



County of San Luis Obispo
**Board Governed
Special Districts**

Final Budget
2018-19

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May 2, 2018

Honorable Board of Supervisors
County Government Center
San Luis Obispo, CA 93408

Subject: Special Districts Proposed Budget for Fiscal Year 2018/19

The *Special Districts Proposed Budget 2018/19* is submitted for your review and consideration. The following comments are offered as background, or on specific noteworthy issues.

San Luis Obispo Flood Control & Water Conservation District

The District provides regional water resource and flood control services including studies, programs, projects, and weather and hydrological data collection and compilation (see www.slocountywater.org). Specific projects and programs benefitting the District's zones of benefit and operations are budgeted in the recipient individual funds. The District is funded from an allocation of the Countywide property taxes pursuant to Proposition 13 and related legislation.

The District's 2018/19 budget funds a range of Countywide water resource and flood control efforts divided into 5 major programs that are further described below:

A. Regional Program

Integrated Regional Water Management Program (IWRM) Includes implementing and updating the IWRM Plan, coordinating with the Regional Water Management Group, monitoring State and funding area activities relevant to IRWM, and administration of the implementation and planning grant agreements with the State and project proponents.

Water Conservation Management Includes compliance with Assembly Bill (AB) 1420, which requires implementation of certain conservation best management practices (BMPs) by wholesalers. Certain BMPs are best implemented by the District on a regional basis, while others are addressed in the Flood Control Zone 3 Fund (Lopez Lake).

Regional Resiliency Addresses concerns associated with extended drought, including investigating feasibility of projects such as cloudseeding and desalination as options to address drought resiliency, existing deficiencies, and future needs.

- B. Technical Program Includes ongoing hydrologic data collection and management efforts at over 400 sites, California Statewide Groundwater Elevation Monitoring (CASGEM) Program compliance efforts and a contract with the US Geological Survey to share the cost of 3 stream gauges.
- C. Groundwater Management Program Includes coordination with stakeholders in Basins that are subject to the Sustainable Groundwater Management Act (SGMA), and with stakeholders in other Basins as resources allow, in accordance with the County's SGMA Implementation Strategy. Additionally, helping to administer Groundwater Sustainability Agencies (GSAs), monitoring State activities, assisting with establishing formal groundwater basin boundaries with the State, and providing data and other requested technical support as resources allow in the development of Groundwater Sustainability Plans (GSPs).
- D. Watershed Management Program Includes supporting general drainage and flood control efforts such as responding to constituents, investigating drainage issues, programs, and flooding problems for all County areas, consistent with the Board of Supervisors adopted policy on surveillance of drainage and flood control problems. The intent of the program is to provide the technical support should communities wish to establish Zones of Benefit that would fund maintenance, design, and implementation of watershed/drainage/flood management projects.
- E. General Operations Includes supporting the Water Resources Advisory Committee, flood control district strategic planning and budgeting, public information requests and inter/intra-department coordination. The mission is to influence and create consistency amongst water-related policies and programs for the purpose of achieving sustainable communities in alignment with the County's values.

The budget continues to support the following efforts:

- Transfer to Zone 16 (Nipomo Drainage Basins) for additional short-term maintenance activities.
- A bridge loan to the Los Osos Wastewater System to provide for cash flow requirements, if needed. This short term loan will be repaid with interest as the annual sewer service charge payments are received.

Nacimiento Water Enterprise Operating Fund

The Nacimiento Water Enterprise Operating Fund finances activities associated with the Lake Nacimiento water lakeside users, the contract with Monterey County Water Resource Agency (MCWRA), and the delivery of Nacimiento water to the agencies participating in the Nacimiento Project.

A portion of the original bonds sold to fund the project were refinanced in FY 2017-18, which will save participating agencies approximately \$172,000 in debt service annually.

The budget was endorsed by the Nacimiento Commission on April 19, 2018.

State Water Contract
State Water Project

The District is one of 29 State Water Contractors (SWC) that participate in the Project with the California State Department of Water Resources (DWR). Two District funds are utilized to budget the operations and obligations related to the District's allocation from DWR, and the Water Treatment and Local Facilities agreement between the District and the Central Coast Water Authority (CCWA, a joint powers agency of agencies in Santa Barbara County) which owns and operates the Polonio Pass Water Treatment Facilities.

The costs incurred for the District's "Excess Allocation" of water are budgeted in the Contract Fund, which includes full cost recovery of these pre-Proposition 13 contractual obligations from a Countywide tax allocation. The costs incurred for the water supply delivery and treatment are budgeted in the Project Fund, which is an enterprise fund and fully reimbursed by the agencies that participate in the Project. State Water Deliveries are currently set at 30% for the calendar year 2018, and are sufficient to supply the needs of local agencies for the calendar years 2018 and 2019.

Flood Control Zone 1 (Arroyo Grande Creek Channel)Flood Control Zone 1A (Los Berros Diversion Channel of Arroyo Grande Creek)

These funds provide maintenance of the Arroyo Grande Creek and Los Berros Diversion Channels.

Grant funding of \$ 4.9 million along with \$1.9 million in match funding (\$6.8 million total) will be used to implement the initial phases of the Waterway Management Program to provide 10-20 year flood protection. State and Federal environmental and permitting efforts will continue this fiscal year and once received, final design and construction of the improvement plans will be initiated.

Waterway Management Program permitting efforts are ongoing. Permit conditions received to date require that the District restore the Arroyo Grande Creek and Meadow Creek Lagoon to address long term project impacts to steelhead fish. Staff will initiate the Meadow Creek Lagoon Watershed Plan in FY 2018/19 and will pursue partnerships and grant funding for implementing identified lagoon restoration projects in subsequent years.

Other flood control/drainage efforts for Oceano are also being developed in coordination with the County Roads budget unit and Caltrans, most notably, the Highway 1 and 13th Street Project (Highway 1 at the intersection of 13th Street and Paso Robles Street). Due to funding shortfalls, construction is being delayed to FY 2019/20. Completion of this Project will mitigate existing drainage problems for the residents of Oceano, and improve public safety and quality of life.

Flood Control Zone 3 (Lopez Lake)

District provides the Lopez Dam maintenance, water treatment, and water distribution services. Ongoing efforts include the Arroyo Grande Creek Habitat Conservation Plan (HCP) and capital outlay management which remains at the targeted level of approximately \$550,000 per year.

Flood Control Zone 3 reserves include:

- #1 Contractor Funded Reserves Financed and used by Contractors to stabilize billings in years with higher capital needs.
- #2 District Funded Operating Reserves Held at approximately 50% of routine operations and maintenance costs.
- #3 District Funded Designated Reserves Set aside for significant maintenance and capital costs within the Flood Control and Water Conservation District.

Flood Control Zone 3 (Lopez Lake) continued:

The Committee recommended utilizing the District Funded Designated Reserves towards Zone 3 efforts shown in the following chart. Specific requests to authorize these efforts will be brought to the Board either via the annual budget process or mid-year requests.

Estimated Amount	District Funded Designated Reserves (#3 above) Utilization Plan	Status
\$189,376	Arroyo Grande Creek Watershed Stormwater Resource Plan (Prop 1 Grant match)	Grant awarded
\$701,946 (projection)	Public safety related to water quality and quantity purposes	As needed
\$891,322 (projection)	TOTAL District Funded Designated Reserves	

The FY 2018/19 budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 22, 2018.

Flood Control Zone 9

District provides flood control services for the watershed area of San Luis Creek and its tributaries.

Additional funding is being proposed for streambed maintenance activities involving Arundo (bamboo) and silt removal in FY 2018/19. Preliminary Design for drainage improvements in the Mid-Higuera area of the City of San Luis Obispo is complete. Project Environmental and Final Design, including Environmental Impact Report certification, are expected to continue during FY 2018/19.

The budget was reviewed and endorsed by the Flood Control Zone 9 Advisory Committee on October 11, 2017.

County Service Area 7-A

The District provides wastewater collections, treatment, and disposal for the Oak Shores area, located at Nacimiento Lake.

Recommendations to address risks related to the collection system are complete and a financing plan to fund specific projects needs to be developed with

County Service Area 7-A continued:

community input. Sewer Service charges will also need to be increased to cover costs of operations and maintenance, establish a 6 month operating reserve, fund a system wide condition assessment, and to develop a 20 year Capital Improvement Program.

The potential development of Tract 2162, which is completing the Environmental Impact Report (EIR) process, may also result in substantial modifications to the treatment and disposal facilities in CSA 7A.

County Service Area 10 - Parent Fund (CSA10PF)County Service Area 10 - Water Treatment Facility (CSA10WTF)

County Service Area 10 Funds energy costs for the street lights within the Cayucos area. For FY 2018/19, it is being proposed that CSA 10PF provide a new cash loan for \$400,000 to CSA 10A for ongoing and new capital improvement projects until a Proposition 218 rate increase can be passed and a new loan from the United States Department of Agriculture approved. CSA 10A will repay CSA 10PF from the rate increase.

County Service Area 10 - Water Treatment Funds the operations and maintenance of the Cayucos water treatment plant. This facility provides water treatment services through interagency contracts between all of the water purveyors in Cayucos. Property tax revenue in CSA 10 is used to help offset the capital outlay and increased operation costs of the water treatment plant,s which benefits water customers in the entire community of Cayucos.

County Service Area 10A

District provides water service in the Cayucos strand area.

Proposition 218 efforts are currently underway to finance the completion of the Water Tank Project in Cayucos along with several other future capital projects necessary to maintain the 40 year old facility. Water rates are currently adequate for the routine operations and maintenance but unable to fund any capital projects. CSA 10A requires a \$400,000 loan from CSA 10 PF for reasons discussed above.

Water rates were last increased in November 2011 to repay a loan from the United States Department of Agriculture in order to provide funding for the construction of waterline replacements and preliminary environmental efforts for a new water tank and/or other necessary capital replacements

County Service Area 16

District delivers water service in Shandon.

Shandon has been paying for an annual allocation of 100 Acre Feet of State Water since the early 1990's. Based on community input, the Board policy since the late 1990's was to attempt selling this allocation. This policy was changed in 2011 to utilize the allocation due to changing community desires. As a result, a connection to the State Water pipeline was completed in July 2016.

The escalating operational costs of this aging system will require analysis in order to increase water rates for operations and infrastructure improvements.

County Service Area 23

The District funds energy costs for street lights, water and drainage services in Santa Margarita.

The escalating operational costs of this aging system will require analysis to increase sewer rates for operations and infrastructure improvements.

This budget document was prepared by the County's Public Works Department.

Sincerely,



COLT ESENWEIN
Director of Public Works

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IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Tuesday, June 19, 2018

PRESENT: Supervisors Bruce S. Gibson, Adam Hill, Lynn Compton, Debbie Arnold and
Chairperson John Peschong

ABSENT: None

RESOLUTION NO. 2018-155

**RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD
GOVERNED DISTRICTS FOR FISCAL YEAR 2018-19**

The following resolution is now offered and read:

WHEREAS, the Board so finds, a Recommended Budget was compiled, approved, advertised and published, pursuant to the County Budget Act; and

WHEREAS, the Board hereby finds, that it has properly noticed and conducted a public hearing at which it made revisions to, deductions from, and additions to said Recommended Budget as it has deemed advisable; and

WHEREAS, the Board so finds, the Recommended Budget, the supplemental budget documents and all revisions developed in the hearing on the final budget as reflected in the Clerk's minutes and documents filed with the Clerk during said hearing, properly constitute each of the objects of expenditure to satisfy the budget requirements as determined by the Board, and are hereby found to be in accordance with Government Code Section 29089, and summarized for the entire budget as follows:

1.	Salaries and Employee Benefits	\$ 306,713,794
2.	Services and Supplies	182,656,968
3.	Other charges	74,429,503
4.	Transfers-Out	23,695,444
5.	Fixed Assets	18,738,104
6.	Capital Projects	3,727,000
7.	Intrafund Transfers	(26,550,683)
8.	Provisions for Contingencies:	
	All Governmental Funds	25,408,791
9.	Provisions for New Reserve/Designations:	14,968,631
	TOTAL GOVERNMENTAL FUNDS	\$ 623,787,552

WHEREAS, the balance in the General Reserve of the General Fund is estimated to be \$13,000,000; and

WHEREAS, the Board finds, that some funds from the State Realignment Sales Tax - Social Services Account should be transferred to programs administered by health and mental health departments and has determined that the transfers will not make a substantial change in the services, facilities, programs, or providers funded by the realignment account; and

WHEREAS, the Board finds that Parks Public Facility Fees funds in the amount of \$400,000 should to be contributed to the Octagon Barn Bob Jones Pathway Staging Area Restrooms project with an estimated construction commencement in the 2nd quarter of 2018 and that the Public Facilities Financing Plan be amended to allow up to \$400,000 for said project and authorizes the Parks and Recreation Director to sign and implement an agreement with the Land Conservancy of San Luis Obispo for expenditure of funds to complete the Octagon Barn Bob Jones Pathway Staging Area Restrooms project; and

WHEREAS, the Board finds that Quimby Area 3 Fees funds in the amount of \$200,000 should to be contributed to the Octagon Barn Bob Jones Pathway Staging Area Restrooms project with an estimated construction commencement in the 2nd quarter of 2018 and authorizes the Parks and Recreation Director to sign and implement an agreement with the Land Conservancy of San Luis Obispo for expenditure of funds to complete the Octagon Barn Bob Jones Pathway Staging Area Restrooms project; and

WHEREAS, the Board finds that Parks Public Facility Fees funds in the amount of \$300,000 should to be allocated to the Nipomo Stake Park project, including environmental review and project entitlements, with an estimated construction commencement in the 3rd quarter of 2019 and that the Public Facilities Financing Plan be amended to allow up to \$300,000 for said project; and

WHEREAS, the Board finds, that \$100,000 of anticipated Parks Public Facility Fees funds should be allocated to the Nipomo Basketball and Pickle Ball Court project, including environmental review and project entitlements, with an estimated construction commencement in the 4th quarter of 2018, and that the Public Facilities Financing Plan be amended to allow up to \$100,000 for said project, and authorizes the County Administrative Officer and Auditor-Controller to allocate said funds to the project upon their receipt; and

WHEREAS, the County's appropriation limit established by Article XIII-B of the State Constitution is \$630,573,153 and the total annual appropriations subject to limitation is \$226,009,767; and

NOW, THEREFORE BE IT RESOLVED AND ORDERED, by the Board of Supervisors, County of San Luis Obispo, State of California that:

1. Recitals - The recitals set forth hereinabove are true, correct, and valid.

2. Adoption by Reference - The Recommended Budget for Fiscal Year 2018-19 on file with the Clerk, as revised and finally determined by the Board, is adopted by reference pursuant to Government Code Section 29090 as the Final Budget.

3. Appropriation of Funds - The various amounts of appropriations for Salaries and Employee Benefits, Services and Supplies, Other Charges, Fixed Assets, and Intrafund Transfers are hereby appropriated to the various departments, offices, boards, commissions, committees, other agencies, and special districts as they are shown in the aforesaid Recommended Budget for Fiscal Year 2018-19, as revised and finally determined by the Board, and hereby adopted by reference as the Final Budget. The amounts appropriated therein are the total amounts of obligations and expenditures authorized for the period July 1, 2018 through June 30, 2019.

4. Allocated Positions - Employees shall be appointed at class levels shown for allocated permanent positions as indicated by the accompanying Position Allocation resolution.

5. Contingencies - Contingencies for Governmental Funds are appropriated in an amount of \$25,408,791. If final adjusted revenue and fund balances estimates prove higher than the current estimated amounts, then the difference shall either be placed in contingencies up to the allowable limit, used for continued financing of the Teeter obligation or placed in new reserves and/or designations. If final revenue and fund balance estimates are lower than current estimated revenue and fund balance amounts, then the Auditor-Controller shall immediately advise the Board of Supervisors and County Administrator of amount of such shortage so that the Board may decrease appropriations or reserves.

6. Adjustments for Capital and Maintenance Projects and Restricted Revenues - The Auditor-Controller shall determine actual fund balances in the capital projects budget unit and the maintenance projects budget unit as of June 30, 2018. The Auditor-Controller is hereby authorized to make transfers and revisions between projects within the capital projects unit, and between projects within the maintenance projects budget unit, in order to revise each appropriation to account for actual fund balances, so that each project is funded at no more than the amount appropriated by the Board of Supervisors. The Auditor-Controller shall report any excess appropriations for each of the budget units, and make recommendations on or before September 30, 2018 concerning the disposition of said excess(es). Also, the Auditor-Controller is hereby authorized to reestablish unspent appropriations funded by restricted revenues relating to projects or programs previously approved by the Board. This applies to federal, state, and other granting agency funded programs where the revenues have already been pledged or held in trust and the program or project spans more than one Fiscal Year.

7. Cash Flow Loans – In order to meet cash flow requirements the Auditor-Controller is authorized to make loans between any funds in the County Treasury that are under the control of the County Board of Supervisors to the extent allowed by law. Loans should bear quarterly interest at a rate equivalent to the rate earned on funds held in the County Treasury for that quarter. Repayments of all loans should occur by

the end of the Fiscal Year, unless specific authorization is given by the Board to extend repayment.

8. Publication of Final Budget - The Auditor-Controller shall cause the publication of the Final Budget after the Board approves any adjustments made pursuant to Government Code Sections 29101 - 29107 and shall file said publication with the Clerk and State Controller on or before December 1, 2018.

Upon motion of Supervisor Arnold, seconded by Supervisor Compton, and on the following roll call vote, to wit:

AYES: Supervisors Arnold, Compton, Gibson, Hill and Chairperson Peschong

NOES: None

ABSENT: None

ABSTAINING: None

The foregoing resolution is hereby adopted.

