



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

Final Budget
2020-21

April 30, 2020

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

Subject: Special Districts Proposed Budget for Fiscal Year 2020/21

The *Special Districts Proposed Budget 2020/21* 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.slocounty.ca.gov/slocountywater). 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 2020/21 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 (RWMG), monitoring State and funding area activities relevant to IRWM, and administration of the implementation and planning grant agreements with the State and project proponents. The District is the lead agency for the program in accordance with State regulations and the Memorandum of Understanding between the RWMG member organizations. Participation in the IRWM Program has resulted in over \$23M in grant awards for local needs.

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 emergency interties 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. The data is used by entities charged with water resource management and technical analysis, including the State, Groundwater Sustainability Agencies, and other local entities.
- 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

The budget funds activities associated with the Lake Nacimiento reservoir 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 23, 2020.

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 15% for the calendar year 2020 which are sufficient to supply the needs of local agencies for the calendar years 2020 and 2021 when combined with the District's unused supply from previous years stored at San Luis Reservoir.

The 2020/21 budget for both funds addresses costs associated with contract management, including evaluating and responding to amendments being developed by the State related to water management, contract term and financing, and participation in the Delta Conveyance Project.

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 complete the second and final phase of the Waterway Management Program (WMP) to provide 10-year flood protection. Construction will be implemented during the first half of 2020/21 and will involve removal of dense vegetation, accumulated sediment, 1-2 foot levee raise, construction of flood walls, and installation of slope reinforcement mat on the outside slope of the levees.

Post construction monitoring and maintenance of the WMP projects will commence. Ongoing monitoring and maintenance will involve topographic survey, biological surveys, and monitoring of the stream channels to ensure flood capacity and restored habitat are maintained and will continue to provide valuable flood protection and environmental resource benefits for the community of Oceano.

The Meadow Creek Lagoon Watershed Restoration Plan will be initiated in 2020 to address long term WMP project impacts to steelhead trout and potentially reduce flood risks to the community of Oceano. Staff will continue to pursue partnerships and grant funding for implementing project planning phases as well as identified lagoon restoration projects in subsequent years.

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 Advisory 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 Planning & Resulting Projects	On-going
\$50,000	AG Creek Groundwater Sustainability Plan – grant match	Upcoming
\$350,000	Cloud Seeding – Year 3 (2021/2022)	Upcoming
\$50,000	Feasibility Study to Decommission Terminal Reservoir	Upcoming
\$158,805 (projection)	Public safety related to water quality and quantity purposes	As needed
\$658,805 (projection)	TOTAL District Funded Designated Reserves	

The FY 2020/21 proposed budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 19, 2020.

Flood Control Zone 9

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

Additional funding is being proposed for streambed maintenance activities involving vegetation management, Arundo (bamboo) eradication and silt removal in FY 2020/21. 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 2020/21.

The initial budget and work plan was reviewed and endorsed by the Flood Control Zone 9 Advisory Committee on December 11, 2019. No changes have been made to the proposed budget since this meeting.

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 was recently approved 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 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 streetlights within the Cayucos area. For FY 2020/21, 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. The County Fire Department administers and provides the fire protection services.

County Service Area 10 - Weed Abatement Funds weed abatement services within the Cayucos Area. The County Fire Department administers and operates the weed abatement program.

County Service Area 10-A

Funds water service in the Cayucos strand area.

At the start of FY 2020/21 we will see the third and final increase to water rates associated with the 2018/19 Proposition 218 process. This rate increase was in large part due to the need to finance the Cayucos Water Tanks project. Construction efforts for the Water Tanks project are due to start in the spring of 2020.

County Service Area 16

Funds energy costs for streetlights 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. A policy shift took place 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.

In March of 2020, your Board approved a rate increase for water service in Shandon that will be used for increased operations and maintenance expenses along with assistance in paying debt obligations and the rising costs associated with State Water.

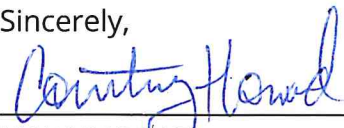
County Service Area 23

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

In August of 2019, your Board approved a rate increase for water service in Santa Margarita and in 2020/21, CSA 23 will see the second of a three-part rate increase go into effect. This rate increase was designed to address ongoing increases to operations and maintenance, capital projects and increase reserves.

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

Sincerely,


for JOHN DIODATI

Interim Director of Public Works

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C-Dupe Item no. 38

IN THE BOARD OF SUPERVISORS

COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Tuesday, June 16, 2020

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

ABSENT: Supervisor Adam Hill

RESOLUTION NO. 2020-152

RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD GOVERNED DISTRICTS FOR FISCAL YEAR 2020-21

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	\$ 321,007,925
2.	Services and Supplies	210,965,864
3.	Other charges	76,272,884
4.	Transfers-Out	24,653,795
5.	Fixed Assets	11,429,125
6.	Capital Projects	7,046,720
7.	Intrafund Transfers	(35,352,278)
8.	Provisions for Contingencies:	
	All Governmental Funds	27,667,444
9.	Provisions for New Reserve/Designations:	14,875,472

TOTAL GOVERNMENTAL FUNDS **\$ 658,566,951**

WHEREAS, the balance in the General Reserve of the General Fund is estimated to be \$10,000,000; 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 \$678,046,589 and the total annual appropriations subject to limitation is \$250,319,859; 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 2020-21 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 2020-21, as revised and finally determined by the Board, and hereby adopted by reference as the Adopted Budget. The amounts appropriated therein are the total amounts of obligations and expenditures authorized for the period July 1, 2020 through June 30, 2021.
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 \$27,667,444. 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, 2020. 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, 2020 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, 2020.

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

AYES: Supervisors Peschong, Gibson and Chairperson Compton


NOES: Supervisor Arnold

ABSENT: Supervisor Hill

ABSTAINING: None

The foregoing resolution is hereby adopted.

County of San Luis Obispo



Lynn Compton
Chairperson, Board of Supervisors

Approved by Board Action on:

June 16, 2020

ATTEST:

WADE HORTON

Ex-Officio Clerk of the Board of Supervisors

By: *Ana N. Christensen*

Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA L. NEAL

County Counsel

By: /s/ Nina Negranti

Assistant County Counsel

Dated: June 12, 2020

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

I, **WADE HORTON**, Ex-Officio Clerk of the Board of Supervisors thereof, do hereby certify the foregoing to be a full, true and correct copy of an order entered in the minutes of said Board of Supervisors, and now remaining of record in my office.

Witness, my hand and seal of said Board of Supervisors on June 26, 2020.

WADE HORTON,

Ex-Officio Clerk of the Board of Supervisors

By: *Ana N. Christensen*

Deputy Clerk

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**SPECIAL DISTRICTS
UNDER
BOARD OF SUPERVISORS**

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
SLO County Flood Control and Water Conservation District							
SLO Fld Contrl-Water	\$1,780,059	\$0	\$7,982,201	\$9,762,260	\$8,808,912	\$953,348	\$9,762,260
Total SLO Fld Contrl-Water	\$1,780,059	\$0	\$7,982,201	\$9,762,260	\$8,808,912	\$953,348	\$9,762,260
Flood Control Zone 1							
Flood Control Zone 1	\$2,721,314	\$0	\$4,313,969	\$7,035,283	\$7,035,283	\$0	\$7,035,283
Total Flood Control Zone 1	\$2,721,314	\$0	\$4,313,969	\$7,035,283	\$7,035,283	\$0	\$7,035,283
Flood Control Zone 1-A							
Flood Ctrl Zone 1-A	\$2,057	\$0	\$35,367	\$37,424	\$24,257	\$13,167	\$37,424
Total Flood Control Zone 1-A	\$2,057	\$0	\$35,367	\$37,424	\$24,257	\$13,167	\$37,424
Flood Control Zone 4							
Flood Ctrl Zone 4	\$8,011	\$0	\$7,543	\$15,554	\$15,235	\$319	\$15,554
Total Flood Control Zone 4	\$8,011	\$0	\$7,543	\$15,554	\$15,235	\$319	\$15,554
Flood Control Zone 9							
Flood Ctrl Zone 9	\$451,838	\$0	\$703,287	\$1,155,125	\$763,765	\$391,360	\$1,155,125
Total Flood Control Zone 9	\$451,838	\$0	\$703,287	\$1,155,125	\$763,765	\$391,360	\$1,155,125
Flood Control Zone 16							
Flood Ctrl Zone 16	\$36,912	\$0	\$66,829	\$103,741	\$68,855	\$34,886	\$103,741
Total Flood Control Zone 16	\$36,912	\$0	\$66,829	\$103,741	\$68,855	\$34,886	\$103,741
Flood Control Zone 18							
Flood Ctrl Zone 18	\$16,902	\$0	\$14,021	\$30,923	\$25,734	\$5,189	\$30,923

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Flood Control Zone 18 (continued)							
Total Flood Control Zone 18	\$16,902	\$0	\$14,021	\$30,923	\$25,734	\$5,189	\$30,923
Nipomo Lighting Operations							
Nipomo Lighting	\$81,151	\$0	\$45,714	\$126,865	\$99,169	\$27,696	\$126,865
Total Nipomo Lighting Operations	\$81,151	\$0	\$45,714	\$126,865	\$99,169	\$27,696	\$126,865
Nipomo Lighting Tract 1700							
Nipomo Lghtg-Tr 1700	\$1,826	\$279	\$2,292	\$4,397	\$4,397	\$0	\$4,397
Total Nipomo Lighting Tract 1700	\$1,826	\$279	\$2,292	\$4,397	\$4,397	\$0	\$4,397
Nipomo Lighting Tract 1747							
Nipomo Lghtg-Tr 1747	\$1,931	\$0	\$9,232	\$11,163	\$8,389	\$2,774	\$11,163
Total Nipomo Lighting Tract 1747	\$1,931	\$0	\$9,232	\$11,163	\$8,389	\$2,774	\$11,163
County Service Area 7							
CSA 7	\$5,660	\$0	\$60,534	\$66,194	\$54,940	\$11,254	\$66,194
Total County Service Area 7	\$5,660	\$0	\$60,534	\$66,194	\$54,940	\$11,254	\$66,194
County Service Area 7-B							
CSA 7-B	\$32,560	\$226,059	\$45,549	\$304,168	\$304,168	\$0	\$304,168
Total County Service Area 7-B	\$32,560	\$226,059	\$45,549	\$304,168	\$304,168	\$0	\$304,168
CSA 10-Fire Protection							
CSA 10-Fire Protection	\$124,151	\$0	\$628,282	\$752,433	\$628,282	\$124,151	\$752,433
Total CSA 10-Fire Protection	\$124,151	\$0	\$628,282	\$752,433	\$628,282	\$124,151	\$752,433

