



County of San Luis Obispo

## **Special Districts**

Proposed Budget  
2018-19

May 2, 2018

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

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

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

San Luis Obispo Flood Control & Water Conservation District

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

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

A. Regional Program

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

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

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

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

The budget continues to support the following efforts:

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

Nacimiento Water Enterprise Operating Fund

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

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

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

State Water Contract  
State Water Project

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

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

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

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

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

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

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

Flood Control Zone 3 (Lopez Lake)

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

Flood Control Zone 3 reserves include:

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

Flood Control Zone 3 (Lopez Lake) continued:

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

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

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

Flood Control Zone 9

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

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

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

County Service Area 7-A

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

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

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County Service Area 7-A continued:

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

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

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

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

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

County Service Area 10A

District provides water service in the Cayucos strand area.

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

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

County Service Area 16

District delivers water service in Shandon.

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

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

County Service Area 23

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

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

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

Sincerely,



COLT ESENWEIN  
Director of Public Works



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**PROPOSED BUDGET FOR SAN LUIS OBISPO COUNTY  
FISCAL YEAR 2018-19**

Published by the Board of Supervisors:

Honorable John Peschong, Chair.....Supervisor, District 1

Honorable Bruce Gibson.....Supervisor, District 2

Honorable Adam Hill.....Supervisor, District 3

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**SPECIAL DISTRICTS  
UNDER  
BOARD OF SUPERVISORS**

Special Districts and Other Agencies Summary  
 Fiscal Year 2018-19

District Name (1)	Total Financing Sources				Total Financing Uses			
	Fund Balance	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses	
	Unreserved/ Undesignated June 30,2018							June 30,2018
Public Works								
SLO FLOOD CNTRL	1300000000	1,355,826	0	5,160,630	6,516,456	6,451,285	65,171	6,516,456
FLOOD CNT ZONE 1	1300500000	1,740,471	0	594,711	2,335,182	2,335,182	0	2,335,182
FLD CNT ZONE 1-A	1301000000	357	0	31,392	31,749	22,380	9,369	31,749
FLOOD CNT ZONE 4	1301500000	807	3,123	6,036	9,966	9,966	0	9,966
FLOOD CNT ZONE 9	1302000000	26,050	0	607,678	633,728	455,609	178,119	633,728
FLD CNT ZONE 16	1302500000	35,794	0	62,847	98,641	66,848	31,793	98,641
FLOOD CNTRL 18	1303000000	7,644	4,746	13,559	25,949	25,949	0	25,949
NIPOMO LIGHTING	1400000000	20,799	0	52,698	73,497	52,970	20,527	73,497
CSA 7	1500500000	1,094	156	52,433	53,683	53,683	0	53,683
CSA 7B	1501000000	23,454	0	37,789	61,243	32,687	28,556	61,243
CSA 10	1502000000	(20,065)	320,238	319,949	620,122	620,122	0	620,122
CSA 16	1502500000	4,077	0	35,228	39,305	24,200	15,105	39,305
CSA 21	1503500000	4,211	14,464	12,093	30,768	30,768	0	30,768
CSA 22	1504000000	510	1	827	1,338	1,338	0	1,338
CSA 21 COOP RD C	1504500000	28,399	0	275	28,674	28,674	0	28,674
CSA 21 COOP RD D	1504501000	(407)	2,716	1,026,440	1,028,749	1,028,749	0	1,028,749
CSA COOP RD CONS	1505000000	11,440	0	112	11,552	11,552	0	11,552
CSA COOP RD DEBT	1505001000	119	0	301	420	0	420	420
NACIMIENTO OPS	2200002000	938,619	0	17,831,510	18,770,129	18,268,129	502,000	18,770,129
FLD CNT ZONE 3	2200500000	206,266	25,000	7,660,691	7,891,957	7,411,908	480,049	7,891,957
SALINAS DAM	2300000000	(40,862)	315,252	912,475	1,186,865	1,186,865	0	1,186,865
STATE WATER CNTR	2300500000	189,080	0	2,793,499	2,982,579	2,487,945	494,634	2,982,579
STATE WATER PROJ	2300501000	226,342	0	5,972,711	6,199,053	6,197,711	1,342	6,199,053
CSA 1	2500000000	15,794	8,769	130,594	155,157	155,157	0	155,157
CSA 1A	2500001000	11,923	17,548	211,941	241,412	241,412	0	241,412
CSA 1B	2500002000	4,396	0	18,954	23,350	7,042	16,308	23,350
CSA 1C	2500003000	2,428	0	9,718	12,146	5,386	6,760	12,146
CSA 1D	2500004000	6,838	0	41,552	48,390	17,203	31,187	48,390
CSA 1F	2500005000	29,092	0	59,961	89,053	81,410	7,643	89,053
CSA 7A	2500500000	58,430	20,131	463,143	541,704	541,704	0	541,704
CSA 9I	2501000000	(439)	0	32,197	31,758	28,982	2,776	31,758
CSA 10A	2501500000	95,397	5,000	4,359,286	4,459,683	4,339,400	120,283	4,459,683
CSA 10 WTF	2501501000	6,404	0	1,405,052	1,411,456	1,383,955	27,501	1,411,456
CSA 12	2502000000	117,890	0	654,315	772,205	742,306	29,899	772,205
CSA 16 WATER	2502500000	56,212	579	303,697	360,488	360,488	0	360,488
CSA 18	2503000000	3,738	36,888	685,262	725,888	725,888	0	725,888
CSA 23	2503500000	1,521	0	25,503	27,024	26,050	974	27,024
CSA 23 WATER	2503501000	142	5,000	410,424	415,566	366,046	49,520	415,566
<b>Total Public Works</b>		<b>5,169,791</b>	<b>779,611</b>	<b>51,997,483</b>	<b>57,946,885</b>	<b>55,826,949</b>	<b>2,119,936</b>	<b>57,946,885</b>