County of San Luis Obispo

John Peschong

Chairperson, Board of Supervisors

Approved by Board Action on:

June 19, 2018

ATTEST:

TOMMY GONG

County Clerk and

Clerk of the Board of Supervisors

By: Sandy Currens

Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:

By: /s/Rita L. Neal

RITA L. NEAL

County Counsel

Dated: June 15, 2018

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN LUIS OBISPO)

I, Tommy Gong, County Clerk and ex-officio Clerk of the Board of Supervisors, in and for the County of San Luis Obispo, State of California, do hereby certify the foregoing to be a full, true and correct copy of an order made by the Board of Supervisors, as the same appears spread upon their minute book.

WITNESS my hand and the seal of said Board of Supervisors, affixed this 26th day of June, 2018.

TOMMY GONG
County Clerk and Ex-Officio Clerk of the
Board of Supervisors

(SEAL)

By: Sandy Currens
Deputy Clerk

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Special Districts and Other Agencies Summary
 Fiscal Year 2018-19

District Name (1)	Total Financing Sources				Total Financing Uses			
	Fund Balance Unreserved/ Undesignated June 30,2018 (2)	Decreases to Reserves/ Designations (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Reserves/ Designations (7)	Total Financing Uses (8)	
Public Works								
SLO FLOOD CNTRL	1300000000	4,062,292	0	10,792,993	14,855,285	12,343,481	2,511,804	14,855,285
FLOOD CNT ZONE 1	1300500000	2,550,219	0	594,711	3,144,930	3,144,930	0	3,144,930
FLD CNT ZONE 1-A	1301000000	3,957	0	31,392	35,349	22,380	12,969	35,349
FLOOD CNT ZONE 4	1301500000	848	3,082	6,036	9,966	9,966	0	9,966
FLOOD CNT ZONE 9	1302000000	690,981	0	607,678	1,298,659	583,047	715,612	1,298,659
FLD CNT ZONE 16	1302500000	31,581	0	62,847	94,428	66,848	27,580	94,428
FLOOD CNTRL 18	1303000000	3,366	9,024	13,559	25,949	25,949	0	25,949
NIPOMO LIGHTING	1400000000	98,843	0	52,698	151,541	119,391	32,150	151,541
CSA 7	1500500000	3,364	0	52,433	55,797	53,683	2,114	55,797
CSA 7B	1501000000	31,324	0	37,789	69,113	32,687	36,426	69,113
CSA 10	1502000000	(10,837)	311,010	319,949	620,122	620,122	0	620,122
CSA 16	1502500000	4,535	0	35,228	39,763	24,200	15,563	39,763
CSA 21	1503500000	164,418	0	12,093	176,511	30,768	145,743	176,511
CSA 22	1504000000	1,200	0	827	2,027	1,338	689	2,027
CSA 21 COOP RD C	1504500000	28,503	0	275	28,778	28,778	0	28,778
CSA 21 COOP RD D	1504501000	(228)	2,537	1,026,440	1,028,749	1,028,749	0	1,028,749
CSA COOP RD CONS	1505000000	11,481	0	112	11,593	11,593	0	11,593
CSA COOP RD DEBT	1505001000	230	0	301	531	0	531	531
NACIMIENTO OPS	2200002000	(256,762)	0	19,767,361	19,510,599	19,008,599	502,000	19,510,599
FLD CNT ZONE 3	2200500000	919,235	25,000	7,522,074	8,466,309	8,153,853	312,456	8,466,309
SALINAS DAM	2300000000	318,234	176,607	912,475	1,407,316	1,407,316	0	1,407,316
STATE WATER CNTR	2300500000	279,581	0	2,793,499	3,073,080	2,487,945	585,135	3,073,080
STATE WATER PROJ	2300501000	195,183	29,817	5,972,711	6,197,711	6,197,711	0	6,197,711
CSA 1	2500000000	8,943	15,620	130,594	155,157	155,157	0	155,157
CSA 1A	2500001000	45,249	1,314	211,941	258,504	241,412	17,092	258,504
CSA 1B	2500002000	5,943	0	18,954	24,897	7,042	17,855	24,897
CSA 1C	2500003000	4,229	0	9,718	13,947	5,386	8,561	13,947
CSA 1D	2500004000	10,411	0	41,552	51,963	17,203	34,760	51,963
CSA 1F	2500005000	25,137	0	59,961	85,098	81,410	3,688	85,098
CSA 7A	2500500000	67,501	11,060	463,143	541,704	541,704	0	541,704
CSA 9I	2501000000	25,924	0	32,197	58,121	28,982	29,139	58,121
CSA 10A	2501500000	67,593	5,000	4,359,286	4,431,879	4,339,400	92,479	4,431,879
CSA 10 WTF	2501501000	(61,708)	40,611	1,405,052	1,383,955	1,383,955	0	1,383,955
CSA 12	2502000000	221,276	0	654,315	875,591	777,846	97,745	875,591
CSA 16 WATER	2502500000	117,959	0	303,697	421,656	389,542	32,114	421,656
CSA 18	2503000000	422,010	30,538	685,262	1,137,810	1,137,810	0	1,137,810
CSA 23	2503500000	4,800	0	25,503	30,303	26,050	4,253	30,303
CSA 23 WATER	2503501000	20,230	5,000	410,424	435,654	366,046	69,608	435,654
Total Public Works	10,117,045	666,220	59,427,080	70,210,345	64,902,279	5,308,066	70,210,345	

SUMMARY OF SPECIAL DISTRICT BUDGETS
 APPROPRIATION LIMITATIONS
 FOR FISCAL YEAR 2018-19

GOVERNING BOARD:
 BOARD OF SUPERVISORS...X
 OTHER APPOINTED.....
 OTHER ELECTED.....

DISTRICT AND FUND	APPROPRIATION LIMIT	APPROPRIATION SUBJECT TO LIMITATION
FLOOD CONTROL DISTRICTS:		
SLO FLOOD CONTROL 1300000000	N/A	N/A
SALINAS DAM 2300000000	N/A	N/A
STATE WATER CONTRACT 2300500000	N/A	N/A
STATE WATER PROJECT 2300501000	N/A	N/A
NACIMIENTO WATER OPERATIONS 2200002000	N/A	N/A
FLOOD CONTROL ZONE 1 1300500000	507,830	68,158
FLOOD CONTROL ZONE 1A 1301000000	94,202	29,275
FLOOD CONTROL ZONE 3 2200500000	N/A	N/A
FLOOD CONTROL ZONE 4 1301500000	N/A	N/A
FLOOD CONTROL ZONE 9 1302000000	N/A	N/A
FLOOD CONTROL ZONE 16 1302500000	N/A	N/A
FLOOD CONTROL ZONE 18 1303000000	N/A	N/A
FLOOD CONTROL ZONE 19 1304000000	N/A	N/A
TOTAL FLOOD CONTROL DISTRICTS	602,032	97,433
LIGHTING DISTRICTS:		
NIPOMO LIGHTING 1400000000	N/A	N/A
TOTAL LIGHTING DISTRICTS	0	0
PAGE TOTALS	602,032	97,433

SUMMARY OF SPECIAL DISTRICT BUDGETS
 APPROPRIATION LIMITATIONS
 FOR FISCAL YEAR 2018-19

GOVERNING BOARD:
 BOARD OF SUPERVISORS...X
 OTHER APPOINTED.....
 OTHER ELECTED.....

DISTRICT AND FUND	APPROPRIATION LIMIT	APPROPRIATION SUBJECT TO LIMITATION
COUNTY SERVICE AREAS:		
COUNTY SERVICE AREA 1	2500000000	N/A
COUNTY SERVICE AREA 1A	2500001000	271,356
COUNTY SERVICE AREA 1B	2500002000	316,863
COUNTY SERVICE AREA 1C	2500003000	199,355
COUNTY SERVICE AREA 1D	2500004000	N/A
COUNTY SERVICE AREA 1F	2500005000	N/A
COUNTY SERVICE AREA 7	1500500000	N/A
COUNTY SERVICE AREA 7A	2500500000	687,392
COUNTY SERVICE AREA 7B	1501000000	157,665
CSA 9 COOP ROAD CONSTRUCTION	1505000000	N/A
CSA 9 COOP ROAD DEBT SERVICE	1505001000	N/A
COUNTY SERVICE AREA 9I	2501000000	N/A
COUNTY SERVICE AREA 10	1502000000	1,217,436
COUNTY SERVICE AREA 10 WTF	2501501000	N/A
COUNTY SERVICE AREA 10A	2501500000	347,499
COUNTY SERVICE AREA 12	2502000000	N/A
COUNTY SERVICE AREA 16	1502500000	82,646
COUNTY SERVICE AREA 16 WATER	2502500000	N/A
COUNTY SERVICE AREA 18	2503000000	N/A
COUNTY SERVICE AREA 21	1503500000	N/A
CSA 21 COOP ROAD CONSTRUCTION	1504500000	N/A
CSA 21 COOP ROAD DEBT SERVICE	1504501000	N/A
COUNTY SERVICE AREA 22	1504000000	N/A
COUNTY SERVICE AREA 23	2503500000	114,930
COUNTY SERVICE AREA 23 WATER	2503501000	N/A
TOTAL COUNTY SERVICE AREAS:	3,395,142	705,738
TOTALS FROM SCHEDULE 12-A pg.1	602,032	97,433
TOTAL DISTRICTS UNDER BOARD OF SUPERVISORS:	3,997,174	803,171

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Fund Balance-Special Districts and Other Agencies
 Fiscal Year 2018-19

Actual

District Name (1)	Total Fund Balance June 30, 2018 (2)	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2018 (6)
		Encumbrances (3)	General/Other Reserves (4)	Designations (5)	
Public Works					
SAN LUIS OBISPO CNTY FLOOD CONTR 1300000000	9,952,652	0	0	5,890,360	4,062,292
FLOOD CONTROL ZONE 1 1300500000	2,550,219	0	0	0	2,550,219
FLOOD CONTROL ZONE 1-A 1301000000	13,174	0	0	9,217	3,957
FLOOD CONTROL ZONE 4 1301500000	6,016	0	0	5,168	848
FLOOD CONTROL ZONE 9 1302000000	4,163,504	0	0	3,472,523	690,981
FLOOD CONTROL ZONE 16 1302500000	245,009	0	0	213,428	31,581
FLOOD CONTROL ZONE 18 1303000000	49,018	0	2	45,650	3,366
NIPOMO LIGHTING 1400000000	292,273	0	0	193,430	98,843
COUNTY SERVICE AREA 7 1500500000	17,409	0	0	14,045	3,364
COUNTY SERVICE AREA 7B 1501000000	399,378	0	0	368,054	31,324
COUNTY SERVICE AREA 10 1502000000	1,283,698	0	0	1,294,535	(10,837)
COUNTY SERVICE AREA 16 1502500000	45,142	0	0	40,607	4,535
COUNTY SERVICE AREA 21 1503500000	187,567	0	0	23,149	164,418
COUNTY SERVICE AREA 22 1504000000	84,204	0	7,189	75,815	1,200
CSA 21 COOP ROAD - CONSTRUCTION 1504500000	28,503	0	0	0	28,503
CSA 21 COOP ROAD - DEBT 1504501000	55,658	0	55,886	0	(228)
CSA - COOP RD-CONSTRUCTION 1505000000	11,481	0	0	0	11,481
CSA - COOP RD-DEBT SERVICE 1505001000	30,754	0	9,216	21,308	230
NACIMIENTO WATER OPERATIONS 2200002000	3,956,344	0	0	4,213,106	(256,762)
FLOOD CONTROL ZONE 3 2200500000	3,917,096	0	0	2,997,861	919,235
SALINAS DAM 2300000000	1,268,965	0	0	950,731	318,234
STATE WATER CONTRACT 2300500000	1,244,519	0	214,938	750,000	279,581
STATE WATER PROJECT 2300501000	3,641,596	0	3,096,413	350,000	195,183
COUNTY SERVICE AREA 1 2500000000	27,791	0	0	18,848	8,943
COUNTY SERVICE AREA 1A 2500001000	186,051	0	0	140,802	45,249
COUNTY SERVICE AREA 1B 2500002000	209,985	0	0	204,042	5,943
COUNTY SERVICE AREA 1C 2500003000	87,423	0	0	83,194	4,229
COUNTY SERVICE AREA 1D 2500004000	268,059	0	0	257,648	10,411
COUNTY SERVICE AREA 1F 2500005000	33,492	0	0	8,355	25,137
COUNTY SERVICE AREA 7A 2500500000	146,920	0	0	79,419	67,501
COUNTY SERVICE AREA 9I 2501000000	41,930	0	16,006	0	25,924
COUNTY SERVICE AREA 10A 2501500000	250,788	0	128,195	55,000	67,593
COUNTY SERVICE AREA 10 WTF 2501501000	420,016	0	0	481,724	(61,708)
COUNTY SERVICE AREA 12 2502000000	617,859	0	164,793	231,790	221,276
COUNTY SERVICE AREA 16 (WATER) 2502500000	133,015	0	15,056	0	117,959
COUNTY SERVICE AREA 18 2503000000	613,581	0	191,571	0	422,010
COUNTY SERVICE AREA 23 2503500000	95,468	0	0	90,668	4,800
COUNTY SERVICE AREA 23 (WATER) 2503501000	99,006	0	8	78,768	20,230
Total Public Works	36,675,563	0	3,899,273	22,659,245	10,117,045

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2018-19

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Public Works						
SAN LUIS OBISPO CNTY FLOOD CO						
Designations						
DES FB-FACILITIES	0	0	0	0	0	0
DES FB-MONITORING EQ	0	0	0	0	0	0
DES FB-PROJECT SEED	2,790,360	0	0	65,171	2,511,804	5,302,164
DES FB-REPAIRS/EMERG	3,100,000	0	0	0	0	3,100,000
TOTAL SAN LUIS OBISPO CNTY FL	5,890,360	0	0	65,171	2,511,804	8,402,164
FLOOD CONTROL ZONE 1-A						
Designations						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-FUTURE CREEK PROJ	9,217	0	0	9,369	12,969	22,186
TOTAL FLOOD CONTROL ZONE 1-A	9,217	0	0	9,369	12,969	22,186
FLOOD CONTROL ZONE 4						
Designations						
DES FB-LEVEE REPAIRS	5,168	3,123	3,082	0	0	2,086
TOTAL FLOOD CONTROL ZONE 4	5,168	3,123	3,082	0	0	2,086
FLOOD CONTROL ZONE 9						
Designations						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-MAJOR IMPROVEMENTS	3,472,523	0	0	178,119	715,612	4,188,135
DES FB-SPECIAL STUDIES	0	0	0	0	0	0
TOTAL FLOOD CONTROL ZONE 9	3,472,523	0	0	178,119	715,612	4,188,135
FLOOD CONTROL ZONE 16						
Designations						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-REPAIRS/EMERG	213,428	0	0	31,793	27,580	241,008
TOTAL FLOOD CONTROL ZONE 16	213,428	0	0	31,793	27,580	241,008
FLOOD CONTROL ZONE 18						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2018-19

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL RESERVE	2	2	2	0	0	0
Designations						
DES FB-FACILITIES	45,650	4,744	9,022	0	0	36,628
TOTAL FLOOD CONTROL ZONE 18	45,652	4,746	9,024	0	0	36,628
NIPOMO LIGHTING						
Designations						
DES RES-NEW REPLMNT FACIL	193,430	0	0	20,527	32,150	225,580
TOTAL NIPOMO LIGHTING	193,430	0	0	20,527	32,150	225,580
COUNTY SERVICE AREA 7						
Designations						
DES FB-FUTURE PROJECTS	14,045	156	0	0	2,114	16,159
TOTAL COUNTY SERVICE AREA 7	14,045	156	0	0	2,114	16,159
COUNTY SERVICE AREA 7B						
Designations						
DES FB-FACILITIES	368,054	0	0	28,556	36,426	404,480
TOTAL COUNTY SERVICE AREA 7B	368,054	0	0	28,556	36,426	404,480
COUNTY SERVICE AREA 10						
GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES RES-NEW/REPLMT FACIL	1,294,535	320,238	311,010	0	0	983,525
TOTAL COUNTY SERVICE AREA 10	1,294,535	320,238	311,010	0	0	983,525
COUNTY SERVICE AREA 16						
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DES RES-NEW/REPLMT FACIL	40,607	0	0	15,105	15,563	56,170
TOTAL COUNTY SERVICE AREA 16	40,607	0	0	15,105	15,563	56,170
COUNTY SERVICE AREA 21						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2018-19

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
DES RES-ROAD IMPROVEMENTS	23,149	14,464	0	0	145,743	168,892
TOTAL COUNTY SERVICE AREA 21	23,149	14,464	0	0	145,743	168,892
COUNTY SERVICE AREA 22						
DESIGNATED FB-GENERAL RES	7,189	1	0	0	689	7,878
Designations						
DESIGNATED FB-NACIWATER	75,815	0	0	0	0	75,815
TOTAL COUNTY SERVICE AREA 22	83,004	1	0	0	689	83,693
CSA 21 COOP ROAD - DEBT						
GENERAL RESERVES	55,886	2,716	2,537	0	0	53,349
TOTAL CSA 21 COOP ROAD - DEBT	55,886	2,716	2,537	0	0	53,349
CSA - COOP RD-CONSTRUCTION						
GENERAL RESERVES	0	0	0	0	0	0
TOTAL CSA - COOP RD-CONSTRUCT	0	0	0	0	0	0
CSA - COOP RD-DEBT SERVICE						
DESIGNATED FB-GEN RESERVE	9,216	0	0	420	531	9,747
Designations						
DESIGNATED FB-RD PROJECTS	21,308	0	0	0	0	21,308
TOTAL CSA - COOP RD-DEBT SERV	30,524	0	0	420	531	31,055
NACIMIENTO WATER OPERATIONS						
Designations						
DES NA-EQUIP REPLACEMENT	3,816,600	0	0	490,000	490,000	4,306,600
DES NA-OPERATIONS	396,506	0	0	12,000	12,000	408,506
TOTAL NACIMIENTO WATER OPERAT	4,213,106	0	0	502,000	502,000	4,715,106
FLOOD CONTROL ZONE 3						
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DESIGNATED NA-DISTRICT	2,157,039	0	0	151,549	125,230	2,282,269
DESIGNATED NA-EQUIP REPL	585,822	25,000	25,000	280,500	139,226	700,048
DESIGNATED NA-HCP	50,000	0	0	0	0	50,000
DESIGNATN EQUIP-CONTRACTR	205,000	0	0	48,000	48,000	253,000
TOTAL FLOOD CONTROL ZONE 3	2,997,861	25,000	25,000	480,049	312,456	3,285,317
SALINAS DAM						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2018-19