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 10-Parent with Lighting							
CSA 10-Par w/Lghtg	\$197,592	\$0	\$271,689	\$469,281	\$198,740	\$270,541	\$469,281
Total CSA 10-Parent with Lighting	\$197,592	\$0	\$271,689	\$469,281	\$198,740	\$270,541	\$469,281
CSA 10-Weed Abatement							
CSA 10-Weed Abatement	\$3,800	\$0	\$1,980	\$5,780	\$5,780	\$0	\$5,780
Total CSA 10-Weed Abatement	\$3,800	\$0	\$1,980	\$5,780	\$5,780	\$0	\$5,780
County Service Area 16							
CSA 16	\$9,169	\$0	\$39,106	\$48,275	\$9,242	\$39,033	\$48,275
Total County Service Area 16	\$9,169	\$0	\$39,106	\$48,275	\$9,242	\$39,033	\$48,275
County Service Area 21							
CSA 21Fund	\$19,888	\$0	\$68,727	\$88,615	\$70,957	\$17,658	\$88,615
Total County Service Area 21	\$19,888	\$0	\$68,727	\$88,615	\$70,957	\$17,658	\$88,615
County Service Area 22							
CSA 22 Airport Area	\$1,070	\$0	\$1,200	\$2,270	\$1,363	\$907	\$2,270
Total County Service Area 22	\$1,070	\$0	\$1,200	\$2,270	\$1,363	\$907	\$2,270
County Service Area 21 Coop Rd (Construction)							
CSA 21 Coop Road Fd	\$29,644	\$0	\$243	\$29,887	\$0	\$29,887	\$29,887
Total CSA 21 Coop Rd (Construction)	\$29,644	\$0	\$243	\$29,887	\$0	\$29,887	\$29,887
County Service Area 21 Coop Rd (Debt Service)							
CSA 21 Coop Road DSF	\$21,082	\$0	\$10,734	\$31,816	\$15,485	\$16,331	\$31,816

District Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
County Service Area 21 Coop Rd (Debt Service) (continued)								
Total CSA 21 Coop Rd (Debt Service)	\$21,082	\$0	\$10,734	\$31,816	\$15,485	\$16,331	\$31,816	
County Service Area 9 Coop Rd (Construction)								
CSA 9 Coop Road Fd	\$11,943	\$0	\$158	\$12,101	\$0	\$12,101	\$12,101	
Total CSA 9 Coop Rd (Construction)	\$11,943	\$0	\$158	\$12,101	\$0	\$12,101	\$12,101	
County Service Area 9 Coop Rd (Debt Service)								
CSA 9 Coop Road DSF	\$206	\$0	\$422	\$628	\$0	\$628	\$628	
Total CSA 9 Coop Rd (Debt Service)	\$206	\$0	\$422	\$628	\$0	\$628	\$628	
Nacimiento Water Operations								
Nacimiento Water Operations	\$6,483,387	\$0	\$19,107,453	\$25,590,840	\$24,245,840	\$1,345,000	\$25,590,840	
Total Nacimiento Water Operations	\$6,483,387	\$0	\$19,107,453	\$25,590,840	\$24,245,840	\$1,345,000	\$25,590,840	
Flood Control Zone 3								
Flood Control Zone 3	\$1,830,829	\$0	\$7,212,388	\$9,043,217	\$8,973,535	\$69,682	\$9,043,217	
Total Flood Control Zone 3	\$1,830,829	\$0	\$7,212,388	\$9,043,217	\$8,973,535	\$69,682	\$9,043,217	
Salinas Dam								
SLO Fid Cntl-Salinas	\$2,623,711	\$0	\$1,373,660	\$3,997,371	\$3,862,507	\$134,864	\$3,997,371	
Total Salinas Dam	\$2,623,711	\$0	\$1,373,660	\$3,997,371	\$3,862,507	\$134,864	\$3,997,371	
State Water Contract								
SW Contract Tax Fd	\$289,427	\$0	\$3,122,180	\$3,411,607	\$2,682,460	\$729,147	\$3,411,607	
Total State Water Contract	\$289,427	\$0	\$3,122,180	\$3,411,607	\$2,682,460	\$729,147	\$3,411,607	

District Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
State Water Project								
State Water Project	\$166,435	\$361,612	\$7,326,854	\$7,854,901	\$7,854,901	\$0	\$7,854,901	
Total State Water Project	\$166,435	\$361,612	\$7,326,854	\$7,854,901	\$7,854,901	\$0	\$7,854,901	
County Service Area 1								
CSA 1-Nipomo Mesa	\$3,695	\$0	\$137,504	\$141,199	\$140,738	\$461	\$141,199	
Total County Service Area 1	\$3,695	\$0	\$137,504	\$141,199	\$140,738	\$461	\$141,199	
County Service Area 1-A								
CSA 1-A Galaxy Park	\$43,135	\$0	\$226,997	\$270,132	\$251,658	\$18,474	\$270,132	
Total County Service Area 1-A	\$43,135	\$0	\$226,997	\$270,132	\$251,658	\$18,474	\$270,132	
County Service Area 1-B								
CSA 1-B Nipomo Palms	\$6,983	\$0	\$22,963	\$29,946	\$11,109	\$18,837	\$29,946	
Total County Service Area 1-B	\$6,983	\$0	\$22,963	\$29,946	\$11,109	\$18,837	\$29,946	
County Service Area 1-C								
CSA 1-C Monte Verde	\$3,570	\$0	\$11,433	\$15,003	\$9,618	\$5,385	\$15,003	
Total County Service Area 1-C	\$3,570	\$0	\$11,433	\$15,003	\$9,618	\$5,385	\$15,003	
County Service Area 1-D								
CSA 1-D Black Lake	\$9,594	\$0	\$48,874	\$58,468	\$33,392	\$25,076	\$58,468	
Total County Service Area 1-D	\$9,594	\$0	\$48,874	\$58,468	\$33,392	\$25,076	\$58,468	
County Service Area 1-F								
CSA 1-F New Galaxy	\$19,178	\$0	\$77,458	\$96,636	\$76,855	\$19,781	\$96,636	

District Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
County Service Area 1-F (continued)								
Total County Service Area 1-F	\$19,178	\$0	\$77,458	\$96,636	\$76,855	\$19,781	\$96,636	
County Service Area 7-A								
CSA 7-A	\$27,902	\$0	\$797,828	\$825,730	\$751,163	\$74,567	\$825,730	
Total County Service Area 7-A	\$27,902	\$0	\$797,828	\$825,730	\$751,163	\$74,567	\$825,730	
County Service Area 9-I								
CSA 9-I	\$6,071	\$0	\$35,306	\$41,377	\$30,925	\$10,452	\$41,377	
Total County Service Area 9-I	\$6,071	\$0	\$35,306	\$41,377	\$30,925	\$10,452	\$41,377	
County Service Area 10 - Water Operations								
CSA 10-Water-Ops	\$215,743	\$5,000	\$1,125,719	\$1,346,462	\$1,039,551	\$306,911	\$1,346,462	
Total CSA 10 - Water Operations	\$215,743	\$5,000	\$1,125,719	\$1,346,462	\$1,039,551	\$306,911	\$1,346,462	
County Service Area 10 - Water - Capital Outlay								
CSA 10-Water-Cap Out	\$0	\$0	\$2,542,278	\$2,542,278	\$2,542,278	\$0	\$2,542,278	
Total CSA 10 - Water - Capital Outlay	\$0	\$0	\$2,542,278	\$2,542,278	\$2,542,278	\$0	\$2,542,278	
County Service Area 10 - Water Treatment								
CSA 10-Water Treatmt	\$228,131	\$0	\$1,205,158	\$1,433,289	\$1,235,421	\$197,868	\$1,433,289	
Total CSA 10 - Water Treatment	\$228,131	\$0	\$1,205,158	\$1,433,289	\$1,235,421	\$197,868	\$1,433,289	
County Service Area 12								
CSA 12	\$109,682	\$0	\$630,189	\$739,871	\$705,142	\$34,729	\$739,871	
Total County Service Area 12	\$109,682	\$0	\$630,189	\$739,871	\$705,142	\$34,729	\$739,871	

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2020	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increase to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
County Service Area 16 - Water							
CSA 16-1 Water	\$88,223	\$0	\$476,643	\$564,866	\$412,398	\$152,468	\$564,866
Total County Service Area 16 - Water	\$88,223	\$0	\$476,643	\$564,866	\$412,398	\$152,468	\$564,866
County Service Area 18							
CSA 18	\$382,321	\$0	\$718,447	\$1,100,768	\$926,220	\$174,548	\$1,100,768
Total County Service Area 18	\$382,321	\$0	\$718,447	\$1,100,768	\$926,220	\$174,548	\$1,100,768
County Service Area 23							
CSA 23-Parent Fund	\$2,175	\$0	\$28,193	\$30,368	\$27,327	\$3,041	\$30,368
Total County Service Area 23	\$2,175	\$0	\$28,193	\$30,368	\$27,327	\$3,041	\$30,368
County Service Area 23 - Water							
CSA 23-Water	\$110,347	\$5,000	\$523,525	\$638,872	\$512,963	\$125,909	\$638,872
Total County Service Area 23 - Water	\$110,347	\$5,000	\$523,525	\$638,872	\$512,963	\$125,909	\$638,872
Total Special Districts and Other Agencies	\$18,209,305	\$597,950	\$61,060,129	\$79,867,384	\$74,468,952	\$5,398,430	\$79,867,384

District Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

SLO County Flood Control and Water Conservation District					
SLO Fld Contrl-Water	\$11,637,582	\$0	\$0	\$9,857,523	\$1,780,059
Total SLO Fld Contrl-Water	\$11,637,582	\$0	\$0	\$9,857,523	\$1,780,059

Flood Control Zone 1					
Flood Ctrl Zone 1	\$2,721,314	\$0	\$0	\$0	\$2,721,314
Total Flood Ctrl Zone 1	\$2,721,314	\$0	\$0	\$0	\$2,721,314

Flood Control Zone 1-A					
Flood Ctrl Zone 1-A	\$35,837	\$0	\$0	\$33,780	\$2,057
Total Flood Ctrl Zone 1-A	\$35,837	\$0	\$0	\$33,780	\$2,057

Flood Control Zone 4					
Flood Ctrl Zone 4	\$15,421	\$0	\$0	\$7,410	\$8,011
Total Flood Ctrl Zone 4	\$15,421	\$0	\$0	\$7,410	\$8,011

Flood Control Zone 9					
Flood Ctrl Zone 9	\$4,454,478	\$0	\$0	\$4,002,640	\$451,838
Total Flood Ctrl Zone 9	\$4,454,478	\$0	\$0	\$4,002,640	\$451,838

