Machines	125.84	500.00	1,200.00	
<b>7252</b>	Misc Hardware	419.46	350.00	1,200.00	
	<b>Total Equipment &amp; Tools</b>	<b>12,930.50</b>	<b>44,700.00</b>	<b>48,750.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	20.00	20.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
	<b>Total Financial Services</b>	<b>0.00</b>	<b>80.00</b>	<b>80.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	95.97	973.88	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	3,894.62	5,420.66	5,420.66	
<b>7325</b>	Insurance	30,515.31	30,515.31	33,515.00	
	<b>Total Ins., Licenses &amp; Regulatory Fees</b>	<b>34,505.90</b>	<b>36,909.85</b>	<b>40,935.66</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	2,783.15	2,500.00	3,000.00	
<b>7326</b>	Legal Services	225.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	387.20	1,500.00	1,500.00	
	<b>Total Legal &amp; Professional</b>	<b>3,395.35</b>	<b>4,350.00</b>	<b>4,850.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	589.12	700.00	1,000.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	45.17	3,000.00	2,500.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	0.00	1,800.00	From Fire mitigation fund - No Fair last Fiscal Year
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	142.51	600.00	1,000.00	
<b>7240</b>	Propane	95.00	100.00	100.00	
	<b>Total Office/Operations</b>	<b>871.80</b>	<b>4,700.00</b>	<b>6,700.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	1,000.00	500.00	
<b>7209</b>	District Operating Center Expense	0.00	500.00	200.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>7218</b>	Cooking Products - Food, Drinks & Staples	159.57	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	21.44	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	145.73	800.00	800.00	
	<b>Total Other Expense</b>	<b>326.74</b>	<b>3,600.00</b>	<b>2,800.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	590.93	900.00	900.00	
<b>6025</b>	Telephone	5,506.20	6,700.00	6,700.00	
<b>8610</b>	Electric	926.12	926.12	1,200.00	
<b>8620</b>	Gas Service	1,320.63	800.00	1,600.00	
<b>8630</b>	Trash Services	1,166.64	1,600.00	1,600.00	
<b>8640</b>	Water and Water Services	2,972.11	4,500.00	4,500.00	
<b>8659</b>	Utility Cable Charges	883.49	1,200.00	1,200.00	
<b>8670</b>	Street Lighting	80.27	135.00	135.00	
	<b>Total Rent &amp; Utilities</b>	<b>13,446.39</b>	<b>16,761.12</b>	<b>17,835.00</b>	
<b>Repairs &amp; Maintenance</b>					
<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	361.06	400.00	500.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	2,335.29	2,500.00	3,500.00	
<b>6750</b>	R & M - Minor Tools & Equipment	1,153.02	1,000.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	414.82	1,000.00	1,600.00	
<b>6800</b>	R & M - Grounds & Collection Systems	691.15	500.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	2,335.25	3,000.00	8,000.00	
	<b>Total Repairs &amp;</b>	<b>7,290.59</b>	<b>8,900.00</b>	<b>17,300.00</b>	
<b>Travel &amp; Training</b>					
<b>6300</b>	DMV Driv Lic Class B	0.00	0.00	0.00	
<b>7141</b>	CERT Training Supplies	0.00	200.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	25.00	200.00	200.00	
<b>7324</b>	Education, Training, Seminar	278.85	1,000.00	500.00	
<b>8405</b>	Reserve FF Training Costs	320.00	500.00	500.00	
	<b>Total Travel &amp; Training</b>	<b>623.85</b>	<b>1,900.00</b>	<b>1,300.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>1,313,193.38</b>	<b>2,575,351.97</b>	<b>2,621,509.66</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	4,334.39	25,609.00	9,363.04	
<b>9085</b>	Vehicle Purchase	15,011.45	780,000.00	71,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
	<b>Total Capital Outlay</b>	<b>19,345.84</b>	<b>805,609.00</b>	<b>80,363.04</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<hr/>					
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	89,250.00	93,713.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	103,299.24	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>192,549.24</b>	<b>183,713.00</b>	
<hr/>					
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	49,872.60	66,496.84	66,111.05	
<b>Total Transfers</b>		<b>49,872.60</b>	<b>66,496.84</b>	<b>66,111.05</b>	
<b>Total Expenditures</b>		<b>1,546,277.32</b>	<b>3,907,324.05</b>	<b>3,225,210.75</b>	