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
FACILITIES	950,731	315,252	176,607	0	0	774,124
TOTAL SALINAS DAM	950,731	315,252	176,607	0	0	774,124
STATE WATER CONTRACT						
GENERAL RESERVES	214,938	0	0	244,634	335,135	550,073
Designations						
DES RES-WATER CONTRACTS	750,000	0	0	250,000	250,000	1,000,000
TOTAL STATE WATER CONTRACT	964,938	0	0	494,634	585,135	1,550,073
STATE WATER PROJECT						
GENERAL RESERVE	3,096,413	0	29,817	1,342	0	3,066,596
Designations						
NEW/REPLACEMENT FACILITIE	350,000	0	0	0	0	350,000
TOTAL STATE WATER PROJECT	3,446,413	0	29,817	1,342	0	3,416,596
COUNTY SERVICE AREA 1						
Designations						
DES NA-FACILITIES	18,848	8,769	15,620	0	0	3,228
TOTAL COUNTY SERVICE AREA 1	18,848	8,769	15,620	0	0	3,228
COUNTY SERVICE AREA 1A						
Designations						
DES NA-FACILITIES	132,785	17,548	0	0	17,092	149,877
DES NA-PARKWY FAC-TR1898	8,017	0	1,314	0	0	6,703
TOTAL COUNTY SERVICE AREA 1A	140,802	17,548	1,314	0	17,092	156,580
COUNTY SERVICE AREA 1B						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	204,042	0	0	16,308	17,855	221,897
TOTAL COUNTY SERVICE AREA 1B	204,042	0	0	16,308	17,855	221,897
COUNTY SERVICE AREA 1C						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2018-19

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
DES NA-FACILITIES	83,194	0	0	6,760	8,561	91,755
TOTAL COUNTY SERVICE AREA 1C	83,194	0	0	6,760	8,561	91,755
COUNTY SERVICE AREA 1D						
Designations						
DES NA-FACILITIES	257,648	0	0	31,187	34,760	292,408
TOTAL COUNTY SERVICE AREA 1D	257,648	0	0	31,187	34,760	292,408
COUNTY SERVICE AREA 1F						
GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	8,355	0	0	7,643	3,688	12,043
TOTAL COUNTY SERVICE AREA 1F	8,355	0	0	7,643	3,688	12,043
COUNTY SERVICE AREA 7A						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	79,419	20,131	11,060	0	0	68,359
TOTAL COUNTY SERVICE AREA 7A	79,419	20,131	11,060	0	0	68,359
COUNTY SERVICE AREA 9I						
GENERAL RESERVES	16,006	0	0	2,776	29,139	45,145
Designations						
	0	0	0	0	0	0
TOTAL COUNTY SERVICE AREA 9I	16,006	0	0	2,776	29,139	45,145
COUNTY SERVICE AREA 10A						
DESIGNATED FB-GENRESERVE	128,195	0	0	105,283	77,479	205,674
Designations						
DESIGNATED FB-REPAIR/EMRG	55,000	5,000	5,000	15,000	15,000	65,000
TOTAL COUNTY SERVICE AREA 10A	183,195	5,000	5,000	120,283	92,479	270,674
COUNTY SERVICE AREA 10 WTF						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2018-19

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DES RES-EQUIP (CONTRACTO)	61,238	0	0	0	0	61,238
DES RES-EQUIP (INTEREST)	420,486	0	40,611	27,501	0	379,875
TOTAL COUNTY SERVICE AREA 10	481,724	0	40,611	27,501	0	441,113
COUNTY SERVICE AREA 12						
GENERAL RESERVES	164,793	0	0	29,899	97,745	262,538
Designations						
DESIGNATED RESERVES	231,790	0	0	0	0	231,790
TOTAL COUNTY SERVICE AREA 12	396,583	0	0	29,899	97,745	494,328
COUNTY SERVICE AREA 16 (WATER						
GENERAL RESERVES	15,056	579	0	0	32,114	47,170
TOTAL COUNTY SERVICE AREA 16	15,056	579	0	0	32,114	47,170
COUNTY SERVICE AREA 18						
GENERAL RESERVES	191,571	36,888	30,538	0	0	161,033
TOTAL COUNTY SERVICE AREA 18	191,571	36,888	30,538	0	0	161,033
COUNTY SERVICE AREA 23						
Designations						
DES RES-NEW/REPLMT FACIL	90,668	0	0	974	4,253	94,921
TOTAL COUNTY SERVICE AREA 23	90,668	0	0	974	4,253	94,921
COUNTY SERVICE AREA 23 (WATER						
GENERAL RESERVES	8	0	0	35,768	55,856	55,864
Designations						
LOAN RESERVE REQUIREMENT	78,768	5,000	5,000	13,752	13,752	87,520
TOTAL COUNTY SERVICE AREA 23	78,776	5,000	5,000	49,520	69,608	143,384
Total Public Works	26,558,518	779,611	666,220	2,119,936	5,308,066	31,200,364
Total Spec Dists/Oth Agencies	26,558,518	779,611	666,220	2,119,936	5,308,066	31,200,364

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

SAN LUIS OBISPO CNTY FLOOD CONTROL

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,355,826	4,062,292
Cancelled Reserves			0	0
Taxes	2,743,252	2,870,876	2,830,770	2,830,770
Revenue from Use of Money & Property	59,305	104,720	35,000	35,000
Other Revenues	136,235	60	0	0
Other Financing Sources	1,127,302	3,091,387	2,277,199	2,300,099
Interfund	356,785	0	0	0
Intergovernmental Revenue	3,491,379	1,015,353	17,661	5,627,124
Total Revenue	7,914,258	7,082,396	6,516,456	14,855,285
Services and Supplies	2,605,323	3,068,095	4,800,785	4,874,619
Other Charges	6,031,568	742,005	1,650,500	7,468,862
Capital Assets				
Capital Assets	(207)	92	0	0
Total Capital Assets	(207)	92	0	0
Contingencies			0	0
Increased Reserves			65,171	2,511,804
Total Financing Uses	8,636,684	3,810,192	6,516,456	14,855,285
Total Expenditures/Appropriations	8,636,684	3,810,192	6,516,456	14,855,285
Net Cost	722,426	(3,272,204)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

SALINAS DAM

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			(40,862)	318,234
Cancelled Reserves			315,252	176,607
Revenue from Use of Money & Property	13,375	27,738	5,000	5,000
Charges for Current Services	900,000	900,000	900,000	900,000
Other Revenues	1,109	24	7,475	7,475
Interfund	468,178	0	0	0
Total Revenue	1,382,662	927,762	1,186,865	1,407,316
Services and Supplies	1,226,987	1,019,245	1,186,865	1,407,316
Other Charges	0	39,011	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	1,226,987	1,058,256	1,186,865	1,407,316
Total Expenditures/Appropriations	1,226,987	1,058,256	1,186,865	1,407,316
Net Cost	(155,675)	130,494	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

STATE WATER CONTRACT

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			189,080	279,581
Cancelled Reserves			0	0
Taxes	1,975,162	2,075,306	2,111,532	2,111,532
Revenue from Use of Money & Property	4,983	7,649	7,500	7,500
Charges for Current Services	648,047	660,673	660,905	660,905
Intergovernmental Revenue	13,561	13,534	13,562	13,562
Total Revenue	2,641,753	2,757,162	2,982,579	3,073,080
Services and Supplies	3,038,551	2,368,110	2,487,945	2,487,945
Other Charges	(3,038,551)	(2,368,157)	0	0
Capital Assets				
Capital Assets	3,038,551	2,368,157	0	0
Total Capital Assets	3,038,551	2,368,157	0	0
Contingencies			0	0
Increased Reserves			494,634	585,135
Total Financing Uses	3,038,551	2,368,110	2,982,579	3,073,080
Total Expenditures/Appropriations	3,038,551	2,368,110	2,982,579	3,073,080
Net Cost	396,798	(389,052)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

STATE WATER PROJECT

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			226,342	195,183
Cancelled Reserves			0	29,817
Revenue from Use of Money & Property	89,102	165,953	125,000	125,000
Charges for Current Services	5,293,291	5,449,578	5,847,711	5,847,711
Total Revenue	5,382,393	5,615,531	6,199,053	6,197,711
Services and Supplies	5,315,209	5,661,013	6,197,711	6,197,711
Other Charges	0	59,148	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			1,342	0
Total Financing Uses	5,315,209	5,720,161	6,199,053	6,197,711
Total Expenditures/Appropriations	5,315,209	5,720,161	6,199,053	6,197,711
Net Cost	(67,184)	104,630	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

NACIMIENTO WATER OPERATIONS

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			938,619	(256,762)
Cancelled Reserves			0	0
Revenue from Use of Money & Property	34,112	1,001,389	385,395	385,395
Charges for Current Services	15,148,691	15,708,833	17,446,115	19,381,966
Other Revenues	(122)	337,224	0	0
Intergovernmental Revenue	0	29,445	0	0
Total Revenue	15,182,681	17,076,891	18,770,129	19,510,599
Services and Supplies	3,938,253	3,690,737	5,751,484	5,985,576
Other Charges	12,179,987	11,904,663	12,101,645	12,101,645
Capital Assets				
Building & Improvements	26,140	86,372	415,000	921,378
Equipment	8,044	0	0	0
Total Capital Assets	34,184	86,372	415,000	921,378
Contingencies			0	0
Increased Reserves			502,000	502,000
Total Financing Uses	16,152,424	15,681,772	18,770,129	19,510,599
Total Expenditures/Appropriations	16,152,424	15,681,772	18,770,129	19,510,599
Net Cost	969,743	(1,395,119)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 1

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,740,471	2,550,219
Cancelled Reserves			0	0
Taxes	67,387	67,971	66,391	66,391
Revenue from Use of Money & Property	16,935	32,375	11,373	11,373
Charges for Current Services	469,864	483,494	497,526	497,526
Other Revenues	47	65	0	0
Other Financing Sources	24,000	19,000	19,000	19,000
Intergovernmental Revenue	448	2,778	421	421
Total Revenue	578,681	605,683	2,335,182	3,144,930
Services and Supplies	339,057	214,691	2,335,182	2,518,179
Other Charges	0	5,386	0	0
Capital Assets				
Capital Assets	166,775	213,325	0	0
Building & Improvements	0	0	0	626,751
Total Capital Assets	166,775	213,325	0	626,751
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	505,832	433,402	2,335,182	3,144,930
Total Expenditures/Appropriations	505,832	433,402	2,335,182	3,144,930
Net Cost	(72,849)	(172,281)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 1-A

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			357	3,957
Cancelled Reserves			0	0
Taxes	14,508	15,227	14,878	14,878
Revenue from Use of Money & Property	89	293	100	100
Charges for Current Services	15,499	15,904	16,318	16,318
Intergovernmental Revenue	96	98	96	96
Total Revenue	30,192	31,522	31,749	35,349
Services and Supplies	2,257	3,117	3,380	3,380
Other Charges	24,000	24,386	19,000	19,000
Contingencies			0	0
Increased Reserves			9,369	12,969
Total Financing Uses	26,257	27,503	31,749	35,349
Total Expenditures/Appropriations	26,257	27,503	31,749	35,349
Net Cost	(3,935)	(4,019)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 3

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			206,266	919,235
Cancelled Reserves			25,000	25,000
Taxes	304,362	318,744	300,483	300,483
Revenue from Use of Money & Property	54,246	92,352	67,900	67,900
Charges for Current Services	6,700,001	6,662,193	7,148,822	7,148,822
Other Revenues	8,576	7,414	141,399	2,782
Intergovernmental Revenue	2,094	2,087	2,087	2,087
Total Revenue	7,069,279	7,082,790	7,891,957	8,466,309
Services and Supplies	3,599,092	4,584,494	4,289,973	4,935,460
Other Charges	2,772,973	2,625,565	2,776,935	2,776,935
Capital Assets				
Building & Improvements	255,310	42,773	290,000	386,458
Equipment	0	94,220	55,000	55,000
Total Capital Assets	255,310	136,993	345,000	441,458
Contingencies			0	0
Increased Reserves			480,049	312,456
Total Financing Uses	6,627,375	7,347,052	7,891,957	8,466,309
Total Expenditures/Appropriations	6,627,375	7,347,052	7,891,957	8,466,309
Net Cost	(441,904)	264,262	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 4

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			807	848
Cancelled Reserves			3,123	3,082
Revenue from Use of Money & Property	113	107	93	93
Charges for Current Services	3,343	3,343	3,343	3,343
Other Financing Sources	0	0	2,600	2,600
Total Revenue	3,456	3,450	9,966	9,966
Services and Supplies	6,676	10,255	9,966	9,966
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	6,676	10,255	9,966	9,966
Total Expenditures/Appropriations	6,676	10,255	9,966	9,966
Net Cost	3,220	6,805	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 9

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			26,050	690,981
Cancelled Reserves			0	0
Taxes	537,774	566,363	568,089	568,089
Revenue from Use of Money & Property	27,716	54,553	36,000	36,000
Intergovernmental Revenue	3,650	3,661	3,589	3,589
Total Revenue	569,140	624,577	633,728	1,298,659
Services and Supplies	210,397	333,260	455,609	583,047
Other Charges	95,406	0	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			178,119	715,612
Total Financing Uses	305,803	333,260	633,728	1,298,659
Total Expenditures/Appropriations	305,803	333,260	633,728	1,298,659
Net Cost	(263,337)	(291,317)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 16

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			35,794	31,581
Cancelled Reserves			0	0
Taxes	28,016	28,849	29,365	29,365
Revenue from Use of Money & Property	1,568	2,977	1,278	1,278
Charges for Current Services	10,704	10,704	10,704	10,704
Other Revenues	8	0	1,000	1,000
Other Financing Sources	3,000	10,000	20,500	20,500
Total Revenue	43,296	52,530	98,641	94,428
Services and Supplies	25,618	24,056	66,723	66,723
Other Charges	120	122	125	125
Contingencies			0	0
Increased Reserves			31,793	27,580
Total Financing Uses	25,738	24,178	98,641	94,428
Total Expenditures/Appropriations	25,738	24,178	98,641	94,428
Net Cost	(17,558)	(28,352)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

FLOOD CONTROL ZONE 18

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			7,644	3,366
Cancelled Reserves			4,746	9,024
Revenue from Use of Money & Property	459	702	414	414
Charges for Current Services	9,131	9,131	9,131	9,131
Other Financing Sources	4,014	0	4,014	4,014
Intergovernmental Revenue	0	1,606	0	0
Total Revenue	13,604	11,439	25,949	25,949
Services and Supplies	24,287	17,655	25,949	25,949
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	24,287	17,655	25,949	25,949
Total Expenditures/Appropriations	24,287	17,655	25,949	25,949
Net Cost	10,683	6,216	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

NIPOMO LIGHTING

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			20,799	98,843
Cancelled Reserves			0	0
Taxes	35,792	37,064	39,323	39,323
Revenue from Use of Money & Property	3,547	5,995	4,600	4,600
Charges for Current Services	10,398	10,687	8,531	8,531
Other Revenues	2,792	4,800	0	0
Other Financing Sources	5,099	0	0	0
Intergovernmental Revenue	243	236	244	244
Total Revenue	57,871	58,782	73,497	151,541
Services and Supplies	38,426	34,036	52,970	52,970
Other Charges	5,099	0	0	0
Capital Assets				
Building & Improvements	59,369	30,774	0	66,421
Total Capital Assets	59,369	30,774	0	66,421
Contingencies			0	0
Increased Reserves			20,527	32,150
Total Financing Uses	102,894	64,810	73,497	151,541
Total Expenditures/Appropriations	102,894	64,810	73,497	151,541
Net Cost	45,023	6,028	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 1

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			15,794	8,943
Cancelled Reserves			8,769	15,620
Taxes	8,282	8,905	8,703	8,703
Revenue from Use of Money & Property	326	433	320	320
Charges for Current Services	107,789	114,205	115,598	115,598
Other Financing Sources	5,282	5,617	5,917	5,917
Intergovernmental Revenue	54	57	56	56
Total Revenue	121,733	129,217	155,157	155,157
Services and Supplies	124,650	146,491	155,157	155,157
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	124,650	146,491	155,157	155,157
Total Expenditures/Appropriations	124,650	146,491	155,157	155,157
Net Cost	2,917	17,274	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 1A

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			11,923	45,249
Cancelled Reserves			17,548	1,314
Taxes	35,094	37,413	40,244	40,244
Revenue from Use of Money & Property	1,124	2,318	1,200	1,200
Charges for Current Services	158,598	163,282	168,096	168,096
Other Financing Sources	4,527	2,061	2,164	2,164
Intergovernmental Revenue	236	241	237	237
Total Revenue	199,579	205,315	241,412	258,504
Services and Supplies	173,868	179,839	235,495	235,495
Other Charges	5,282	5,617	5,917	5,917
Contingencies			0	0
Increased Reserves			0	17,092
Total Financing Uses	179,150	185,456	241,412	258,504
Total Expenditures/Appropriations	179,150	185,456	241,412	258,504
Net Cost	(20,429)	(19,859)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 1B

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			4,396	5,943
Cancelled Reserves			0	0
Taxes	14,558	16,597	17,049	17,049
Revenue from Use of Money & Property	1,385	2,672	1,800	1,800
Intergovernmental Revenue	96	106	105	105
Total Revenue	16,039	19,375	23,350	24,897
Services and Supplies	3,750	4,323	7,042	7,042
Contingencies			0	0
Increased Reserves			16,308	17,855
Total Financing Uses	3,750	4,323	23,350	24,897
Total Expenditures/Appropriations	3,750	4,323	23,350	24,897
Net Cost	(12,289)	(15,052)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 1C

