



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

Final Budget
2021-22

April 26, 2021

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

Subject: Special Districts Proposed Budget for Fiscal Year 2021/22

The *Special Districts Proposed Budget 2021/22* 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 2021/22 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 \$32M 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. This also includes costs associated with funding studies and a portion of the planning phase of the Delta Conveyance Project for the District's unsubscribed portion of the State Water Project in accordance with Board direction.

- 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 Santa Barbara County Flood Control, Water Conservation District & Water Agency.

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 22, 2021.

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. The annual budget request for CCWA Charges is reduced \$1.1 million to reflect payment in full of the bonds used to finance local facilities.

The 2021/22 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.

The long-term plan to improve flood protection, the Waterway Management Program, was completed during the second half of 2020/21 and post construction monitoring and maintenance of the WMP projects began. 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 also began in the second half of 2020/21 and will 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.

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.

Flood Control Zone 3 (Lopez Lake) continued:

Estimated Amount	District Funded Designated Reserves (#3 above) Utilization Plan	Status
\$50,000	HCP Planning & Resulting Projects	On-going
\$350,000	Cloud Seeding	On-going
\$50,000	Feasibility Study to Decommission Terminal Reservoir	Upcoming
\$158,805	Public safety related to water quality and quantity purposes	As needed
\$608,805 (projection)	TOTAL District Funded Designated Reserves	

The FY 2021/22 proposed budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 18, 2021. The budget does not reflect the fiscal challenges that each Contractor may be facing due to COVID-19.

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 2021/22. Additional funding is included for the East Fork study as cost estimates came in higher than anticipated. This study will conclude around December 2021. 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 2021/22.

The initial budget and work plan was reviewed and endorsed by the Flood Control Zone 9 Advisory Committee on December 9, 2020. 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.

Recently a Proposition 218 rate increase was approved. This increase has provided this fund with the necessary tools to support required operations and maintenance, allow for minor capital improvements, and maintain an adequate operating reserve balance for unanticipated costs.

County Service Area 7-A continued:

Because of the rate increase, this fund has been able to steadily increase the reserves as planned and move forward with the engineer's capital improvements plan set before the public during the Proposition 218 process.

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 2021/22, 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 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.

County Service Area 10-A provides safe drinking water to roughly 800 customers within its boundaries of Cayucos. Funded by the successful proposition 218 of 2018, the County completed the Cayucos Water Tanks Project in the Spring of 2021. With this project now complete, CSA 10-A will move forward with additional major maintenance replacement efforts for wharf heads, valve clusters and new meters as well as evaluating much needed capital improvements.

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.

A Proposition 218 vote passed on March 24, 2020. Unfortunately, due to the COVID19 pandemic, the Board of Supervisors postponed the rate increase until 30 days after the COVID19 local emergency is lifted. The FY 2021/22 Budget includes revenue and expenses based on the assumption that we will be able to implement this rate increase. The Public Works Utilities Division worked diligently to meet sanitation and health standards for its CSA 16 water customers during this global pandemic.

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 2021/22, CSA 23 will see the final of the 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,



JOHN DIODATI
Director of Public Works

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

Tuesday, June 22, 2021

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

ABSENT: None

RESOLUTION NO. 2021-135

**RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD
GOVERNED DISTRICTS FOR FISCAL YEAR 2021-22**

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	\$ 344,173,488
2.	Services and Supplies	223,807,561
3.	Other charges	78,836,898
4.	Transfers-Out	27,827,513
5.	Fixed Assets	16,269,528
6.	Capital Projects	7,981,755
7.	Intrafund Transfers	(37,262,222)
8.	Provisions for Contingencies:	
	All Governmental Funds	26,202,359
9.	Provisions for New Reserve/Designations:	15,302,572
	TOTAL GOVERNMENTAL FUNDS	\$ 703,139,451

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 \$704,281,242 and the total annual appropriations subject to limitation is \$255,991,325; 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 2021-22 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 2021-22, 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, 2021 through June 30, 2022.
4. Allocated Positions - Employees shall be appointed at class levels shown for allocated permanent positions as indicated by the accompanying Position Allocation resolution.
5. Contingencies - Contingencies for Governmental Funds are appropriated in an amount of \$26,202,359. 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, 2021. 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, 2021 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, 2021.

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

AYES: Supervisors Arnold, Peschong, Gibson, Ortiz-Legg and Chairperson Compton


NOES: None

ABSENT: None

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 22, 2021

ATTEST:

WADE HORTON

Ex-Officio Clerk of the Board of Supervisors

By: 

Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA L. NEAL

County Counsel

By: /s/ Nina Negranti
Assistant County Counsel

Dated: June 18, 2021

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

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 30, 2021.

WADE HORTON,

Ex-Officio Clerk of the Board of Supervisors

By: 

Deputy Clerk

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**SPECIAL DISTRICTS
UNDER
BOARD OF SUPERVISORS**

State Controller Schedules

County Budget Act

January 2010

San Luis Obispo County

Special Districts Summary

Fiscal Year 2021-22

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2021	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 Flood Control Water	\$3,276,455	\$0	\$9,897,306	\$13,173,761	\$8,186,544	\$4,987,217	\$13,173,761
Total SLO Flood Control Water	\$3,276,455	\$0	\$9,897,306	\$13,173,761	\$8,186,544	\$4,987,217	\$13,173,761

Flood Control Zone 1

Flood Control Zone 1	\$6,281,056	\$0	\$659,899	\$6,940,955	\$6,940,955	\$0	\$6,940,955
Total Flood Control Zone 1	\$6,281,056	\$0	\$659,899	\$6,940,955	\$6,940,955	\$0	\$6,940,955

Flood Control Zone 1-A

Flood Control Zone 1-A	\$5,346	\$0	\$36,195	\$41,541	\$24,379	\$17,162	\$41,541
Total Flood Control Zone 1-A	\$5,346	\$0	\$36,195	\$41,541	\$24,379	\$17,162	\$41,541

Flood Control Zone 4

Flood Control Zone 4	\$6,361	\$0	\$16,043	\$22,404	\$15,749	\$6,655	\$22,404
Total Flood Control Zone 4	\$6,361	\$0	\$16,043	\$22,404	\$15,749	\$6,655	\$22,404

Flood Control Zone 9

Flood Control Zone 9	\$189,550	\$0	\$720,474	\$910,024	\$802,098	\$107,926	\$910,024
Total Flood Control Zone 9	\$189,550	\$0	\$720,474	\$910,024	\$802,098	\$107,926	\$910,024

Flood Control Zone 16

Flood Control Zone 16	\$18,278	\$0	\$106,243	\$124,521	\$106,605	\$17,916	\$124,521
Total Flood Control Zone 16	\$18,278	\$0	\$106,243	\$124,521	\$106,605	\$17,916	\$124,521

Flood Control Zone 18

Flood Control Zone 18	\$8,722	\$4,235	\$13,845	\$26,802	\$26,802	\$0	\$26,802
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District/Agency Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2021	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	\$8,722	\$4,235	\$13,845	\$26,802	\$26,802	\$0	\$26,802	
Nipomo Lighting Operations								
Nipomo Lighting	\$74,164	\$0	\$48,302	\$122,466	\$41,470	\$80,996	\$122,466	
Total Nipomo Lighting	\$74,164	\$0	\$48,302	\$122,466	\$41,470	\$80,996	\$122,466	
Nipomo Lighting Tract 1700								
Nipomo Lighting Tract 1700	\$2,851	\$0	\$2,582	\$5,433	\$4,126	\$1,307	\$5,433	
Total Nipomo Lighting Tract 1700	\$2,851	\$0	\$2,582	\$5,433	\$4,126	\$1,307	\$5,433	
Nipomo Lighting Tract 1747								
Nipomo Lighting Tract 1747	\$3,618	\$0	\$9,591	\$13,209	\$6,552	\$6,657	\$13,209	
Total Nipomo Lighting Tract 1747	\$3,618	\$0	\$9,591	\$13,209	\$6,552	\$6,657	\$13,209	
County Service Area 7								
County Service Area 7	\$722	\$0	\$58,138	\$58,860	\$54,823	\$4,037	\$58,860	
Total County Service Area 7	\$722	\$0	\$58,138	\$58,860	\$54,823	\$4,037	\$58,860	
County Service Area 7-B								
County Service Area 7-B	\$204,996	\$0	\$43,785	\$248,781	\$221,969	\$26,812	\$248,781	
Total County Service Area 7-B	\$204,996	\$0	\$43,785	\$248,781	\$221,969	\$26,812	\$248,781	
County Service Area 10 Fire Protection								
County Service Area 10 Fire Protection	\$20,598	\$0	\$639,594	\$660,192	\$639,594	\$20,598	\$660,192	
Total County Service Area 10 Fire Protection	\$20,598	\$0	\$639,594	\$660,192	\$639,594	\$20,598	\$660,192	

State Controller Schedules

County Budget Act

January 2010

San Luis Obispo County

Special Districts Summary

Fiscal Year 2021-22

Schedule 12

District/Agency Name	Total Financing Sources					Total Financing Uses		
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1	2	3	4	5	6	7	8	
County Service Area 10 Parent with Lighting								
County Service Area 10 Parent with Lighting	\$28,391	\$0	\$286,315	\$314,706	\$307,064	\$7,642	\$314,706	
Total CSA 10 Parent with Lighting	\$28,391	\$0	\$286,315	\$314,706	\$307,064	\$7,642	\$314,706	
County Service Area 10 Weed Abatement								
County Service Area 10 Weed Abatement	\$6,055	\$0	\$3,160	\$9,215	\$6,960	\$2,255	\$9,215	
Total CSA 10 Weed Abatement	\$6,055	\$0	\$3,160	\$9,215	\$6,960	\$2,255	\$9,215	
County Service Area 16								
County Service Area 16	\$7,413	\$0	\$43,568	\$50,981	\$11,607	\$39,374	\$50,981	
Total County Service Area 16	\$7,413	\$0	\$43,568	\$50,981	\$11,607	\$39,374	\$50,981	
County Service Area 21								
County Service Area 21 Fund	\$1,862	\$3,155	\$71,738	\$76,755	\$76,755	\$0	\$76,755	
Total County Service Area 21	\$1,862	\$3,155	\$71,738	\$76,755	\$76,755	\$0	\$76,755	
County Service Area 22								
County Service Area 22 Airport Area	\$528	\$102	\$1,000	\$1,630	\$1,630	\$0	\$1,630	
Total County Service Area 22	\$528	\$102	\$1,000	\$1,630	\$1,630	\$0	\$1,630	
County Service Area 21 Coop Rd (Construction)								
County Service Area 21 Coop Road Fd	\$61	\$0	\$330	\$391	\$0	\$391	\$391	
Total CSA 21 Coop Rd (Construction)	\$61	\$0	\$330	\$391	\$0	\$391	\$391	
County Service Area 21 Coop Rd (Debt Service)								
County Service Area 21 Coop Road DSF	\$1,209	\$3,552	\$10,730	\$15,491	\$15,491	\$0	\$15,491	