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2021

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

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

##### Equity

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

## LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

### Schedule A

#### Costs for Providing Fire Protection Services

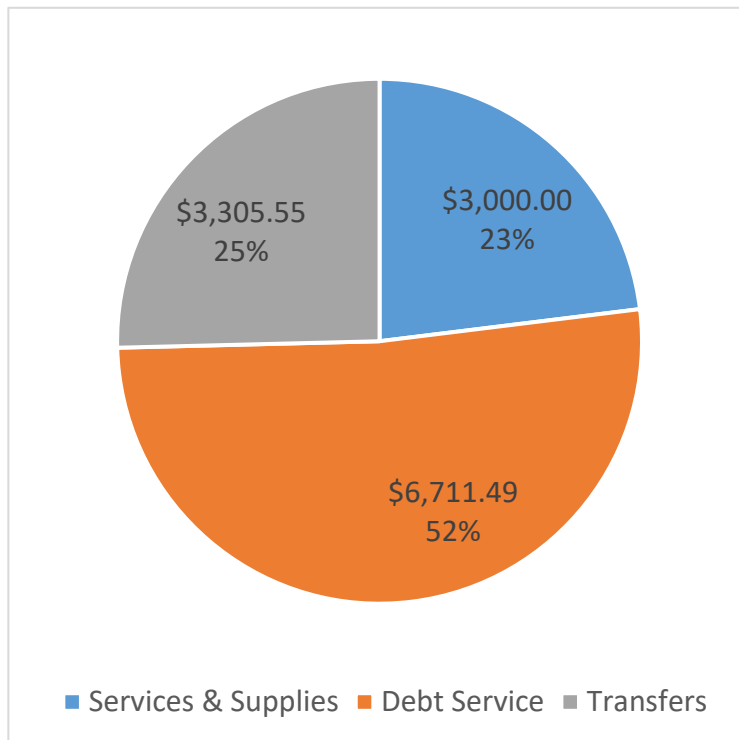
Fiscal Year 2021-2122 (July 1, 2021 through June 30, 2022)

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

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

### 400 - VISTA DE ORO

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





**400 - VISTA DE ORO**Fiscal YTD  
3/31/2021FY 2020-21  
BudgetFY 2021-22  
Budget

Notes

**REVENUES****Special Taxes & Assessments**

4550	Lighting & Septic Assessments	10,282.00	15,768.00	15,768.00
<b>Total Special Taxes &amp; Assessments</b>		<b>10,282.00</b>	<b>15,768.00</b>	<b>15,768.00</b>
<b>Total Revenues</b>		<b>10,282.00</b>	<b>15,768.00</b>	<b>15,768.00</b>

**EXPENDITURES****Services & Supplies****Insurance, Licenses & Regulatory Fees**

6345	Property Taxes & Assessments Costs	0.00	0.00	40.00
7325	Insurance	0.00	0.00	0.00
<b>Total Ins., Lic. &amp; Regulatory Fees</b>		<b>0.00</b>	<b>0.00</b>	<b>40.00</b>

**Legal & Professional**

7320	Professional & Consulting	36.04	500.00	500.00
7326	Legal Services	0.00	0.00	0.00
<b>Total Legal &amp; Professional</b>		<b>36.04</b>	<b>500.00</b>	<b>500.00</b>

**Rent & Utilities**

8670	Street Lighting	1,425.21	2,460.00	2,460.00
<b>Total Rent &amp; Utilities</b>		<b>1,425.21</b>	<b>2,460.00</b>	<b>2,460.00</b>
<b>Total Services &amp; Supplies</b>		<b>1,461.25</b>	<b>2,960.00</b>	<b>3,000.00</b>

**Debt Service**

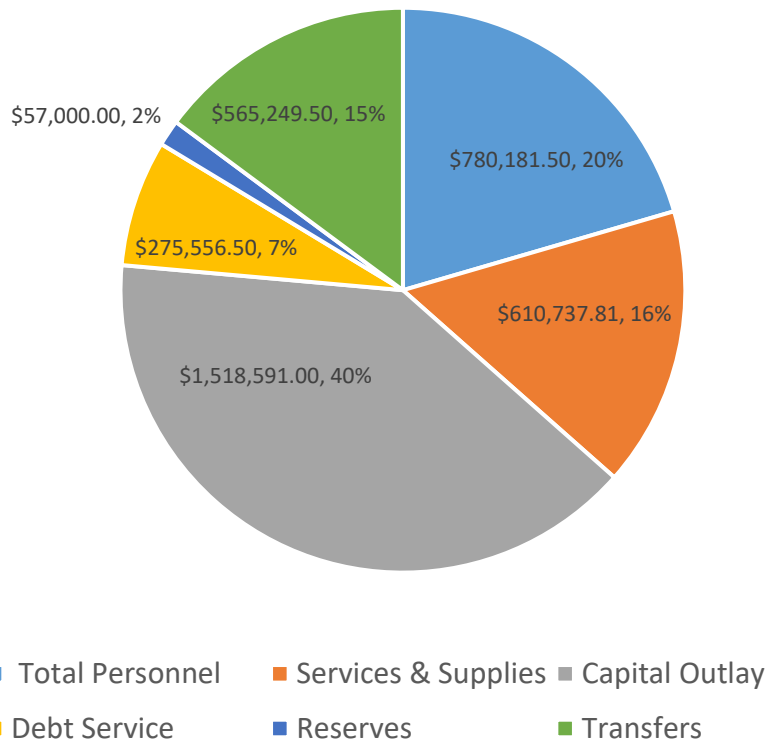
9804	Payment on Internal Loans	0.00	6,711.49	6,711.49
<b>Total Debt</b>		<b>0.00</b>	<b>6,711.49</b>	<b>6,711.49</b>