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			2,428	4,229
Cancelled Reserves			0	0
Taxes	8,062	8,666	8,895	8,895
Revenue from Use of Money & Property	597	1,132	768	768
Intergovernmental Revenue	54	56	55	55
Total Revenue	8,713	9,854	12,146	13,947
Services and Supplies	4,707	5,155	5,386	5,386
Contingencies			0	0
Increased Reserves			6,760	8,561
Total Financing Uses	4,707	5,155	12,146	13,947
Total Expenditures/Appropriations	4,707	5,155	12,146	13,947
Net Cost	(4,006)	(4,699)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 1D

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			6,838	10,411
Cancelled Reserves			0	0
Taxes	34,774	37,953	38,959	38,959
Revenue from Use of Money & Property	1,697	3,418	2,227	2,227
Other Financing Sources	120	122	125	125
Intergovernmental Revenue	234	245	241	241
Total Revenue	36,825	41,738	48,390	51,963
Services and Supplies	4,170	4,476	7,203	7,203
Other Charges	10,000	10,000	10,000	10,000
Contingencies			0	0
Increased Reserves			31,187	34,760
Total Financing Uses	14,170	14,476	48,390	51,963
Total Expenditures/Appropriations	14,170	14,476	48,390	51,963
Net Cost	(22,655)	(27,262)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 1F

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			29,092	25,137
Cancelled Reserves			0	0
Revenue from Use of Money & Property	207	414	259	259
Charges for Current Services	46,789	48,224	49,702	49,702
Other Financing Sources	10,000	10,000	10,000	10,000
Total Revenue	56,996	58,638	89,053	85,098
Services and Supplies	45,362	56,378	79,246	79,246
Other Charges	4,527	2,061	2,164	2,164
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			7,643	3,688
Total Financing Uses	49,889	58,439	89,053	85,098
Total Expenditures/Appropriations	49,889	58,439	89,053	85,098
Net Cost	(7,107)	(199)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 7

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,094	3,364
Cancelled Reserves			156	0
Taxes	50,790	53,185	51,951	51,951
Revenue from Use of Money & Property	144	463	144	144
Intergovernmental Revenue	344	345	338	338
Total Revenue	51,278	53,993	53,683	55,797
Services and Supplies	1,787	2,271	3,683	3,683
Other Charges	45,000	45,000	50,000	50,000
Contingencies			0	0
Increased Reserves			0	2,114
Total Financing Uses	46,787	47,271	53,683	55,797
Total Expenditures/Appropriations	46,787	47,271	53,683	55,797
Net Cost	(4,491)	(6,722)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 7A

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			58,430	67,501
Cancelled Reserves			20,131	11,060
Taxes	223,225	229,514	224,163	224,163
Revenue from Use of Money & Property	2,636	2,973	1,500	1,500
Charges for Current Services	182,990	188,547	186,020	186,020
Other Financing Sources	45,000	45,000	50,000	50,000
Intergovernmental Revenue	1,522	1,489	1,460	1,460
Total Revenue	455,373	467,523	541,704	541,704
Services and Supplies	517,772	523,229	518,216	518,216
Other Charges	0	3,417	2,738	2,738
Capital Assets				
Equipment	15,415	24,623	20,750	20,750
Total Capital Assets	15,415	24,623	20,750	20,750
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	533,187	551,269	541,704	541,704
Total Expenditures/Appropriations	533,187	551,269	541,704	541,704
Net Cost	77,814	83,746	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 7B

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			23,454	31,324
Cancelled Reserves			0	0
Taxes	31,850	35,705	34,919	34,919
Revenue from Use of Money & Property	2,643	5,037	2,644	2,644
Intergovernmental Revenue	214	230	226	226
Total Revenue	34,707	40,972	61,243	69,113
Services and Supplies	10,910	10,549	32,687	32,687
Contingencies			0	0
Increased Reserves			28,556	36,426
Total Financing Uses	10,910	10,549	61,243	69,113
Total Expenditures/Appropriations	10,910	10,549	61,243	69,113
Net Cost	(23,797)	(30,423)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

CSA - COOP RD-CONSTRUCTION

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			11,440	11,481
Cancelled Reserves			0	0
Revenue from Use of Money & Property	83	149	112	112
Total Revenue	83	149	11,552	11,593
Capital Assets				
Building & Improvements	0	0	11,552	11,593
Total Capital Assets	0	0	11,552	11,593
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	0	0	11,552	11,593
Total Expenditures/Appropriations	0	0	11,552	11,593
Net Cost	(83)	(149)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

CSA - COOP RD-DEBT SERVICE

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			119	230
Cancelled Reserves			0	0
Revenue from Use of Money & Property	222	401	301	301
Total Revenue	222	401	420	531
=====				
Contingencies			0	0
Increased Reserves			420	531
Total Financing Uses	0	0	420	531
=====				
Total Expenditures/Appropriations	0	0	420	531
=====				
Net Cost	(222)	(401)	0	0
=====				

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 9I

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			(439)	25,924
Cancelled Reserves			0	0
Taxes	30,601	31,479	32,057	32,057
Revenue from Use of Money & Property	155	375	140	140
Charges for Current Services	(284)	(284)	0	0
Total Revenue	30,472	31,570	31,758	58,121
Services and Supplies	28,615	2,898	28,982	28,982
Contingencies			0	0
Increased Reserves			2,776	29,139
Total Financing Uses	28,615	2,898	31,758	58,121
Total Expenditures/Appropriations	28,615	2,898	31,758	58,121
Net Cost	(1,857)	(28,672)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 10

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			(20,065)	(10,837)
Cancelled Reserves			320,238	311,010
Taxes	219,663	229,925	230,246	230,246
Revenue from Use of Money & Property	7,455	15,558	8,700	8,700
Other Financing Sources	31,252	0	79,500	79,500
Intergovernmental Revenue	1,500	1,494	1,503	1,503
Total Revenue	259,870	246,977	620,122	620,122
Services and Supplies	33,456	37,931	44,612	44,612
Other Charges	71,568	0	575,510	575,510
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	105,024	37,931	620,122	620,122
Total Expenditures/Appropriations	105,024	37,931	620,122	620,122
Net Cost	(154,846)	(209,046)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 10 WTF

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			6,404	(61,708)
Cancelled Reserves			0	40,611
Revenue from Use of Money & Property	4,592	9,326	5,000	5,000
Charges for Current Services	974,147	988,016	1,208,445	1,208,445
Other Revenues	(94,301)	(168,387)	16,097	16,097
Other Financing Sources	71,568	0	175,510	175,510
Total Revenue	956,006	828,955	1,411,456	1,383,955
Services and Supplies	703,802	757,801	1,094,923	1,094,923
Other Charges	173,520	204,439	173,522	173,522
Capital Assets				
Building & Improvements	0	0	100,000	100,000
Equipment	0	0	15,510	15,510
Total Capital Assets	0	0	115,510	115,510
Contingencies			0	0
Increased Reserves			27,501	0
Total Financing Uses	877,322	962,240	1,411,456	1,383,955
Total Expenditures/Appropriations	877,322	962,240	1,411,456	1,383,955
Net Cost	(78,684)	133,285	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 10A

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			95,397	67,593
Cancelled Reserves			5,000	5,000
Taxes	67,470	71,443	71,561	71,561
Revenue from Use of Money & Property	2,714	4,082	3,239	3,239
Charges for Current Services	642,004	657,911	984,020	984,020
Other Revenues	4,085	80	0	0
Other Financing Sources	76,113	73,126	3,300,000	3,300,000
Intergovernmental Revenue	460	462	466	466
Total Revenue	792,846	807,104	4,459,683	4,431,879
Services and Supplies	246,533	284,227	496,053	496,053
Other Charges	384,244	457,593	712,927	712,927
Capital Assets				
Building & Improvements	0	223,841	3,120,420	3,120,420
Equipment	0	0	10,000	10,000
Total Capital Assets	0	223,841	3,130,420	3,130,420
Contingencies			0	0
Increased Reserves			120,283	92,479
Total Financing Uses	630,777	965,661	4,459,683	4,431,879
Total Expenditures/Appropriations	630,777	965,661	4,459,683	4,431,879
Net Cost	(162,069)	158,557	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 12

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			117,890	221,276
Cancelled Reserves			0	0
Taxes	27,897	28,846	28,440	28,440
Revenue from Use of Money & Property	3,730	6,901	3,000	3,000
Charges for Current Services	589,408	661,702	620,889	620,889
Other Revenues	991	120	1,855	1,855
Intergovernmental Revenue	132	131	131	131
Total Revenue	622,158	697,700	772,205	875,591
Services and Supplies	53,932	13,194	84,816	120,356
Other Charges	641,257	618,621	657,490	657,490
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			29,899	97,745
Total Financing Uses	695,189	631,815	772,205	875,591
Total Expenditures/Appropriations	695,189	631,815	772,205	875,591
Net Cost	73,031	(65,885)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 16

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			4,077	4,535
Cancelled Reserves			0	0
Taxes	32,321	34,105	34,556	34,556
Revenue from Use of Money & Property	367	597	450	450
Intergovernmental Revenue	230	220	222	222
Total Revenue	32,918	34,922	39,305	39,763
Services and Supplies	7,289	7,857	24,200	24,200
Other Charges	31,598	13,569	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			15,105	15,563
Total Financing Uses	38,887	21,426	39,305	39,763
Total Expenditures/Appropriations	38,887	21,426	39,305	39,763
Net Cost	5,969	(13,496)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 16 (WATER)

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			56,212	117,959
Cancelled Reserves			579	0
Taxes	0	1	0	0
Revenue from Use of Money & Property	1,404	1,635	2,200	2,200
Charges for Current Services	283,122	275,881	288,900	288,900
Other Revenues	1,535	32,744	100	100
Other Financing Sources	121,597	44,569	12,497	12,497
Total Revenue	407,658	354,830	360,488	421,656
Services and Supplies	302,683	371,139	320,180	322,765
Other Charges	6,598	14,030	12,497	12,497
Capital Assets				
Building & Improvements	342,484	2,413	27,811	54,280
Total Capital Assets	342,484	2,413	27,811	54,280
Contingencies			0	0
Increased Reserves			0	32,114
Total Financing Uses	651,765	387,582	360,488	421,656
Total Expenditures/Appropriations	651,765	387,582	360,488	421,656
Net Cost	244,107	32,752	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 18

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			3,738	422,010
Cancelled Reserves			36,888	30,538
Revenue from Use of Money & Property	4,923	9,125	7,200	7,200
Charges for Current Services	634,460	653,467	673,062	673,062
Other Revenues	13,567	0	5,000	5,000
Total Revenue	652,950	662,592	725,888	1,137,810
Services and Supplies	418,694	623,771	623,360	623,360
Other Charges	12,160	3,417	0	0
Capital Assets				
Capital Assets	38,830	0	0	0
Building & Improvements	41,657	109,049	80,000	491,922
Equipment	736	0	22,528	22,528
Total Capital Assets	81,223	109,049	102,528	514,450
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	512,077	736,237	725,888	1,137,810
Total Expenditures/Appropriations	512,077	736,237	725,888	1,137,810
Net Cost	(140,873)	73,645	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 21

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			4,211	164,418
Cancelled Reserves			14,464	0
Revenue from Use of Money & Property	347	2,177	1,030	1,030
Charges for Current Services	4,345	4,211	4,215	4,215
Other Financing Sources	5,906	6,210	6,848	6,848
Intergovernmental Revenue	7,916	162,083	0	0
Total Revenue	18,514	174,681	30,768	176,511
Services and Supplies	26,563	32,880	30,768	30,768
Contingencies			0	0
Increased Reserves			0	145,743
Total Financing Uses	26,563	32,880	30,768	176,511
Total Expenditures/Appropriations	26,563	32,880	30,768	176,511
Net Cost	8,049	(141,801)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

CSA 21 COOP ROAD - CONSTRUCTION

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			28,399	28,503
Cancelled Reserves			0	0
Revenue from Use of Money & Property	385	370	275	275
Total Revenue	385	370	28,674	28,778
Other Charges	18,732	0	0	0
Capital Assets				
Building & Improvements	130	(1,951)	28,674	28,778
Total Capital Assets	130	(1,951)	28,674	28,778
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	18,862	(1,951)	28,674	28,778
Total Expenditures/Appropriations	18,862	(1,951)	28,674	28,778
Net Cost	18,477	(2,321)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

CSA 21 COOP ROAD - DEBT

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			(407)	(228)
Cancelled Reserves			2,716	2,537
Taxes	72,482	28,210	25,862	25,862
Revenue from Use of Money & Property	669	912	578	578
Other Financing Sources	0	0	1,000,000	1,000,000
Total Revenue	73,151	29,122	1,028,749	1,028,749
Services and Supplies	656	846	776	776
Other Charges	72,085	28,260	1,027,973	1,027,973
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	72,741	29,106	1,028,749	1,028,749
Total Expenditures/Appropriations	72,741	29,106	1,028,749	1,028,749
Net Cost	(410)	(16)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 22

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			510	1,200
Cancelled Reserves			1	0
Revenue from Use of Money & Property	616	1,104	827	827
Total Revenue	616	1,104	1,338	2,027
Services and Supplies	668	793	1,338	1,338
Contingencies			0	0
Increased Reserves			0	689
Total Financing Uses	668	793	1,338	2,027
Total Expenditures/Appropriations	668	793	1,338	2,027
Net Cost	52	(311)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 23

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,521	4,800
Cancelled Reserves			0	0
Taxes	24,266	24,991	25,042	25,042
Revenue from Use of Money & Property	143	350	300	300
Intergovernmental Revenue	162	160	161	161
Total Revenue	24,571	25,501	27,024	30,303
Services and Supplies	11,765	12,073	18,945	18,945
Other Charges	5,907	6,210	7,105	7,105
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			974	4,253
Total Financing Uses	17,672	18,283	27,024	30,303
Total Expenditures/Appropriations	17,672	18,283	27,024	30,303
Net Cost	(6,899)	(7,218)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2018-19

COUNTY SERVICE AREA 23 (WATER)

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			142	20,230
Cancelled Reserves			5,000	5,000
Revenue from Use of Money & Property	580	1,312	1,300	1,300
Charges for Current Services	374,357	400,635	406,624	406,624
Other Revenues	555	144	2,500	2,500
Interfund	7,785	12,946	0	0
Total Revenue	383,277	415,037	415,566	435,654
Services and Supplies	247,397	244,248	242,557	242,557
Other Charges	128,979	129,533	93,489	93,489
Capital Assets				
Building & Improvements	0	0	30,000	30,000
Total Capital Assets	0	0	30,000	30,000
Contingencies			0	0
Increased Reserves			49,520	69,608
Total Financing Uses	376,376	373,781	415,566	435,654
Total Expenditures/Appropriations	376,376	373,781	415,566	435,654
Net Cost	(6,901)	(41,256)	0	0

MAJOR PROJECTS

Project No.	Project Description	Milestone Completion at 6/30/19	Funding Requirements for 18/19	Previous Years Balance to be Encumbered	New Funding to be Appropriated 18/19
SPECIAL DISTRICTS					
Salinas Dam					
300609	Dam Slip Seal Pipe Study and Implementation	Scope Defined (Completion of Study)	100,000	0	100,000
Total Salinas Dam			100,000	0	100,000
Nacimiento Operating Fund					
300580	Nacimiento Water Pipeline - Installation of Inline Valves	Project Execution Plan Complete	714,732	403,482	311,250
Total Nacimiento Operating Fund			714,732	403,482	311,250
Flood Control Zone 1					
300477	Arroyo Grande Creek Waterway Management Program Alternative 3a Project	60% Plans, Specs, Est	516,533	516,533	0
300478	Arroyo Grande Creek Waterway Management Program Modified 3c Project	60% Plans, Specs, Est	110,218	110,218	0
Total Flood Control Zone 1			626,751	626,751	0
Flood Control Zone 3					
300606	Repair Fault Zone at Left Dam Abutment	Scope Defined (Completion of Study)	180,000	0	180,000
Total Flood Control Zone 3			180,000	0	180,000
County Service Area 10 Water Treatment Fund					
New	Clearwell Tank Aeration System and Roof	Scope Defined (Completion of Study)	100,000	0	100,000
Total County Service Area 10 Water Treatment Fund			100,000	0	100,000
County Service Area 10-A (Water)					
300279	Cayucos - New Tank #2 Installation	"Ready to Advertise" Checklist Complete	2,900,000	0	2,900,000
New	Chaney Waterline Upgrade	Scope Defined (Completion of Study)	100,000	0	100,000
New	Hacienda Waterline Replacement	Scope Defined (Completion of Study)	58,000	0	58,000
Total County Service Area 10-A (Water)			3,058,000	0	3,058,000
County Service Area 18					
300545	Country Club - Replace liners in wastewater sediment ponds	30% Construction	244,911	164,911	80,000
300583	Country Club - Modernize Lift Station #3 and System	30% Plans, Specs, Est	247,011	247,011	0
Total County Service Area 18			491,922	411,922	80,000
TOTAL SPECIAL DISTRICTS			5,271,405	1,442,155	3,829,250



County of San Luis Obispo
**Board Governed
Special Districts**

Final Budget
2019-20

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June 10, 2019

Honorable Board of Supervisors
County Government Center
San Luis Obispo, CA 93408

Subject: Special Districts Proposed Budget for Fiscal Year 2019/20

The *Special Districts Proposed Budget 2019/20* is submitted for your review and consideration. The following comments are offered as background, or on specific noteworthy issues.

San Luis Obispo Flood Control & Water Conservation District

The District provides regional water resource and flood control services including studies, programs, projects, and weather and hydrological data collection and compilation (see www.slocountywater.org). Specific projects and programs benefitting the District's zones of benefit and operations are budgeted in the recipient individual funds. The District is funded from an allocation of the Countywide property taxes pursuant to Proposition 13 and related legislation.