State Controller Schedules

County Budget Act

January 2010

San Luis Obispo County

Special Districts Summary

Fiscal Year 2021-22

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1	2	3	4	5	6	7	8	
County Service Area 21 Coop Rd (Debt Service) (continued)								
Total CSA 21 Coop Rd (Debt Service)	\$1,209	\$3,552	\$10,730	\$15,491	\$15,491	\$0	\$15,491	
County Service Area 9 Coop Rd (Construction)								
County Service Area 9 Coop Road Fd	(\$36)	\$0	\$133	\$97	\$0	\$97	\$97	
Total CSA 9 Coop Rd (Construction)	(\$36)	\$0	\$133	\$97	\$0	\$97	\$97	
County Service Area 9 Coop Rd (Debt Service)								
County Service Area 9 Coop Road DSF	(\$94)	\$0	\$356	\$262	\$0	\$262	\$262	
Total CSA 9 Coop Rd (Debt Service)	(\$94)	\$0	\$356	\$262	\$0	\$262	\$262	
Nacimiento Water Operations								
Nacimiento Water Operations	\$6,247,830	\$0	\$16,643,426	\$22,891,256	\$22,389,256	\$502,000	\$22,891,256	
Total Nacimiento Water Operations	\$6,247,830	\$0	\$16,643,426	\$22,891,256	\$22,389,256	\$502,000	\$22,891,256	
Flood Control Zone 3								
Flood Control Zone 3	\$2,004,307	\$500,000	\$7,695,041	\$10,199,348	\$10,068,375	\$130,973	\$10,199,348	
Total Flood Control Zone 3	\$2,004,307	\$500,000	\$7,695,041	\$10,199,348	\$10,068,375	\$130,973	\$10,199,348	
Salinas Dam								
SLO Flood Control Salinas Dam	\$2,727,199	\$0	\$1,252,727	\$3,979,926	\$3,547,826	\$432,100	\$3,979,926	
Total Salinas Dam	\$2,727,199	\$0	\$1,252,727	\$3,979,926	\$3,547,826	\$432,100	\$3,979,926	
State Water Contract								
State Water Contract	(\$168,695)	\$202,022	\$3,529,336	\$3,562,663	\$3,362,663	\$200,000	\$3,562,663	
Total State Water Contract	(\$168,695)	\$202,022	\$3,529,336	\$3,562,663	\$3,362,663	\$200,000	\$3,562,663	

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San Luis Obispo County
 Special Districts Summary
 Fiscal Year 2021-22

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2021	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	\$605,779	\$0	\$5,763,318	\$6,369,097	\$6,266,210	\$102,887	\$6,369,097
Total State Water Project	\$605,779	\$0	\$5,763,318	\$6,369,097	\$6,266,210	\$102,887	\$6,369,097
County Service Area 1							
County Service Area 1 Nipomo Mesa	\$3,007	\$12,531	\$143,399	\$158,937	\$158,937	\$0	\$158,937
Total County Service Area 1	\$3,007	\$12,531	\$143,399	\$158,937	\$158,937	\$0	\$158,937
County Service Area 1-A							
County Service Area 1-A Galaxy Park	\$49,631	\$0	\$226,527	\$276,158	\$247,483	\$28,675	\$276,158
Total County Service Area 1-A	\$49,631	\$0	\$226,527	\$276,158	\$247,483	\$28,675	\$276,158
County Service Area 1-B							
County Service Area 1-B Nipomo Palms	\$6,334	\$0	\$24,199	\$30,533	\$8,469	\$22,064	\$30,533
Total County Service Area 1-B	\$6,334	\$0	\$24,199	\$30,533	\$8,469	\$22,064	\$30,533
County Service Area 1-C							
County Service Area 1-C Monte Verde	\$1,395	\$0	\$11,786	\$13,181	\$9,352	\$3,829	\$13,181
Total County Service Area 1-C	\$1,395	\$0	\$11,786	\$13,181	\$9,352	\$3,829	\$13,181
County Service Area 1-D							
County Service Area 1-D Black Lake	\$1,060	\$0	\$50,741	\$51,801	\$34,199	\$17,602	\$51,801
Total County Service Area 1-D	\$1,060	\$0	\$50,741	\$51,801	\$34,199	\$17,602	\$51,801
County Service Area 1-F							
County Service Area 1-F New Galaxy	\$18,840	\$0	\$77,540	\$96,380	\$76,390	\$19,990	\$96,380

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San Luis Obispo County

Special Districts Summary

Fiscal Year 2021-22

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2021	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	\$18,840	\$0	\$77,540	\$96,380	\$76,390	\$19,990	\$96,380
County Service Area 7-A							
County Service Area 7-A	\$229,349	\$0	\$807,291	\$1,036,640	\$891,406	\$145,234	\$1,036,640
Total County Service Area 7-A	\$229,349	\$0	\$807,291	\$1,036,640	\$891,406	\$145,234	\$1,036,640
County Service Area 9-I							
County Service Area 9-I	\$268	\$675	\$34,940	\$35,883	\$35,883	\$0	\$35,883
Total County Service Area 9-I	\$268	\$675	\$34,940	\$35,883	\$35,883	\$0	\$35,883
County Service Area 10 Water Operations							
County Service Area 10 Water Operations	\$138,900	\$5,000	\$800,357	\$944,257	\$869,224	\$75,033	\$944,257
Total CSA 10 Water Operations	\$138,900	\$5,000	\$800,357	\$944,257	\$869,224	\$75,033	\$944,257
County Service Area 10 Water Capital Outlay							
County Service Area 10 Water Capital Outlay	\$0	\$0	\$477,940	\$477,940	\$477,940	\$0	\$477,940
Total CSA 10 Water Capital Outlay	\$0	\$0	\$477,940	\$477,940	\$477,940	\$0	\$477,940
County Service Area 10 Water Treatment							
County Service Area 10 Water Treatment	(\$29,488)	\$126,477	\$1,144,479	\$1,241,468	\$1,241,468	\$0	\$1,241,468
Total CSA 10 Water Treatment	(\$29,488)	\$126,477	\$1,144,479	\$1,241,468	\$1,241,468	\$0	\$1,241,468
County Service Area 12							
County Service Area 12	\$51,089	\$25,383	\$648,020	\$724,492	\$724,492	\$0	\$724,492
Total County Service Area 12	\$51,089	\$25,383	\$648,020	\$724,492	\$724,492	\$0	\$724,492

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2021	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 16-1 Water							
County Service Area 16-1 Water	\$11,567	\$0	\$440,246	\$451,813	\$359,773	\$92,040	\$451,813
Total County Service Area 16-1 Water	\$11,567	\$0	\$440,246	\$451,813	\$359,773	\$92,040	\$451,813
County Service Area 18							
County Service Area 18	\$206,166	\$0	\$742,141	\$948,307	\$866,330	\$81,977	\$948,307
Total County Service Area 18	\$206,166	\$0	\$742,141	\$948,307	\$866,330	\$81,977	\$948,307
County Service Area 23							
County Service Area 23 Parent Fund	\$17,488	\$0	\$30,350	\$47,838	\$16,133	\$31,705	\$47,838
Total County Service Area 23	\$17,488	\$0	\$30,350	\$47,838	\$16,133	\$31,705	\$47,838
County Service Area 23 Water							
County Service Area 23 Water	\$79,564	\$5,000	\$590,990	\$675,554	\$440,417	\$235,137	\$675,554
Total County Service Area 23 Water	\$79,564	\$5,000	\$590,990	\$675,554	\$440,417	\$235,137	\$675,554
Total Special Districts and Other Agencies	\$22,339,696	\$888,132	\$53,804,121	\$77,031,949	\$69,583,399	\$7,448,550	\$77,031,949

District/Agency Name	Total Fund Balance June 30, 2021	Less: Obligated Fund Balances			Fund Balance Available June 30, 2021
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

SLO County Flood Control and Water Conservation District

SLO Flood Control Water	\$10,587,326	\$0	\$0	\$7,310,871	\$3,276,455
Total SLO Flood Control Water	\$10,587,326	\$0	\$0	\$7,310,871	\$3,276,455

Flood Control Zone 1

Flood Control Zone 1	\$6,281,056	\$0	\$0	\$0	\$6,281,056
Total Flood Control Zone 1	\$6,281,056	\$0	\$0	\$0	\$6,281,056

Flood Control Zone 1-A

Flood Control Zone 1-A	\$52,293	\$0	\$0	\$46,947	\$5,346
Total Flood Control Zone 1-A	\$52,293	\$0	\$0	\$46,947	\$5,346

Flood Control Zone 4

Flood Control Zone 4	\$14,090	\$0	\$0	\$7,729	\$6,361
Total Flood Control Zone 4	\$14,090	\$0	\$0	\$7,729	\$6,361

Flood Control Zone 9

Flood Control Zone 9	\$4,583,550	\$0	\$0	\$4,394,000	\$189,550
Total Flood Control Zone 9	\$4,583,550	\$0	\$0	\$4,394,000	\$189,550

Flood Control Zone 16

Flood Control Zone 16	\$315,015	\$0	\$0	\$296,737	\$18,278
Total Flood Control Zone 16	\$315,015	\$0	\$0	\$296,737	\$18,278

Flood Control Zone 18

Flood Control Zone 18	\$53,434	\$0	\$0	\$44,712	\$8,722
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Fund Balance - Special Districts

Fiscal Year 2021-22

Schedule 13

District/Agency Name	Total Fund Balance June 30, 2021	Less: Obligated Fund Balances			Fund Balance Available June 30, 2021
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Flood Control Zone 18 (continued)					
Total Flood Control Zone 18	\$53,434	\$0	\$0	\$44,712	\$8,722
Nipomo Lighting Operations					
Nipomo Lighting	\$469,954	\$0	\$0	\$395,790	\$74,164
Total Nipomo Lighting	\$469,954	\$0	\$0	\$395,790	\$74,164
Nipomo Lighting Tract 1700					
Nipomo Lighting Tract 1700	\$8,211	\$0	\$0	\$5,360	\$2,851
Total Nipomo Lighting Tract 1700	\$8,211	\$0	\$0	\$5,360	\$2,851
Nipomo Lighting Tract 1747					
Nipomo Lighting Tract 1747	\$34,279	\$0	\$0	\$30,661	\$3,618
Total Nipomo Lighting Tract 1747	\$34,279	\$0	\$0	\$30,661	\$3,618
County Service Area 7					
County Service Area 7	\$35,669	\$0	\$0	\$34,947	\$722
Total County Service Area 7	\$35,669	\$0	\$0	\$34,947	\$722
County Service Area 7-B					
County Service Area 7-B	\$430,431	\$0	\$0	\$225,435	\$204,996
Total County Service Area 7-B	\$430,431	\$0	\$0	\$225,435	\$204,996
County Service Area 10 Fire Protection					
County Service Area 10 Fire Protection	\$144,749	\$0	\$124,151	\$0	\$20,598