Flood Control Zone 16					
Flood Ctrl Zone 16	\$298,763	\$0	\$0	\$261,851	\$36,912
Total Flood Ctrl Zone 16	\$298,763	\$0	\$0	\$261,851	\$36,912

Flood Control Zone 18					
Flood Ctrl Zone 18	\$56,425	\$0	\$0	\$39,523	\$16,902

State Controller Schedules

County Budget Act

January 2010

San Luis Obispo County

Fund Balance - Special Districts

Fiscal Year 2020-21

Schedule 13

District Name		Less: Obligated Fund Balances				
		Total Fund Balance June 30, 2020	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balance Available June 30, 2020
1	2	3	4	5	6	
Flood Control Zone 18 (continued)						
Total Flood Ctrl Zone 18		\$56,425	\$0	\$0	\$39,523	\$16,902
Nipomo Lighting Operations						
Nipomo Lighting		\$449,245	\$0	\$0	\$368,094	\$81,151
Total Nipomo Lighting		\$449,245	\$0	\$0	\$368,094	\$81,151
Nipomo Lighting Tract 1700						
Nipomo Lghtg-Tr 1700		\$7,465	\$0	\$0	\$5,639	\$1,826
Total Nipomo Lighting Tract 1700		\$7,465	\$0	\$0	\$5,639	\$1,826
Nipomo Lighting Tract 1747						
Nipomo Lghtg-Tr 1747		\$29,818	\$0	\$0	\$27,887	\$1,931
Total Nipomo Lighting Tract 1747		\$29,818	\$0	\$0	\$27,887	\$1,931
County Service Area 7						
CSA 7		\$29,353	\$0	\$0	\$23,693	\$5,660
Total County Service Area 7		\$29,353	\$0	\$0	\$23,693	\$5,660
County Service Area 7-B						
CSA 7-B		\$484,054	\$0	\$0	\$451,494	\$32,560
Total County Service Area 7-B		\$484,054	\$0	\$0	\$451,494	\$32,560
County Service Area 10-Fire Protection						
CSA 10-Fire Protection		\$124,151	\$0	\$0	\$0	\$124,151

State Controller Schedules **San Luis Obispo County** **Schedule 13**
 County Budget Act Fund Balance - Special Districts
 January 2010 Fiscal Year 2020-21

District Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances				Fund Balance Available June 30, 2020
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	

County Service Area 10-Fire Protection (continued)						
Total CSA 10-Fire Protection	\$124,151	\$0	\$0	\$0	\$0	\$124,151

County Service Area 10-Parent with Lighting						
CSA 10-Par w/Lghtg	\$1,256,436	\$0	\$0	\$1,058,844		\$197,592
Total CSA 10-Par w/Lghtg	\$1,256,436	\$0	\$0	\$1,058,844		\$197,592

County Service Area 10-Weed Abatement						
CSA 10-Weed Abatement	\$3,800	\$0	\$0	\$0		\$3,800
Total CSA 10-Weed Abatement	\$3,800	\$0	\$0	\$0		\$3,800

County Service Area 16						
CSA 16	\$88,509	\$0	\$0	\$79,340		\$9,169
Total County Service Area 16	\$88,509	\$0	\$0	\$79,340		\$9,169

County Service Area 21						
CSA 21Fund	\$114,709	\$0	\$0	\$94,821		\$19,888
Total County Service Area 21	\$114,709	\$0	\$0	\$94,821		\$19,888

County Service Area 22						
CSA 22 Airport Area	\$85,569	\$0	\$8,684	\$75,815		\$1,070
Total County Service Area 22	\$85,569	\$0	\$8,684	\$75,815		\$1,070

County Service Area 21 Coop Rd (Construction)						
CSA 21 Coop Road Fd	\$29,644	\$0	\$0	\$0		\$29,644

District Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020
		Encumbrances	Nondisposable, Restricted and Committed	Assigned	
1	2	3	4	5	6

County Service Area 21 Coop Rd (Construction) (continued)					
Total CSA 21 Coop Rd (Construction)	\$29,644	\$0	\$0	\$0	\$29,644

County Service Area 21 Coop Rd (Debt Service)					
CSA 21 Coop Road DSF	\$49,358	\$0	\$28,276	\$0	\$21,082
Total CSA 21 Coop Road (Debt Service)	\$49,358	\$0	\$28,276	\$0	\$21,082

County Service Area 9 Coop Rd (Construction)					
CSA 9 Coop Road Fd	\$11,943	\$0	\$0	\$0	\$11,943
Total CSA 9 Coop Road (Construction)	\$11,943	\$0	\$0	\$0	\$11,943

County Service Area 9 Coop Rd (Debt Service)					
CSA 9 Coop Road DSF	\$31,987	\$0	\$10,473	\$21,308	\$206
Total CSA 9 Coop Road (Debt Service)	\$31,987	\$0	\$10,473	\$21,308	\$206

Nacimiento Water Operations					
Nacimiento Water Operations	\$9,468,630	\$0	\$0	\$2,985,243	\$6,483,387
Total Nacimiento Water Operations	\$9,468,630	\$0	\$0	\$2,985,243	\$6,483,387

Flood Control Zone 3					
Flood Control Zone 3	\$5,277,807	\$0	\$0	\$3,446,978	\$1,830,829
Total Flood Control Zone 3	\$5,277,807	\$0	\$0	\$3,446,978	\$1,830,829

Salinas Dam					
SLO Fld Cntl-Salinas	\$3,135,086	\$0	\$0	\$511,375	\$2,623,711

State Controller Schedules **San Luis Obispo County** **Schedule 13**
 County Budget Act Fund Balance - Special Districts
 January 2010 Fiscal Year 2020-21

District Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

Salinas Dam (continued)					
Total Salinas Dam	\$3,135,086	\$0	\$0	\$511,375	\$2,623,711

State Water Contract					
SW Contract Tax Fd	\$2,552,237	\$0	\$962,810	\$1,300,000	\$289,427
Total State Water Contract	\$2,552,237	\$0	\$962,810	\$1,300,000	\$289,427

State Water Project					
State Water Project	\$4,074,595	\$0	\$3,558,160	\$350,000	\$166,435
Total State Water Project	\$4,074,595	\$0	\$3,558,160	\$350,000	\$166,435

County Service Area 1					
CSA 1-Nipomo Mesa	\$31,182	\$0	\$0	\$27,487	\$3,695
Total County Service Area 1	\$31,182	\$0	\$0	\$27,487	\$3,695

County Service Area 1-A					
CSA 1-A Galaxy Park	\$211,283	\$0	\$0	\$168,148	\$43,135
Total County Service Area 1-A	\$211,283	\$0	\$0	\$168,148	\$43,135

County Service Area 1-B					
CSA 1-B Nipomo Palms	\$247,922	\$0	\$0	\$240,939	\$6,983
Total County Service Area 1-B	\$247,922	\$0	\$0	\$240,939	\$6,983

County Service Area 1-C					
CSA 1-C Monte Verde	\$100,776	\$0	\$0	\$97,206	\$3,570

State Controller Schedules
 County Budget Act
 January 2010

San Luis Obispo County
 Fund Balance - Special Districts
 Fiscal Year 2020-21

Schedule 13

District Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
County Service Area 1-C (continued)					
Total County Service Area 1-C	\$100,776	\$0	\$0	\$97,206	\$3,570
County Service Area 1-D					
CSA 1-D Black Lake	\$336,066	\$0	\$0	\$326,472	\$9,594
Total County Service Area 1-D	\$336,066	\$0	\$0	\$326,472	\$9,594
County Service Area 1-F					
CSA 1-F New Galaxy	\$24,226	\$0	\$0	\$5,048	\$19,178
Total County Service Area 1-F	\$24,226	\$0	\$0	\$5,048	\$19,178
County Service Area 7-A					
CSA 7-A	\$266,573	\$0	\$0	\$238,671	\$27,902
Total County Service Area 7-A	\$266,573	\$0	\$0	\$238,671	\$27,902
County Service Area 9-I					
CSA 9-I	\$21,621	\$0	\$15,550	\$0	\$6,071
Total County Service Area 9-I	\$21,621	\$0	\$15,550	\$0	\$6,071
County Service Area 10 - Water-Operations					
CSA 10-Water-Ops	\$888,333	\$0	\$597,590	\$75,000	\$215,743
Total CSA 10-Water - Operations	\$888,333	\$0	\$597,590	\$75,000	\$215,743
County Service Area 10 - Water Treatment					
CSA 10-Water Treatmt	\$378,843	\$0	\$0	\$150,712	\$228,131

State Controller Schedules **San Luis Obispo County**
County Budget Act **Fund Balance - Special Districts**
January 2010 **Fiscal Year 2020-21**

Schedule 13

District Name	Total Fund Balance June 30, 2020	Less: Obligated Fund Balances			Fund Balance Available June 30, 2020
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
County Service Area 10 - Water Treatment (continued)					
Total CSA 10-Water Treatment	\$378,843	\$0	\$0	\$150,712	\$228,131
County Service Area 12					
CSA 12	\$652,412	\$0	\$310,940	\$231,790	\$109,682
Total County Service Area 12	\$652,412	\$0	\$310,940	\$231,790	\$109,682
County Service Area 16 Water					
CSA 16-1 Water	\$100,743	\$0	\$12,520	\$0	\$88,223
Total County Service Area 16 - Water	\$100,743	\$0	\$12,520	\$0	\$88,223
County Service Area 18					
CSA 18	\$605,183	\$0	\$222,862	\$0	\$382,321
Total County Service Area 18	\$605,183	\$0	\$222,862	\$0	\$382,321
County Service Area 23					
CSA 23-Parent Fund	\$113,576	\$0	\$0	\$111,401	\$2,175
Total County Service Area 23	\$113,576	\$0	\$0	\$111,401	\$2,175
County Service Area 23 - Water					
CSA 23-Water	\$159,869	\$0	(\$37,998)	\$87,520	\$110,347
Total County Service Area 23 - Water	\$159,869	\$0	(\$37,998)	\$87,520	\$110,347
Total Special Districts and Other Agencies	\$50,662,824	\$0	\$5,689,867	\$26,763,652	\$18,209,305

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District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

SLO County Flood Control and Water Conservation District

SLO Fld Control-Water

Des FB-Project Seed	\$6,757,523	\$654,670	\$0	\$0	\$953,348	\$7,710,871
Des FB-Repairs/Emerg	3,100,000	0	0	0	0	3,100,000
Total SLO Fld Control-Water	\$9,857,523	\$654,670	\$0	\$0	\$953,348	\$10,810,871

Flood Control Zone 1-A

Flood Ctrl Zone 1-A

Des FB-Future Creek	\$33,780	\$0	\$0	\$12,354	\$13,167	\$46,947
Total Flood Control Zone 1-A	\$33,780	\$0	\$0	\$12,354	\$13,167	\$46,947