**TRANSFERS**

9511	Interfund Transfer Out	2,493.63	3,324.84	3,305.55
<b>Total Transfers</b>		<b>2,493.63</b>	<b>3,324.84</b>	<b>3,305.55</b>
<b>Total Expenditures</b>		<b>3,954.88</b>	<b>12,996.33</b>	<b>13,017.04</b>

### 500 - Water

Fund 500 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$2,906,251.30	\$2,942,647.40	\$36,396.10
Expenditures			
Total Personnel	\$763,181.13	\$780,181.50	\$17,000.37
Services & Supplies	\$675,310.90	\$610,737.81	-\$64,573.09
Capital Outlay	\$1,301,762.28	\$1,518,591.00	\$216,828.72
Debt Service	\$275,556.50	\$275,556.50	\$0.00
Reserves	\$57,000.00	\$57,000.00	\$0.00
Transfers	\$568,548.00	\$565,249.50	-\$3,298.50
<b>TOTAL Expenditures</b>	<b>\$3,641,358.81</b>	<b>\$3,807,316.31</b>	<b>\$165,957.50</b>
<b>TOTAL Revenue</b>	<b>\$2,906,251.30</b>	<b>\$2,942,647.40</b>	<b>\$36,396.10</b>



500 - WATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
<b>REVENUES</b>					
<b>Property Taxes</b>					
4035	Zone A Property Tax Revenue	174,551.83	91,951.30	108,798.40	
	<b>Total Property Taxes</b>	<b>174,551.83</b>	<b>91,951.30</b>	<b>108,798.40</b>	
<b>Grant Revenue</b>					
4957	Govt Aid-Other Federal Aid & Reimbursments	3,294.12	0.00	0.00	Federal Government reimbursment
	<b>Total Grant Revenue</b>	<b>3,294.12</b>	<b>0.00</b>	<b>0.00</b>	
<b>Service Charges &amp; Fees</b>					
4030	Residential Single Family	1,713,952.26	2,193,000.00	2,214,930.00	1% increase in water sales revenue
4102	Residential- Multi -Family- Water Sales	178,840.77	225,900.00	228,159.00	
4103	Commercial, Home Care, Retail-Water Sales	223,846.76	303,000.00	306,030.00	
4104	Irrigation- Water Sales	48,761.00	33,000.00	33,330.00	
4114	Water Other Service Revenues	80.00	1,000.00	1,000.00	
4931	Water Activation Fees	6,650.00	5,000.00	5,000.00	
4932	Penalties	16,633.90	20,000.00	20,000.00	
4933	Door Hangers/Locko ut Notices	295.00	12,000.00	12,000.00	
4937	NSF Fees	255.00	400.00	400.00	
	<b>Total Service Charges &amp; Fees</b>	<b>2,189,314.69</b>	<b>2,793,300.00</b>	<b>2,820,849.00</b>	
<b>Other Revenues</b>					
4105	Recycled Water Revenue	0.00	0.00	0.00	
4930	Other Revenue	11,736.20	1,000.00	1,000.00	Service upgrades, Surplus sales
4936	Water Delinquencies via Tax Roll	(1.00)	0.00	0.00	
	<b>Total Other Revenues</b>	<b>11,735.20</b>	<b>1,000.00</b>	<b>1,000.00</b>	

<b>500 - WATER</b>	<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>2021-2022 Budget</b>	<b>Notes</b>
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**Use of Money & Property**

4504	Interest Income	0.00	0.00	0.00
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on	9,984.62	20,000.00	12,000.00

<b>Total Use of Money &amp; Property</b>		<b>9,984.62</b>	<b>20,000.00</b>	<b>12,000.00</b>
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<b>Total Revenues</b>		<b>2,388,880.46</b>	<b>2,906,251.30</b>	<b>2,942,647.40</b>
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**EXPENDITURES**
**Personnel**
**Salaries/Wages**