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San Luis Obispo County

Fund Balance - Special Districts

Fiscal Year 2021-22

Schedule 13

		Less: Obligated Fund Balances				
District/Agency Name	Total Fund Balance June 30, 2021	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balance Available June 30, 2021	
1	2	3	4	5	6	
County Service Area 10 Fire Protection (continued)						
Total County Service Area 10 Fire Protection	\$144,749	\$0	\$124,151	\$0	\$20,598	
County Service Area 10 Parent with Lighting						
County Service Area 10 Parent with Lighting	\$1,357,776	\$0	\$0	\$1,329,385	\$28,391	
Total CSA 10 Parent with Lighting	\$1,357,776	\$0	\$0	\$1,329,385	\$28,391	
County Service Area 10 Weed Abatement						
County Service Area 10 Weed Abatement	\$6,055	\$0	\$0	\$0	\$6,055	
Total County Service Area 10 Weed Abatement	\$6,055	\$0	\$0	\$0	\$6,055	
County Service Area 16						
County Service Area 16	\$125,786	\$0	\$39,033	\$79,340	\$7,413	
Total County Service Area 16	\$125,786	\$0	\$39,033	\$79,340	\$7,413	
County Service Area 21						
County Service Area 21 Fund	\$114,341	\$0	\$0	\$112,479	\$1,862	
Total County Service Area 21	\$114,341	\$0	\$0	\$112,479	\$1,862	
County Service Area 22						
County Service Area 22 Airport Area	\$85,933	\$0	\$9,591	\$75,815	\$527	
Total County Service Area 22	\$85,933	\$0	\$9,591	\$75,815	\$527	
County Service Area 21 Coop Rd (Construction)						
County Service Area 21 Coop Road Fd	\$29,948	\$0	\$0	\$29,887	\$61	

State Controller Schedules

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San Luis Obispo County

Fund Balance - Special Districts

Fiscal Year 2021-22

Schedule 13

District/Agency Name	Total Fund Balance June 30, 2021	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2021
		Encumbrances	Nonspendable, Restricted and Committed			
1	2	3	4	5	6	
County Service Area 21 Coop Road Fd (continued)						
Total CSA 21 Coop Rd (Construction)	\$29,948	\$0	\$0	\$29,887	\$61	
County Service Area 21 Coop Rd (Debt Service)						
County Service Area 21 Coop Road DSF	\$45,816	\$0	\$44,607	\$0	\$1,209	
Total CSA 21 Coop Rd (Debt Service)	\$45,816	\$0	\$44,607	\$0	\$1,209	
County Service Area 9 Coop Rd (Construction)						
County Service Area 9 Coop Road Fd	\$12,065	\$0	\$0	\$12,101	(\$36)	
Total CSA 9 Coop Rd (Construction)	\$12,065	\$0	\$0	\$12,101	(\$36)	
County Service Area 9 Coop Rd (Debt Service)						
County Service Area 9 Coop Road DSF	\$32,315	\$0	\$11,101	\$21,308	(\$94)	
Total CSA 9 Coop Rd (Debt Service)	\$32,315	\$0	\$11,101	\$21,308	(\$94)	
Nacimiento Water Operations						
Nacimiento Water Operations	\$10,578,073	\$0	\$0	\$4,330,243	\$6,247,830	
Total Nacimiento Water Operations	\$10,578,073	\$0	\$0	\$4,330,243	\$6,247,830	
Flood Control Zone 3						
Flood Control Zone 3	\$5,470,967	\$0	\$0	\$3,466,660	\$2,004,307	
Total Flood Control Zone 3	\$5,470,967	\$0	\$0	\$3,466,660	\$2,004,307	
Salinas Dam						
SLO Flood Control Salinas Dam	\$3,373,438	\$0	\$0	\$646,239	\$2,727,199	

District/Agency Name	Total Fund Balance June 30, 2021	Less: Obligated Fund Balances			Fund Balance Available June 30, 2021
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Salinas Dam (continued)					
Total Salinas Dam	\$3,373,438	\$0	\$0	\$646,239	\$2,727,199
State Water Contract					
State Water Contract	\$2,823,262	\$0	\$1,191,957	\$1,800,000	(\$168,695)
Total State Water Contract	\$2,823,262	\$0	\$1,191,957	\$1,800,000	(\$168,695)
State Water Project					
State Water Project	\$4,152,327	\$0	\$3,196,548	\$350,000	\$605,779
Total State Water Project	\$4,152,327	\$0	\$3,196,548	\$350,000	\$605,779
County Service Area 1					
County Service Area 1 Nipomo Mesa	\$30,955	\$0	\$0	\$27,948	\$3,007
Total County Service Area 1	\$30,955	\$0	\$0	\$27,948	\$3,007
County Service Area 1-A					
County Service Area 1-A Galaxy Park	\$236,253	\$0	\$0	\$186,622	\$49,631
Total County Service Area 1-A	\$236,253	\$0	\$0	\$186,622	\$49,631
County Service Area 1-B					
County Service Area 1-B Nipomo Palms	\$266,110	\$0	\$0	\$259,776	\$6,334
Total County Service Area 1-B	\$266,110	\$0	\$0	\$259,776	\$6,334
County Service Area 1-C					
County Service Area 1-C Monte Verde	\$103,986	\$0	\$0	\$102,591	\$1,395

District/Agency Name	Total Fund Balance June 30, 2021 2	Less: Obligated Fund Balances			Assigned 5	Fund Balance Available June 30, 2021 6
		Encumbrances 3	Nonspendable, Restricted and Committed 4			
County Service Area 1-C (continued)						
Total County Service Area 1-C	\$103,986	\$0	\$0	\$102,591	\$1,395	
County Service Area 1-D						
County Service Area 1-D Black Lake	\$352,608	\$0	\$0	\$351,548	\$1,060	
Total County Service Area 1-D	\$352,608	\$0	\$0	\$351,548	\$1,060	
County Service Area 1-F						
County Service Area 1-F New Galaxy	\$43,669	\$0	\$0	\$24,829	\$18,840	
Total County Service Area 1-F	\$43,669	\$0	\$0	\$24,829	\$18,840	
County Service Area 7-A						
County Service Area 7-A	\$542,587	\$0	\$0	\$313,238	\$229,349	
Total County Service Area 7-A	\$542,587	\$0	\$0	\$313,238	\$229,349	
County Service Area 9-I						
County Service Area 9-I	\$26,270	\$0	\$26,002	\$0	\$268	
Total County Service Area 9-I	\$26,270	\$0	\$26,002	\$0	\$268	
County Service Area 10 Water Operations						
County Service Area 10 Water Operations	\$1,113,401	\$0	\$889,501	\$85,000	\$138,900	
Total CSA 10 Water Operations	\$1,113,401	\$0	\$889,501	\$85,000	\$138,900	
County Service Area 10 Water Treatment						
County Service Area 10 Water Treatment	\$319,092	\$0	\$0	\$348,580	(\$29,488)	

District/Agency Name	Total Fund Balance June 30, 2021	Less: Obligated Fund Balances			Fund Balance Available June 30, 2021
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
County Service Area 10 Water Treatment (continued)					
Total CSA 10 Water Treatment	\$319,092	\$0	\$0	\$348,580	(\$29,488)
County Service Area 12					
County Service Area 12	\$628,548	\$0	\$345,669	\$231,790	\$51,089
Total County Service Area 12	\$628,548	\$0	\$345,669	\$231,790	\$51,089
County Service Area 16-1 Water					
County Service Area 16-1 Water	\$176,555	\$0	\$164,988	\$0	\$11,567
Total County Service Area 16-1 Water	\$176,555	\$0	\$164,988	\$0	\$11,567
County Service Area 18					
County Service Area 18	\$603,576	\$0	\$397,410	\$0	\$206,166
Total County Service Area 18	\$603,576	\$0	\$397,410	\$0	\$206,166
County Service Area 23					
County Service Area 23 Parent Fund	\$131,930	\$0	\$3,041	\$111,401	\$17,488
Total County Service Area 23	\$131,930	\$0	\$3,041	\$111,401	\$17,488
County Service Area 23 Water					
County Service Area 23 Water	\$249,995	\$0	\$87,911	\$82,520	\$79,564
Total County Service Area 23 Water	\$249,995	\$0	\$87,911	\$82,520	\$79,564
Total Special Districts and Other Agencies	\$56,043,694	\$0	\$6,531,510	\$27,172,489	\$22,339,695

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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 Flood Control Water						
Designated FB-Project Seed	\$4,210,871	\$0	\$0	\$1,860,695	\$4,987,217	\$9,198,088
Designated FB-Repairs/Emerg	3,100,000	0	0	0	0	3,100,000
Total SLO Flood Control Water	\$7,310,871	\$0	\$0	\$1,860,695	\$4,987,217	\$12,298,088
Flood Control Zone 1-A						
Flood Control Zone 1-A						
Designated FB-Future Creek	\$46,947	\$0	\$0	\$16,680	\$17,162	\$64,109
Total Flood Control Zone 1-A	\$46,947	\$0	\$0	\$16,680	\$17,162	\$64,109
Flood Control Zone 4						
Flood Control Zone 4						
Designated FB-Levee Repairs	\$7,729	\$0	\$0	\$294	\$6,655	\$14,384
Total Flood Control Zone 4	\$7,729	\$0	\$0	\$294	\$6,655	\$14,384
Flood Control Zone 9						
Flood Control Zone 9						
Designated FB-Major Improve	\$4,394,000	\$13,393	\$0	\$0	\$107,926	\$4,501,926
Total Flood Control Zone 9	\$4,394,000	\$13,393	\$0	\$0	\$107,926	\$4,501,926
Flood Control Zone 16						
Flood Control Zone 16						
Designated FB-Repairs/Emerg	\$296,737	\$0	\$0	\$8,476	\$17,916	\$314,653
Total Flood Control Zone 16	\$296,737	\$0	\$0	\$8,476	\$17,916	\$314,653

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
Flood Control Zone 18						
Flood Control Zone 18						
Designated FB-Facilities	\$44,712	\$12,957	\$4,235	\$0	\$0	\$40,477
Total Flood Control Zone 18	\$44,712	\$12,957	\$4,235	\$0	\$0	\$40,477
Nipomo Lighting Operations						
Nipomo Lighting						
Designated FB-Facilities	\$395,790	\$0	\$0	\$31,512	\$80,996	\$476,786
Total Nipomo Lighting	\$395,790	\$0	\$0	\$31,512	\$80,996	\$476,786
Nipomo Lighting Tract 1700						
Nipomo Lighting Tract 1700						
Designated FB-Facilities	\$5,360	\$1,089	\$0	\$0	\$1,307	\$6,667
Total Nipomo Lighting Tract 1700	\$5,360	\$1,089	\$0	\$0	\$1,307	\$6,667
Nipomo Lighting Tract 1747						
Nipomo Lighting Tract 1747						
Designated FB-Facilities	\$30,661	\$0	\$0	\$5,170	\$6,657	\$37,318
Total Nipomo Lighting Tract 1747	\$30,661	\$0	\$0	\$5,170	\$6,657	\$37,318
County Service Area 7						
County Service Area 7						
Designated FB-Future Projec	\$34,947	\$0	\$0	\$3,567	\$4,037	\$38,984
Total County Service Area 7	\$34,947	\$0	\$0	\$3,567	\$4,037	\$38,984