Flood Control Zone 4

Flood Ctrl Zone 4

Des FB-Levee Repairs	\$7,410	\$0	\$0	\$117	\$319	\$7,729
Total Flood Control Zone 4	\$7,410	\$0	\$0	\$117	\$319	\$7,729

Flood Control Zone 9

Flood Ctrl Zone 9

Des FB-Major Improve	\$4,002,640	\$0	\$0	\$134,462	\$391,360	\$4,394,000
Total Flood Control Zone 9	\$4,002,640	\$0	\$0	\$134,462	\$391,360	\$4,394,000

Flood Control Zone 16

Flood Ctrl Zone 16

Des FB-Repairs/Emerg	\$261,851	\$0	\$0	\$24,138	\$34,886	\$296,737
Total Flood Control Zone 16	\$261,851	\$0	\$0	\$24,138	\$34,886	\$296,737

District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations			Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

Flood Control Zone 18							
Flood Ctrl Zone 18							
Designated FB-Facilities	\$39,523	\$0	\$0	\$992	\$5,189	\$44,712	
Total Flood Control Zone 18	\$39,523	\$0	\$0	\$992	\$5,189	\$44,712	

Nipomo Lighting Operations							
Nipomo Lighting							
Designated FB-Facilities	\$368,094	\$0	\$0	\$39,307	\$27,696	\$395,790	
Total Nipomo Lighting Operations	\$368,094	\$0	\$0	\$39,307	\$27,696	\$395,790	

Nipomo Lighting Tract 1700							
Nipomo Lghtg-Tr 1700							
Designated FB-Facilities	\$5,639	\$31	\$279	\$0	\$0	\$5,360	
Total Nipomo Lighting Tract 1700	\$5,639	\$31	\$279	\$0	\$0	\$5,360	

Nipomo Lighting Tract 1747							
Nipomo Lghtg-Tr 1747							
Designated FB-Facilities	\$27,887	\$0	\$0	\$2,748	\$2,774	\$30,661	
Total Nipomo Lighting Tract 1747	\$27,887	\$0	\$0	\$2,748	\$2,774	\$30,661	

County Service Area 7							
CSA 7							
Des FB-Future Projec	\$23,693	\$0	\$0	\$8,566	\$11,254	\$34,947	
Total County Service Area 7	\$23,693	\$0	\$0	\$8,566	\$11,254	\$34,947	

District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

County Service Area 7-B

Designated FB-Facilities	\$451,494	\$232,872	\$226,059	\$0	\$0	\$225,435
Total County Service Area 7-B	\$451,494	\$232,872	\$226,059	\$0	\$0	\$225,435

CSA 10-Parent with Lighting

CSA 10-Par w/Lghtg

Designated FB-Facilities	\$1,058,844	\$0	\$0	\$0	\$270,541	\$1,329,385
Designated FB-General Purpose	0	0	0	215,345	0	0
Total CSA 10-Parent with Lighting	\$1,058,844	\$0	\$0	\$215,345	\$270,541	\$1,329,385

County Service Area 16

CSA 16

Designated FB-Facilities	\$79,340	\$0	\$0	\$0	\$0	\$79,340
Designated FB-General Purpose	0	0	0	48,188	39,033	39,033
Total County Service Area 16	\$79,340	\$0	\$0	\$48,188	\$39,033	\$118,373

County Service Area 21

CSA 21Fund

Des FB-Road Improvem	\$94,821	\$0	\$0	\$14,467	\$17,658	\$112,479
Total County Service Area 21	\$94,821	\$0	\$0	\$14,467	\$17,658	\$112,479

County Service Area 22

CSA 22 Airport Area

Des FB-Nacimiento Wa	\$75,815	\$0	\$0	\$0	\$0	\$75,815
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District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Nacimiento Water						
Nacimiento Water Operations						
Des NA-Operations	\$2,985,243	\$0	\$0	\$12,000	\$12,000	\$2,997,243
Designated NA-Equipment Replacement	0	0	0	1,333,000	1,333,000	1,333,000
Total Nacimiento Water Operations	\$2,985,243	\$0	\$0	\$1,345,000	\$1,345,000	\$4,330,243

Flood Control Zone 3						
Flood Control Zone 3						
Des NA-Dist.Fund.Ops	\$2,520,173	\$0	\$0	\$228,301	\$54,682	\$2,574,855
Des NA-Equip (Ctrct)	268,000	0	0	15,000	15,000	283,000
Des NA-HCP	50,000	0	0	0	0	50,000
Designated NA-Equipment Replacement	608,805	0	0	0	0	608,805
Total Flood Control Zone 3	\$3,446,978	\$0	\$0	\$243,301	\$69,682	\$3,516,660

Salinas Dam						
SLO Fid Cntl-Salinas						
Des NA-Facilities	\$511,375	\$0	\$0	\$0	\$134,864	\$646,239
Total Salinas Dam	\$511,375	\$0	\$0	\$0	\$134,864	\$646,239

State Water Contract						
SW Contract Tax Fd						
Des NA-Water Contrac	\$1,300,000	\$0	\$0	\$500,000	\$500,000	\$1,800,000
Designated FB-General Purpose	962,810	0	0	194,179	229,147	1,191,957
Total State Water Contract	\$2,262,810	\$0	\$0	\$694,179	\$729,147	\$2,991,957

District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
State Water Project						
State Water Project						
Des NA-Facilities	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Designated FB-General Purpose	3,558,160	347,926	361,612	0	0	3,196,548
Total State Water Project	\$3,908,160	\$347,926	\$361,612	\$0	\$0	\$3,546,548

County Service Area 1						
CSA 1-Nipomo Mesa						
Des NA-Facilities	\$27,487	\$1,203	\$0	\$0	\$461	\$27,948
General Reserves	0	0	0	0	0	0
Total County Service Area 1	\$27,487	\$1,203	\$0	\$0	\$461	\$27,948

County Service Area 1-A						
CSA 1-A Galaxy Park						
Des NA-Facilities	\$159,821	\$0	\$0	\$4,300	\$18,474	\$178,295
Des NA-Parkwy Fac-Tr	8,327	0	0	0	0	8,327
Total County Service Area 1-A	\$168,148	\$0	\$0	\$4,300	\$18,474	\$186,622

County Service Area 1-B						
CSA 1-B Nipomo Palms						
Des NA-Facilities	\$240,939	\$0	\$0	\$11,854	\$18,837	\$259,776
Total County Service Area 1-B	\$240,939	\$0	\$0	\$11,854	\$18,837	\$259,776

County Service Area 1-C						
CSA 1-C Monte Verde						
Des NA-Facilities	\$97,206	\$0	\$0	\$1,815	\$5,385	\$102,591

District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations			Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

County Service Area 1-C (continued)							
Total County Service Area 1-C		\$0	\$0	\$1,815	\$5,385	\$102,591	

County Service Area 1-D							
CSA 1-D Black Lake							
Des NA-Facilities		\$0	\$0	\$15,482	\$25,076	\$351,548	
Total County Service Area 1-D		\$0	\$0	\$15,482	\$25,076	\$351,548	

County Service Area 1-F							
CSA 1-F New Galaxy							
Des NA-Facilities		\$5,048	\$0	\$910	\$19,781	\$24,829	
Total County Service Area 1-F		\$5,048	\$0	\$910	\$19,781	\$24,829	

County Service Area 7-A							
CSA 7-A							
Des NA-Facilities		\$238,671	\$0	\$122,127	\$74,567	\$313,238	
Total County Service Area 7-A		\$238,671	\$0	\$122,127	\$74,567	\$313,238	

County Service Area 9-I							
CSA 9-I							
Designated FB-General Purpose		\$15,550	\$0	\$11,544	\$10,452	\$26,002	
Total County Service Area 9-I		\$15,550	\$0	\$11,544	\$10,452	\$26,002	

County Service Area 10 - Water Operations							
CSA 10-Water-Ops							
Designated FB-General Purpose		\$597,590	\$0	\$0	\$0	\$597,590	

San Luis Obispo County
 Special Districts
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District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

County Service Area 16 - Water (continued)

Total County Service Area 16 - Water	\$12,520	\$0	\$0	\$64,245	\$152,468	\$164,988
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County Service Area 18

Designated FB-General Purpose	\$222,862	\$0	\$0	\$53,040	\$174,548	\$397,410
Total County Service Area 18	\$222,862	\$0	\$0	\$53,040	\$174,548	\$397,410

County Service Area 23

Des NA-Facilities	\$111,401	\$0	\$0	\$0	\$0	\$111,401
Designated FB-General Purpose	0	0	0	4,595	3,041	3,041
Total County Service Area 23	\$111,401	\$0	\$0	\$4,595	\$3,041	\$114,442

County Service Area 23 - Water

Designated FB-General Purpose	(\$37,998)	\$0	\$0	\$37,998	\$112,157	\$74,159
Designated NA-Equipment Replacement	0	5,000	5,000	5,000	5,000	0
Designated NA-Loan Reserve Requirement	87,520	0	0	8,752	8,752	96,272
General Reserves	0	0	0	0	0	0
Total County Service Area 23 - Water	\$49,522	\$5,000	\$5,000	\$51,750	\$125,909	\$170,431

CSA 10- Weed Abatement

General Reserves	\$0	\$0	\$0	\$596	\$0	\$0
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District Name	Reserves/ Designations June 30, 2020	Decreases or Cancellations			Increases or New		Total Reserves/ Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

CSA 10- Weed Abatement (continued)							
Total CSA 10- Weed Abatement		\$0	\$0	\$0	\$596	\$0	\$0

CSA 10-Fire Protection							
CSA 10-Fire Protection							
Designated FB-General Purpose		\$0	\$0	\$0	\$0	\$124,151	\$124,151
Total CSA 10-Fire Protection		\$0	\$0	\$0	\$0	\$124,151	\$124,151

Total Special Districts and Other Agencies		\$32,453,519	\$1,246,702	\$597,950	\$3,770,165	\$5,398,430	\$37,253,999
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SLO County Flood Control (1300000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$200,451	\$1,780,059
Cancellations or Decrease of Reserves	0	0	654,670	0
Taxes	3,029,421	3,176,358	3,154,540	3,154,540
Revenue from Use of Money & Property	185,520	205,691	100,000	100,000
Intergovernmental Revenue	137,805	3,248,545	17,540	2,412,735
Other Revenues	114	611,147	0	436,655
Other Financing Sources	102,129	143,775	1,878,271	1,878,271
Total Financing Sources	\$3,454,989	\$7,385,516	\$6,005,472	\$9,762,260
Other Charges	\$2,658,719	\$5,845,099	\$4,399,298	\$7,065,113
Services and Supplies	190,134	435,176	1,606,174	1,743,799
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$953,348
Total Other Financing Uses	\$0	\$0	\$0	\$953,348
Total Expenditures/Appropriations	\$2,848,853	\$6,280,275	\$6,005,472	\$9,762,260
Net Cost	(\$606,136)	(\$1,105,241)	\$0	\$0