8018	Holiday Pay	19,600.77	22,750.00	27,567.00
8045	Overtime Pay	2,154.16	2,000.00	3,000.00
8050	Administrative Leave Pay	1,342.92	2,900.00	2,550.00
8051	Floating Holiday Pay	3,472.06	5,000.00	6,330.00
8054	Salaries & Wages - Regular	286,780.72	415,000.00	442,650.00
8056	Retroactive Pay	0.00	1,000.00	1,000.00
8060	Sick Leave Pay	6,460.35	15,000.00	10,000.00
8063	Standby Pay	14,799.54	20,618.00	20,830.00
8066	Comp Time Used	12,951.01	15,752.00	18,000.00
8081	Vacation Pay	20,207.06	25,000.00	20,000.00

<b>Total Salaries/Wages</b>		<b>367,768.59</b>	<b>525,020.00</b>	<b>551,927.00</b>
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**Payroll Taxes &**
**Benefits**

5030	Life Insurance - ER	1,326.20	1,950.00	1,950.00
5031	Disability Insurance	385.50	725.00	725.00
5035	AD & D Insurance	269.09	440.00	440.00
5040	LTD Insurance	2,506.09	4,050.00	4,050.00
5050	Medicare - ER	5,568.50	9,000.00	9,000.00
5060	Cafeteria Plan - ER	43,645.57	70,020.00	70,020.00
5070	Retirement ER - Regular	67,150.51	104,912.26	109,533.50
5075	Retirees Medical - ER	1,421.11	1,700.00	1,776.00
5102	CA Training Tax - ER	48.97	0.00	50.00
5120	Workers Comp Insurance - ER	21,708.13	27,510.87	13,000.00

<b>500 - WATER</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>2021-2022 Budget</b>	<b>Notes</b>
5124	Retirement - ER - Tier 2	9,550.22	13,106.00	13,550.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>153,579.89</b>	<b>233,414.13</b>	<b>224,094.50</b>	
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	3,268.98	4,000.00	4,000.00	
5103	Federal Unempl	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	587.00	587.00	0.00	
6230	Medical Exam	160.00	160.00	160.00	
<b>Total Employment Services</b>		<b>4,015.98</b>	<b>4,747.00</b>	<b>4,160.00</b>	
<b>Total Personnel</b>		<b>525,364.46</b>	<b>763,181.13</b>	<b>780,181.50</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	845.86	2,600.00	2,600.00	
7248	Uniform Safety Boots	822.71	1,000.00	1,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>1,668.57</b>	<b>3,600.00</b>	<b>3,600.00</b>	
<b>Services</b>					
6100	Labor & Support- IT Services	3,465.30	5,300.00	5,000.00	
6110	IT Purchased Services	3,824.43	5,400.00	5,400.00	
7250	Water Quality Testing	20,845.00	28,000.00	28,000.00	
7255	Security Services	7,593.44	8,000.00	8,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning & Supplies	600.14	850.00	850.00	
<b>Total Contract Services</b>		<b>36,328.31</b>	<b>47,550.00</b>	<b>47,250.00</b>	
<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	1,319.87	2,700.00	2,700.00	
7242	Minor Tools, Accessories & Field Machines	10,774.33	16,400.00	16,400.00	
7253	Rent - Equipment	0.00	500.00	500.00	

**500 - WATER****Fiscal YTD  
3/31/2021****FY 2020-21  
Budget****2021-2022  
Budget****Notes**

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

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

<b>500 - WATER</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>2021-2022 Budget</b>	<b>Notes</b>
6800	R & M - Grounds & Collection Systems	21.43	600.00	600.00	
6830	Paving & Concrete	5,124.97	9,000.00	9,000.00	
6900	R & M - Buildings & Structures	11,258.67	15,000.00	15,000.00	
7241	R & M - Water Distribution System	2,775.58	40,000.00	10,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>25,105.10</b>	<b>104,750.00</b>	<b>60,700.00</b>	
<b>Travel &amp; Training</b>					
7323	Books, Publications & Subscriptions	206.03	250.00	250.00	
7324	Education & Training Fees	796.00	3,000.00	3,000.00	
8410	Certifications	370.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	370.00	370.00	
<b>Total Travel &amp; Training</b>		<b>1,372.03</b>	<b>4,120.00</b>	<b>4,120.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Mai ntenance	988.43	1,000.00	1,600.00	
7211	Misc Fuel & Diesel	1,559.95	2,100.00	2,400.00	
7220	Gasoline	3,891.24	6,000.00	6,000.00	
7228	Markings & Other Misc	0.00	200.00	200.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	4,926.24	6,000.00	6,000.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>11,365.86</b>	<b>15,300.00</b>	<b>16,200.00</b>	
<b>Total Services &amp; Supplies</b>		<b>382,976.88</b>	<b>675,310.90</b>	<b>610,737.81</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	733,657.44	1,196,553.40	1,468,591.00	See revised CIP table in report