The District's 2019/20 budget funds a range of Countywide water resource and flood control efforts divided into 5 major programs that are further described below:

A. Regional Program

Integrated Regional Water Management Program (IWRM) Includes implementing and updating the IWRM Plan, coordinating with the Regional Water Management Group, monitoring State and funding area activities relevant to IRWM, and administration of the implementation and planning grant agreements with the State and project proponents.

Water Conservation Management Includes compliance with Assembly Bill (AB) 1420, which requires implementation of certain conservation best management practices (BMPs) by wholesalers. Certain BMPs are best implemented by the District on a regional basis, while others are addressed in the Flood Control Zone 3 Fund (Lopez Lake).

Regional Resiliency Addresses concerns associated with extended drought, including investigating feasibility of projects such as cloudseeding and desalination as options to address drought resiliency, existing deficiencies, and future needs.

- B. Technical Program Includes ongoing hydrologic data collection and management efforts at over 400 sites, California Statewide Groundwater Elevation Monitoring (CASGEM) Program compliance efforts and a contract with the US Geological Survey to share the cost of 3 stream gauges.
- C. Groundwater Management Program Includes coordination with stakeholders in Basins that are subject to the Sustainable Groundwater Management Act (SGMA), and with stakeholders in other Basins as resources allow, in accordance with the County's SGMA Implementation Strategy. Additionally, helping to administer Groundwater Sustainability Agencies (GSAs), monitoring State activities, assisting with establishing formal groundwater basin boundaries with the State, and providing data and other requested technical support as resources allow in the development of Groundwater Sustainability Plans (GSPs).
- D. Watershed Management Program Includes supporting general drainage and flood control efforts such as responding to constituents, investigating drainage issues, programs, and flooding problems for all County areas, consistent with the Board of Supervisors adopted policy on surveillance of drainage and flood control problems. The intent of the program is to provide the technical support should communities wish to establish Zones of Benefit that would fund maintenance, design, and implementation of watershed/drainage/flood management projects.
- E. General Operations Includes supporting the Water Resources Advisory Committee, flood control district strategic planning and budgeting, public information requests and inter/intra-department coordination. The mission is to influence and create consistency amongst water-related policies and programs for the purpose of achieving sustainable communities in alignment with the County's values.

The budget continues to support the following efforts:

- Transfer to Zone 16 (Nipomo Drainage Basins) for additional short-term maintenance activities.
- A bridge loan to the Los Osos Wastewater System to provide for cash flow requirements, if needed. This short-term loan will be repaid with interest as the annual sewer service charge payments are received.
- Transfer to Zone 4 (Santa Maria River Levee) for increased maintenance costs over the estimate provided by the City of Santa Maria.

Nacimiento Water Enterprise Operating Fund

Funds activities associated with the Lake Nacimiento water lakeside users, the contract with Monterey County Water Resource Agency (MCWRA), and the delivery of Nacimiento water to the agencies participating in the Nacimiento Project.

The budget was endorsed by the Nacimiento Commission on April 25, 2019.

State Water Contract State Water Project

The District is one of 29 State Water Contractors (SWC) that participate in the Project with the California State Department of Water Resources (DWR). Two District funds are utilized to budget the operations and obligations related to the District's allocation from DWR, and the Water Treatment and Local Facilities agreement between the District and the Central Coast Water Authority (CCWA, a joint powers agency of agencies in Santa Barbara County) which owns and operates the Polonio Pass Water Treatment Facilities.

The costs incurred for the District's "Excess Allocation" of water are budgeted in the Contract Fund, which includes full cost recovery of these pre-Proposition 13 contractual obligations from a Countywide tax allocation. The costs incurred for the water supply delivery and treatment are budgeted in the Project Fund, which is an enterprise fund and fully reimbursed by the agencies that participate in the Project. State Water Deliveries are currently set at 70% for the calendar year 2019 and are sufficient to supply the needs of local agencies for the calendar years 2019 and 2020.

Flood Control Zone 1 (Arroyo Grande Creek Channel)Flood Control Zone 1A (Los Berros Diversion Channel of Arroyo Grande Creek)

The maintenance of the Arroyo Grande Creek and Los Berros Diversion Channels are budgeted in the District's Zone 1 and 1A funds.

Grant funding of \$ 8.0 million along with \$1.9 million in match funding and a potential loan, will be used to implement the initial phases of the Waterway Management Program to provide 10-year flood protection. State and Federal environmental and regulatory permitting efforts and development of final design plans will continue this fiscal year and once completed, the first phase of construction will be initiated.

The Waterway Management Program (WMP) project will involve vegetation and sediment management and a 1-2 foot levee raise. Construction for the project will occur in two phases beginning in 2019 with completion anticipated in 2021.

The Meadow Creek Lagoon Watershed Restoration Plan will be initiated in 2019 to address long term WMP project impacts to steelhead trout and reduce flood risks to the community of Oceano. Staff will pursue partnerships and grant funding for implementing identified lagoon restoration projects in subsequent years.

Other flood control/drainage efforts for Oceano are also being developed in coordination with the County Roads budget unit and Caltrans, most notably, the Highway 1 and 13th Street Project (Highway 1 at the intersection of 13th Street and Paso Robles Street). Construction began in FY 2018/19. Completion of this Project is expected in FY 2019/20 and will mitigate existing drainage problems for the residents of Oceano, improving public safety and quality of life.

Flood Control Zone 3 (Lopez Lake)

Funds Lopez Dam maintenance, water treatment, and water distribution services. Ongoing efforts include the Arroyo Grande Creek Habitat Conservation Plan (HCP) and capital outlay management.

Flood Control Zone 3 reserves include:

- #1 Contractor Funded Reserves Financed and used by Contractors to stabilize billings in years with higher capital needs.
- #2 District Funded Operating Reserves Held at approximately 50% of routine operations and maintenance costs.
- #3 District Funded Designated Reserves Set aside for significant maintenance and capital costs within the Flood Control and Water Conservation District.

Flood Control Zone 3 (Lopez Lake) continued:

The Committee recommended utilizing the District Funded Designated Reserves towards Zone 3 efforts shown in the following chart. Specific requests to authorize these efforts will be brought to the Board either via the annual budget process or mid-year requests.

Estimated Amount	District Funded Designated Reserves (#3 above) Utilization Plan	Status
\$50,000	HCP Efforts	On-going
\$132,741	Santa Maria Groundwater Basin Model	On-going
\$89,501	Arroyo Grande Creek Watershed Stormwater Resource Plan (Prop 1 Grant match)	On-going
\$386,563 (projection)	Public safety related to water quality and quantity purposes	As needed
\$658,805 (projection)	TOTAL District Funded Designated Reserves	

The FY 2019/20 budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 21, 2019.

Flood Control Zone 9

Funds flood control services for the watershed area of San Luis Creek and its tributaries.

Additional funding is being proposed for streambed maintenance activities involving vegetation management, Arundo (bamboo) eradication and silt removal in FY 2019/20. Preliminary design plans and certification of the Final Supplemental Environmental Impact Report (FSEIR) for the Mid-Higuera Bypass Project (located within the City of San Luis Obispo) are complete. Final design plans and obtaining regulatory permits are expected to continue during FY 2019/20.

The initial budget was reviewed and endorsed by the Flood Control Zone 9 Advisory Committee on December 12, 2018. The amended budget was reviewed and endorsed by the Committee on April 10, 2019.

County Service Area 7-A

Funds wastewater collections, treatment, and disposal services for the Oak Shores area, located at Nacimiento Lake.

Revenue and Reserves are at an all-time low for this fund. For the last three fiscal years we've had to cancel reserves in order to meet operations and maintenance efforts. A Proposition 218 rate increase is needed to sustain necessary operations and maintenance, allow for minor capital improvements, and maintain an adequate operating reserve balance for unanticipated costs, and debt service for future system improvements.

County staff conducted several meetings with the Oak Shores Home Owner's Association (HOA) regarding a rate increase beginning in FY 2019/20. A rate increase was selected, and Proposition 218 efforts began in December 2018. However, in January 2019 a public hearing was held, and majority protests were received so our attempt at a rate increase failed.

Shortly after the failed protest, County staff began meeting with the HOA again to come up with another rate scenario that would be supported by the community. Staff is simultaneously researching the sale of the wastewater system should an adequate rate increase not be supported. The proposed budget reflects increased revenues according to the most conservative rate presented to the HOA. If this rate increase fails again, we'll plan to adjust the budget accordingly during the final special district budget process that occurs in September 2019.

County Service Area 10 - Parent Fund (CSA10 PF)

County Service Area 10 - Water Treatment Facility (CSA10 WTF)

County Service Area 10 - Fire Protection (CSA10 FP)

County Service Area 10 - Weed Abatement (CSA 10 WA)

County Service Area 10 - Funds energy costs for the street lights within the Cayucos area. For FY 2019/20, there are no major Capital Improvement projects being proposed.

County Service Area 10 - Water Treatment Funds the operations and maintenance of the Cayucos water treatment plant. This facility provides water treatment services through interagency contracts between all of the water purveyors in Cayucos. Property tax revenue in CSA 10 is used to help offset the capital outlay and increased operation costs of the water treatment plant which benefits water customers in the entire community of Cayucos.

County Service Area 10 – Fire Protection Funds the fire protection services within the Cayucos area. On July 19, following a public hearing, the San Luis Obispo Local Agency Formation Commission (LAFCO) dissolved the Cayucos Fire Protection District and activated the fire service power within this service area. The County Fire Department will administer and provide the fire protection services.

County Service Area 10 – Weed Abatement Funds weed abatement services within the Cayucos Area. On March 26, 2019 in order to continue weed abatement efforts within this service area, an ordinance was adopted following a public hearing by the Board of Supervisors. The County Fire Department will administer and operate the weed abatement program

County Service Area 10-A

Funds water service in the Cayucos strand area.

The Proposition 218 efforts of fiscal year 2018/19 yielded a successful rate increase allowing the County to move forward with the next phase of the Water Tank project. Having already completed the preliminary engineering, environmental, design and right of way phases of the Water Tank project, the County can now proceed with finalizing a USDA loan to fund the construction phase of the project.

County Service Area 16

Funds energy costs for street lights and water service in Shandon.

Shandon has been paying for an annual allocation of 100 Acre Feet of State Water since the early 1990's. Based on community input, the Board policy since the late 1990's was to attempt selling this allocation. This policy was changed in 2011 to utilize the allocation due to changing community desires. As a result, a connection to the State Water pipeline was completed in July 2016.

The escalating operational costs of the aging water system will require analysis in order to increase water rates for operations and infrastructure improvements.

County Service Area 23

Funds energy costs for street lights, water and drainage services in Santa Margarita.

The escalating operational costs of the aging water system will require analysis to increase water rates for operations and infrastructure improvements. Currently, County staff is working on a community outreach effort to determine the appropriate rate increase option in an effort to move forward with the Proposition 218 process.

This budget document was prepared by the County's Public Works Department.

Sincerely,



JOHN DIODATI
Interim Director of Public Works

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FLOOD CONTROL AND WATER CONSERVATION

San Luis Obispo County Flood Control	1300000000	12
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C-DOPE ITEM No. 58

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Tuesday June 18, 2019

PRESENT: Supervisors John Peschong, Bruce Gibson, Adam Hill, Lynn Compton and
Chairperson Debbie Arnold

ABSENT: None

RESOLUTION NO. 2019-169

**RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD
GOVERNED DISTRICTS FOR FISCAL YEAR 2019-20**

The following resolution is now offered and read:

WHEREAS, the Board so finds, a Recommended Budget was compiled,
approved, advertised and published, pursuant to the County Budget Act; and

WHEREAS, the Board hereby finds, that it has properly noticed and conducted a
public hearing at which it made revisions to, deductions from, and additions to said
Recommended Budget as it has deemed advisable; and

WHEREAS, the Board so finds, the Recommended Budget, the supplemental
budget documents and all revisions developed in the hearing on the final budget as
reflected in the Clerk's minutes and documents filed with the Clerk during said hearing,
properly constitute each of the objects of expenditure to satisfy the budget requirements
as determined by the Board, and are hereby found to be in accordance with
Government Code Section 29089, and summarized for the entire budget as follows:

1.	Salaries and Employee Benefits	\$ 311,766,145
2.	Services and Supplies	198,817,529
3.	Other charges	76,719,917
4.	Transfers-Out	24,464,448
5.	Fixed Assets	11,346,678
6.	Capital Projects	5,893,345
7.	Intrafund Transfers	(29,619,857)
8.	Provisions for Contingencies:	
	All Governmental Funds	26,882,801
9.	Provisions for New Reserve/Designations:	13,321,975
	TOTAL GOVERNMENTAL FUNDS	\$ 639,592,981

WHEREAS, the balance in the General Reserve of the General Fund is
estimated to be \$13,000,000; and

WHEREAS, the Board finds, that some funds from the State Realignment Sales Tax - Social Services Account should be transferred to programs administered by health and mental health departments and has determined that the transfers will not make a substantial change in the services, facilities, programs, or providers funded by the realignment account; and

WHEREAS, the County's appropriation limit established by Article XIII-B of the State Constitution is \$656,421,860 and the total annual appropriations subject to limitation is \$235,559,207; and

NOW, THEREFORE BE IT RESOLVED AND ORDERED, by the Board of Supervisors, County of San Luis Obispo, State of California that:

1. Recitals - The recitals set forth hereinabove are true, correct, and valid.
2. Adoption by Reference - The Recommended Budget for Fiscal Year 2019-20 on file with the Clerk, as revised and finally determined by the Board, is adopted by reference pursuant to Government Code Section 29090 as the Final Budget.
3. Appropriation of Funds - The various amounts of appropriations for Salaries and Employee Benefits, Services and Supplies, Other Charges, Fixed Assets, and Intrafund Transfers are hereby appropriated to the various departments, offices, boards, commissions, committees, other agencies, and special districts as they are shown in the aforesaid Recommended Budget for Fiscal Year 2019-20, as revised and finally determined by the Board, and hereby adopted by reference as the Final Budget. The amounts appropriated therein are the total amounts of obligations and expenditures authorized for the period July 1, 2019 through June 30, 2020.
4. Allocated Positions - Employees shall be appointed at class levels shown for allocated permanent positions as indicated by the accompanying Position Allocation resolution.
5. Contingencies - Contingencies for Governmental Funds are appropriated in an amount of \$26,882,801. If final adjusted revenue and fund balances estimates prove higher than the current estimated amounts, then the difference shall either be placed in contingencies up to the allowable limit, used for continued financing of the Teeter obligation or placed in new reserves and/or designations. If final revenue and fund balance estimates are lower than current estimated revenue and fund balance amounts, then the Auditor-Controller shall immediately advise the Board of Supervisors and County Administrator of amount of such shortage so that the Board may decrease appropriations or reserves.
6. Adjustments for Capital and Maintenance Projects and Restricted Revenues - The Auditor-Controller shall determine actual fund balances in the capital projects budget unit and the maintenance projects budget unit as of June 30, 2019. The Auditor-Controller is hereby authorized to make transfers and revisions between projects within the capital projects unit, and between projects within the maintenance

projects budget unit, in order to revise each appropriation to account for actual fund balances, so that each project is funded at no more than the amount appropriated by the Board of Supervisors. The Auditor-Controller shall report any excess appropriations for each of the budget units, and make recommendations on or before September 30, 2019 concerning the disposition of said excess(es). Also, the Auditor-Controller is hereby authorized to reestablish unspent appropriations funded by restricted revenues relating to projects or programs previously approved by the Board. This applies to federal, state, and other granting agency funded programs where the revenues have already been pledged or held in trust and the program or project spans more than one Fiscal Year.

7. Cash Flow Loans – In order to meet cash flow requirements the Auditor-Controller is authorized to make loans between any funds in the County Treasury that are under the control of the County Board of Supervisors to the extent allowed by law. Loans should bear quarterly interest at a rate equivalent to the rate earned on funds held in the County Treasury for that quarter. Repayments of all loans should occur by the end of the Fiscal Year, unless specific authorization is given by the Board to extend repayment.

8. Publication of Final Budget - The Auditor-Controller shall cause the publication of the Final Budget after the Board approves any adjustments made pursuant to Government Code Sections 29101 - 29107 and shall file said publication with the Clerk and State Controller on or before December 1, 2019.

Upon motion of Supervisor Hill , seconded by Supervisor Gibson, and on the following roll call vote, to wit:

AYES: Supervisors Hill, Gibson, Peschong, Compton and Chairperson Arnold

NOES: None

ABSENT: None

ABSTAINING: None

The foregoing resolution is hereby adopted.