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 7-B							
County Service Area 7-B							
Designated FB-Facilities	\$225,435	\$0	\$0	\$31,842	\$26,812	\$252,247	
Total County Service Area 7-B	\$225,435	\$0	\$0	\$31,842	\$26,812	\$252,247	

County Service Area 10 Parent with Lighting							
County Service Area 10 Parent with Lighting							
Designated FB-Facilities	\$1,329,385	\$11,984	\$0	\$0	\$7,642	\$1,337,027	
Total CSA 10 Parent with Lighting	\$1,329,385	\$11,984	\$0	\$0	\$7,642	\$1,337,027	

County Service Area 16							
County Service Area 16							
Designated FB-Facilities	\$79,340	\$0	\$0	\$36,192	\$39,374	\$118,714	
Designated FB-General Purpose	39,033	0	0	0	0	39,033	
Total County Service Area 16	\$118,373	\$0	\$0	\$36,192	\$39,374	\$157,747	

County Service Area 21							
County Service Area 21 Fund							
Designated FB-Road Improvem	\$112,479	\$5,017	\$3,155	\$0	\$0	\$109,324	
Total County Service Area 21	\$112,479	\$5,017	\$3,155	\$0	\$0	\$109,324	

County Service Area 22							
County Service Area 22 Airport Area							
Designated FB-Nacimiento Wa	\$75,815	\$0	\$0	\$0	\$0	\$75,815	
Designated FB-General Purpose	9,591	0	103	310	0	9,488	

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 22 (continued)						
Total County Service Area 22		\$0	\$103	\$310	\$0	\$85,303

County Service Area 21 Coop Rd (Construction)						
County Service Area 21 Coop Road Fd						
Designated FB-Road Projects						
		\$29,887	\$0	\$441	\$391	\$30,278
Total CSA 21 Coop Rd (Construction)		\$0	\$0	\$441	\$391	\$30,278

County Service Area 21 Coop Rd (Debt Service)						
County Service Area 21 Coop Road DSF						
Designated FB-General Purpose						
		\$44,607	\$4,219	\$3,552	\$0	\$41,055
Total CSA 21 Coop Rd (Debt Service)		\$44,607	\$4,219	\$3,552	\$0	\$41,055

County Service Area 9 Coop Rd (Construction)						
County Service Area 9 Coop Road Fd						
Designated FB-Road Improvement						
		\$12,101	\$0	\$133	\$97	\$12,198
Total CSA 9 Coop Rd (Construction)		\$12,101	\$0	\$133	\$97	\$12,198

County Service Area 9 Coop Rd (Debt Service)						
County Service Area 9 Coop Road DSF						
Designated FB-Road Projects						
		\$21,308	\$0	\$0	\$0	\$21,308
Designated FB-General Purpose						
		11,101	0	356	262	11,363
Total CSA 9 Coop Rd (Debt Service)		\$32,409	\$0	\$356	\$262	\$32,671

Naciminto Water Operations						
Naciminto Water Operations						
		\$2,997,243	\$0	\$12,000	\$12,000	\$3,009,243
Designated NA-Operations						

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 Operations (continued)

Nacimiento Water Operations (continued)						
Designated NA-Equipment Replacement	\$1,333,000	\$0	\$0	\$490,000	\$490,000	\$1,823,000
Total Nacimiento Water Operations	\$4,330,243	\$0	\$0	\$502,000	\$502,000	\$4,832,243

Flood Control Zone 3

Flood Control Zone 3						
Designated NA-Dist.Fund.Ops	\$2,574,855	\$500,000	\$500,000	\$118,400	\$130,973	\$2,205,828
Designated NA-Equip (Cntrct)	283,000	0	0	0	0	283,000
Designated NA-HCP	50,000	0	0	0	0	50,000
Designated NA-Equipment Replacement	558,805	0	0	0	0	558,805
Total Flood Control Zone 3	\$3,466,660	\$500,000	\$500,000	\$118,400	\$130,973	\$3,097,633

Salinas Dam

SLO Flood Control Salinas Dam						
Designated NA-Facilities	\$646,239	\$0	\$0	\$0	\$432,100	\$1,078,339
Total Salinas Dam	\$646,239	\$0	\$0	\$0	\$432,100	\$1,078,339

State Water Contract

State Water Contract						
Designated NA-Water Contract	\$1,800,000	\$0	\$0	\$200,000	\$200,000	\$2,000,000
Designated FB-General Purpose	1,191,957	371,195	202,022	0	0	989,935
Total State Water Contract	\$2,991,957	\$371,195	\$202,022	\$200,000	\$200,000	\$2,989,935

State Water Project

State Water Project						
Designated NA-Facilities	\$350,000	\$0	\$0	\$0	\$0	\$350,000

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 (continued)						
State Water Project (continued)						
Designated FB-General Purpose	\$3,196,548	\$0	\$0	\$51,220	\$102,887	\$3,299,435
Total State Water Project	\$3,546,548	\$0	\$0	\$51,220	\$102,887	\$3,649,435
County Service Area 1						
County Service Area 1 Nipomo Mesa						
Designated NA-Facilities	\$27,948	\$8,436	\$12,531	\$0	\$0	\$15,417
Total County Service Area 1	\$27,948	\$8,436	\$12,531	\$0	\$0	\$15,417
County Service Area 1-A						
County Service Area 1-A Galaxy Park						
Designated NA-Facilities	\$178,295	\$12,606	\$0	\$0	\$28,675	\$206,970
Designated NA-Parkwy Fac-Tr	8,327	0	0	0	0	8,327
Total County Service Area 1-A	\$186,622	\$12,606	\$0	\$0	\$28,675	\$215,297
County Service Area 1-B						
County Service Area 1-B Nipomo Palms						
Designated NA-Facilities	\$259,776	\$0	\$0	\$18,588	\$22,064	\$281,840
Total County Service Area 1-B	\$259,776	\$0	\$0	\$18,588	\$22,064	\$281,840
County Service Area 1-C						
County Service Area 1-C Monte Verde						
Designated NA-Facilities	\$102,591	\$0	\$0	\$2,650	\$3,829	\$106,420
Total County Service Area 1-C	\$102,591	\$0	\$0	\$2,650	\$3,829	\$106,420

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 1-D						
County Service Area 1-D Black Lake						
Designated NA-Facilities	\$351,548	\$0	\$0	\$15,607	\$17,602	\$369,150
Total County Service Area 1-D	\$351,548	\$0	\$0	\$15,607	\$17,602	\$369,150

County Service Area 1-F						
County Service Area 1-F New Galaxy						
Designated NA-Facilities	\$24,829	\$0	\$0	\$10,259	\$19,990	\$44,819
Total County Service Area 1-F	\$24,829	\$0	\$0	\$10,259	\$19,990	\$44,819

County Service Area 7-A						
County Service Area 7-A						
Designated NA-Facilities	\$313,238	\$0	\$0	\$48,348	\$145,234	\$458,472
Total County Service Area 7-A	\$313,238	\$0	\$0	\$48,348	\$145,234	\$458,472

County Service Area 9-I						
County Service Area 9-I						
Designated FB-General Purpose	\$26,002	\$1,615	\$675	\$0	\$0	\$25,327
Total County Service Area 9-I	\$26,002	\$1,615	\$675	\$0	\$0	\$25,327

County Service Area 10 Water Operations						
County Service Area 10 Water Operations						
Designated FB-General Purpose	\$597,590	\$30,502	\$0	\$0	\$60,033	\$657,623
Designated NA-Equipment Replacement	5,000	5,000	5,000	5,000	5,000	5,000
Designated NA-Loan Reserve Requirement	80,000	0	0	10,000	10,000	90,000

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 10 Water Operations (continued)						
County Service Area 10 Water Operations (continued)						
General Reserves	\$291,911	\$0	\$0	\$0	\$0	\$291,911
Total County Service Area 10 Water Operations	\$974,501	\$35,502	\$5,000	\$15,000	\$75,033	\$1,044,534

County Service Area 10 Water Treatment						
County Service Area 10 Water Treatment						
Designated NA-Equip (Cntrct)	\$61,238	\$0	\$0	\$0	\$0	\$61,238
Designated NA-Equipment (In)	287,342	0	126,477	166,252	0	160,865
Total CSA 10 Water Treatment	\$348,580	\$0	\$126,477	\$166,252	\$0	\$222,103

County Service Area 12						
County Service Area 12						
Designated NA-Facilities	\$231,790	\$0	\$0	\$0	\$0	\$231,790
Designated FB-General Purpose	345,669	55,448	25,383	0	0	320,286
Total County Service Area 12	\$577,459	\$55,448	\$25,383	\$0	\$0	\$552,076

County Service Area 16-1 Water						
County Service Area 16-1 Water						
Designated FB-General Purpose	\$164,988	\$0	\$0	\$15,288	\$92,040	\$257,028
Total County Service Area 16-1 Water	\$164,988	\$0	\$0	\$15,288	\$92,040	\$257,028

County Service Area 18						
County Service Area 18						
Designated FB-General Purpose	\$397,410	\$6,393	\$0	\$0	\$81,977	\$479,387

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 18 (continued)						
Total County Service Area 18	\$397,410	\$6,393	\$0	\$0	\$81,977	\$479,387
County Service Area 23						
County Service Area 23 Parent Fund						
Designated NA-Facilities	\$111,401	\$0	\$0	\$30,772	\$31,705	\$143,106
Designated FB-General Purpose	3,041	0	0	0	0	3,041
Total County Service Area 23	\$114,442	\$0	\$0	\$30,772	\$31,705	\$146,147
County Service Area 23 Water						
County Service Area 23 Water						
Designated FB-General Purpose	\$87,911	\$0	\$0	\$285,489	\$230,137	\$318,048
Designated NA-Equipment Replacement	0	0	0	0	0	0
Designated NA-Loan Reserve Requirement	82,520	5,000	5,000	5,000	5,000	82,520
Total County Service Area 23 Water	\$170,431	\$5,000	\$5,000	\$290,489	\$235,137	\$400,568
County Service Area 10 Weed Abatement						
County Service Area 10 Weed Abatement						
General Reserves	\$0	\$0	\$0	\$0	\$2,255	\$2,255
Total County Service Area 10 Weed Abatement	\$0	\$0	\$0	\$0	\$2,255	\$2,255
County Service Area 10 Fire Protection						
County Service Area 10 Fire Protection						
Designated FB-General Purpose	\$124,151	\$0	\$0	\$0	\$20,598	\$144,749
Total County Service Area 10 Fire Protection	\$124,151	\$0	\$0	\$0	\$20,598	\$144,749
Total Special Districts and Other Agencies	\$33,703,999	\$1,044,854	\$888,133	\$3,480,541	\$7,448,550	\$40,264,416