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

Estimated

District Name (1)	Total Fund Balance June 30, 2018 (2)	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2018 (6)
		Encumbrances (3)	General/Other Reserves (4)	Designations (5)	
<b>Public Works</b>					
SAN LUIS OBISPO CNTY FLOOD CONTR 1300000000	7,246,186	0	0	5,890,360	1,355,826
FLOOD CONTROL ZONE 1 1300500000	1,740,471	0	0	0	1,740,471
FLOOD CONTROL ZONE 1-A 1301000000	9,574	0	0	9,217	357
FLOOD CONTROL ZONE 4 1301500000	5,975	0	0	5,168	807
FLOOD CONTROL ZONE 9 1302000000	3,498,573	0	0	3,472,523	26,050
FLOOD CONTROL ZONE 16 1302500000	249,222	0	0	213,428	35,794
FLOOD CONTROL ZONE 18 1303000000	53,296	0	2	45,650	7,644
NIPOMO LIGHTING 1400000000	214,229	0	0	193,430	20,799
COUNTY SERVICE AREA 7 1500500000	15,139	0	0	14,045	1,094
COUNTY SERVICE AREA 7B 1501000000	391,508	0	0	368,054	23,454
COUNTY SERVICE AREA 10 1502000000	1,274,470	0	0	1,294,535	(20,065)
COUNTY SERVICE AREA 16 1502500000	44,684	0	0	40,607	4,077
COUNTY SERVICE AREA 21 1503500000	27,360	0	0	23,149	4,211
COUNTY SERVICE AREA 22 1504000000	83,514	0	7,189	75,815	510
CSA 21 COOP ROAD - CONSTRUCTION 1504500000	28,399	0	0	0	28,399
CSA 21 COOP ROAD - DEBT 1504501000	55,479	0	55,886	0	(407)
CSA - COOP RD-CONSTRUCTION 1505000000	11,440	0	0	0	11,440
CSA - COOP RD-DEBT SERVICE 1505001000	30,643	0	9,216	21,308	119
NACIMIENTO WATER OPERATIONS 2200002000	5,151,725	0	0	4,213,106	938,619
FLOOD CONTROL ZONE 3 2200500000	3,204,127	0	0	2,997,861	206,266
SALINAS DAM 2300000000	909,869	0	0	950,731	(40,862)
STATE WATER CONTRACT 2300500000	1,154,018	0	214,938	750,000	189,080
STATE WATER PROJECT 2300501000	3,672,755	0	3,096,413	350,000	226,342
COUNTY SERVICE AREA 1 2500000000	34,642	0	0	18,848	15,794
COUNTY SERVICE AREA 1A 2500001000	152,725	0	0	140,802	11,923
COUNTY SERVICE AREA 1B 2500002000	208,438	0	0	204,042	4,396
COUNTY SERVICE AREA 1C 2500003000	85,622	0	0	83,194	2,428
COUNTY SERVICE AREA 1D 2500004000	264,486	0	0	257,648	6,838
COUNTY SERVICE AREA 1F 2500005000	37,447	0	0	8,355	29,092
COUNTY SERVICE AREA 7A 2500500000	137,849	0	0	79,419	58,430
COUNTY SERVICE AREA 9I 2501000000	15,567	0	16,006	0	(439)
COUNTY SERVICE AREA 10A 2501500000	278,592	0	128,195	55,000	95,397
COUNTY SERVICE AREA 10 WTF 2501501000	488,128	0	0	481,724	6,404
COUNTY SERVICE AREA 12 2502000000	514,473	0	164,793	231,790	117,890
COUNTY SERVICE AREA 16 (WATER) 2502500000	71,268	0	15,056	0	56,212
COUNTY SERVICE AREA 18 2503000000	195,309	0	191,571	0	3,738
COUNTY SERVICE AREA 23 2503500000	92,189	0	0	90,668	1,521
COUNTY SERVICE AREA 23 (WATER) 2503501000	78,918	0	8	78,768	142
<b>Total Public Works</b>	<b>31,728,309</b>	<b>0</b>	<b>3,899,273</b>	<b>22,659,245</b>	<b>5,169,791</b>



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

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

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

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

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

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

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

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
FACILITIES	950,731	315,252	0	0	0	950,731
TOTAL SALINAS DAM	950,731	315,252	0	0	0	950,731
STATE WATER CONTRACT						
GENERAL RESERVES	214,938	0	0	244,634	0	214,938
Designations						
DES RES-WATER CONTRACTS	750,000	0	0	250,000	0	750,000
TOTAL STATE WATER CONTRACT	964,938	0	0	494,634	0	964,938
STATE WATER PROJECT						
GENERAL RESERVE	3,096,413	0	0	1,342	0	3,096,413
Designations						
NEW/REPLACEMENT FACILITIE	350,000	0	0	0	0	350,000
TOTAL STATE WATER PROJECT	3,446,413	0	0	1,342	0	3,446,413
COUNTY SERVICE AREA 1						
Designations						
DES NA-FACILITIES	18,848	8,769	0	0	0	18,848
TOTAL COUNTY SERVICE AREA 1	18,848	8,769	0	0	0	18,848
COUNTY SERVICE AREA 1A						
Designations						
**CREATED BY INTERFACE**	0	0	0	0	0	0
**CREATED BY INTERFACE**	0	0	0	0	0	0
DES NA-FACILITIES	132,785	17,548	0	0	0	132,785
DES NA-PARKWY FAC-TR1898	8,017	0	0	0	0	8,017
TOTAL COUNTY SERVICE AREA 1A	140,802	17,548	0	0	0	140,802
COUNTY SERVICE AREA 1B						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	204,042	0	0	16,308	0	204,042
TOTAL COUNTY SERVICE AREA 1B	204,042	0	0	16,308	0	204,042
COUNTY SERVICE AREA 1C						