County of San Luis Obispo



Debbie Arnold
Chairperson, Board of Supervisors

Approved by Board Action on:

June 18, 2019

Special Districts and Other Agencies Summary
 Fiscal Year 2019-20

District Name	Total Financing Sources				Total Financing Uses			
	Fund Balance	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses	
	Unreserved/ Undesignated June 30, 2019							Unreserved/ Undesignated June 30, 2019
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Public Works								
SLO FLOOD CNTRL	1300000000	2,046,878	0	10,533,475	12,580,353	11,124,994	1,455,359	12,580,353
FLOOD CNT ZONE 1	1300500000	2,773,788	0	3,626,409	6,400,197	6,400,197	0	6,400,197
FLD CNT ZONE 1-A	1301000000	2,063	0	32,905	34,968	23,374	11,594	34,968
FLOOD CNT ZONE 4	1301500000	90	0	21,435	21,525	16,201	5,324	21,525
FLOOD CNT ZONE 9	1302000000	(207,001)	185,495	700,489	678,983	678,983	0	678,983
FLD CNT ZONE 16	1302500000	21,813	0	65,789	87,602	66,759	20,843	87,602
FLOOD CNTRL 18	1303000000	17,119	0	13,881	31,000	28,105	2,895	31,000
NIPOMO LIGHTING	1400000000	19,492	0	54,903	74,395	64,339	10,056	74,395
CSA 7	1500500000	5,605	0	55,958	61,563	54,029	7,534	61,563
CSA 7B	1501000000	38,427	0	41,958	80,385	33,371	47,014	80,385
CSA 10	1502000000	131,928	0	271,348	403,276	327,957	75,319	403,276
CSA 10	1502005000	103,458	0	611,592	715,050	715,050	0	715,050
CSA 10 WEED ABAT	1502010000	2,227	0	17,307	19,534	19,534	0	19,534
CSA 16	1502500000	8,878	0	38,598	47,476	24,306	23,170	47,476
CSA 21	1503500000	(55,868)	74,071	12,914	31,117	31,117	0	31,117
CSA 22	1504000000	1,213	0	980	2,193	1,387	806	2,193
CSA 21 COOP RD C	1504500000	29,064	0	243	29,307	29,307	0	29,307
CSA 21 COOP RD D	1504501000	(22,551)	25,073	1,011,088	1,013,610	1,013,610	0	1,013,610
CSA COOP RD CONS	1505000000	11,707	0	158	11,865	11,865	0	11,865
CSA COOP RD DEBT	1505001000	304	0	422	726	0	726	726
NACIMIENTO OPS	2200002000	428,991	0	20,094,377	20,523,368	20,021,368	502,000	20,523,368
FLD CNT ZONE 3	2200500000	1,415,349	0	7,415,219	8,830,568	8,569,032	261,536	8,830,568
SALINAS DAM	2300000000	514,335	86,449	2,888,178	3,488,962	3,488,962	0	3,488,962
STATE WATER CNTR	2300500000	437,327	0	2,884,083	3,321,410	2,608,673	712,737	3,321,410
STATE WATER PROJ	2300501000	816,564	0	7,005,299	7,821,863	7,330,299	491,564	7,821,863
CSA 1	2500000000	30,900	0	142,256	173,156	148,897	24,259	173,156
CSA 1A	2500001000	29,093	0	222,072	251,165	239,597	11,568	251,165
CSA 1B	2500002000	5,825	0	20,727	26,552	7,510	19,042	26,552
CSA 1C	2500003000	1,160	0	10,076	11,236	5,785	5,451	11,236
CSA 1D	2500004000	7,625	0	43,855	51,480	17,416	34,064	51,480
CSA 1F	2500005000	9,373	6,995	61,775	78,143	78,143	0	78,143
CSA 7A	2500500000	44,347	0	814,639	858,986	688,674	170,312	858,986
CSA 9I	2501000000	(27,318)	29,595	34,332	36,609	36,609	0	36,609
CSA 10A	2501500000	381,193	5,000	3,764,957	4,151,150	3,744,234	406,916	4,151,150
CSA 10 WTF	2501501000	(147,042)	290,401	1,290,533	1,433,892	1,433,892	0	1,433,892
CSA 12	2502000000	78,881	0	694,341	773,222	724,820	48,402	773,222
CSA 16 WATER	2502500000	(1,147)	34,650	293,610	327,113	327,113	0	327,113
CSA 18	2503000000	478,152	0	693,944	1,172,096	1,110,268	61,828	1,172,096
CSA 23	2503500000	10,246	0	27,336	37,582	21,102	16,480	37,582
CSA 23 WATER	2503501000	(17,588)	98,862	397,447	478,721	473,721	5,000	478,721
Total Public Works	9,424,900	836,591	65,910,908	76,172,399	71,740,600	4,431,799	76,172,399	

SUMMARY OF SPECIAL DISTRICT BUDGETS

APPROPRIATION LIMITATIONS

FOR FISCAL YEAR 2019-20

GOVERNING BOARD:
 BOARD OF SUPERVISORS...X
 OTHER APPOINTED.....
 OTHER ELECTED.....

DISTRICT AND FUND	APPROPRIATION LIMIT	APPROPRIATION SUBJECT TO LIMITATION
FLOOD CONTROL DISTRICTS:		
SLO FLOOD CONTROL 1300000000	N/A	N/A
SALINAS DAM 2300000000	N/A	N/A
STATE WATER CONTRACT 2300500000	N/A	N/A
STATE WATER PROJECT 2300501000	N/A	N/A
NACIMIENTO WATER OPERATIONS 2200002000	N/A	N/A
FLOOD CONTROL ZONE 1 1300500000	528,647	73,397
FLOOD CONTROL ZONE 1A 1301000000	98,064	30,795
FLOOD CONTROL ZONE 3 2200500000	N/A	N/A
FLOOD CONTROL ZONE 4 1301500000	N/A	N/A
FLOOD CONTROL ZONE 9 1302000000	N/A	N/A
FLOOD CONTROL ZONE 16 1302500000	N/A	N/A
FLOOD CONTROL ZONE 18 1303000000	N/A	N/A
FLOOD CONTROL ZONE 19 1304000000	N/A	N/A
TOTAL FLOOD CONTROL DISTRICTS	626,711	104,192
LIGHTING DISTRICTS:		
NIPOMO LIGHTING 1400000000	N/A	N/A
TOTAL LIGHTING DISTRICTS	0	0
PAGE TOTALS	626,711	104,192

SUMMARY OF SPECIAL DISTRICT BUDGETS

APPROPRIATION LIMITATIONS

FOR FISCAL YEAR 2019-20

GOVERNING BOARD:
 BOARD OF SUPERVISORS...X
 OTHER APPOINTED.....
 OTHER ELECTED.....

DISTRICT AND FUND	APPROPRIATION LIMIT	APPROPRIATION SUBJECT TO LIMITATION
COUNTY SERVICE AREAS:		
COUNTY SERVICE AREA 1	2500000000	N/A
COUNTY SERVICE AREA 1A	2500001000	39,694
COUNTY SERVICE AREA 1B	2500002000	20,727
COUNTY SERVICE AREA 1C	2500003000	10,076
COUNTY SERVICE AREA 1D	2500004000	N/A
COUNTY SERVICE AREA 1F	2500005000	N/A
COUNTY SERVICE AREA 7	1500500000	N/A
COUNTY SERVICE AREA 7A	2500500000	238,339
COUNTY SERVICE AREA 7B	1501000000	41,958
CSA 9 COOP ROAD CONSTRUCTION	1505000000	N/A
CSA 9 COOP ROAD DEBT SERVICE	1505001000	N/A
COUNTY SERVICE AREA 9I	2501000000	N/A
COUNTY SERVICE AREA 10	1502000000	258,148
COUNTY SERVICE AREA 10 WTF	2501501000	N/A
COUNTY SERVICE AREA 10A	2501500000	76,076
COUNTY SERVICE AREA 10 FP	1502005000	N/A
COUNTY SERVICE AREA 10 WA	1502010000	N/A
COUNTY SERVICE AREA 12	2502000000	N/A
COUNTY SERVICE AREA 16	1502500000	38,598
COUNTY SERVICE AREA 16 WATER	2502500000	N/A
COUNTY SERVICE AREA 18	2503000000	N/A
COUNTY SERVICE AREA 21	1503500000	N/A
CSA 21 COOP ROAD CONSTRUCTION	1504500000	N/A
CSA 21 COOP ROAD DEBT SERVICE	1504501000	N/A
COUNTY SERVICE AREA 22	1504000000	N/A
COUNTY SERVICE AREA 23	2503500000	27,336
COUNTY SERVICE AREA 23 WATER	2503501000	N/A
TOTAL COUNTY SERVICE AREAS:	3,534,317	750,952
TOTALS FROM SCHEDULE 12-A pg.1	626,711	104,192
TOTAL DIST UNDER BD OF SUPVS.	4,161,028	855,144

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Fund Balance-Special Districts and Other Agencies
 Fiscal Year 2019-20

District Name (1)	Total Fund Balance June 30, 2019 (2)	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2019 (6)	
		Encumbrances (3)	General/Other			
			Reserves (4)	Designations (5)		
Public Works						
SAN LUIS OBISPO CNTY FLOOD CONTR	1300000000	10,449,042	0	0	8,402,164	2,046,878
FLOOD CONTROL ZONE 1	1300500000	2,773,788	0	0	0	2,773,788
FLOOD CONTROL ZONE 1-A	1301000000	24,249	0	0	22,186	2,063
FLOOD CONTROL ZONE 4	1301500000	2,176	0	0	2,086	90
FLOOD CONTROL ZONE 9	1302000000	3,981,134	0	0	4,188,135	(207,001)
FLOOD CONTROL ZONE 16	1302500000	262,821	0	0	241,008	21,813
FLOOD CONTROL ZONE 18	1303000000	53,747	0	0	36,628	17,119
NIPOMO LIGHTING	1400000000	411,056	0	0	391,564	19,492
COUNTY SERVICE AREA 7	1500500000	21,764	0	0	16,159	5,605
COUNTY SERVICE AREA 7B	1501000000	442,907	0	0	404,480	38,427
COUNTY SERVICE AREA 10	1502000000	1,115,453	0	0	983,525	131,928
CSA 10-FIRE PROTECTION	1502005000	103,458	0	0	0	103,458
CSA 10-WEED ABATEMENT	1502010000	2,227	0	0	0	2,227
COUNTY SERVICE AREA 16	1502500000	65,048	0	0	56,170	8,878
COUNTY SERVICE AREA 21	1503500000	113,024	0	0	168,892	(55,868)
COUNTY SERVICE AREA 22	1504000000	84,906	0	7,878	75,815	1,213
CSA 21 COOP ROAD - CONSTRUCTION	1504500000	29,064	0	0	0	29,064
CSA 21 COOP ROAD - DEBT	1504501000	30,798	0	53,349	0	(22,551)
CSA - COOP RD-CONSTRUCTION	1505000000	11,707	0	0	0	11,707
CSA - COOP RD-DEBT SERVICE	1505001000	31,359	0	9,747	21,308	304
NACIMIENTO WATER OPERATIONS	2200002000	4,529,097	0	0	4,100,106	428,991
FLOOD CONTROL ZONE 3	2200500000	4,600,791	0	0	3,185,442	1,415,349
SALINAS DAM	2300000000	1,112,159	0	0	597,824	514,335
STATE WATER CONTRACT	2300500000	1,987,400	0	550,073	1,000,000	437,327
STATE WATER PROJECT	2300501000	4,233,160	0	3,066,596	350,000	816,564
COUNTY SERVICE AREA 1	2500000000	34,128	0	0	3,228	30,900
COUNTY SERVICE AREA 1A	2500001000	185,673	0	0	156,580	29,093
COUNTY SERVICE AREA 1B	2500002000	227,722	0	0	221,897	5,825
COUNTY SERVICE AREA 1C	2500003000	92,915	0	0	91,755	1,160
COUNTY SERVICE AREA 1D	2500004000	300,033	0	0	292,408	7,625
COUNTY SERVICE AREA 1F	2500005000	21,416	0	0	12,043	9,373
COUNTY SERVICE AREA 7A	2500500000	112,706	0	0	68,359	44,347
COUNTY SERVICE AREA 9I	2501000000	17,827	0	45,145	0	(27,318)
COUNTY SERVICE AREA 10A	2501500000	651,867	0	205,674	65,000	381,193
COUNTY SERVICE AREA 10 WTF	2501501000	294,071	0	0	441,113	(147,042)
COUNTY SERVICE AREA 12	2502000000	573,209	0	262,538	231,790	78,881
COUNTY SERVICE AREA 16 (WATER)	2502500000	46,023	0	47,170	0	(1,147)
COUNTY SERVICE AREA 18	2503000000	639,185	0	161,033	0	478,152
COUNTY SERVICE AREA 23	2503500000	105,167	0	0	94,921	10,246
COUNTY SERVICE AREA 23 (WATER)	2503501000	125,796	0	55,864	87,520	(17,588)
Total Public Works		39,900,073	0	4,465,067	26,010,106	9,424,900

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2019-20

District Name (1)	Reserves/ Designations June 30, 2019 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Public Works						
SAN LUIS OBISPO CNTY FLOOD CO						
Designations						
DES FB-FACILITIES	0	0	0	0	0	0
DES FB-MONITORING EQ	0	0	0	0	0	0
DES FB-PROJECT SEED	5,302,164	591,519	0	0	1,455,359	6,757,523
DES FB-REPAIRS/EMERG	3,100,000	0	0	0	0	3,100,000
TOTAL SAN LUIS OBISPO CNTY FL	8,402,164	591,519	0	0	1,455,359	9,857,523
FLOOD CONTROL ZONE 1-A						
DES FB-GENERAL RESERVE						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-FUTURE CREEK PROJ	22,186	0	0	10,771	11,594	33,780
TOTAL FLOOD CONTROL ZONE 1-A	22,186	0	0	10,771	11,594	33,780
FLOOD CONTROL ZONE 4						
DES FB-LEVEE REPAIRS						
DES FB-LEVEE REPAIRS	2,086	0	0	3,227	5,324	7,410
TOTAL FLOOD CONTROL ZONE 4	2,086	0	0	3,227	5,324	7,410
FLOOD CONTROL ZONE 9						
DES FB-GENERAL RESERVE						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-MAJOR IMPROVEMENTS	4,188,135	0	185,495	201,269	0	4,002,640
DES FB-SPECIAL STUDIES	0	0	0	0	0	0
TOTAL FLOOD CONTROL ZONE 9	4,188,135	0	185,495	201,269	0	4,002,640
FLOOD CONTROL ZONE 16						
DES FB-GENERAL RESERVE						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-REPAIRS/EMERG	241,008	0	0	1,660	20,843	261,851
TOTAL FLOOD CONTROL ZONE 16	241,008	0	0	1,660	20,843	261,851
FLOOD CONTROL ZONE 18						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2019-20

District Name (1)	Reserves/ Designations June 30, 2019 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES FB-FACILITIES	36,628	1,872	0	0	2,895	39,523
TOTAL FLOOD CONTROL ZONE 18	36,628	1,872	0	0	2,895	39,523
NIPOMO LIGHTING						
Designations						
DES RES-NEW REPLMNT FACIL	391,564	0	0	66,965	10,056	401,620
TOTAL NIPOMO LIGHTING	391,564	0	0	66,965	10,056	401,620
COUNTY SERVICE AREA 7						
Designations						
DES FB-FUTURE PROJECTS	16,159	0	0	5,364	7,534	23,693
TOTAL COUNTY SERVICE AREA 7	16,159	0	0	5,364	7,534	23,693
COUNTY SERVICE AREA 7B						
Designations						
DES FB-FACILITIES	404,480	0	0	14,292	47,014	451,494
TOTAL COUNTY SERVICE AREA 7B	404,480	0	0	14,292	47,014	451,494
COUNTY SERVICE AREA 10						
GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES RES-NEW/REPLMT FACIL	983,525	13,672	0	0	75,319	1,058,844
TOTAL COUNTY SERVICE AREA 10	983,525	13,672	0	0	75,319	1,058,844
COUNTY SERVICE AREA 16						
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DES RES-NEW/REPLMT FACIL	56,170	0	0	20,020	23,170	79,340
TOTAL COUNTY SERVICE AREA 16	56,170	0	0	20,020	23,170	79,340
COUNTY SERVICE AREA 21						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2019-20

District Name (1)	Reserves/ Designations June 30, 2019 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
DES RES-ROAD IMPROVEMENTS	168,892	6,886	74,071	0	0	94,821
TOTAL COUNTY SERVICE AREA 21	168,892	6,886	74,071	0	0	94,821
COUNTY SERVICE AREA 22						
DESIGNATED FB-GENERAL RES	7,878	354	0	0	806	8,684
Designations						
DESIGNATED FB-NACIWATER	75,815	0	0	0	0	75,815
TOTAL COUNTY SERVICE AREA 22	83,693	354	0	0	806	84,499
CSA 21 COOP ROAD - DEBT						
GENERAL RESERVES	53,349	2,340	25,073	0	0	28,276
TOTAL CSA 21 COOP ROAD - DEBT	53,349	2,340	25,073	0	0	28,276
CSA - COOP RD-CONSTRUCTION						
GENERAL RESERVES	0	0	0	0	0	0
TOTAL CSA - COOP RD-CONSTRUCT	0	0	0	0	0	0
CSA - COOP RD-DEBT SERVICE						
DESIGNATED FB-GEN RESERVE	9,747	0	0	531	726	10,473
Designations						
DESIGNATED FB-RD PROJECTS	21,308	0	0	0	0	21,308
TOTAL CSA - COOP RD-DEBT SERV	31,055	0	0	531	726	31,781
NACIMIENTO WATER OPERATIONS						
Designations						
DES NA-EQUIP REPLACEMENT	3,691,600	0	0	490,000	490,000	4,181,600
DES NA-OPERATIONS	408,506	0	0	12,000	12,000	420,506
TOTAL NACIMIENTO WATER OPERAT	4,100,106	0	0	502,000	502,000	4,602,106
FLOOD CONTROL ZONE 3						
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DESIGNATED NA-DISTRICT	2,282,269	0	0	208,455	237,904	2,520,173
DESIGNATED NA-EQUIP REPL	600,173	0	0	8,632	8,632	608,805
DESIGNATED NA-HCP	50,000	0	0	0	0	50,000
DESIGNATN EQUIP-CONTRACTR	253,000	0	0	15,000	15,000	268,000
TOTAL FLOOD CONTROL ZONE 3	3,185,442	0	0	232,087	261,536	3,446,978
SALINAS DAM						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2019-20