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SLO County Flood Control and Water Conservation District (1300000000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$3,141,950	\$3,276,455
Taxes	3,176,358	3,328,147	3,280,823	3,280,823
Revenue from Use of Money & Property	205,691	82,296	100,000	100,000
Intergovernmental Revenue	3,248,545	1,253,837	17,527	1,176,962
Other Revenues	440,989	415,314	0	461,250
Interfund	8,060	1,344	0	0
Other Financing Sources	143,775	613,566	1,878,271	4,878,271
Total Financing Sources	\$7,223,419	\$5,694,504	\$8,418,571	\$13,173,761
Other Charges	\$5,770,897	\$6,247,900	\$4,730,164	\$6,020,662
Services and Supplies	435,176	246,096	1,827,712	2,165,882
Capital Assets				
Cap Out - Equipment	\$0	\$26,518	\$0	\$0
Total Capital Assets	\$0	\$26,518	\$0	\$0
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$1,860,695	\$4,987,217
Total Other Financing Uses	\$0	\$0	\$1,860,695	\$4,987,217
Total Expenditures/Appropriations	\$6,206,073	\$6,520,515	\$8,418,571	\$13,173,761
Net Cost	(\$1,017,346)	\$826,011	\$0	\$0

Flood Control Zone 1 (1300500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$4,359,838	\$6,281,056
Taxes	74,158	77,413	78,796	78,796
Revenue from Use of Money & Property	37,231	26,571	22,000	22,000
Intergovernmental Revenue	1,664,401	3,789,237	415	415
Charges for Current Services	513,706	528,468	538,688	538,688
Other Revenues	(1,760)	2,256	0	0
Other Financing Sources	20,000	4,213,167	20,000	20,000
Total Financing Sources	\$2,307,737	\$8,637,111	\$5,019,737	\$6,940,955
Other Charges	\$242,758	\$246,710	\$4,602,672	\$6,238,194
Services and Supplies	198,823	140,531	417,065	454,655
Capital Assets				
Cap Out - Infrastructure	\$979,377	\$3,979,953	\$0	\$0
Cap Out - Structures and Improvements	0	0	0	248,106
Total Capital Assets	\$979,377	\$3,979,953	\$0	\$248,106
Total Expenditures/Appropriations	\$1,420,958	\$4,367,193	\$5,019,737	\$6,940,955
Net Cost	(\$886,779)	(\$4,269,917)	(\$0)	(\$0)

Flood Control Zone 1-A (1301000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$4,864	\$5,346
Taxes	16,843	17,776	18,118	18,118
Revenue from Use of Money & Property	748	488	496	496
Intergovernmental Revenue	98	100	97	97
Charges for Current Services	16,744	17,183	17,484	17,484
Other Revenues	0	235	0	0
Total Financing Sources	\$34,434	\$35,783	\$41,059	\$41,541
Other Charges	\$23,081	\$19,326	\$24,020	\$24,020
Services and Supplies	0	0	359	359
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$16,680	\$17,162
Total Other Financing Uses	\$0	\$0	\$16,680	\$17,162
Total Expenditures/Appropriations	\$23,081	\$19,326	\$41,059	\$41,541
Net Cost	(\$11,352)	(\$16,456)	(\$0)	(\$0)

Flood Control Zone 4 (1301500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$0	\$6,361
Revenue from Use of Money & Property	375	163	200	200
Charges for Current Services	3,343	3,343	3,343	3,343
Other Financing Sources	18,000	4,000	12,500	12,500
Total Financing Sources	\$21,717	\$7,506	\$16,043	\$22,404
Other Charges	\$4,285	\$2,240	\$5,249	\$5,249
Services and Supplies	4,187	6,597	10,500	10,500
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$294	\$6,655
Total Other Financing Uses	\$0	\$0	\$294	\$6,655
Total Expenditures/Appropriations	\$8,472	\$8,837	\$16,043	\$22,404
Net Cost	(\$13,245)	\$1,331	(\$0)	(\$0)

Flood Control Zone 9 (1302000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$3,978	\$189,550
Cancellations or Decrease of Reserves	0	0	13,393	0
Taxes	634,346	673,658	686,814	686,814
Revenue from Use of Money & Property	91,692	50,131	30,000	30,000
Intergovernmental Revenue	3,682	3,774	3,660	3,660
Other Revenues	0	8,496	0	0
Other Financing Sources	60,000	0	0	0
Total Financing Sources	\$789,720	\$736,059	\$737,845	\$910,024
Other Charges	\$96,988	\$168,211	\$179,852	\$179,852
Services and Supplies	290,672	404,253	557,993	622,246
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$107,926
Total Other Financing Uses	\$0	\$0	\$0	\$107,926
Total Expenditures/Appropriations	\$387,659	\$572,464	\$737,845	\$910,024
Net Cost	(\$402,061)	(\$163,595)	(\$0)	(\$0)

Flood Control Zone 16 (1302500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$8,838	\$18,278
Taxes	31,004	31,410	32,039	32,039
Revenue from Use of Money & Property	5,461	3,091	2,000	2,000
Charges for Current Services	10,704	10,704	10,704	10,704
Other Revenues	0	0	1,000	1,000
Other Financing Sources	16,200	20,500	60,500	60,500
Total Financing Sources	\$63,369	\$65,706	\$115,081	\$124,521
Other Charges	\$27,427	\$49,454	\$42,795	\$42,795
Services and Supplies	0	0	63,810	63,810
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$8,476	\$17,916
Total Other Financing Uses	\$0	\$0	\$8,476	\$17,916
Total Expenditures/Appropriations	\$27,427	\$49,454	\$115,081	\$124,521
Net Cost	(\$35,942)	(\$16,252)	(\$0)	(\$0)

Flood Control Zone 18 (1303000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$0	\$8,722
Cancellations or Decrease of Reserves	0	0	12,957	4,235
Revenue from Use of Money & Property	1,050	564	700	700
Charges for Current Services	9,131	9,131	9,131	9,131
Other Financing Sources	4,014	4,014	4,014	4,014
Total Financing Sources	\$14,195	\$13,709	\$26,802	\$26,802
Other Charges	\$11,517	\$16,700	\$24,450	\$24,450
Services and Supplies	0	0	2,352	2,352
Total Expenditures/Appropriations	\$11,517	\$16,700	\$26,802	\$26,802
Net Cost	(\$2,679)	\$2,991	(\$0)	(\$0)

Nipomo Lighting Operations (1400000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0		\$24,680	\$74,164
Taxes	39,661	41,818	43,053	43,053
Revenue from Use of Money & Property	8,682	4,661	4,220	4,220
Intergovernmental Revenue	230	234	229	229
Other Revenues	0	543	0	0
Other Financing Sources	0	0	800	800
Total Financing Sources	\$48,573	\$47,257	\$72,982	\$122,466
Other Charges	\$23,741	\$26,547	\$13,222	\$13,222
Services and Supplies	0	0	28,248	28,248
Capital Assets				
Cap Out - Structures and Improvements	\$12,628	\$0	\$0	\$0
Total Capital Assets	\$12,628	\$0	\$0	\$0
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$31,512	\$80,996
Total Other Financing Uses	\$0	\$0	\$31,512	\$80,996
Total Expenditures/Appropriations	\$36,368	\$26,547	\$72,982	\$122,466
Net Cost	(\$12,205)	(\$20,709)	(\$0)	(\$0)

Nipomo Lighting Tract 1700 (1400000100)

Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$455	\$2,851
Cancellations or Decrease of Reserves	0	0	1,089	0
Taxes	0	0	2,315	2,315
Revenue from Use of Money & Property	154	78	267	267
Charges for Current Services	2,247	2,292	0	0
Total Financing Sources	\$2,401	\$2,370	\$4,126	\$5,433
Other Charges	\$2,649	\$1,624	\$940	\$940
Services and Supplies	0	0	3,186	3,186
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$1,307
Total Other Financing Uses	\$0	\$0	\$0	\$1,307
Total Expenditures/Appropriations	\$2,649	\$1,624	\$4,126	\$5,433
Net Cost	\$248	(\$746)	\$0	\$0

Nipomo Lighting Tract 1747 (1400000200)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$2,131	\$3,618
Revenue from Use of Money & Property	552	323	361	361
Charges for Current Services	9,051	9,139	9,230	9,230
Total Financing Sources	\$9,603	\$9,462	\$11,722	\$13,209
Other Charges	\$5,766	\$5,001	\$276	\$276
Services and Supplies	0	0	6,276	6,276
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$5,170	\$6,657
Total Other Financing Uses	\$0	\$0	\$5,170	\$6,657
Total Expenditures/Appropriations	\$5,766	\$5,001	\$11,722	\$13,209
Net Cost	(\$3,836)	(\$4,461)	\$0	\$0

County Service Area 7 (1500500000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$252	\$722
Taxes	58,180	58,897	57,318	57,318
Revenue from Use of Money & Property	862	295	500	500
Intergovernmental Revenue	339	331	320	320
Other Revenues	0	649	0	0
Total Financing Sources	\$59,380	\$60,171	\$58,390	\$58,860
Other Charges	\$52,440	\$53,856	\$54,823	\$54,823
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$3,567	\$4,037
Total Other Financing Uses	\$0	\$0	\$3,567	\$4,037
Total Expenditures/Appropriations	\$52,440	\$53,856	\$58,390	\$58,860
Net Cost	(\$6,940)	(\$6,316)	\$0	\$0

County Service Area 7-B (1501000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	(\$2,040)	\$204,996
Taxes	40,286	37,645	36,662	36,662
Revenue from Use of Money & Property	9,152	5,068	6,920	6,920
Intergovernmental Revenue	234	211	203	203
Other Revenues	0	597	0	0
Total Financing Sources	\$49,671	\$43,521	\$41,745	\$248,781
Other Charges	\$9,121	\$97,145	\$9,903	\$18,841
Services and Supplies	0	0	0	203,128
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$31,842	\$26,812
Total Other Financing Uses	\$0	\$0	\$31,842	\$26,812
Total Expenditures/Appropriations	\$9,121	\$97,145	\$41,745	\$248,781
Net Cost	(\$40,550)	\$53,624	(\$0)	\$0

County Service Area 9 Coop Rd (Construction) (1505000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$0	(\$36)
Revenue from Use of Money & Property	234	122	133	133
Total Financing Sources	\$234	\$122	\$133	\$97
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$133	\$97
Total Other Financing Uses	\$0	\$0	\$133	\$97
Total Expenditures/Appropriations	\$0	\$0	\$133	\$97
Net Cost	(\$234)	(\$122)	\$0	\$0