<b>500 - WATER</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>2021-2022 Budget</b>	<b>Notes</b>
9059	Vehicles, Equipment, & Fixtures	106,170.90	105,208.88	50,000.00	Replace unit H
<b>Total Capital Outlay</b>		<b>839,828.34</b>	<b>1,301,762.28</b>	<b>1,518,591.00</b>	
<b>Debt Service</b>					
9022	Debt Service - Principal	170,833.56	170,833.56	170,833.56	
9023	Debt Service - Interest & Annual Fee	94,658.94	94,658.94	94,658.94	
9024	Loan Administration Fee	9,566.97	10,064.00	10,064.00	
<b>Total Debt Service</b>		<b>275,059.47</b>	<b>275,556.50</b>	<b>275,556.50</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency	0.00	57,000.00	57,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>57,000.00</b>	<b>57,000.00</b>	
<b><u>TRANSFERS</u></b>					
9511	Interfund Transfer Out	426,411.00	568,548.00	565,249.50	
<b>Total Transfers</b>		<b>426,411.00</b>	<b>568,548.00</b>	<b>565,249.50</b>	
<b>Total Expenditures</b>		<b>2,449,640.15</b>	<b>3,641,358.81</b>	<b>3,807,316.31</b>	

### FY 2021-22 Capital Improvement Projects

Budget Code	FY 2020-21 Project	Budgeted (Estimated)	FY 20/21 Expenditures	Carryover Balance	Comments
500/9006	Program "C" Well Planning	\$200,000.00	\$112,022.00	\$0.00	Move to construction phase
500/9006	SCADA	\$400,000.00	\$26,280.00	\$0.00	Implementation deferred
500/9006	8th Street Well Construction	\$315,824.00	\$9,351.00	\$366,441.00	\$240K grant funding pending
		<b>Sub-total</b>	\$147,653.00	\$366,441.00	
	<b>FY 21/22 Projects</b>				
500/9006	Program "C" Well Construction	\$750,000.00		\$750,000.00	New
500/9006	16th St. Tank South Rehabilitation	\$352,150.00		\$352,150.00	New
			<b>CIP TOTALS</b>	\$1,468,591.00	
500/9059	Replacement Utility Truck Unit H	\$50,000.00		\$50,000.00	New
			<b>Vehicle Replacement TOTAL</b>	\$50,000.00	
			<b>TOTALS</b>	\$1,518,591.00	

# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

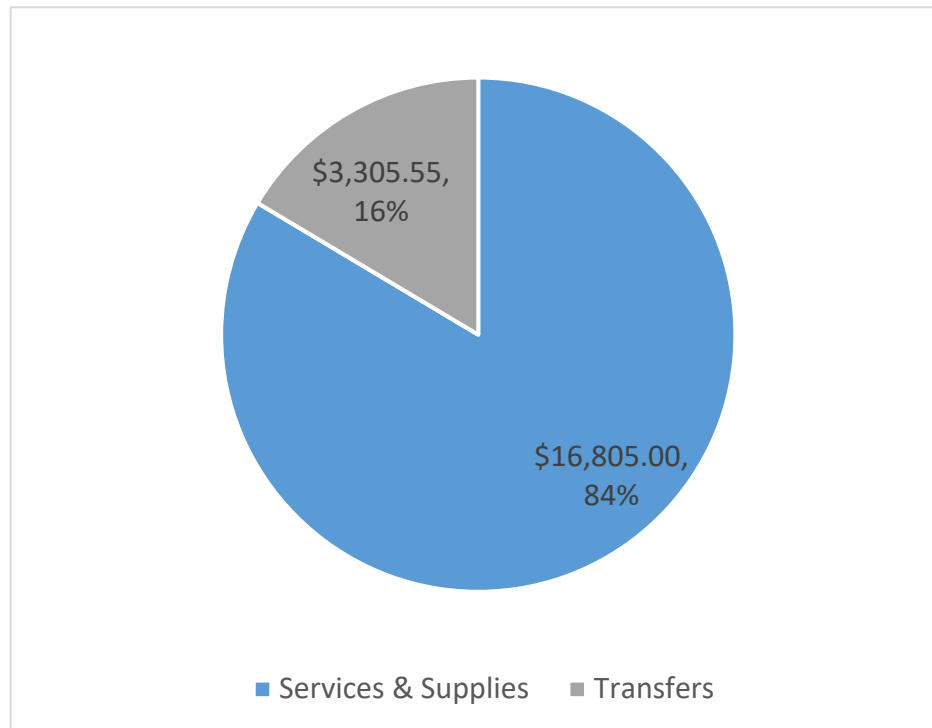
Balance Sheet

As of 4/30/2021

		Current Period Balance
<hr/>		
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	528,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total Other Liabilities		<u>2,940,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,031,682.37</u></u>