Flood Control Zone 1 (1300500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$2,663,441	\$2,721,314
Taxes	71,696	74,158	75,945	75,945
Revenue from Use of Money & Property	50,134	37,231	20,000	20,000
Intergovernmental Revenue	436,039	1,664,401	416	1,911,492
Charges for Current Services	497,508	513,706	528,593	528,593
Other Revenues	5	487	0	0
Other Financing Sources	19,000	20,000	20,000	1,777,939
Total Financing Sources	\$1,074,382	\$2,309,984	\$3,308,395	\$7,035,283
Other Charges	\$220,405	\$242,758	\$2,906,887	\$2,679,918
Services and Supplies	76,958	198,823	401,508	412,965
Capital Assets				
Cap Out - Infrastructure	\$444,552	\$2,020,741	\$0	\$3,942,400
Total Capital Assets	\$444,552	\$2,020,741	\$0	\$3,942,400
Total Expenditures/Appropriations	\$741,916	\$2,462,322	\$3,308,395	\$7,035,283
Net Cost	(\$332,467)	\$152,338	\$0	\$0

Flood Control Zone 1-A (1301000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$1,244	\$2,057
Taxes	16,441	16,843	17,275	17,275
Revenue from Use of Money & Property	532	748	459	459
Intergovernmental Revenue	102	98	96	96
Charges for Current Services	16,318	16,744	17,183	17,183
Other Revenues	0	235	354	354
Total Financing Sources	\$33,393	\$34,669	\$36,611	\$37,424
Other Charges	\$22,318	\$23,081	\$23,899	\$23,899
Services and Supplies	0	0	358	358
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$12,354	\$13,167
Total Other Financing Uses	\$0	\$0	\$12,354	\$13,167
Total Expenditures/Appropriations	\$22,318	\$23,081	\$36,611	\$37,424
Net Cost	(\$11,075)	(\$11,588)	\$0	\$0

Flood Control Zone 4 (1301500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual 2	2019-20 Actual 3	2020-21 Recommended 4	2020-21 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$7,809	\$8,011
Revenue from Use of Money & Property	113	375	200	200
Charges for Current Services	3,343	3,343	3,343	3,343
Other Financing Sources	5,700	18,000	4,000	4,000
Total Financing Sources	\$9,155	\$21,717	\$15,352	\$15,554
Other Charges	\$5,464	\$4,285	\$4,563	\$4,563
Services and Supplies	7,530	4,187	10,672	10,672
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$117	\$319
Total Other Financing Uses	\$0	\$0	\$117	\$319
Total Expenditures/Appropriations	\$12,994	\$8,472	\$15,352	\$15,554
Net Cost	\$3,839	(\$13,245)	\$0	\$0

Flood Control Zone 9 (1302000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$62,881	\$451,838
Taxes	604,636	634,346	646,974	646,974
Revenue from Use of Money & Property	87,039	91,692	52,703	52,703
Other Revenues	0	8,496	0	0
Other Financing Sources	0	60,000		
Intergovernmental Revenue	3,756	3,682	3,610	3,610
Total Financing Sources	\$695,431	\$798,216	\$766,168	\$1,155,125
Other Charges	\$77,189	\$96,988	\$125,383	\$130,155
Services and Supplies	414,747	290,672	506,323	633,610
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$134,462	\$391,360
Total Other Financing Uses	\$0	\$0	\$134,462	\$391,360
Total Expenditures/Appropriations	\$491,936	\$387,659	\$766,168	\$1,155,125
Net Cost	(\$203,495)	(\$410,557)	\$0	\$0

Flood Control Zone 16 (1302500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual 2	2019-20 Actual 3	2020-21 Recommended 4	2020-21 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$26,164	\$36,912
Taxes	30,074	31,004	31,625	31,625
Revenue from Use of Money & Property	4,973	5,461	3,000	3,000
Charges for Current Services	10,704	10,704	10,704	10,704
Other Revenues	0	0	1,000	1,000
Other Financing Sources	20,500	16,200	20,500	20,500
Total Financing Sources	\$66,252	\$63,369	\$92,993	\$103,741
Other Charges	\$48,440	\$27,427	\$135	\$135
Services and Supplies	0	0	68,720	68,720
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$24,138	\$34,886
Total Other Financing Uses	\$0	\$0	\$24,138	\$34,886
Total Expenditures/Appropriations	\$48,440	\$27,427	\$92,993	\$103,741
Net Cost	(\$17,812)	(\$35,942)	\$0	\$0

Flood Control Zone 18 (1303000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual 2	2019-20 Actual 3	2020-21 Recommended 4	2020-21 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$12,705	\$16,902
Revenue from Use of Money & Property	1,067	1,050	876	876
Charges for Current Services	9,131	9,131	9,131	9,131
Other Financing Sources	8,028	4,014	4,014	4,014
Total Financing Sources	\$18,226	\$14,195	\$26,726	\$30,923
Other Charges	\$13,497	\$11,517	\$22,935	\$22,935
Services and Supplies	0	0	2,799	2,799
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$992	\$5,189
Total Other Financing Uses	\$0	\$0	\$992	\$5,189
Total Expenditures/Appropriations	\$13,497	\$11,517	\$26,726	\$30,923
Net Cost	(\$4,729)	(\$2,679)	\$0	\$0

Nipomo Lighting (1400000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$46,256	\$81,151
Taxes	38,694	39,661	39,856	39,856
Revenue from Use of Money & Property	8,428	8,682	4,800	4,800
Intergovernmental Revenue	240	230	258	258
Other Revenues	(4,800)	543	0	0
Other Financing Sources	0	0	800	800
Total Financing Sources	\$42,563	\$49,116	\$91,970	\$126,865
Other Charges	\$26,618	\$23,741	\$10,079	\$10,079
Services and Supplies	0	0	42,584	42,584
Capital Assets				
Cap Out - Infrastructure	\$0	\$0	\$0	\$46,506
Cap Out - Structures and Improvements	\$7,287	\$12,628	\$0	\$0
Total Capital Assets	\$7,287	\$12,628	\$0	\$46,506
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$39,307	\$27,696
Total Other Financing Uses	\$0	\$0	\$39,307	\$27,696
Total Expenditures/Appropriations	\$33,905	\$36,368	\$91,970	\$126,865
Net Cost	(\$8,659)	(\$12,748)	\$0	\$0

State Controller Schedules

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San Luis Obispo County

Special Districts

Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2020-21

Schedule 15

Nipomo Lighting - Tract 1700 (1400000100)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$2,074	\$1,826
Cancellations or Decrease of Reserves	0	0	31	279
Taxes	0	0	2,292	2,292
Revenue from Use of Money & Property	149	154	0	0
Charges for Current Services	2,204	2,247	0	0
Total Financing Sources	\$2,352	\$2,401	\$4,397	\$4,397
Other Charges	\$2,300	\$2,649	\$3,173	\$3,173
Services and Supplies	0	0	1,224	1,224
Total Expenditures/Appropriations	\$2,300	\$2,649	\$4,397	\$4,397
Net Cost	(\$53)	\$248	\$0	\$0

Nipomo Lighting - Tract 1747 (1400000200)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$1,905	\$1,931
Revenue from Use of Money & Property	480	552	0	0
Charges for Current Services	8,788	9,051	9,232	9,232
Total Financing Sources	\$9,268	\$9,603	\$11,137	\$11,163
Other Charges	\$6,045	\$5,766	\$4,795	\$4,795
Services and Supplies	0	0	3,594	3,594
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$2,748	\$2,774
Total Other Financing Uses	\$0	\$0	\$2,748	\$2,774
Total Expenditures/Appropriations	\$6,045	\$5,766	\$11,137	\$11,163
Net Cost	(\$3,223)	(\$3,836)	\$0	\$0

State Controller Schedules

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Special Districts

Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2020-21

Schedule 15

CSA 7 (1500500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual		2019-20 Actual		2020-21 Recommended		2020-21 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Fund Balance Available		\$0	\$0		\$2,972	\$5,660		
Taxes		56,626	58,180		59,702	59,702		
Revenue from Use of Money & Property		778	862		500	500		
Other Revenues		0	649		0	0		
Intergovernmental Revenue		353	339		332	332		
Total Financing Sources		\$57,757	\$60,029		\$63,506	\$66,194		
Other Charges		\$53,402	\$52,440		\$53,837	\$53,837		
Services and Supplies		0	0		1,103	1,103		
Other Financing Uses								
New or Increases to Reserves		\$0	\$0		\$8,566	\$11,254		
Total Other Financing Uses		\$0	\$0		\$8,566	\$11,254		
Total Expenditures/Appropriations		\$53,402	\$52,440		\$63,506	\$66,194		
Net Cost		(\$4,354)	(\$7,589)		\$0	\$0		

CSA 7B (1501000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$25,747	\$32,560
Cancellations or Decrease of Reserves	0	0	232,872	226,059
Taxes	39,122	40,286	41,320	41,320
Revenue from Use of Money & Property	8,191	9,152	4,000	4,000
Other Revenues	0	597	0	0
Intergovernmental Revenue	243	234	229	229
Total Financing Sources	\$47,555	\$50,268	\$304,168	\$304,168
Other Charges	\$4,026	\$9,121	\$2,892	\$2,892
Services and Supplies	0	0	301,276	301,276
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$0
Total Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations	\$4,026	\$9,121	\$304,168	\$304,168
Net Cost	(\$43,530)	(\$41,147)	\$0	\$0

CSA 9 Coop Road - Construction (1505000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$11,865	\$11,943
Revenue from Use of Money & Property	226	234	158	158
Total Financing Sources	\$226	\$234	\$12,023	\$12,101
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$12,023	\$12,101
Total Other Financing Uses	\$0	\$0	\$12,023	\$12,101
Total Expenditures/Appropriations	\$0	\$0	\$12,023	\$12,101
Net Cost	(\$226)	(\$234)	\$0	\$0

CSA 9 Coop Road - Debt Service (1505001000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$0	\$206
Revenue from Use of Money & Property	\$605	628	422	422
Total Financing Sources	\$605	\$628	\$422	\$628
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$422	\$628
Total Other Financing Uses	\$0	\$0	\$422	\$628
Total Expenditures/Appropriations	\$0	\$0	\$422	\$628
Net Cost	(\$605)	(\$628)	\$0	\$0