District Name (1)	Reserves/ Designations June 30, 2019 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
FACILITIES	597,824	23,376	86,449	0	0	511,375
TOTAL SALINAS DAM	597,824	23,376	86,449	0	0	511,375
STATE WATER CONTRACT						
GENERAL RESERVES	550,073	0	0	325,666	412,737	962,810
Designations						
DES RES-WATER CONTRACTS	1,000,000	0	0	300,000	300,000	1,300,000
TOTAL STATE WATER CONTRACT	1,550,073	0	0	625,666	712,737	2,262,810
STATE WATER PROJECT						
GENERAL PURPOSE RESERVE	3,066,596	0	0	309,320	491,564	3,558,160
Designations						
NEW/REPLACEMENT FACILITIE	350,000	0	0	0	0	350,000
TOTAL STATE WATER PROJECT	3,416,596	0	0	309,320	491,564	3,908,160
COUNTY SERVICE AREA 1						
Designations						
DES NA-FACILITIES	3,228	0	0	14,017	24,259	27,487
TOTAL COUNTY SERVICE AREA 1	3,228	0	0	14,017	24,259	27,487
COUNTY SERVICE AREA 1A						
Designations						
DES NA-FACILITIES	149,878	0	0	0	9,943	159,821
DES NA-PARKWY FAC-TR1898	6,702	6,129	0	0	1,625	8,327
TOTAL COUNTY SERVICE AREA 1A	156,580	6,129	0	0	11,568	168,148
COUNTY SERVICE AREA 1B						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	221,897	0	0	13,600	19,042	240,939
TOTAL COUNTY SERVICE AREA 1B	221,897	0	0	13,600	19,042	240,939
COUNTY SERVICE AREA 1C						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2019-20

District Name (1)	Reserves/ Designations June 30, 2019 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
DES NA-FACILITIES	91,755	0	0	4,391	5,451	97,206
TOTAL COUNTY SERVICE AREA 1C	91,755	0	0	4,391	5,451	97,206
COUNTY SERVICE AREA 1D						
Designations						
DES NA-FACILITIES	292,408	0	0	28,496	34,064	326,472
TOTAL COUNTY SERVICE AREA 1D	292,408	0	0	28,496	34,064	326,472
COUNTY SERVICE AREA 1F						
GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	12,043	4,167	6,995	0	0	5,048
TOTAL COUNTY SERVICE AREA 1F	12,043	4,167	6,995	0	0	5,048
COUNTY SERVICE AREA 7A						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	68,359	0	0	125,965	170,312	238,671
TOTAL COUNTY SERVICE AREA 7A	68,359	0	0	125,965	170,312	238,671
COUNTY SERVICE AREA 9I						
GENERAL RESERVES	45,145	27,820	29,595	0	0	15,550
Designations						
	0	0	0	0	0	0
TOTAL COUNTY SERVICE AREA 9I	45,145	27,820	29,595	0	0	15,550
COUNTY SERVICE AREA 10A						
DESIGNATED FB-GENRESERVE	205,674	0	0	341,767	391,916	597,590
Designations						
DESIGNATED FB-REPAIR/EMRG	65,000	5,000	5,000	5,000	15,000	75,000
TOTAL COUNTY SERVICE AREA 10A	270,674	5,000	5,000	346,767	406,916	672,590
COUNTY SERVICE AREA 10 WTF						

Special Districts and Other Agencies
 Reserves/Designations
 Fiscal Year 2019-20

District Name (1)	Reserves/ Designations June 30, 2019 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DES RES-EQUIP (CONTRACTO)	61,238	0	0	0	0	61,238
DES RES-EQUIP (INTEREST)	379,875	0	290,401	270,879	0	89,474
TOTAL COUNTY SERVICE AREA 10	441,113	0	290,401	270,879	0	150,712
COUNTY SERVICE AREA 12						
GENERAL RESERVES	262,538	0	0	1,557	48,402	310,940
Designations						
DESIGNATED RESERVES	231,790	0	0	0	0	231,790
GENERAL PURPOSE	0	0	0	0	0	0
TOTAL COUNTY SERVICE AREA 12	494,328	0	0	1,557	48,402	542,730
COUNTY SERVICE AREA 16 (WATER						
GENERAL RESERVES	47,170	29,926	34,650	0	0	12,520
TOTAL COUNTY SERVICE AREA 16	47,170	29,926	34,650	0	0	12,520
COUNTY SERVICE AREA 18						
GENERAL RESERVES	161,033	0	0	43,477	61,828	222,861
TOTAL COUNTY SERVICE AREA 18	161,033	0	0	43,477	61,828	222,861
COUNTY SERVICE AREA 23						
Designations						
DES RES-NEW/REPLMT FACIL	94,921	0	0	21,925	16,480	111,401
TOTAL COUNTY SERVICE AREA 23	94,921	0	0	21,925	16,480	111,401
COUNTY SERVICE AREA 23 (WATER						
GENERAL RESERVES	55,864	59,445	93,862	0	0	(37,998)
Designations						
LOAN RESERVE REQUIREMENT	87,520	0	5,000	5,000	5,000	87,520
TOTAL COUNTY SERVICE AREA 23	143,384	59,445	98,862	5,000	5,000	49,522
Total Public Works	30,475,173	772,506	836,591	2,869,246	4,431,799	34,070,381
Total Spec Dists/Oth Agencies	30,475,173	772,506	836,591	2,869,246	4,431,799	34,070,381

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

SAN LUIS OBISPO CNTY FLOOD CONTROL

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			0	2,046,878
Cancelled Reserves			591,519	0
Taxes	2,870,876	3,029,396	2,989,005	2,989,005
Revenue from Use of Money & Property	104,720	185,519	100,000	100,000
Other Revenues	60	107	0	0
Other Financing Sources	3,091,387	102,128	1,937,199	1,937,199
Intergovernmental Revenue	1,015,353	137,803	17,562	5,507,271
Total Revenue	7,082,396	3,454,953	5,635,285	12,580,353
Services and Supplies	3,068,095	2,492,986	3,906,785	3,906,785
Other Charges	742,005	354,820	1,728,500	7,218,209
Capital Assets				
Capital Assets	92	0	0	0
Total Capital Assets	92	0	0	0
Contingencies			0	0
Increased Reserves			0	1,455,359
Total Financing Uses	3,810,192	2,847,806	5,635,285	12,580,353
Total Expenditures/Appropriations	3,810,192	2,847,806	5,635,285	12,580,353
Net Cost	(3,272,204)	(607,147)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

SALINAS DAM

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			(33,348)	514,335
Cancelled Reserves			23,376	86,449
Revenue from Use of Money & Property	27,738	37,267	5,000	5,000
Charges for Current Services	900,000	900,000	2,874,000	2,874,000
Other Revenues	24	3,923	9,178	9,178
Interfund	0	210	0	0
Intergovernmental Revenue	0	26,489	0	0
Total Revenue	927,762	967,889	2,878,206	3,488,962
Services and Supplies	1,019,245	1,117,446	2,878,206	3,488,962
Other Charges	39,011	6,927	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	1,058,256	1,124,373	2,878,206	3,488,962
Total Expenditures/Appropriations	1,058,256	1,124,373	2,878,206	3,488,962
Net Cost	130,494	156,484	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

Detail by Revenue Category and Expenditure Object (1)	STATE WATER CONTRACT			
	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			350,256	437,327
Cancelled Reserves			0	0
Taxes	2,075,306	2,197,474	2,187,146	2,187,146
Revenue from Use of Money & Property	7,649	22,805	17,760	17,760
Charges for Current Services	660,673	665,615	665,615	665,615
Intergovernmental Revenue	13,534	13,770	13,562	13,562
Total Revenue	2,757,162	2,899,664	3,234,339	3,321,410
Services and Supplies	2,368,110	2,156,757	2,608,673	2,608,673
Other Charges	(2,368,157)	(2,156,815)	0	0
Capital Assets				
Capital Assets	2,368,157	2,156,815	0	0
Total Capital Assets	2,368,157	2,156,815	0	0
Contingencies			0	0
Increased Reserves			625,666	712,737
Total Financing Uses	2,368,110	2,156,757	3,234,339	3,321,410
Total Expenditures/Appropriations	2,368,110	2,156,757	3,234,339	3,321,410
Net Cost	(389,052)	(742,907)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

STATE WATER PROJECT

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			634,320	816,564
Cancelled Reserves			0	0
Revenue from Use of Money & Property	165,953	264,060	175,000	175,000
Charges for Current Services	5,449,578	6,990,022	6,830,299	6,830,299
Total Revenue	5,615,531	7,254,082	7,639,619	7,821,863
Services and Supplies	5,661,013	6,603,368	7,330,299	7,330,299
Other Charges	21,118	3,648	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			309,320	491,564
Total Financing Uses	5,682,131	6,607,016	7,639,619	7,821,863
Total Expenditures/Appropriations	5,682,131	6,607,016	7,639,619	7,821,863
Net Cost	66,600	(647,066)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

NACIMIENTO WATER OPERATIONS

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			103,749	428,991
Cancelled Reserves			0	0
Revenue from Use of Money & Property	1,001,389	386,774	331,711	331,711
Charges for Current Services	15,708,833	16,947,075	18,950,239	19,762,666
Other Revenues	337,224	0	0	0
Intergovernmental Revenue	29,445	0	0	0
Total Revenue	17,076,891	17,333,849	19,385,699	20,523,368
Services and Supplies	3,690,737	4,582,966	6,923,050	7,352,976
Other Charges	11,904,663	11,748,980	11,856,899	11,856,899
Capital Assets				
Building & Improvements	86,372	82,736	103,750	811,493
Equipment	0	8,199	0	0
Total Capital Assets	86,372	90,935	103,750	811,493
Contingencies			0	0
Increased Reserves			502,000	502,000
Total Financing Uses	15,681,772	16,422,881	19,385,699	20,523,368
Total Expenditures/Appropriations	15,681,772	16,422,881	19,385,699	20,523,368
Net Cost	(1,395,119)	(910,968)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 1

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			2,025,997	2,773,788
Cancelled Reserves			0	0
Taxes	67,971	71,672	70,077	70,077
Revenue from Use of Money & Property	32,375	50,135	23,930	23,930
Charges for Current Services	483,494	497,500	511,978	511,978
Other Revenues	65	4	0	0
Other Financing Sources	19,000	19,000	20,000	20,000
Intergovernmental Revenue	2,778	436,036	424	3,000,424
Total Revenue	605,683	1,074,347	2,652,406	6,400,197
Services and Supplies	214,691	297,162	2,492,406	3,166,896
Other Charges	5,386	0	60,000	60,000
Capital Assets				
Capital Assets	213,325	444,257	100,000	3,173,301
Total Capital Assets	213,325	444,257	100,000	3,173,301
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	433,402	741,419	2,652,406	6,400,197
Total Expenditures/Appropriations	433,402	741,419	2,652,406	6,400,197
Net Cost	(172,281)	(332,928)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 1-A

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,240	2,063
Cancelled Reserves			0	0
Taxes	15,227	16,421	16,062	16,062
Revenue from Use of Money & Property	293	532	0	0
Charges for Current Services	15,904	16,313	16,744	16,744
Intergovernmental Revenue	98	100	99	99
Total Revenue	31,522	33,366	34,145	34,968
Services and Supplies	3,117	3,304	3,374	3,374
Other Charges	24,386	19,000	20,000	20,000
Contingencies			0	0
Increased Reserves			10,771	11,594
Total Financing Uses	27,503	22,304	34,145	34,968
Total Expenditures/Appropriations	27,503	22,304	34,145	34,968
Net Cost	(4,019)	(11,062)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 3

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			598,297	1,415,349
Cancelled Reserves			0	0
Taxes	318,744	337,265	316,379	316,379
Revenue from Use of Money & Property	92,352	135,782	104,100	104,100
Charges for Current Services	6,662,193	7,140,151	6,845,325	6,990,717
Other Revenues	7,414	5,549	1,926	1,926
Intergovernmental Revenue	2,087	2,117	2,097	2,097
Total Revenue	7,082,790	7,620,864	7,868,124	8,830,568
Services and Supplies	4,584,494	4,163,233	4,710,352	5,286,889
Other Charges	2,625,565	2,773,936	2,770,685	2,770,685
Capital Assets				
Building & Improvements	42,773	0	100,000	456,458
Equipment	94,220	0	55,000	55,000
Total Capital Assets	136,993	0	155,000	511,458
Contingencies			0	0
Increased Reserves			232,087	261,536
Total Financing Uses	7,347,052	6,937,169	7,868,124	8,830,568
Total Expenditures/Appropriations	7,347,052	6,937,169	7,868,124	8,830,568
Net Cost	264,262	(683,695)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 4

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			(2,007)	90
Cancelled Reserves			0	0
Revenue from Use of Money & Property	107	112	95	95
Charges for Current Services	3,343	3,343	3,340	3,340
Other Financing Sources	0	5,700	18,000	18,000
Total Revenue	3,450	9,155	19,428	21,525
Services and Supplies	10,255	12,995	16,201	16,201
Contingencies			0	0
Increased Reserves			3,227	5,324
Total Financing Uses	10,255	12,995	19,428	21,525
Total Expenditures/Appropriations	10,255	12,995	19,428	21,525
Net Cost	6,805	3,840	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 9

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			42,848	(207,001)
Cancelled Reserves			0	185,495
Taxes	566,363	604,614	590,687	590,687
Revenue from Use of Money & Property	54,553	87,039	46,153	46,153
Other Financing Sources	0	0	60,000	60,000
Intergovernmental Revenue	3,661	3,754	3,649	3,649
Total Revenue	624,577	695,407	743,337	678,983
Services and Supplies	333,260	491,884	542,068	678,983
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			201,269	0
Total Financing Uses	333,260	491,884	743,337	678,983
Total Expenditures/Appropriations	333,260	491,884	743,337	678,983
Net Cost	(291,317)	(203,523)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 16

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			2,630	21,813
Cancelled Reserves			0	0
Taxes	28,849	30,071	30,675	30,675
Revenue from Use of Money & Property	2,977	4,972	2,910	2,910
Charges for Current Services	10,704	10,704	10,704	10,704
Other Revenues	0	0	1,000	1,000
Other Financing Sources	10,000	20,500	20,500	20,500
Total Revenue	52,530	66,247	68,419	87,602
Services and Supplies	24,056	48,145	66,631	66,631
Other Charges	122	125	128	128
Contingencies			0	0
Increased Reserves			1,660	20,843
Total Financing Uses	24,178	48,270	68,419	87,602
Total Expenditures/Appropriations	24,178	48,270	68,419	87,602
Net Cost	(28,352)	(17,977)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

FLOOD CONTROL ZONE 18

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			12,352	17,119
Cancelled Reserves			1,872	0
Revenue from Use of Money & Property	702	1,067	736	736
Charges for Current Services	9,131	9,131	9,131	9,131
Other Financing Sources	0	8,028	4,014	4,014
Intergovernmental Revenue	1,606	0	0	0
Total Revenue	11,439	18,226	28,105	31,000
Services and Supplies	17,655	13,497	28,105	28,105
Contingencies			0	0
Increased Reserves			0	2,895
Total Financing Uses	17,655	13,497	28,105	31,000
Total Expenditures/Appropriations	17,655	13,497	28,105	31,000
Net Cost	6,216	(4,729)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

NIPOMO LIGHTING

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			76,401	19,492
Cancelled Reserves			0	0
Taxes	37,064	38,675	40,989	40,989
Revenue from Use of Money & Property	5,995	9,053	4,700	4,700
Charges for Current Services	10,687	10,986	8,964	8,964
Other Revenues	4,800	(4,800)	0	0
Intergovernmental Revenue	236	240	250	250
Total Revenue	58,782	54,154	131,304	74,395
Services and Supplies	34,036	34,875	64,339	64,339
Capital Assets				
Building & Improvements	30,774	7,286	0	0
Total Capital Assets	30,774	7,286	0	0
Contingencies			0	0
Increased Reserves			66,965	10,056
Total Financing Uses	64,810	42,161	131,304	74,395
Total Expenditures/Appropriations	64,810	42,161	131,304	74,395
Net Cost	6,028	(11,993)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 1

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			20,658	30,900
Cancelled Reserves			0	0
Taxes	8,905	9,571	9,368	9,368
Revenue from Use of Money & Property	433	470	189	189
Charges for Current Services	114,205	118,140	120,663	120,663
Other Financing Sources	5,617	11,407	11,978	11,978
Intergovernmental Revenue	57	56	58	58
Total Revenue	129,217	139,644	162,914	173,156
Services and Supplies	146,491	133,250	148,897	148,897
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			14,017	24,259
Total Financing Uses	146,491	133,250	162,914	173,156
Total Expenditures/Appropriations	146,491	133,250	162,914	173,156
Net Cost	17,274	(6,394)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 1A

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			11,396	29,093
Cancelled Reserves			6,129	0
Taxes	37,413	40,009	39,113	39,113
Revenue from Use of Money & Property	2,318	3,479	1,900	1,900
Charges for Current Services	163,282	168,275	173,488	173,488
Other Financing Sources	2,061	6,981	7,330	7,330
Intergovernmental Revenue	241	246	241	241
Total Revenue	205,315	218,990	239,597	251,165
Services and Supplies	179,839	207,851	227,619	227,619
Other Charges	5,617	11,407	11,978	11,978
Contingencies			0	0
Increased Reserves			0	11,568
Total Financing Uses	185,456	219,258	239,597	251,165
Total Expenditures/Appropriations	185,456	219,258	239,597	251,165
Net Cost	(19,859)	268	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 1B

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			383	5,825
Cancelled Reserves			0	0
Taxes	16,597	17,934	17,543	17,543
Revenue from Use of Money & Property	2,672	4,269	3,076	3,076
Intergovernmental Revenue	106	108	108	108
Total Revenue	19,375	22,311	21,110	26,552
Services and Supplies	4,323	4,567	7,510	7,510
Contingencies			0	0
Increased Reserves			13,600	19,042
Total Financing Uses	4,323	4,567	21,110	26,552
Total Expenditures/Appropriations	4,323	4,567	21,110	26,552
Net Cost	(15,052)	(17,744)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 1C

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			100	1,160
Cancelled Reserves			0	0
Taxes	8,666	8,890	8,698	8,698
Revenue from Use of Money & Property	1,132	1,775	1,324	1,324
Intergovernmental Revenue	56	54	54	54
Total Revenue	9,854	10,719	10,176	11,236
Services and Supplies	5,155	5,219	5,785	5,785
Contingencies			0	0
Increased Reserves			4,391	5,451
Total Financing Uses	5,155	5,219	10,176	11,236
Total Expenditures/Appropriations	5,155	5,219	10,176	11,236
Net Cost	(4,699)	(5,500)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 1D