### 600 - Wastewater

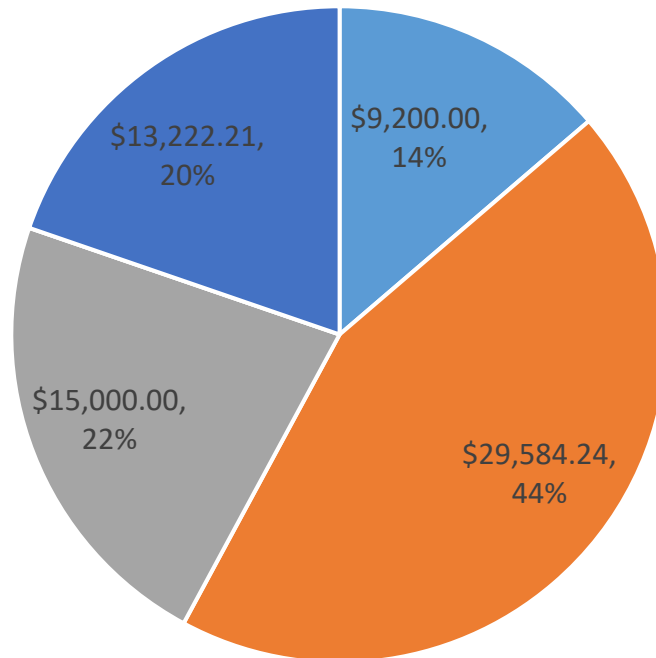
Fund 600 Budget Category	2020-2021 Budget	2021-2022 Mid Year	Increase/ (Decrease)
Revenue	\$21,517.84	\$20,110.55	-\$1,407.29
Expenditures			
Services & Supplies	\$18,193.00	\$16,805.00	-\$1,388.00
Debt Service	\$0.00	\$0.00	\$0.00
Transfers	\$3,324.84	\$3,305.55	-\$19.29
TOTAL Expenditures	\$21,517.84	\$20,110.55	-\$1,407.29
TOTAL Revenue	\$21,517.84	\$20,110.55	-\$1,407.29



600 - WASTEWATER		Fiscal YTD 3/31/2021	FY 2020-21 Budget	2021-2022 Budget	Notes
<b>REVENUES</b>					
<b>Other Revenue</b>					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
<b>Service Charges &amp; Fees</b>					
4062	Wastewater Admin Charge	21,517.84	21,517.84	20,110.55	
<b>Total Revenues</b>		<b>21,517.84</b>	<b>21,517.84</b>	<b>20,110.55</b>	
<b>EXPENDITURES</b>					
<b>Services &amp; Supplies</b>					
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6343	Lien & Notary Fees	0.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	241.06	270.00	270.00	
<b>Total Ins., Licenses &amp;</b>		<b>241.06</b>	<b>305.00</b>	<b>305.00</b>	
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	13,211.70	17,888.00	16,500.00	NBS & US Bank Fees
7326	Legal Services	0.00	0.00	0.00	
<b>Total Legal &amp; Professional</b>		<b>13,211.70</b>	<b>17,888.00</b>	<b>16,500.00</b>	
7160	Postage, Shipping	0.00	0.00	0.00	
<b>Total Services &amp; Supplies</b>		<b>13,452.76</b>	<b>18,193.00</b>	<b>16,805.00</b>	
<b>Debt Service</b>					
9805	Repayment Bond Reserve	0.00	0.00	0.00	
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	2,493.63	3,324.84	3,305.55	
<b>Total Transfers</b>		<b>2,493.63</b>	<b>3,324.84</b>	<b>3,305.55</b>	
<b>Total Expenditures</b>		<b>15,946.39</b>	<b>21,517.84</b>	<b>20,110.55</b>	

### 800 - Drainage

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



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Transfers

**800 - DRAINAGE**Fiscal YTD  
3/31/2021FY 2020-21  
BudgetFY 2021-22  
Budget

Notes

**REVENUES****Property Taxes**

4034	Zone A Property Tax Revenue	0.00	0.00	0.00
4035	Zone D & F Property Taxes	17,028.04	26,074.00	37,575.00
<b>Total Property Taxes</b>		<b>17,028.04</b>	<b>26,074.00</b>	<b>37,575.00</b>