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

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Designations						
DES NA-FACILITIES	83,194	0	0	6,760	0	83,194
TOTAL COUNTY SERVICE AREA 1C	83,194	0	0	6,760	0	83,194
COUNTY SERVICE AREA 1D						
Designations						
DES NA-FACILITIES	257,648	0	0	31,187	0	257,648
TOTAL COUNTY SERVICE AREA 1D	257,648	0	0	31,187	0	257,648
COUNTY SERVICE AREA 1F						
GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	8,355	0	0	7,643	0	8,355
TOTAL COUNTY SERVICE AREA 1F	8,355	0	0	7,643	0	8,355
COUNTY SERVICE AREA 7A						
DES FB-GENERAL RESERVE	0	0	0	0	0	0
Designations						
DES NA-FACILITIES	79,419	20,131	0	0	0	79,419
TOTAL COUNTY SERVICE AREA 7A	79,419	20,131	0	0	0	79,419
COUNTY SERVICE AREA 9I						
GENERAL RESERVES	16,006	0	0	2,776	0	16,006
Designations						
	0	0	0	0	0	0
TOTAL COUNTY SERVICE AREA 9I	16,006	0	0	2,776	0	16,006
COUNTY SERVICE AREA 10A						
DESIGNATED FB-GENRESERVE	128,195	0	0	105,283	0	128,195
Designations						
DESIGNATED FB-REPAIR/EMRG	55,000	5,000	0	15,000	0	55,000
TOTAL COUNTY SERVICE AREA 10A	183,195	5,000	0	120,283	0	183,195
COUNTY SERVICE AREA 10 WTF						

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

District Name (1)	Reserves/ Designations June 30, 2018 (2)	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
GENERAL RESERVES	0	0	0	0	0	0
Designations						
DES RES-EQUIP (CONTRACTO)	61,238	0	0	0	0	61,238
DES RES-EQUIP (INTEREST)	420,486	0	0	27,501	0	420,486
TOTAL COUNTY SERVICE AREA 10	481,724	0	0	27,501	0	481,724
COUNTY SERVICE AREA 12						
GENERAL RESERVES	164,793	0	0	29,899	0	164,793
Designations						
DESIGNATED RESERVES	231,790	0	0	0	0	231,790
TOTAL COUNTY SERVICE AREA 12	396,583	0	0	29,899	0	396,583
COUNTY SERVICE AREA 16 (WATER						
GENERAL RESERVES	15,056	579	0	0	0	15,056
TOTAL COUNTY SERVICE AREA 16	15,056	579	0	0	0	15,056
COUNTY SERVICE AREA 18						
GENERAL RESERVES	191,571	36,888	0	0	0	191,571
TOTAL COUNTY SERVICE AREA 18	191,571	36,888	0	0	0	191,571
COUNTY SERVICE AREA 23						
Designations						
DES RES-NEW/REPLMT FACIL	90,668	0	0	974	0	90,668
TOTAL COUNTY SERVICE AREA 23	90,668	0	0	974	0	90,668
COUNTY SERVICE AREA 23 (WATER						
GENERAL RESERVES	8	0	0	35,768	0	8
Designations						
LOAN RESERVE REQUIREMENT	78,768	5,000	0	13,752	0	78,768
TOTAL COUNTY SERVICE AREA 23	78,776	5,000	0	49,520	0	78,776
Total Public Works	26,558,518	779,611	0	2,119,936	0	26,558,518
Total Spec Dists/Oth Agencies	26,558,518	779,611	0	2,119,936	0	26,558,518

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

SAN LUIS OBISPO CNTY FLOOD CONTROL

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,355,826	0
Cancelled Reserves			0	0
Taxes	2,743,252	0	2,830,770	0
Revenue from Use of Money & Property	59,305	0	35,000	0
Other Revenues	136,235	0	0	0
Other Financing Sources	1,127,302	0	2,277,199	0
Interfund	356,785	0	0	0
Intergovernmental Revenue	3,491,379	0	17,661	0
<b>Total Revenue</b>	<b>7,914,258</b>	<b>0</b>	<b>6,516,456</b>	<b>0</b>
Services and Supplies	2,605,323	0	4,800,785	0
Other Charges	6,031,568	0	1,650,500	0
Capital Assets				
Capital Assets	(207)	0	0	0
<b>Total Capital Assets</b>	<b>(207)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			65,171	0
<b>Total Financing Uses</b>	<b>8,636,684</b>	<b>0</b>	<b>6,516,456</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>8,636,684</b>	<b>0</b>	<b>6,516,456</b>	<b>0</b>
<b>Net Cost</b>	<b>722,426</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.