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Special Districts

Financing Sources and Uses by Budget Unit by Object

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Schedule 15

CSA 10 - Parent (1502000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual		2019-20 Actual		2020-21 Recommended		2020-21 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Fund Balance Available		\$0	\$0	\$142,396	\$197,592			
Taxes		244,200	255,903	257,190	257,190			
Revenue from Use of Money & Property		23,454	24,256	13,000	13,000			
Other Revenues		0	2,247	0	0			
Intergovernmental Revenue		1,525	1,492	1,499	1,499			
Total Financing Sources		\$269,179	\$283,898	\$414,085	\$469,281			
Other Charges		\$437,425	\$142,916	\$165,310	\$165,310			
Services and Supplies		0	0	33,430	33,430			
Other Financing Uses								
New or Increases to Reserves		\$0	\$0	\$215,345	\$270,541			
Total Other Financing Uses		\$0	\$0	\$215,345	\$270,541			
Total Expenditures/Appropriations		\$437,425	\$142,916	\$414,085	\$469,281			
Net Cost		\$168,245	(\$140,982)	\$0	\$0			

CSA 10 - Fire Protection (1502005000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual 2	2019-20 Actual 3	2020-21 Recommended 4	2020-21 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$0	\$124,151
Taxes	383,611	614,994	624,348	624,348
Revenue from Use of Money & Property	3,091	7,297	2,000	2,000
Intergovernmental Revenue	1,672	1,925	1,934	1,934
Other Revenues	3,912	2,904	0	0
Total Financing Sources	\$392,286	\$627,120	\$628,282	\$752,433
Other Charges	\$288,827	\$606,426	\$3,312	\$3,312
Services and Supplies	0	0	624,969	624,969
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$124,151
Total Other Financing Uses	\$0	\$0	\$0	\$124,151
Total Expenditures/Appropriations	\$288,827	\$606,426	\$628,282	\$752,433
Net Cost	(\$103,459)	(\$20,694)	\$0	\$0

CSA 10 - Weed Abatement (1502010000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$189	\$3,800
Revenue from Use of Money & Property	42	21	40	40
Other Revenues	6,185	4,151	1,940	1,940
Total Financing Sources	\$6,226	\$4,171	\$2,169	\$5,780
Other Charges	\$4,000	\$2,599	\$1,353	\$1,353
Services and Supplies	0	0	220	4,427
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$596	\$0
Total Other Financing Uses	\$0	\$0	\$596	\$0
Total Expenditures/Appropriations	\$4,000	\$2,599	\$2,169	\$5,780
Net Cost	(\$2,226)	(\$1,573)	\$0	\$0

CSA 16 (1502500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$18,324	\$9,169
Taxes	36,711	38,962	37,978	37,978
Revenue from Use of Money & Property	1,185	1,591	900	900
Other Revenues	0	489	0	0
Intergovernmental Revenue	228	226	228	228
Total Financing Sources	\$38,124	\$41,268	\$57,430	\$48,275
Other Charges	\$18,218	\$17,807	\$2,489	\$2,489
Services and Supplies	0	0	6,753	6,753
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$48,188	\$39,033
Total Other Financing Uses	\$0	\$0	\$48,188	\$39,033
Total Expenditures/Appropriations	\$18,218	\$17,807	\$57,430	\$48,275
Net Cost	(\$19,907)	(\$23,461)	\$0	\$0

CSA 21 (1503500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$16,697	\$19,888
Revenue from Use of Money & Property	3,648	3,744	2,500	2,500
Charges for Current Services	4,189	4,112	4,112	4,112
Other Financing Sources	5,843	5,699	62,115	62,115
Total Financing Sources	\$13,680	\$13,555	\$85,424	\$88,615
Other Charges	\$10,324	\$11,470	\$69,280	\$69,280
Services and Supplies	400	23,550	1,677	1,677
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$14,467	\$17,658
Total Other Financing Uses	\$0	\$0	\$14,467	\$17,658
Total Expenditures/Appropriations	\$10,724	\$35,020	\$85,424	\$88,615
Net Cost	(\$2,957)	\$21,465	\$0	\$0

CSA 21 Coop Road - Construction (1504500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$29,373	\$29,644
Revenue from Use of Money & Property	561	582	243	243
Total Financing Sources	\$561	\$582	\$29,616	\$29,887
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$29,616	\$29,887
Total Other Financing Uses	\$0	\$0	\$29,616	\$29,887
Total Expenditures/Appropriations	\$0	\$0	\$29,616	\$29,887
Net Cost	(\$561)	(\$582)	\$0	\$0

CSA 21 Coop Road - Debt Service (1504501000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$19,946	\$21,082
Taxes	0	34,612	9,960	9,960
Revenue from Use of Money & Property	1,283	1,144	774	774
Total Financing Sources	\$1,283	\$35,756	\$30,680	\$31,816
Other Charges	\$26,143	\$17,196	\$15,186	\$15,186
Services and Supplies	0	0	299	299
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$15,195	\$16,331
Total Other Financing Uses	\$0	\$0	\$15,195	\$16,331
Total Expenditures/Appropriations	\$26,143	\$17,196	\$30,680	\$31,816
Net Cost	\$24,860	(\$18,560)	\$0	\$0

CSA 22 Airport Area (1504000000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$525	\$1,070
Revenue from Use of Money & Property	1,645	1,691	1,200	1,200
Total Financing Sources	\$1,645	\$1,691	\$1,725	\$2,270
Other Charges	\$943	\$1,028	\$1,340	\$1,340
Services and Supplies	0	0	23	23
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$362	\$907
Total Other Financing Uses	\$0	\$0	\$362	\$907
Total Expenditures/Appropriations	\$943	\$1,028	\$1,725	\$2,270
Net Cost	(\$702)	(\$663)	\$0	\$0

Nacimiento Water Operations (2200002000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$103,748	\$6,483,387
Revenue from Use of Money & Property	386,777	618,184	331,711	331,711
Charges for Current Services	16,947,082	16,731,664	19,396,994	18,775,742
Total Financing Sources	\$17,333,860	\$17,349,848	\$19,832,453	\$25,590,840
Other Charges	\$14,828,922	\$13,919,525	\$13,671,574	\$13,671,574
Services and Supplies	1,503,864	1,349,173	4,712,129	9,779,619
Capital Assets				
Cap Out - Equipment	8,201	0	0	0
Cap Out - Infrastructure	\$0	\$0	\$0	\$690,897
Cap Out - Structures and Improvements	82,774	156,846	103,750	103,750
Total Capital Assets	\$90,974	\$156,846	\$103,750	\$794,647
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$1,345,000	\$1,345,000
Total Other Financing Uses	\$0	\$0	\$1,345,000	\$1,345,000
Total Expenditures/Appropriations	\$16,423,760	\$15,425,544	\$19,832,453	\$25,590,840
Net Cost	(\$910,099)	(\$1,924,304)	\$0	\$0

Flood Control Zone 3 (2200500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual		2019-20 Actual		2020-21 Recommended		2020-21 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Fund Balance Available		\$0	\$0	\$488,223	\$1,830,829			
Taxes		337,265	353,596	332,288	332,288			
Revenue from Use of Money & Property		135,781	150,423	136,300	136,300			
Intergovernmental Revenue		2,117	2,074	2,073	2,073			
Charges for Current Services		7,140,151	6,970,111	6,739,693	6,739,693			
Other Revenues		5,549	13,495	2,034	2,034			
Total Financing Sources		\$7,620,864	\$7,459,698	\$7,700,611	\$9,043,217			
Other Charges		\$6,672,189	\$6,420,670	\$5,434,807	\$5,471,650			
Services and Supplies		215,734	350,133	1,718,680	2,915,999			
Capital Assets								
Cap Out - Equipment		\$0	\$8,871	\$143,823	\$201,037			
Cap Out - Infrastructure		(7,154)	0	160,000	160,000			
Cap Out - Structures and Improvements		0	(23,391)	0	224,849			
Total Capital Assets		(\$7,154)	(\$14,520)	\$303,823	\$585,886			
Other Financing Uses								
New or Increases to Reserves		\$0	\$0	\$243,301	\$69,682			
Total Other Financing Uses		\$0	\$0	\$243,301	\$69,682			
Total Expenditures/Appropriations		\$6,880,769	\$6,756,283	\$7,700,611	\$9,043,217			
Net Cost		(\$740,095)	(\$733,415)	\$0	\$0			

Salinas Dam (2300000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual 2	2019-20 Actual 3	2020-21 Recommended 4	2020-21 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$11,189	\$2,623,711
Revenue from Use of Money & Property	37,278	50,118	17,660	17,660
Intergovernmental Revenue	26,489	0	0	0
Charges for Current Services	900,000	2,874,000	1,356,000	1,356,000
Other Revenues	4,135	5,854	0	0
Total Financing Sources	\$967,902	\$2,929,972	\$1,384,849	\$3,997,371
Other Charges	\$899,987	\$889,511	\$884,704	\$884,704
Services and Supplies	224,721	17,534	500,145	2,977,803
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$134,864
Total Other Financing Uses	\$0	\$0	\$0	\$134,864
Total Expenditures/Appropriations	\$1,124,708	\$907,045	\$1,384,849	\$3,997,371
Net Cost	\$156,805	(\$2,022,927)	\$0	\$0

State Water Contract (2300500000)

	1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors	
Fund Balance Available	\$0	\$0		\$254,459	\$289,427
Taxes	2,197,502	2,338,820		2,294,300	2,294,300
Revenue from Use of Money & Property	22,807	35,752		15,000	15,000
Intergovernmental Revenue	13,773	13,628		13,562	13,562
Charges for Current Services	665,615	799,318		799,318	799,318
Total Financing Sources	\$2,899,697	\$3,187,518		\$3,376,639	\$3,411,607
Other Charges	\$77,861	\$147,365		\$193,983	\$193,983
Services and Supplies	2,078,955	2,475,316		2,488,477	2,488,477
Other Financing Uses					
New or Increases to Reserves	\$0	\$0		\$694,179	\$729,147
Total Other Financing Uses	\$0	\$0		\$694,179	\$729,147
Total Expenditures/Appropriations	\$2,156,816	\$2,622,681		\$3,376,639	\$3,411,607
Net Cost	(\$742,881)	(\$564,837)		\$0	\$0

State Water Project (2300501000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$180,121	\$166,435
Cancellations or Decrease of Reserves	0	0	347,926	361,612
Revenue from Use of Money & Property	264,060	273,295	20,000	20,000
Charges for Current Services	6,990,022	7,024,860	7,306,854	7,306,854
Total Financing Sources	\$7,254,082	\$7,298,156	\$7,854,901	\$7,854,901
Other Charges	\$2,307,273	\$2,381,078	\$602,245	\$602,245
Services and Supplies	4,355,245	5,075,643	7,252,656	7,252,656
Total Expenditures/Appropriations	\$6,662,518	\$7,456,721	\$7,854,901	\$7,854,901
Net Cost	(\$591,564)	\$158,565	\$0	\$0