County provided number

**Special Taxes & Assessments**

4400	Drainage Assessments	65,398.00	95,264.00	95,264.00
<b>Total Special Taxes &amp; Assessments</b>		<b>65,398.00</b>	<b>95,264.00</b>	<b>95,264.00</b>

**Other Revenues**

4935	Sale-Specs/Plans & Non-Capital Items	0.00	0.00	0.00
<b>Total Other Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Use of Money & Property**

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	1,745.95	5,400.00	2,500.00
<b>Total Use of Money &amp; Property</b>		<b>1,745.95</b>	<b>5,400.00</b>	<b>2,500.00</b>
<b>Total Revenues</b>		<b>84,171.99</b>	<b>126,738.00</b>	<b>135,339.00</b>

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

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

**Services & Supplies****Equipment & Tools**

6390	Equipment	0.00	300.00	300.00
7242	Minor Tools, Accessories & Field Machines	0.00	300.00	300.00
<b>Total Equipment &amp; Tools</b>		<b>0.00</b>	<b>600.00</b>	<b>600.00</b>

**800 - DRAINAGE****Fiscal YTD  
3/31/2021****FY 2020-21  
Budget****FY 2021-22  
Budget****Notes****Insurance,  
Licenses &  
Regulatory Fees**

6342	Fees - Regulatory	6,369.00	6,369.00	7,200.00
6345	Property Taxes & Assessments Costs	241.72	241.72	250.00
7325	Insurance	391.24	391.24	391.24
<b>Total Insurance, Licenses &amp; Regulatory Fees</b>		<b>7,001.96</b>	<b>7,001.96</b>	<b>7,841.24</b>

**Legal &  
Professional**

7320	Professional & Consulting Services	0.00	2,000.00	3,000.00
7326	Legal Services	0.00	500.00	500.00
<b>Total Legal &amp; Professional</b>		<b>0.00</b>	<b>2,500.00</b>	<b>3,500.00</b>

**Office/Operations**

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

**Other Expense**

7346	Promotional Expenses - Event	0.00	300.00	300.00
<b>Total Other Expense</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>

**Rent & Utilities**

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

**Repairs &  
Maintenance**

6405	R & M - Extinguishers	37.21	50.00	50.00
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	1,000.00	1,000.00
6750	R & M - Minor Tools & Equipment	1,176.43	500.00	500.00



**800 - DRAINAGE**

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

**Notes**

6800	R & M - Grounds & Collection Systems	199.34	4,000.00	5,500.00	Stump grinding at Tierra basin and Eucalyptus trimming at Cabrillo basin
6900	R & M - Buildings & Structures	0.00	1,500.00	1,500.00	
	<b>Total Repairs &amp; Maintenance</b>	<b>1,412.98</b>	<b>7,050.00</b>	<b>8,550.00</b>	
<b>Travel &amp; Training</b>					
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	0.00	100.00	0.00	
8475	Training Materials	0.00	250.00	250.00	
8510	Lodging & Meals - Local	0.00	0.00	0.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	0.00	
	<b>Total Travel &amp; Training</b>	<b>0.00</b>	<b>1,150.00</b>	<b>750.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
7006	Tuneup/Oil/Maintenanc	0.00	0.00	0.00	
7211	Misc Fuel & Diesel	586.14	550.00	967.00	
7220	Gasoline	972.81	1,300.00	1,276.00	
	<b>Total Vehicle Maintenance &amp; Repairs</b>	<b>1,558.95</b>	<b>1,850.00</b>	<b>2,243.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>13,372.11</b>	<b>26,251.96</b>	<b>29,584.24</b>	
<b>Capital Outlay</b>					
9006	Infrastructure CIP	7,542.32	43,000.00	15,000.00	
	<b>Total Capital Outlay</b>	<b>7,542.32</b>	<b>43,000.00</b>	<b>15,000.00</b>	
<b>Reserves</b>					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	<b>Total Reserves</b>		<b>0.00</b>	<b>0.00</b>	
<b>TRANSFERS</b>					
9511	Interfund Transfer Out	9,974.52	13,299.37	13,222.21	
	<b>Total Transfers</b>	<b>9,974.52</b>	<b>13,299.37</b>	<b>13,222.21</b>	
	<b>Total Expenditures</b>	<b>34,620.76</b>	<b>91,751.33</b>	<b>67,006.45</b>	