County Service Area 9 Coop Rd (Debt Service) (1505001000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$0	(\$94)
Revenue from Use of Money & Property	628	328	356	356
Total Financing Sources	\$628	\$328	\$356	\$262
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$356	\$262
Total Other Financing Uses	\$0	\$0	\$356	\$262
Total Expenditures/Appropriations	\$0	\$0	\$356	\$262
Net Cost	(\$628)	(\$328)	\$0	\$0

County Service Area 10 Parent with Lighting (1502000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$8,765	\$28,391
Cancellations or Decrease of Reserves	0	0	11,984	0
Taxes	257,266	269,768	271,810	271,810
Revenue from Use of Money & Property	0	13,781	13,000	13,000
Intergovernmental Revenue	0	1,517	1,505	1,505
Other Revenues	0	2,247	0	0
Total Financing Sources	\$257,266	\$287,312	\$307,064	\$314,706
Other Charges	\$29,991	\$185,972	\$274,428	\$274,428
Services and Supplies	0	0	32,636	32,636
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$7,642
Total Other Financing Uses	\$0	\$0	\$0	\$7,642
Total Expenditures/Appropriations	\$29,991	\$185,972	\$307,064	\$314,706
Net Cost	(\$227,276)	(\$101,341)	\$0	\$0

County Service Area 10 Fire Protection (1502005000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$0	\$20,598
Taxes	0	640,290	635,652	635,652
Revenue from Use of Money & Property	0	3,727	2,000	2,000
Intergovernmental Revenue	0	1,958	1,942	1,942
Other Revenues	0	2,904	0	0
Total Financing Sources	\$0	\$648,879	\$639,594	\$660,192
Other Charges	\$0	\$628,282	\$3,421	\$3,421
Services and Supplies	0	0	636,173	636,173
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$20,598
Total Other Financing Uses	\$0	\$0	\$0	\$20,598
Total Expenditures/Appropriations	\$0	\$628,282	\$639,594	\$660,192
Net Cost	\$0	(\$20,597)	\$0	\$0

County Service Area 10 Weed Abatement (1502010000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$3,800	\$6,055
Revenue from Use of Money & Property	0	38	40	40
Other Revenues	0	1,940	3,120	3,120
Interfund	0	1,780	0	0
Total Financing Sources	\$0	\$3,759	\$6,960	\$9,215
Other Charges	\$0	\$1,503	\$900	\$900
Services and Supplies	0	0	6,060	6,060
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$2,255
Total Other Financing Uses	\$0	\$0	\$0	\$2,255
Total Expenditures/Appropriations	\$0	\$1,503	\$6,960	\$9,215
Net Cost	\$0	(\$2,256)	(\$0)	(\$0)

County Service Area 16 (1502500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$4,231	\$7,413
Taxes	38,962	41,401	42,437	42,437
Revenue from Use of Money & Property	1,591	1,118	900	900
Intergovernmental Revenue	226	232	231	231
Other Revenues	489	489	0	0
Total Financing Sources	\$41,268	\$43,240	\$47,799	\$50,981
Other Charges	\$17,807	\$5,963	\$3,545	\$3,545
Services and Supplies	0	0	8,062	8,062
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$36,192	\$39,374
Total Other Financing Uses	\$0	\$0	\$36,192	\$39,374
Total Expenditures/Appropriations	\$17,807	\$5,963	\$47,799	\$50,981
Net Cost	(\$23,461)	(\$37,277)	(\$0)	(\$0)

County Service Area 21 (1503500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$0	\$1,862
Cancellations or Decrease of Reserves	0	0	5,017	3,155
Revenue from Use of Money & Property	3,744	1,724	1,876	1,876
Charges for Current Services	4,112	4,112	4,112	4,112
Other Financing Sources	5,699	0	65,750	65,750
Total Financing Sources	\$13,555	\$5,836	\$76,755	\$76,755
Other Charges	\$11,470	\$6,204	\$76,305	\$76,305
Services and Supplies	23,550	8,225	450	450
Total Expenditures/Appropriations	\$35,020	\$14,429	\$76,755	\$76,755
Net Cost	\$21,465	\$8,592	\$0	\$0

County Service Area 21 Coop Rd (Construction) (1504500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$111	\$61
Revenue from Use of Money & Property	582	304	330	330
Total Financing Sources	\$582	\$304	\$441	\$391
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$441	\$391
Total Other Financing Uses	\$0	\$0	\$441	\$391
Total Expenditures/Appropriations	\$0	\$0	\$441	\$391
Net Cost	(\$582)	(\$304)	\$0	\$0

County Service Area 21 Coop Rd (Debt Service) (1504501000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$542	\$1,209
Cancellations or Decrease of Reserves	0	0	4,219	3,552
Taxes	34,612	9,960	10,159	10,159
Revenue from Use of Money & Property	1,144	541	571	571
Total Financing Sources	\$35,756	\$10,501	\$15,491	\$15,491
Other Charges	\$17,196	\$14,043	\$15,186	\$15,186
Services and Supplies	0	0	305	305
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$0
Total Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations	\$17,196	\$14,043	\$15,491	\$15,491
Net Cost	(\$18,560)	\$3,542	\$0	\$0

County Service Area 22 (1504000000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$940	\$527
Cancellations or Decrease of Reserves	0	0	0	103
Revenue from Use of Money & Property	1,691	876	1,000	1,000
Total Financing Sources	\$1,691	\$876	\$1,940	\$1,630
Other Charges	\$1,028	\$511	\$1,605	\$1,605
Services and Supplies	0	0	25	25
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$310	\$0
Total Other Financing Uses	\$0	\$0	\$310	\$0
Total Expenditures/Appropriations	\$1,028	\$511	\$1,940	\$1,630
Net Cost	(\$663)	(\$364)	(\$0)	(\$0)

Nacimento Water Operations (2200002000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	\$103,750	\$6,247,830
Revenue from Use of Money & Property	618,184	557,910	331,711	331,711
Charges for Current Services	16,731,664	17,458,057	18,108,945	16,311,715
Total Financing Sources	\$17,349,848	\$18,015,967	\$18,544,406	\$22,891,256
Other Charges	\$13,919,525	\$16,193,682	\$13,854,104	\$13,854,104
Services and Supplies	1,349,173	871,930	3,984,552	8,331,402
Capital Assets				
Cap Out - Equipment	\$0	\$0	\$203,750	\$203,750
Cap Out - Structures and Improvements	156,846	699,365	0	0
Total Capital Assets	\$156,846	\$699,365	\$203,750	\$203,750
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$502,000	\$502,000
Total Other Financing Uses	\$0	\$0	\$502,000	\$502,000
Total Expenditures/Appropriations	\$15,425,544	\$17,764,977	\$18,544,406	\$22,891,256
Net Cost	(\$1,924,304)	(\$250,990)	\$0	\$0

Flood Control Zone 3 (2200500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$139,926	\$2,004,307
Cancellations or Decrease of Reserves	0	0	500,000	500,000
Taxes	353,596	370,306	325,964	325,964
Revenue from Use of Money & Property	150,423	86,294	118,400	118,400
Intergovernmental Revenue	2,074	2,097	2,033	2,033
Charges for Current Services	6,970,111	6,918,763	7,246,610	7,246,610
Other Revenues	13,495	4,084	2,034	2,034
Total Financing Sources	\$7,489,698	\$7,381,543	\$8,334,967	\$10,199,348
Other Charges	\$6,417,884	\$6,721,504	\$5,453,372	\$5,496,784
Services and Supplies	350,133	331,674	2,298,195	3,245,861
Capital Assets				
Cap Out - Equipment	\$8,871	\$76,456	\$0	\$0
Cap Out - Infrastructure	0	0	265,000	265,000
Cap Out - Structures and Improvements	(20,605)	2,349	200,000	1,060,730
Total Capital Assets	(\$11,733)	\$78,804	\$465,000	\$1,325,730
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$118,400	\$130,973
Total Other Financing Uses	\$0	\$0	\$118,400	\$130,973
Total Expenditures/Appropriations	\$6,756,283	\$7,131,982	\$8,334,967	\$10,199,348
Net Cost	(\$733,415)	(\$249,560)	(\$0)	(\$0)

Salinas Dam (2300000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$15,356	\$2,727,199
Revenue from Use of Money & Property	50,118	47,074	31,963	31,963
Charges for Current Services	2,874,000	1,356,000	1,220,764	1,220,764
Other Revenues	5,854	3	0	0
Total Financing Sources	\$2,929,972	\$1,403,077	\$1,268,083	\$3,979,926
Other Charges	\$889,511	\$1,083,044	\$784,165	\$841,165
Services and Supplies	17,534	107,203	483,918	2,706,661
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$432,100
Total Other Financing Uses	\$0	\$0	\$0	\$432,100
Total Expenditures/Appropriations	\$907,045	\$1,190,247	\$1,268,083	\$3,979,926
Net Cost	(\$2,022,927)	(\$212,829)	(\$0)	(\$0)

State Water Contract (2300500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	(\$337,868)	(\$168,695)
Cancellations or Decrease of Reserves	0	0	371,195	202,022
Taxes	2,338,820	2,460,517	2,417,139	2,417,139
Revenue from Use of Money & Property	35,752	21,780	23,249	23,249
Intergovernmental Revenue	13,628	13,790	13,562	13,562
Charges for Current Services	799,318	846,132	846,133	846,133
Other Financing Sources	0	0	229,253	229,253
Total Financing Sources	\$3,187,518	\$3,342,219	\$3,562,663	\$3,562,663
Other Charges	\$147,365	\$152,344	\$228,794	\$228,794
Services and Supplies	2,475,316	2,918,851	3,133,868	3,133,868
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$200,000	\$200,000
Total Other Financing Uses	\$0	\$0	\$200,000	\$200,000
Total Expenditures/Appropriations	\$2,622,681	\$3,071,194	\$3,562,663	\$3,562,663
Net Cost	(\$564,837)	(\$271,024)	(\$0)	(\$0)

State Water Project (2300501000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$437,229	\$605,779
Revenue from Use of Money & Property	273,295	129,100	100,000	100,000
Charges for Current Services	7,024,860	6,623,700	5,663,318	5,663,318
Total Financing Sources	\$7,298,156	\$6,752,800	\$6,200,547	\$6,369,097
Other Charges	\$2,381,078	\$2,234,644	\$591,235	\$591,235
Services and Supplies	5,075,643	4,427,739	5,558,092	5,674,975
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$51,220	\$102,887
Total Other Financing Uses	\$0	\$0	\$51,220	\$102,887
Total Expenditures/Appropriations	\$7,456,721	\$6,662,383	\$6,200,547	\$6,369,097
Net Cost	\$158,565	(\$90,417)	(\$1)	(\$1)