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			2,057	7,625
Cancelled Reserves			0	0
Taxes	37,953	40,611	39,687	39,687
Revenue from Use of Money & Property	3,418	5,608	3,794	3,794
Other Financing Sources	122	125	128	128
Intergovernmental Revenue	245	250	246	246
Total Revenue	41,738	46,594	45,912	51,480
Services and Supplies	4,476	4,616	7,416	7,416
Other Charges	10,000	10,000	10,000	10,000
Contingencies			0	0
Increased Reserves			28,496	34,064
Total Financing Uses	14,476	14,616	45,912	51,480
Total Expenditures/Appropriations	14,476	14,616	45,912	51,480
Net Cost	(27,262)	(31,978)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 1F

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			12,201	9,373
Cancelled Reserves			4,167	6,995
Revenue from Use of Money & Property	414	477	353	353
Charges for Current Services	48,224	49,782	51,422	51,422
Other Financing Sources	10,000	10,000	10,000	10,000
Total Revenue	58,638	60,259	78,143	78,143
Services and Supplies	56,378	65,317	70,813	70,813
Other Charges	2,061	6,981	7,330	7,330
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	58,439	72,298	78,143	78,143
Total Expenditures/Appropriations	58,439	72,298	78,143	78,143
Net Cost	(199)	12,039	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 7

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			3,435	5,605
Cancelled Reserves			0	0
Taxes	53,185	56,602	55,311	55,311
Revenue from Use of Money & Property	463	778	304	304
Intergovernmental Revenue	345	350	343	343
Total Revenue	53,993	57,730	59,393	61,563
Services and Supplies	2,271	3,391	4,029	4,029
Other Charges	45,000	50,000	50,000	50,000
Contingencies			0	0
Increased Reserves			5,364	7,534
Total Financing Uses	47,271	53,391	59,393	61,563
Total Expenditures/Appropriations	47,271	53,391	59,393	61,563
Net Cost	(6,722)	(4,339)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 7A

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			0	44,347
Cancelled Reserves			0	0
Taxes	229,514	242,469	236,870	236,870
Revenue from Use of Money & Property	2,973	3,810	0	0
Charges for Current Services	188,547	187,076	526,300	526,300
Other Financing Sources	45,000	50,000	50,000	50,000
Intergovernmental Revenue	1,489	1,510	1,469	1,469
Total Revenue	467,523	484,865	814,639	858,986
Services and Supplies	523,229	505,732	652,674	652,674
Other Charges	3,417	536	0	0
Capital Assets				
Equipment	24,623	12,672	36,000	36,000
Total Capital Assets	24,623	12,672	36,000	36,000
Contingencies			0	0
Increased Reserves			125,965	170,312
Total Financing Uses	551,269	518,940	814,639	858,986
Total Expenditures/Appropriations	551,269	518,940	814,639	858,986
Net Cost	83,746	34,075	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 7B

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			5,705	38,427
Cancelled Reserves			0	0
Taxes	35,705	39,101	38,222	38,222
Revenue from Use of Money & Property	5,037	8,190	3,500	3,500
Intergovernmental Revenue	230	240	236	236
Total Revenue	40,972	47,531	47,663	80,385
Services and Supplies	10,549	4,013	33,371	33,371
Contingencies			0	0
Increased Reserves			14,292	47,014
Total Financing Uses	10,549	4,013	47,663	80,385
Total Expenditures/Appropriations	10,549	4,013	47,663	80,385
Net Cost	(30,423)	(43,518)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

CSA - COOP RD-CONSTRUCTION

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			11,634	11,707
Cancelled Reserves			0	0
Revenue from Use of Money & Property	149	224	158	158
Total Revenue	149	224	11,792	11,865
Capital Assets				
Building & Improvements	0	0	11,792	11,865
Total Capital Assets	0	0	11,792	11,865
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	0	0	11,792	11,865
Total Expenditures/Appropriations	0	0	11,792	11,865
Net Cost	(149)	(224)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

CSA - COOP RD-DEBT SERVICE

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			109	304
Cancelled Reserves			0	0
Revenue from Use of Money & Property	401	603	422	422
Total Revenue	401	603	531	726
=====				
Contingencies			0	0
Increased Reserves			531	726
Total Financing Uses	0	0	531	726
=====				
Total Expenditures/Appropriations	0	0	531	726
=====				
Net Cost	(401)	(603)	0	0
=====				

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 9I

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			(25,331)	(27,318)
Cancelled Reserves			27,820	29,595
Taxes	31,479	32,465	33,794	33,794
Revenue from Use of Money & Property	375	526	326	538
Charges for Current Services	(284)	0	0	0
Total Revenue	31,570	32,991	36,609	36,609
Services and Supplies	2,898	57,081	36,609	36,609
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	2,898	57,081	36,609	36,609
Total Expenditures/Appropriations	2,898	57,081	36,609	36,609
Net Cost	(28,672)	24,090	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 10

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			42,937	131,928
Cancelled Reserves			13,672	0
Taxes	229,925	244,200	244,488	244,488
Revenue from Use of Money & Property	15,558	23,502	12,120	12,120
Other Financing Sources	0	0	13,200	13,200
Intergovernmental Revenue	1,494	1,525	1,540	1,540
Total Revenue	246,977	269,227	327,957	403,276
Services and Supplies	37,931	37,424	42,447	42,447
Other Charges	0	400,000	285,510	285,510
Contingencies			0	0
Increased Reserves			0	75,319
Total Financing Uses	37,931	437,424	327,957	403,276
Total Expenditures/Appropriations	37,931	437,424	327,957	403,276
Net Cost	(209,046)	168,197	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

CSA 10-FIRE PROTECTION

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			0	103,458
Cancelled Reserves			0	0
Taxes	0	383,610	611,592	611,592
Revenue from Use of Money & Property	0	3,091	0	0
Other Revenues	0	3,912	0	0
Intergovernmental Revenue	0	1,672	0	0
Total Revenue	0	392,285	611,592	715,050
Services and Supplies	0	288,827	611,592	715,050
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	0	288,827	611,592	715,050
Total Expenditures/Appropriations	0	288,827	611,592	715,050
Net Cost	0	(103,458)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

CSA 10-WEED ABATEMENT

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			0	2,227
Cancelled Reserves			0	0
Revenue from Use of Money & Property	0	42	0	0
Other Revenues	0	6,185	17,307	17,307
Total Revenue	0	6,227	17,307	19,534
Services and Supplies	0	4,000	17,307	19,534
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	0	4,000	17,307	19,534
Total Expenditures/Appropriations	0	4,000	17,307	19,534
Net Cost	0	(2,227)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 10 WTF

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			414,238	(147,042)
Cancelled Reserves			0	290,401
Revenue from Use of Money & Property	9,326	8,615	20,000	20,000
Charges for Current Services	988,016	816,489	988,382	988,382
Other Revenues	(168,387)	541	(3,359)	(3,359)
Other Financing Sources	0	0	285,510	285,510
Total Revenue	828,955	825,645	1,704,771	1,433,892
Services and Supplies	757,801	773,507	1,034,860	1,034,860
Other Charges	204,439	177,882	173,522	173,522
Capital Assets				
Building & Improvements	0	0	210,000	210,000
Equipment	0	0	15,510	15,510
Total Capital Assets	0	0	225,510	225,510
Contingencies			0	0
Increased Reserves			270,879	0
Total Financing Uses	962,240	951,389	1,704,771	1,433,892
Total Expenditures/Appropriations	962,240	951,389	1,704,771	1,433,892
Net Cost	133,285	125,744	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 10A

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			438,214	381,193
Cancelled Reserves			5,000	5,000
Taxes	71,443	75,156	75,269	75,269
Revenue from Use of Money & Property	4,082	8,715	4,223	8,981
Charges for Current Services	657,911	875,152	903,200	921,844
Other Revenues	80	5,835	100	100
Other Financing Sources	73,126	400,000	0	2,758,283
Intergovernmental Revenue	462	468	480	480
Total Revenue	807,104	1,365,326	1,426,486	4,151,150
Services and Supplies	284,227	356,516	462,536	327,495
Other Charges	457,593	333,765	617,183	615,660
Capital Assets				
Building & Improvements	223,841	273,660	0	2,801,079
Total Capital Assets	223,841	273,660	0	2,801,079
Contingencies			0	0
Increased Reserves			346,767	406,916
Total Financing Uses	965,661	963,941	1,426,486	4,151,150
Total Expenditures/Appropriations	965,661	963,941	1,426,486	4,151,150
Net Cost	158,557	(401,385)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 12

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			32,036	78,881
Cancelled Reserves			0	0
Taxes	28,846	29,060	28,673	28,673
Revenue from Use of Money & Property	6,901	9,138	6,000	6,000
Charges for Current Services	661,702	625,993	659,543	659,543
Other Revenues	120	1,893	0	0
Intergovernmental Revenue	131	128	125	125
Total Revenue	697,700	666,212	726,377	773,222
Services and Supplies	13,194	53,372	96,009	96,009
Other Charges	618,621	657,490	628,811	628,811
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			1,557	48,402
Total Financing Uses	631,815	710,862	726,377	773,222
Total Expenditures/Appropriations	631,815	710,862	726,377	773,222
Net Cost	(65,885)	44,650	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 16

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			5,728	8,878
Cancelled Reserves			0	0
Taxes	34,105	36,690	37,750	37,750
Revenue from Use of Money & Property	597	1,186	620	620
Intergovernmental Revenue	220	226	228	228
Total Revenue	34,922	38,102	44,326	47,476
Services and Supplies	7,857	5,705	24,306	24,306
Other Charges	13,569	12,497	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			20,020	23,170
Total Financing Uses	21,426	18,202	44,326	47,476
Total Expenditures/Appropriations	21,426	18,202	44,326	47,476
Net Cost	(13,496)	(19,900)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 16 (WATER)

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			3,577	(1,147)
Cancelled Reserves			29,926	34,650
Taxes	1	0	0	0
Revenue from Use of Money & Property	1,635	1,349	1,200	1,200
Charges for Current Services	275,881	248,100	292,310	292,310
Other Revenues	32,744	7,096	100	100
Other Financing Sources	44,569	12,497	0	0
Total Revenue	354,830	269,042	327,113	327,113
Services and Supplies	371,139	329,546	327,113	327,113
Other Charges	14,030	1,130	0	0
Capital Assets				
Building & Improvements	2,413	0	0	0
Equipment	0	25,160	0	0
Total Capital Assets	2,413	25,160	0	0
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	387,582	355,836	327,113	327,113
Total Expenditures/Appropriations	387,582	355,836	327,113	327,113
Net Cost	32,752	86,794	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 18

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			21,510	478,152
Cancelled Reserves			0	0
Revenue from Use of Money & Property	9,125	12,237	7,416	7,416
Charges for Current Services	653,467	673,061	686,528	686,528
Total Revenue	662,592	685,298	715,454	1,172,096
Services and Supplies	623,771	567,293	648,323	648,323
Other Charges	3,417	657	0	0
Capital Assets				
Building & Improvements	109,049	76,075	0	415,763
Equipment	0	15,400	23,654	46,182
Total Capital Assets	109,049	91,475	23,654	461,945
Contingencies			0	0
Increased Reserves			43,477	61,828
Total Financing Uses	736,237	659,425	715,454	1,172,096
Total Expenditures/Appropriations	736,237	659,425	715,454	1,172,096
Net Cost	73,645	(25,873)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 21

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			11,317	(55,868)
Cancelled Reserves			6,886	74,071
Revenue from Use of Money & Property	2,177	3,646	2,500	2,500
Charges for Current Services	4,211	4,184	4,112	4,112
Other Financing Sources	6,210	5,842	6,302	6,302
Intergovernmental Revenue	162,083	0	0	0
Total Revenue	174,681	13,672	31,117	31,117
Services and Supplies	32,880	10,698	31,117	31,117
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	32,880	10,698	31,117	31,117
Total Expenditures/Appropriations	32,880	10,698	31,117	31,117
Net Cost	(141,801)	(2,974)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

CSA 21 COOP ROAD - CONSTRUCTION

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			28,739	29,064
Cancelled Reserves			0	0
Revenue from Use of Money & Property	370	558	243	243
Total Revenue	370	558	28,982	29,307
Capital Assets				
Building & Improvements	(1,951)	0	28,982	29,307
Total Capital Assets	(1,951)	0	28,982	29,307
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	(1,951)	0	28,982	29,307
Total Expenditures/Appropriations	(1,951)	0	28,982	29,307
Net Cost	(2,321)	(558)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

CSA 21 COOP ROAD - DEBT

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			182	(22,551)
Cancelled Reserves			2,340	25,073
Taxes	28,210	0	10,314	10,314
Revenue from Use of Money & Property	912	1,281	774	774
Other Financing Sources	0	0	1,000,000	1,000,000
Total Revenue	29,122	1,281	1,013,610	1,013,610
Services and Supplies	846	775	309	309
Other Charges	28,260	25,366	1,013,301	1,013,301
Contingencies			0	0
Increased Reserves			0	0
Total Financing Uses	29,106	26,141	1,013,610	1,013,610
Total Expenditures/Appropriations	29,106	26,141	1,013,610	1,013,610
Net Cost	(16)	24,860	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 22

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			53	1,213
Cancelled Reserves			354	0
Revenue from Use of Money & Property	1,104	1,643	980	980
Total Revenue	1,104	1,643	1,387	2,193
Services and Supplies	793	932	1,387	1,387
Contingencies			0	0
Increased Reserves			0	806
Total Financing Uses	793	932	1,387	2,193
Total Expenditures/Appropriations	793	932	1,387	2,193
Net Cost	(311)	(711)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 23

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			15,691	10,246
Cancelled Reserves			0	0
Taxes	24,991	26,758	26,815	26,815
Revenue from Use of Money & Property	350	711	360	360
Intergovernmental Revenue	160	162	161	161
Total Revenue	25,501	27,631	43,027	37,582
Services and Supplies	12,073	22,057	21,102	21,102
Other Charges	6,210	(4,158)	0	0
Capital Assets				
Total Capital Assets	0	0	0	0
Contingencies			0	0
Increased Reserves			21,925	16,480
Total Financing Uses	18,283	17,899	43,027	37,582
Total Expenditures/Appropriations	18,283	17,899	43,027	37,582
Net Cost	(7,218)	(9,732)	0	0

Special Districts and Other Agencies
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2019-20

COUNTY SERVICE AREA 23 (WATER)

Detail by Revenue Category and Expenditure Object (1)	2017-18 Actuals (2)	2018-19 Actual (3)	2019-20 Recommended Budget (4)	2019-20 Adopted by the Board of Supervisors (5)
Fund Balance Available			21,829	(17,588)
Cancelled Reserves			59,445	98,862
Revenue from Use of Money & Property	1,312	2,561	1,450	1,450
Charges for Current Services	400,635	398,354	390,997	390,997
Other Revenues	144	80	5,000	5,000
Interfund	12,946	0	0	0
Total Revenue	415,037	400,995	478,721	478,721
Services and Supplies	244,248	286,001	365,260	365,260
Other Charges	129,533	88,027	93,461	93,461
Capital Assets				
Building & Improvements	0	0	15,000	15,000
Total Capital Assets	0	0	15,000	15,000
Contingencies			0	0
Increased Reserves			5,000	5,000
Total Financing Uses	373,781	374,028	478,721	478,721
Total Expenditures/Appropriations	373,781	374,028	478,721	478,721
Net Cost	(41,256)	(26,967)	0	0

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MAJOR PROJECTS

Project No.	Project Description	Milestone Completion at 6/30/20	Funding Requirements for 19/20	Previous Years Balance to be Encumbered	New Funding to be Appropriated 19/20
SPECIAL DISTRICTS					
Salinas Dam					
535R155739	Pipeline Rehab/Repair	30% Plans, Specs, Est	1,500,000	0	1,500,000
Total Salinas Dam			1,500,000	0	1,500,000
Nacimiento Operating Fund					
300580	Nacimiento Water Pipeline - Isolation Valves Install	Final Plans, Specs, Est	646,558	646,558	0
300420.08.19	Santa Ysabel Pump Station (SYPS) Efficiency Projects	On Hold	525,938	25,938	500,000
Total Nacimiento Operating Fund			1,172,496	672,496	500,000
Flood Control Zone 1					
300477	Arroyo Grande Creek Waterway Management Program Alternative 3a Project	Contract Award	3,022,866	3,022,866	0
300478	Arroyo Grande Creek Waterway Management Program Modified 3c Project	Contract Award	150,435	50,435	100,000
Total Flood Control Zone 1			3,173,301	3,073,301	100,000
Flood Control Zone 3					
300606	Repair Fault Zone at Left Dam Abutment	On Hold	180,000	180,000	0
300639	Repairs to Domestic and Fireflow Tanks	Construction Complete	100,000	0	100,000
Total Flood Control Zone 3			280,000	180,000	100,000
Nipomo Lighting					
300633	Mary Avenue/Juniper Street - 1 Light	Construction Complete	59,134	59,134	0
Total Nipomo Lighting			59,134	59,134	0
County Service Area 10 Water Treatment Fund					
300640	New Roof for Water Treatment Plant Building	Construction Complete	60,000	0	60,000
Total County Service Area 10 Water Treatment Fund			60,000	0	60,000
County Service Area 10-A (Water)					
300279	Cayucos - New Storage Tanks	30% Construction	2,758,283	2,758,283	0
Total County Service Area 10-A (Water)			2,758,283	2,758,283	0
County Service Area 18					
300545	Country Club - Replace liners in wastewater sediment ponds	Construction Complete	206,945	206,945	0
300583	Country Club - Modernize Lift Station #3 and System	Final Plans, Specs, Est	208,818	208,818	0
Total County Service Area 18			415,763	415,763	0
TOTAL SPECIAL DISTRICTS			9,418,977	7,158,977	2,260,000