# DRAINAGE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

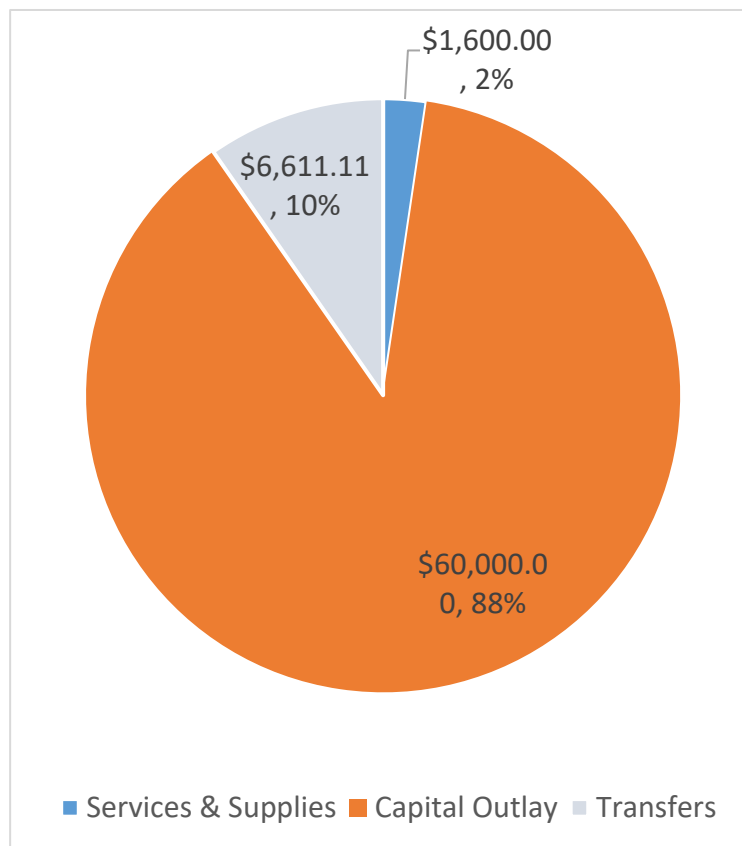
Balance Sheet

As of 4/30/2021

		Current Period Balance
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>

### 900 - Parks & Recreation

Fund 900 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$52,375.65	\$23,099.70	-\$29,275.95
Expenditures			
Services & Supplies	\$11,200.00	\$1,600.00	-\$9,600.00
Capital Outlay	\$0.00	\$60,000.00	\$60,000.00
Transfers	\$6,649.68	\$6,611.11	-\$38.57
<b>TOTAL Expenditures</b>	<b>\$17,849.68</b>	<b>\$68,211.11</b>	<b>\$50,361.43</b>
<b>TOTAL Revenue</b>	<b>\$52,375.65</b>	<b>\$23,099.70</b>	<b>-\$29,275.95</b>



**900 - PARKS & RECREATION**Fiscal YTD  
3/31/2021FY 2020-21  
BudgetFY 2021-  
2022 Budget

Notes

**REVENUE****Other Revenues**

4034	Zone A Property Tax Revenue	0.00	45,975.65	20,399.70
4655	Donations	0.00	0.00	0.00
		<b>0.00</b>	<b>45,975.65</b>	<b>20,399.70</b>

**Total Other Revenues****Use of Money & Property**

4510	Investment Income on funds	2,079.50	6,400.00	2,700.00
		<b>2,079.50</b>	<b>6,400.00</b>	<b>2,700.00</b>

**Total Use of Money & Property**

<b>Total Revenues</b>	<b>2,079.50</b>	<b>52,375.65</b>	<b>23,099.70</b>
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**EXPENDITURES****Services & Supplies****Legal & Professional**

7320	Professional & Consulting Services	434.79	9,000.00	1,000.00
7326	Legal Services	0.00	2,000.00	500.00
	<b>Total Legal &amp; Professional</b>	<b>434.79</b>	<b>11,000.00</b>	<b>1,500.00</b>

**Office/Operations**

7140	General Supplies & Minor Equipment	40.00	100.00	100.00
	<b>Total Office/Operations</b>	<b>40.00</b>	<b>100.00</b>	<b>100.00</b>

**Other Expense**

7330	Misc Operating Expenses	0.00	100.00	0.00
	<b>Total Other Expense</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
	<b>Total Services &amp; Supplies</b>	<b>474.79</b>	<b>11,200.00</b>	<b>1,600.00</b>

**Capital Outlay**

9006	Infrastructure CIP	20,262.07	0.00	60,000.00
	<b>Total Capital Outlay</b>	<b>20,262.07</b>	<b>0.00</b>	<b>60,000.00</b>

**TRANSFERS**

9511	Interfund Transfer Out	4,987.35	6,649.68	6,611.11
		<b>4,987.35</b>	<b>6,649.68</b>	<b>6,611.11</b>
	<b>Total Transfers</b>			
	<b>Total Expenditures</b>	<b>25,724.21</b>	<b>17,849.68</b>	<b>68,211.11</b>

# PARKS RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 4/30/2021

		Current Period Balance
<hr/>		
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>