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

SALINAS DAM

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			(40,862)	0
Cancelled Reserves			315,252	0
Revenue from Use of Money & Property	13,375	0	5,000	0
Charges for Current Services	900,000	0	900,000	0
Other Revenues	1,109	0	7,475	0
Interfund	468,178	0	0	0
<b>Total Revenue</b>	<b>1,382,662</b>	<b>0</b>	<b>1,186,865</b>	<b>0</b>
Services and Supplies	1,226,987	0	1,186,865	0
Capital Assets				
<b>Total Capital Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			0	0
<b>Total Financing Uses</b>	<b>1,226,987</b>	<b>0</b>	<b>1,186,865</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>1,226,987</b>	<b>0</b>	<b>1,186,865</b>	<b>0</b>
<b>Net Cost</b>	<b>(155,675)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

Detail by Revenue Category and Expenditure Object (1)	STATE WATER PROJECT			
	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			226,342	0
Cancelled Reserves			0	0
Revenue from Use of Money & Property	89,102	0	125,000	0
Charges for Current Services	5,293,291	0	5,847,711	0
<b>Total Revenue</b>	<b>5,382,393</b>	<b>0</b>	<b>6,199,053</b>	<b>0</b>
Services and Supplies	5,315,209	0	6,197,711	0
Capital Assets				
<b>Total Capital Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			1,342	0
<b>Total Financing Uses</b>	<b>5,315,209</b>	<b>0</b>	<b>6,199,053</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>5,315,209</b>	<b>0</b>	<b>6,199,053</b>	<b>0</b>
<b>Net Cost</b>	<b>(67,184)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

NACIMIENTO WATER OPERATIONS

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			938,619	0
Cancelled Reserves			0	0
Revenue from Use of Money & Property	34,112	0	385,395	0
Charges for Current Services	15,148,691	0	17,446,115	0
Other Revenues	(122)	0	0	0
<b>Total Revenue</b>	<b>15,182,681</b>	<b>0</b>	<b>18,770,129</b>	<b>0</b>
Services and Supplies	3,938,253	0	5,751,484	0
Other Charges	12,179,987	0	12,101,645	0
Capital Assets				
Building & Improvements	26,140	0	415,000	0
Equipment	8,044	0	0	0
<b>Total Capital Assets</b>	<b>34,184</b>	<b>0</b>	<b>415,000</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			502,000	0
<b>Total Financing Uses</b>	<b>16,152,424</b>	<b>0</b>	<b>18,770,129</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>16,152,424</b>	<b>0</b>	<b>18,770,129</b>	<b>0</b>
<b>Net Cost</b>	<b>969,743</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

FLOOD CONTROL ZONE 1

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			1,740,471	0
Cancelled Reserves			0	0
Taxes	67,387	0	66,391	0
Revenue from Use of Money & Property	16,935	0	11,373	0
Charges for Current Services	469,864	0	497,526	0
Other Revenues	47	0	0	0
Other Financing Sources	24,000	0	19,000	0
Intergovernmental Revenue	448	0	421	0
<b>Total Revenue</b>	<b>578,681</b>	<b>0</b>	<b>2,335,182</b>	<b>0</b>
Services and Supplies	339,057	0	2,335,182	0
Capital Assets				
Capital Assets	166,775	0	0	0
<b>Total Capital Assets</b>	<b>166,775</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			0	0
<b>Total Financing Uses</b>	<b>505,832</b>	<b>0</b>	<b>2,335,182</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>505,832</b>	<b>0</b>	<b>2,335,182</b>	<b>0</b>
<b>Net Cost</b>	<b>(72,849)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