CSA 1 - Nipomo Mesa (2500000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$2,031	\$3,695
Cancellations or Decrease of Reserves	0	0	1,203	0
Taxes	9,586	9,923	10,180	10,180
Revenue from Use of Money & Property	469	497	397	397
Intergovernmental Revenue	59	58	56	56
Charges for Current Services	118,154	121,096	121,546	121,546
Other Revenues	0	147	0	0
Other Financing Sources	11,407	5,072	5,325	5,325
Total Financing Sources	\$139,676	\$136,793	\$140,738	\$141,199
Other Charges	\$133,338	\$137,799	\$18,009	\$18,009
Services and Supplies	0	1,939	122,729	122,729
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$461
Total Other Financing Uses	\$0	\$0	\$0	\$461
Total Expenditures/Appropriations	\$133,338	\$139,738	\$140,738	\$141,199
Net Cost	(\$6,337)	\$2,946	\$0	\$0

CSA 1A - Galaxy Park (2500001000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$28,961	\$43,135
Taxes	40,030	41,237	42,300	42,300
Revenue from Use of Money & Property	3,479	3,744	1,900	1,900
Intergovernmental Revenue	248	239	234	234
Charges for Current Services	168,280	173,494	178,702	178,702
Other Revenues	0	631	0	0
Other Financing Sources	6,981	3,678	3,861	3,861
Total Financing Sources	\$219,018	\$223,022	\$255,958	\$270,132
Other Charges	\$219,071	\$197,313	\$64,927	\$64,927
Services and Supplies	325	101	186,731	186,731
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$4,300	\$18,474
Total Other Financing Uses	\$0	\$0	\$4,300	\$18,474
Total Expenditures/Appropriations	\$219,396	\$197,413	\$255,958	\$270,132
Net Cost	\$377	(\$25,608)	\$0	\$0

CSA 1B - Nipomo Palms (2500002000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$0	\$6,983
Taxes	17,956	18,769	19,357	19,357
Revenue from Use of Money & Property	4,269	4,699	3,500	3,500
Other Revenues	0	323	0	0
Intergovernmental Revenue	111	109	106	106
Total Financing Sources	\$22,336	\$23,900	\$22,963	\$29,946
Other Charges	\$4,599	\$3,700	\$3,124	\$3,124
Services and Supplies	0	0	7,985	7,985
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$11,854	\$18,837
Total Other Financing Uses	\$0	\$0	\$11,854	\$18,837
Total Expenditures/Appropriations	\$4,599	\$3,700	\$22,963	\$29,946
Net Cost	(\$17,737)	(\$20,200)	\$0	\$0

CSA 1C - Monte Verde (2500003000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$0	\$3,570
Taxes	8,909	9,723	9,929	9,929
Revenue from Use of Money & Property	1,776	1,926	1,400	1,400
Other Revenues	0	119	0	0
Intergovernmental Revenue	55	56	104	104
Total Financing Sources	\$10,740	\$11,825	\$11,433	\$15,003
Other Charges	\$5,248	\$3,964	\$2,856	\$2,856
Services and Supplies	0	0	6,762	6,762
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$1,815	\$5,385
Total Other Financing Uses	\$0	\$0	\$1,815	\$5,385
Total Expenditures/Appropriations	\$5,248	\$3,964	\$11,433	\$15,003
Net Cost	(\$5,492)	(\$7,861)	\$0	\$0

CSA 1D - Black Lake (2500004000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$0	\$9,594
Taxes	40,633	43,354	44,320	44,320
Revenue from Use of Money & Property	5,607	6,334	4,000	4,000
Intergovernmental Revenue	253	252	419	419
Other Revenues	0	478	0	0
Other Financing Sources	125	128	135	135
Total Financing Sources	\$46,618	\$50,546	\$48,874	\$58,468
Other Charges	\$14,644	\$14,514	\$27,336	\$27,336
Services and Supplies	0	0	6,056	6,056
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$15,482	\$25,076
Total Other Financing Uses	\$0	\$0	\$15,482	\$25,076
Total Expenditures/Appropriations	\$14,644	\$14,514	\$48,874	\$58,468
Net Cost	(\$31,974)	(\$36,032)	\$0	\$0

CSA 1F - New Galaxy (2500005000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$307	\$19,178
Revenue from Use of Money & Property	479	338	100	100
Charges for Current Services	49,785	51,420	52,358	52,358
Other Financing Sources	10,000	10,000	25,000	25,000
Total Financing Sources	\$60,265	\$61,758	\$77,765	\$96,636
Other Charges	\$72,340	\$58,880	\$23,781	\$23,781
Services and Supplies	0	69	53,075	53,075
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$910	\$19,781
Total Other Financing Uses	\$0	\$0	\$910	\$19,781
Total Expenditures/Appropriations	\$72,340	\$58,949	\$77,765	\$96,636
Net Cost	\$12,075	(\$2,809)	\$0	\$0

CSA 7A (2500500000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$75,462	\$27,902
Taxes	242,495	248,901	255,424	255,424
Revenue from Use of Money & Property	3,809	3,535	0	0
Intergovernmental Revenue	1,512	1,449	1,420	1,420
Charges for Current Services	187,083	401,043	490,984	490,984
Other Revenues	0	2,666	0	0
Other Financing Sources	50,000	50,000	50,000	50,000
Total Financing Sources	\$484,899	\$707,593	\$873,290	\$825,730
Other Charges	\$506,439	\$522,399	\$544,350	\$544,350
Services and Supplies	0	32	179,838	179,838
Capital Assets				
Cap Out - Equipment	\$12,674	\$31,295	\$26,975	\$26,975
Total Capital Assets	\$12,674	\$31,295	\$26,975	\$26,975
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$122,127	\$74,567
Total Other Financing Uses	\$0	\$0	\$122,127	\$74,567
Total Expenditures/Appropriations	\$519,113	\$553,726	\$873,290	\$825,730
Net Cost	\$34,214	(\$153,867)	\$0	\$0

CSA 9I (2501000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$7,163	\$6,071
Taxes	32,469	33,473	34,839	34,839
Revenue from Use of Money & Property	527	596	467	467
Total Financing Sources	\$32,996	\$34,070	\$42,469	\$41,377
Other Charges	\$57,099	\$30,275	\$2,813	\$2,813
Services and Supplies	0	0	28,112	28,112
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$11,544	\$10,452
Total Other Financing Uses	\$0	\$0	\$11,544	\$10,452
Total Expenditures/Appropriations	\$57,099	\$30,275	\$42,469	\$41,377
Net Cost	\$24,103	(\$3,794)	\$0	\$0

CSA 10A - Water (2501500000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$90,062	\$215,743
Cancellations or Decrease of Reserves	0	0	5,000	5,000
Taxes	75,181	78,908	79,309	79,309
Revenue from Use of Money & Property	5,638	9,060	9,500	9,500
Intergovernmental Revenue	469	460	462	462
Charges for Current Services	875,010	943,584	1,236,448	1,036,448
Other Revenues	5,837	813	0	0
Total Financing Sources	\$962,135	\$1,032,823	\$1,420,781	\$1,346,462
Other Charges	\$684,778	\$692,014	\$553,134	\$553,134
Services and Supplies	5,719	2,294	469,078	469,078
Capital Assets				
Cap Out - Equipment	\$0	\$0	\$17,339	\$17,339
Total Capital Assets	\$0	\$0	\$17,339	\$17,339
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$381,230	\$306,911
Total Other Financing Uses	\$0	\$0	\$381,230	\$306,911
Total Expenditures/Appropriations	\$690,497	\$694,308	\$1,420,781	\$1,346,462
Net Cost	(\$271,639)	(\$338,515)	\$0	\$0

CSA 10A - Water - Capital Outlay (2501500200)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue from Use of Money & Property	\$3,081	\$5,480	\$0	\$0
Charges for Current Services	154	5,000	100,000	300,000
Other Revenues	0	0	0	2,242,278
Other Financing Sources	400,000	962,943	0	0
Total Financing Sources	\$403,235	\$973,423	\$100,000	\$2,542,278
Capital Assets				
Cap Out - Structures and Improvements	\$273,792	\$1,081,010	\$100,000	\$2,542,278
Total Capital Assets	\$273,792	\$1,081,010	\$100,000	\$2,542,278
Total Expenditures/Appropriations	\$273,792	\$1,081,010	\$100,000	\$2,542,278
Net Cost	(\$129,443)	\$107,587	\$0	\$0

CSA 10 - Water Treatment Facility (2501501000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual 2	2019-20 Actual 3	2020-21 Recommended 4	2020-21 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$200,132	\$228,131
Revenue from Use of Money & Property	8,617	3,959	3,500	3,500
Charges for Current Services	816,489	878,353	1,070,242	1,070,242
Other Revenues	541	235,081	(28,584)	(28,584)
Other Financing Sources	0	112,925	160,000	160,000
Total Financing Sources	\$825,647	\$1,230,318	\$1,405,290	\$1,433,289
Other Charges	\$921,540	\$1,085,486	\$728,853	\$728,853
Services and Supplies	30,054	10,040	401,389	406,568
Capital Assets				
Cap Out - Structures and Improvements	\$0	\$50,019	\$100,000	\$100,000
Total Capital Assets	\$0	\$50,019	\$100,000	\$100,000
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$175,048	\$197,868
Total Other Financing Uses	\$0	\$0	\$175,048	\$197,868
Total Expenditures/Appropriations	\$951,594	\$1,145,546	\$1,405,290	\$1,433,289
Net Cost	\$125,947	(\$84,772)	\$0	\$0

CSA 12 (2502000000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$105,800	\$109,682
Taxes	29,060	28,080	28,234	28,234
Revenue from Use of Money & Property	9,138	10,531	7,000	7,000
Intergovernmental Revenue	128	124	124	124
Charges for Current Services	625,993	643,300	590,866	590,866
Other Revenues	1,893	12,296	3,965	3,965
Total Financing Sources	\$666,212	\$694,331	\$735,989	\$739,871
Other Charges	\$710,863	\$615,128	\$690,032	\$690,032
Services and Supplies	0	0	15,110	15,110
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$30,847	\$34,729
Total Other Financing Uses	\$0	\$0	\$30,847	\$34,729
Total Expenditures/Appropriations	\$710,863	\$615,128	\$735,989	\$739,871
Net Cost	\$44,651	(\$79,203)	\$0	\$0

CSA 16 Water (2502500000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$0	\$88,223
Revenue from Use of Money & Property	1,352	1,084	1,200	1,200
Charges for Current Services	248,115	250,768	475,343	475,343
Other Revenues	7,096	32	100	100
Other Financing Sources	12,497	12,497	0	0
Total Financing Sources	\$269,060	\$264,381	\$476,643	\$564,866
Other Charges	\$325,004	\$207,694	\$227,243	\$227,243
Services and Supplies	5,889	1,967	185,155	185,155
Capital Assets				
Cap Out - Equipment	\$25,160	\$0	\$0	\$0
Total Capital Assets	\$25,160	\$0	\$0	\$0
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$64,245	\$152,468
Total Other Financing Uses	\$0	\$0	\$64,245	\$152,468
Total Expenditures/Appropriations	\$356,053	\$209,661	\$476,643	\$564,866
Net Cost	\$86,993	(\$54,720)	\$0	\$0