County Service Area 1 (2500000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$7,102	\$3,007
Cancellations or Decrease of Reserves	0	0	8,436	12,531
Taxes	9,923	10,523	10,727	10,727
Revenue from Use of Money & Property	497	262	235	235
Intergovernmental Revenue	58	59	57	57
Charges for Current Services	121,096	128,456	123,733	123,733
Other Revenues	0	147	0	0
Other Financing Sources	5,072	5,325	8,647	8,647
Total Financing Sources	\$136,645	\$144,773	\$158,937	\$158,937
Other Charges	\$137,799	\$145,001	\$29,231	\$29,231
Services and Supplies	1,939	0	129,706	129,706
Total Expenditures/Appropriations	\$139,738	\$145,001	\$158,937	\$158,937
Net Cost	\$3,093	\$228	\$0	\$0

County Service Area 1-A (2500001000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$8,350	\$49,631
Cancellations or Decrease of Reserves	0	0	12,606	0
Taxes	41,237	42,500	43,312	43,312
Revenue from Use of Money & Property	3,744	2,177	2,375	2,375
Intergovernmental Revenue	239	238	230	230
Charges for Current Services	173,494	176,316	177,000	177,000
Other Revenues	0	631	0	0
Other Financing Sources	3,678	3,861	3,610	3,610
Total Financing Sources	\$222,391	\$225,723	\$247,483	\$276,158
Other Charges	\$197,313	\$200,753	\$55,580	\$55,580
Services and Supplies	101	0	191,903	191,903
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$28,675
Total Other Financing Uses	\$0	\$0	\$0	\$28,675
Total Expenditures/Appropriations	\$197,413	\$200,753	\$247,483	\$276,158
Net Cost	(\$24,978)	(\$24,970)	(\$0)	(\$0)

County Service Area 1-B (2500002000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$2,858	\$6,334
Taxes	18,769	20,878	21,286	21,286
Revenue from Use of Money & Property	4,699	2,596	2,800	2,800
Intergovernmental Revenue	109	117	113	113
Other Revenues	0	323	0	0
Total Financing Sources	\$23,576	\$23,913	\$27,057	\$30,533
Other Charges	\$3,700	\$5,725	\$2,913	\$2,913
Services and Supplies	0	0	5,556	5,556
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$18,588	\$22,064
Total Other Financing Uses	\$0	\$0	\$18,588	\$22,064
Total Expenditures/Appropriations	\$3,700	\$5,725	\$27,057	\$30,533
Net Cost	(\$19,876)	(\$18,188)	(\$0)	(\$0)

County Service Area 1-C (2500003000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$216	\$1,395
Taxes	9,723	10,380	10,582	10,582
Revenue from Use of Money & Property	1,926	1,062	1,148	1,148
Intergovernmental Revenue	56	58	56	56
Other Revenues	0	119	0	0
Total Financing Sources	\$11,706	\$11,619	\$12,002	\$13,181
Other Charges	\$3,964	\$8,409	\$3,128	\$3,128
Services and Supplies	0	0	6,224	6,224
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$2,650	\$3,829
Total Other Financing Uses	\$0	\$0	\$2,650	\$3,829
Total Expenditures/Appropriations	\$3,964	\$8,409	\$12,002	\$13,181
Net Cost	(\$7,742)	(\$3,210)	\$0	\$0

County Service Area 1-D (2500004000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	(\$935)	\$1,060
Taxes	43,354	45,589	46,488	46,488
Revenue from Use of Money & Property	6,334	3,593	3,868	3,868
Intergovernmental Revenue	252	256	248	248
Other Revenues	0	478	0	0
Other Financing Sources	128	135	137	137
Total Financing Sources	\$50,068	\$50,051	\$49,806	\$51,801
Other Charges	\$14,514	\$33,509	\$27,682	\$27,682
Services and Supplies	0	0	6,517	6,517
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$15,607	\$17,602
Total Other Financing Uses	\$0	\$0	\$15,607	\$17,602
Total Expenditures/Appropriations	\$14,514	\$33,509	\$49,806	\$51,801
Net Cost	(\$35,554)	(\$16,542)	(\$0)	(\$0)

County Service Area 1-F (2500005000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$9,109	\$18,840
Revenue from Use of Money & Property	338	236	200	200
Charges for Current Services	51,420	52,366	52,340	52,340
Other Financing Sources	10,000	25,000	25,000	25,000
Total Financing Sources	\$61,758	\$77,602	\$86,649	\$96,380
Other Charges	\$58,880	\$58,159	\$18,672	\$18,672
Services and Supplies	69	0	57,718	57,718
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$10,259	\$19,990
Total Other Financing Uses	\$0	\$0	\$10,259	\$19,990
Total Expenditures/Appropriations	\$58,949	\$58,159	\$86,649	\$96,380
Net Cost	(\$2,809)	(\$19,443)	(\$0)	(\$0)

County Service Area 7-A (2500500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0		\$132,463	\$229,349
Taxes	248,901	257,396	250,670	250,670
Revenue from Use of Money & Property	3,535	4,201	3,500	3,500
Intergovernmental Revenue	1,449	1,445	1,398	1,398
Charges for Current Services	401,043	569,610	501,723	501,723
Other Revenues	2,666	2,666	0	0
Interfund	0	69,202	0	0
Other Financing Sources	50,000	50,000	50,000	50,000
Total Financing Sources	\$707,593	\$954,521	\$939,754	\$1,036,640
Other Charges	\$522,399	\$591,019	\$625,774	\$625,774
Services and Supplies	32	0	239,694	239,694
Capital Assets				
Cap Out - Equipment	\$31,295	\$87,487	\$25,938	\$25,938
Total Capital Assets	\$31,295	\$87,487	\$25,938	\$25,938
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$48,348	\$145,234
Total Other Financing Uses	\$0	\$0	\$48,348	\$145,234
Total Expenditures/Appropriations	\$553,726	\$678,507	\$939,754	\$1,036,640
Net Cost	(\$153,867)	(\$276,014)	\$0	\$0

County Service Area 9-I (2501000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$0	\$0	(\$672)	\$268
Cancellations or Decrease of Reserves	0	0	1,615	675
Taxes	33,473	33,915	34,593	34,593
Revenue from Use of Money & Property	596	342	347	347
Total Financing Sources	\$34,070	\$34,256	\$35,883	\$35,883
Other Charges	\$30,275	\$29,607	\$2,493	\$2,493
Services and Supplies	0	0	33,390	33,390
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$0
Total Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations	\$30,275	\$29,607	\$35,883	\$35,883
Net Cost	(\$3,794)	(\$4,650)	(\$0)	(\$0)

County Service Area 10 Water Operations (2501500000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$233,996	\$138,900
Cancellations or Decrease of Reserves	0	0	35,502	5,000
Taxes	78,908	82,469	83,288	83,288
Revenue from Use of Money & Property	9,060	(9,590)	9,500	9,500
Intergovernmental Revenue	460	463	460	460
Charges for Current Services	940,700	978,431	713,205	660,265
Other Revenues	808	2,885	0	46,844
Total Financing Sources	\$1,029,935	\$1,054,658	\$1,075,951	\$944,257
Other Charges	\$692,014	\$823,348	\$534,502	\$424,934
Services and Supplies	2,294	12,973	526,449	444,290
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$15,000	\$75,033
Total Other Financing Uses	\$0	\$0	\$15,000	\$75,033
Total Expenditures/Appropriations	\$694,308	\$836,322	\$1,075,951	\$944,257
Net Cost	(\$335,626)	(\$218,336)	(\$0)	(\$0)

County Service Area 10 Water Capital Outlay (2501500200)

Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue from Use of Money & Property	\$5,480	\$13,157	\$0	\$0
Charges for Current Services	5,000	0	425,000	477,940
Other Financing Sources	962,943	1,681,690	0	0
Total Financing Sources	\$973,423	\$1,694,847	\$425,000	\$477,940
Other Charges	\$0	\$0	\$0	\$0
Capital Assets				
Cap Out - Structures and Improvements	\$1,081,010	\$1,688,245	\$425,000	\$477,940
Total Capital Assets	\$1,081,010	\$1,688,245	\$425,000	\$477,940
Total Expenditures/Appropriations	\$1,081,010	\$1,688,245	\$425,000	\$477,940
Net Cost	\$107,587	(\$6,601)	\$0	\$0

County Service Area 10 Water Treatment (2501501000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
Fund Balance Available	\$0	\$0	\$63,006	(\$29,488)
Cancellations or Decrease of Reserves	0	0	0	126,477
Revenue from Use of Money & Property	3,959	2,948	5,000	5,000
Charges for Current Services	878,353	1,033,284	641,828	480,892
Other Revenues	235,081	(139)	427,886	388,587
Other Financing Sources	112,925	160,000	270,000	270,000
Total Financing Sources	\$1,230,318	\$1,196,094	\$1,407,720	\$1,241,468
Other Charges	\$1,085,486	\$958,574	\$719,733	\$719,733
Services and Supplies	10,040	193,118	311,735	311,735
Capital Assets				
Cap Out - Equipment	\$0	\$90,305	\$0	\$0
Cap Out - Structures and Improvements	50,019	13,848	210,000	210,000
Total Capital Assets	\$50,019	\$104,153	\$210,000	\$210,000
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$166,252	\$0
Total Other Financing Uses	\$0	\$0	\$166,252	\$0
Total Expenditures/Appropriations	\$1,145,546	\$1,255,845	\$1,407,720	\$1,241,468
Net Cost	(\$84,772)	\$59,751	\$0	\$0

County Service Area 12 (2502000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$21,024	\$51,089
Cancellations or Decrease of Reserves	0	0	55,448	25,383
Taxes	28,080	27,801	27,719	27,719
Revenue from Use of Money & Property	10,531	5,209	4,000	4,000
Intergovernmental Revenue	124	121	124	124
Charges for Current Services	643,300	590,826	612,212	612,212
Other Revenues	4,366	6,009	3,965	3,965
Total Financing Sources	\$686,401	\$629,967	\$724,492	\$724,492
Other Charges	\$615,128	\$657,796	\$72,305	\$72,305
Services and Supplies	0	0	652,187	652,187
Total Expenditures/Appropriations	\$615,128	\$657,796	\$724,492	\$724,492
Net Cost	(\$71,273)	\$27,829	\$0	\$0

County Service Area 16-1 Water (25025000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	(\$65,185)	\$11,567
Revenue from Use of Money & Property	1,084	980	1,000	1,000
Charges for Current Services	250,768	296,906	439,146	439,146
Other Revenues	32	0	100	100
Other Financing Sources	12,497	0	0	0
Total Financing Sources	\$264,381	\$297,885	\$375,061	\$451,813
Other Charges	\$207,694	\$219,880	\$232,089	\$232,089
Services and Supplies	1,967	2,173	127,684	127,684
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$15,288	\$92,040
Total Other Financing Uses	\$0	\$0	\$15,288	\$92,040
Total Expenditures/Appropriations	\$209,661	\$222,053	\$375,061	\$451,813
Net Cost	(\$54,720)	(\$75,832)	\$0	\$0