FLOOD CONTROL ZONE 1-A

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

FLOOD CONTROL ZONE 3

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			206,266	0
Cancelled Reserves			25,000	0
Taxes	304,362	0	300,483	0
Revenue from Use of Money & Property	54,246	0	67,900	0
Charges for Current Services	6,700,001	0	7,148,822	0
Other Revenues	8,576	0	141,399	0
Intergovernmental Revenue	2,094	0	2,087	0
<b>Total Revenue</b>	<b>7,069,279</b>	<b>0</b>	<b>7,891,957</b>	<b>0</b>
Services and Supplies	3,599,092	0	4,289,973	0
Other Charges	2,772,973	0	2,776,935	0
Capital Assets				
Building & Improvements	255,310	0	290,000	0
Equipment	0	0	55,000	0
<b>Total Capital Assets</b>	<b>255,310</b>	<b>0</b>	<b>345,000</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			480,049	0
<b>Total Financing Uses</b>	<b>6,627,375</b>	<b>0</b>	<b>7,891,957</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>6,627,375</b>	<b>0</b>	<b>7,891,957</b>	<b>0</b>
<b>Net Cost</b>	<b>(441,904)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

FLOOD CONTROL ZONE 4

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.



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

FLOOD CONTROL ZONE 9

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

FLOOD CONTROL ZONE 16

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

FLOOD CONTROL ZONE 18

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

NIPOMO LIGHTING

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			20,799	0
Cancelled Reserves			0	0
Taxes	35,792	0	39,323	0
Revenue from Use of Money & Property	3,547	0	4,600	0
Charges for Current Services	10,398	0	8,531	0
Other Revenues	2,792	0	0	0
Other Financing Sources	5,099	0	0	0
Intergovernmental Revenue	243	0	244	0
<b>Total Revenue</b>	<b>57,871</b>	<b>0</b>	<b>73,497</b>	<b>0</b>
Services and Supplies	38,426	0	52,970	0
Other Charges	5,099	0	0	0
Capital Assets				
Building & Improvements	59,369	0	0	0
<b>Total Capital Assets</b>	<b>59,369</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			20,527	0
<b>Total Financing Uses</b>	<b>102,894</b>	<b>0</b>	<b>73,497</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>102,894</b>	<b>0</b>	<b>73,497</b>	<b>0</b>
<b>Net Cost</b>	<b>45,023</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 1

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 1A

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 1B

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 1C

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.



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

COUNTY SERVICE AREA 1D

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 1F

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 7

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 7A

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 7B

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

CSA - COOP RD-CONSTRUCTION

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

CSA - COOP RD-DEBT SERVICE

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 9I

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.



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

COUNTY SERVICE AREA 10

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 10 WTF

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 10A

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 12

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			117,890	0
Cancelled Reserves			0	0
Taxes	27,897	0	28,440	0
Revenue from Use of Money & Property	3,730	0	3,000	0
Charges for Current Services	589,408	0	620,889	0
Other Revenues	991	0	1,855	0
Intergovernmental Revenue	132	0	131	0
<b>Total Revenue</b>	<b>622,158</b>	<b>0</b>	<b>772,205</b>	<b>0</b>
Services and Supplies	53,932	0	84,816	0
Other Charges	641,257	0	657,490	0
Capital Assets				
<b>Total Capital Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			29,899	0
<b>Total Financing Uses</b>	<b>695,189</b>	<b>0</b>	<b>772,205</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>695,189</b>	<b>0</b>	<b>772,205</b>	<b>0</b>
<b>Net Cost</b>	<b>73,031</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 16

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 16 (WATER)