CSA 18 (2503000000)

	1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors	
Fund Balance Available	\$0	\$0	\$52,754	\$382,321	
Revenue from Use of Money & Property	12,240	12,818	11,329	11,329	
Charges for Current Services	673,066	693,233	707,118	707,118	
Other Revenues	1	3,000	0	0	
Total Financing Sources	\$685,306	\$709,051	\$771,201	\$1,100,768	
Other Charges	\$568,141	\$535,350	\$394,898	\$394,898	
Services and Supplies	0	0	298,263	298,263	
Capital Assets					
Cap Out - Equipment	\$15,401	\$0	\$25,000	\$25,000	
Cap Out - Structures and Improvements	76,158	207,703	0	208,059	
Total Capital Assets	\$91,559	\$207,703	\$25,000	\$233,059	
Other Financing Uses					
New or Increases to Reserves	\$0	\$0	\$53,040	\$174,548	
Total Other Financing Uses	\$0	\$0	\$53,040	\$174,548	
Total Expenditures/Appropriations	\$659,701	\$743,053	\$771,201	\$1,100,768	
Net Cost	(\$25,605)	\$34,002	\$0	\$0	

State Controller Schedules

County Budget Act

January 2010

San Luis Obispo County

Special Districts

Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2020-21

Schedule 15

CSA 23 Parent (2503500000)

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$3,729	\$2,175
Taxes	26,775	27,000	27,136	27,136
Revenue from Use of Money & Property	710	867	900	900
Other Revenues	0	512	0	0
Intergovernmental Revenue	165	156	157	157
Total Financing Sources	\$27,650	\$28,536	\$31,922	\$30,368
Other Charges	\$16,451	\$20,126	\$5,872	\$5,872
Services and Supplies	1,500	0	21,455	21,455
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$4,595	\$3,041
Total Other Financing Uses	\$0	\$0	\$4,595	\$3,041
Total Expenditures/Appropriations	\$17,951	\$20,126	\$31,922	\$30,368
Net Cost	(\$9,699)	(\$8,409)	\$0	\$0

CSA 23 Water (2503501000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Actual	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$36,188	\$110,347
Cancellations or Decrease of Reserves	0	0	5,000	5,000
Revenue from Use of Money & Property	2,563	3,008	2,500	2,500
Charges for Current Services	398,371	460,137	518,525	518,525
Other Revenues	80	10,862	2,500	2,500
Total Financing Sources	\$401,014	\$474,007	\$564,713	\$638,872
Other Charges	\$374,224	\$437,714	\$314,845	\$314,845
Services and Supplies	0	1,631	183,118	183,118
Capital Assets				
Cap Out - Equipment	\$0	\$589	\$15,000	\$15,000
Total Capital Assets	\$0	\$589	\$15,000	\$15,000
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$51,750	\$125,909
Total Other Financing Uses	\$0	\$0	\$51,750	\$125,909
Total Expenditures/Appropriations	\$374,224	\$439,934	\$564,713	\$638,872
Net Cost	(\$26,790)	(\$34,073)	\$0	\$0

MAJOR PROJECTS

Project No.	Project Description	Milestone Completion at 6/30/21	Funding Requirements for 20/21	Previous Years Balance to be Encumbered	New Funding to be Appropriated 20/21
SPECIAL DISTRICTS					
Nacimientto Operating Fund					
300580	Nacimientto Water Pipeline - Isolation Valves Install	Construction Complete	631,510	631,510	0
300641	North Salinas River Crossing Repair	Construction Complete	3,315,631	3,315,631	0
Total Nacimientto Operating Fund					
Flood Control Zone 1					
300477	Arroyo Grande Creek Waterway Management Program Alternative 3a Project	Construction Complete	1,785,618	1,785,618	0
300478	Arroyo Grande Creek Waterway Management Program Modified 3c Project	Construction Complete	2,183,782	2,183,782	0
Total Flood Control Zone 1					
County Service Area 10-A (Water)					
300279	Cayucos - New Storage Tanks	Construction Complete	2,442,278	2,442,278	0
Total County Service Area 10-A (Water)					
County Service Area 18					
300583	Country Club - Modernize Lift Station #3 and System	On Hold	92,906	92,906	0
Total County Service Area 18					
TOTAL SPECIAL DISTRICTS					
			10,451,725	10,451,725	0

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

SLO County Flood Control and Water Conservation District

SLO Fld Contrl-Water	N/A	N/A
Total SLO Fld Control-Water	\$0	\$0

Flood Control Zone 1

Flood Ctrl Zone 1	\$546,062	\$78,805
Total Flood Control Zone 1	\$546,062	\$78,805

Flood Control Zone 1-A

Flood Ctrl Zone 1-A	\$101,294	\$32,871
Total Flood Control Zone 1-A	\$101,294	\$32,871

Flood Control Zone 4

Flood Ctrl Zone 4	N/A	N/A
Total Flood Control Zone 4	\$0	\$0

Flood Control Zone 9

Flood Ctrl Zone 9	N/A	N/A
Total Flood Control Zone 9	\$0	\$0

Flood Control Zone 16

Flood Ctrl Zone 16	N/A	N/A
Total Flood Control Zone 16	\$0	\$0

Flood Control Zone 18

Flood Ctrl Zone 18	N/A	N/A
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District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3
Flood Control Zone 18 (continued)		
Total Flood Control Zone 18	\$0	\$0
Nipomo Lighting Operations		
Nipomo Lighting	N/A	N/A
Total Nipomo Lighting Operations	\$0	\$0
Nipomo Lighting Tract 1700		
Nipomo Lghtg-Tr 1700	N/A	N/A
Total Nipomo Lighting Tract 1700	\$0	\$0
Nipomo Lighting Tract 1747		
Nipomo Lghtg-Tr 1747	N/A	N/A
Total Nipomo Lightign Tract 1747	\$0	\$0
County Service Area 7		
CSA 7	N/A	N/A
Total County Service Area 7	\$0	\$0
County Service Area 7-B		
CSA 7-B	\$169,535	\$45,549
Total County Service Area 7-B	\$169,535	\$45,549
CSA 10-Fire Protection		
CSA 10-Fire Protection	N/A	N/A
Total CSA 10-Fire Protection	\$0	\$0

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3
CSA 10-Parent with Lighting		
CSA 10-Par w/Lghtg	\$1,309,092	\$271,689
Total CSA 10-Parent with Lighting	\$1,309,092	\$271,689
CSA 10-Weed Abatement		
CSA 10-Weed Abatement	N/A	N/A
Total CSA 10-Weed Abatement	\$0	\$0
County Service Area 16		
CSA 16	\$88,869	\$39,106
Total County Service Area 16	\$88,869	\$39,106
County Service Area 21		
CSA 21Fund	N/A	N/A
Total County Service Area 21	\$0	\$0
County Service Area 22		
CSA 22 Airport Area	N/A	N/A
Total County Service Area 22	\$0	\$0
County Service Area 21 Coop Rd (Construction)		
CSA 21 Coop Road Fd	N/A	N/A
Total CSA 21 Coop Rd (Construction)	\$0	\$0
County Service Area 21 Coop Rd (Debt Service)		
CSA 21 Coop Road DSF	N/A	N/A

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3
County Service Area 21 Coop Rd (Debt Service) (continued)		
Total CSA 21 Coop Rd (Debt Service)	\$0	\$0
County Service Area 9 Coop Rd (Construction)		
CSA 9 Coop Road Fd		
Total CSA 9 Coop Rd (Construction)	\$0	\$0
County Service Area 9 Coop Road (Debt Service)		
CSA 9 Coop Road DSF		
Total CSA 9 Coop Rd (Debt Service)	\$0	\$0
Nacimiento Water Operations		
Nacimiento Water Operations		
Total Nacimiento Water Operations	\$0	\$0
Flood Control Zone 3		
Flood Control Zone 3		
Total Flood Control Zone 3	\$0	\$0
Salinas Dam		
SLO Fid Cntl-Salinas		
Total Salinas Dam	\$0	\$0
State Water Contract		
SW Contract Tax Fd		
Total State Water Contract	\$0	\$0

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3
State Water Project		
State Water Project	N/A	N/A
Total State Water Project	\$0	\$0
County Service Area 1		
CSA 1-Nipomo Mesa	N/A	N/A
Total County Service Area 1	\$0	\$0
County Service Area 1-A		
CSA 1-A Galaxy Park	\$291,785	\$42,893
Total County Service Area 1-A	\$291,785	\$42,893
County Service Area 1-B		
CSA 1-B Nipomo Palms	\$340,718	\$22,963
Total County Service Area 1-B	\$340,718	\$22,963
County Service Area 1-C		
CSA 1-C Monte Verde	\$214,364	\$11,433
Total County Service Area 1-C	\$214,364	\$11,433
County Service Area 1-D		
CSA 1-D Black Lake	N/A	N/A
Total County Service Area 1-D	\$0	\$0
County Service Area 1-F		
CSA 1-F New Galaxy	N/A	N/A

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3
County Service Area 1-F (continued)		
Total County Service Area 1-F		\$0
County Service Area 7-A		
CSA 7-A		\$739,143
Total County Service Area 7-A		\$256,844
County Service Area 9-I		
CSA 9-I		N/A
Total County Service Area 9-I		\$0
County Service Area 10 - Water Operations		
CSA 10-Water-Ops		\$80,306
Total CSA 10 - Water Operations		\$80,306
County Service Area 10 - Water - Capital Outlay		
CSA 10-Water-Cap Out		N/A
Total CSA 10 - Water - Capital Outlay		\$0
County Service Area 10 - Water Treatment		
CSA 10-Water Treatmt		N/A
Total CSA 10 - Water Treatment		\$0
County Service Area 12		
CSA 12		N/A
Total County Service Area 12		\$0

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3
County Service Area 16 - Water		
CSA 16-1 Water	N/A	N/A
Total County Service Area 16 - Water	\$0	\$0
County Service Area 18		
CSA 18	N/A	N/A
Total County Service Area 18	\$0	\$0
County Service Area 23		
CSA 23-Parent Fund	\$123,583	\$28,193
Total County Service Area 23	\$123,583	\$28,193
County Service Area 23 - Water		
CSA 23-Water	N/A	N/A
Total County Service Area 23 - Water	\$0	\$0
Total Special Districts	\$4,298,106	\$910,652