County Service Area 18 (2503000000)

Detail by Revenue Category and Expenditure Object	2019-20 Actual 2	2020-21 Actual 3	2021-22 Recommended Budget 4	2021-22 Adopted by the Board of Supervisors 5
1				
Fund Balance Available	\$0	\$0	\$117,796	\$206,166
Cancellations or Decrease of Reserves	0	0	6,393	0
Revenue from Use of Money & Property	12,818	5,819	6,812	6,812
Charges for Current Services	693,233	714,017	735,329	735,329
Other Revenues	1,000	1,000	0	0
Interfund	0	69,202	0	0
Total Financing Sources	\$707,051	\$790,038	\$866,330	\$948,307
Other Charges	\$534,811	\$589,579	\$611,591	\$611,591
Services and Supplies	0	0	169,739	169,739
Capital Assets				
Cap Out - Equipment	\$0	\$95,922	\$0	\$0
Cap Out - Structures and Improvements	207,703	106,130	85,000	85,000
Total Capital Assets	\$207,703	\$202,052	\$85,000	\$85,000
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$0	\$81,977
Total Other Financing Uses	\$0	\$0	\$0	\$81,977
Total Expenditures/Appropriations	\$742,515	\$791,631	\$866,330	\$948,307
Net Cost	\$35,463	\$1,593	(\$0)	(\$0)

County Service Area 23 (2503500000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$16,555	\$17,488
Taxes	27,000	28,527	29,221	29,221
Revenue from Use of Money & Property	867	535	900	900
Intergovernmental Revenue	156	159	229	229
Other Revenues	512	512	0	0
Total Financing Sources	\$28,536	\$29,732	\$46,905	\$47,838
Other Charges	\$20,126	\$11,378	\$6,087	\$6,087
Services and Supplies	0	0	10,046	10,046
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$30,772	\$31,705
Total Other Financing Uses	\$0	\$0	\$30,772	\$31,705
Total Expenditures/Appropriations	\$20,126	\$11,378	\$46,905	\$47,838
Net Cost	(\$8,409)	(\$18,354)	\$0	\$0

County Service Area 23 Water (2503501000)

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2019-20 Actual	2020-21 Actual	2021-22 Recommended Budget	2021-22 Adopted by the Board of Supervisors
Fund Balance Available	\$0	\$0	\$119,916	\$79,564
Cancellations or Decrease of Reserves	0	0	5,000	5,000
Revenue from Use of Money & Property	3,008	3,224	2,500	2,500
Charges for Current Services	460,137	537,848	585,990	585,990
Other Revenues	64	18	2,500	2,500
Interfund	10,798	8,320	0	0
Total Financing Sources	\$474,007	\$549,410	\$715,906	\$675,554
Other Charges	\$437,714	\$435,150	\$327,759	\$327,759
Services and Supplies	1,631	24,114	82,658	82,658
Capital Assets				
Cap Out - Equipment	\$0	\$0	\$15,000	\$15,000
Cap Out - Infrastructure	0	0	0	15,000
Cap Out - Structures and Improvements	589	0	0	0
Total Capital Assets	\$589	\$0	\$15,000	\$30,000
Other Financing Uses				
New or Increases to Reserves	\$0	\$0	\$290,489	\$235,137
Total Other Financing Uses	\$0	\$0	\$290,489	\$235,137
Total Expenditures/Appropriations	\$439,934	\$459,264	\$715,906	\$675,554
Net Cost	(\$34,073)	(\$90,147)	\$0	\$0

MAJOR PROJECTS

Project No.	Project Description	Milestone Completion at 6/30/22	Funding Requirements for 21/22	Previous Years Balance to be Encumbered	New Funding to be Appropriated 21/22
Flood Control Zone 3					
300639	Fireflow Tank Repair	On Hold	295,674	95,674	200,000
300656	Cathodic Protection Units 1-3	Contract Award	442,248	442,248	0
300657	Carbon Dioxide Injection System	Construction Complete	159,336	159,336	0
300668	Membrane Filter Modules	Contract Award	265,000	0	265,000
Total Flood Control Zone 3					
County Service Area 7-A					
New	Polishing Pond & Effluent Pump Station Project	Scope Defined (Completion of Study)	0	0	0
New	Interceptor Design Development Project	Scope Defined (Completion of Study)	0	0	0
Total County Service Area 7-A					
County Service Area 10-A (Water)					
300622	Chaney Waterline Upgrade	Scope Defined (Completion of Study)	100,000	0	100,000
300623	Hacienda Waterline Replacement	Final Plans, Specs, Est	325,000	0	325,000
Total County Service Area 10-A (Water)					
County Service Area 10 - Water Treatment Fund					
300651	Powder Coat Filters	Construction Complete	210,000	0	210,000
Total County Service Area 10 - Water Treatment Fund					
County Service Area 12					
300669	Install Water Storage Tank	Scope Defined (Completion of Study)	0	0	0
Total County Service Area 12					
County Service Area 16					
300665	Install New Storage Tank	Scope Defined (Completion of Study)	0	0	0
300666	Centre St Waterline Upgrade	Scope Defined (Completion of Study)	0	0	0
Total County Service Area 16					
County Service Area 18					
300583	Modernize Lift Station #3 and System	On Hold	177,300	92,300	85,000
Total County Service Area 18					
County Service Area 23					
300667	Replace Bolted Water Tank	Scope Defined (Completion of Study)	0	0	0
Total County Service Area 23					
TOTAL			1,974,558	789,558	1,185,000

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

SLO County Flood Control and Water Conservation District

SLO Flood Control Water N/A

Total SLO Fld Control Water N/A \$0

Flood Control Zone 1

Flood Control Zone 1 \$567,190 \$81,943

Total Flood Control Zone 1 \$567,190 \$81,943

Flood Control Zone 1-A

Flood Control Zone 1-A \$105,214 \$34,056

Total Flood Control Zone 1-A \$105,214 \$34,056

Flood Control Zone 4

Flood Control Zone 4 N/A

Total Flood Control Zone 4 N/A \$0

Flood Control Zone 9

Flood Control Zone 9 N/A

Total Flood Control Zone 9 N/A \$0

Flood Control Zone 16

Flood Control Zone 16 N/A

Total Flood Control Zone 16 N/A \$0

Flood Control Zone 18

Flood Control Zone 18 N/A

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 Lighting Tract 1700	N/A	N/A
Total Nipomo Lighting Tract 1700	\$0	\$0
Nipomo Lighting Tract 1747		
Nipomo Lighting Tract 1747	N/A	N/A
Total Nipomo Lightign Tract 1747	\$0	\$0
County Service Area 7		
County Service Area 7	N/A	N/A
Total County Service Area 7	\$0	\$0
County Service Area 7-B		
County Service Area 7-B	\$176,095	\$43,785
Total County Service Area 7-B	\$176,095	\$43,785
County Service Area 10 Fire Protection		
County Service Area 10 Fire Protection	N/A	N/A
Total County Service Area 10 Fire Protection	\$0	\$0

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

CSA 10-Parent with Lighting		
County Service Area 10 Parent with Lighting	\$1,359,742	\$286,315
Total CSA 10-Parent with Lighting	\$1,359,742	\$286,315

County Service Area 10 Weed Abatement		
County Service Area 10 Weed Abatement	N/A	N/A
Total CSA 10 Weed Abatement	\$0	\$0

County Service Area 16		
County Service Area 16	\$92,307	\$43,568
Total County Service Area 16	\$92,307	\$43,568

County Service Area 21		
County Service Area 21 Fund	N/A	N/A
Total County Service Area 21	\$0	\$0

County Service Area 22		
County Service Area 22 Airport Area	N/A	N/A
Total County Service Area 22	\$0	\$0

County Service Area 21 Coop Rd (Construction)		
County Service Area 21 Coop Road Fd	N/A	N/A
Total CSA 21 Coop Rd (Construction)	\$0	\$0

County Service Area 21 Coop Rd (Debt Service)		
County Service Area 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)		
County Service Area 9 Coop Road Fd	N/A	N/A
Total CSA 9 Coop Rd (Construction)	\$0	\$0

County Service Area 9 Coop Road (Debt Service)		
County Service Area 9 Coop Road DSF	N/A	N/A
Total CSA 9 Coop Rd (Debt Service)	\$0	\$0

Nacimiento Water Operations		
Nacimiento Water Operations	N/A	N/A
Total Nacimiento Water Operations	\$0	\$0

Flood Control Zone 3		
Flood Control Zone 3	N/A	N/A
Total Flood Control Zone 3	\$0	\$0

Salinas Dam		
SLO Flood Control Salinas Dam	N/A	N/A
Total Salinas Dam	\$0	\$0

State Water Contract		
State Water Contract	N/A	N/A
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

County Service Area 1 Nipomo Mesa	N/A	N/A
Total County Service Area 1	\$0	\$0

County Service Area 1-A

County Service Area 1-A Galaxy Park	\$303,075	\$44,003
Total County Service Area 1-A	\$303,075	\$44,003

County Service Area 1-B

County Service Area 1-B Nipomo Palms	\$353,901	\$24,199
Total County Service Area 1-B	\$353,901	\$24,199

County Service Area 1-C

County Service Area 1-C Monte Verde	\$222,658	\$11,786
Total County Service Area 1-C	\$222,658	\$11,786

County Service Area 1-D

County Service Area 1-D Black Lake	N/A	N/A
Total County Service Area 1-D	\$0	\$0

County Service Area 1-F

County Service Area 1-F New Galaxy	N/A	N/A
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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		
County Service Area 7-A		\$767,742
Total County Service Area 7-A		\$767,742
County Service Area 9-I		
County Service Area 9-I		N/A
Total County Service Area 9-I		\$0
County Service Area 10 - Water Operations		
County Service Area 10 Water Operations		\$388,118
Total CSA 10 - Water Operations		\$388,118
County Service Area 10 - Water - Capital Outlay		
County Service Area 10 Water Capital Outlay		N/A
Total CSA 10 - Water - Capital Outlay		\$0
County Service Area 10 - Water Treatment		
County Service Area 10 Water Treatment		N/A
Total CSA 10 - Water Treatment		\$0
County Service Area 12		
County Service Area 12		N/A
Total County Service Area 12		\$0

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

County Service Area 16-1 Water

County Service Area 16-1 Water	N/A	N/A
Total County Service Area 16 - Water	\$0	\$0

County Service Area 18

County Service Area 18	N/A	N/A
Total County Service Area 18	\$0	\$0

County Service Area 23

County Service Area 23 Parent Fund	\$128,364	\$30,350
Total County Service Area 23	\$128,364	\$30,350

County Service Area 23 - Water

County Service Area 23 Water	N/A	N/A
Total County Service Area 23 - Water	\$0	\$0

Total Special Districts	\$4,464,406	\$937,570
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