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			56,212	0
Cancelled Reserves			579	0
Revenue from Use of Money & Property	1,404	0	2,200	0
Charges for Current Services	283,122	0	288,900	0
Other Revenues	1,535	0	100	0
Other Financing Sources	121,597	0	12,497	0
<b>Total Revenue</b>	<b>407,658</b>	<b>0</b>	<b>360,488</b>	<b>0</b>
Services and Supplies	302,683	0	320,180	0
Other Charges	6,598	0	12,497	0
Capital Assets				
Building & Improvements	342,484	0	27,811	0
<b>Total Capital Assets</b>	<b>342,484</b>	<b>0</b>	<b>27,811</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			0	0
<b>Total Financing Uses</b>	<b>651,765</b>	<b>0</b>	<b>360,488</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>651,765</b>	<b>0</b>	<b>360,488</b>	<b>0</b>
<b>Net Cost</b>	<b>244,107</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 18

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			3,738	0
Cancelled Reserves			36,888	0
Revenue from Use of Money & Property	4,923	0	7,200	0
Charges for Current Services	634,460	0	673,062	0
Other Revenues	13,567	0	5,000	0
<b>Total Revenue</b>	<b>652,950</b>	<b>0</b>	<b>725,888</b>	<b>0</b>
Services and Supplies	418,694	0	623,360	0
Other Charges	12,160	0	0	0
Capital Assets				
Capital Assets	38,830	0	0	0
Building & Improvements	41,657	0	80,000	0
Equipment	736	0	22,528	0
<b>Total Capital Assets</b>	<b>81,223</b>	<b>0</b>	<b>102,528</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			0	0
<b>Total Financing Uses</b>	<b>512,077</b>	<b>0</b>	<b>725,888</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>512,077</b>	<b>0</b>	<b>725,888</b>	<b>0</b>
<b>Net Cost</b>	<b>(140,873)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 21

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.



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

CSA 21 COOP ROAD - CONSTRUCTION

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

CSA 21 COOP ROAD - DEBT

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 22

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 23

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

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

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

COUNTY SERVICE AREA 23 (WATER)

Detail by Revenue Category and Expenditure Object (1)	2016-17 Actuals (2)	2017-18 Actual (3)	2018-19 Recommended Budget (4)	2018-19 Adopted by the Board of Supervisors (5)
Fund Balance Available			142	0
Cancelled Reserves			5,000	0
Revenue from Use of Money & Property	580	0	1,300	0
Charges for Current Services	374,357	0	406,624	0
Other Revenues	555	0	2,500	0
Interfund	7,785	0	0	0
<b>Total Revenue</b>	<b>383,277</b>	<b>0</b>	<b>415,566</b>	<b>0</b>
Services and Supplies	247,397	0	242,557	0
Other Charges	128,979	0	93,489	0
Capital Assets				
Building & Improvements	0	0	30,000	0
<b>Total Capital Assets</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
Contingencies			0	0
Increased Reserves			49,520	0
<b>Total Financing Uses</b>	<b>376,376</b>	<b>0</b>	<b>415,566</b>	<b>0</b>
<b>Total Expenditures/Appropriations</b>	<b>376,376</b>	<b>0</b>	<b>415,566</b>	<b>0</b>
<b>Net Cost</b>	<b>(6,901)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2018-19 recommended amounts in column (4) represent new funding that may be adjusted in the Final Budget to include variances from the prior year.

MAJOR PROJECTS

Project No.	Project Description	Milestone Completion at 6/30/19	Funding Requirements for 18/19	Previous Years Balance to be Encumbered	New Funding to be Appropriated 18/19
Salinas Dam					
300609	Dam Slip Seal Pipe Study and Implementation	Scope Defined (Completion of Study)	100,000	0	100,000
Total Salinas Dam			100,000	0	100,000
Nacimiento Operating Fund					
300580	Nacimiento Water Plant - Installation of Inline Valves FY 17-18	Project Execution Plan Complete	403,230	403,230	0
New	Nacimiento Water Plant - Installation of Inline Valves FY 18-19	Scope Defined (Completion of Study)	311,250	0	311,250
Total Nacimiento Operating Fund			714,480	403,230	311,250
Flood Control Zone 1					
300477	Arroyo Grande Creek Waterway Management Program Alternative 3a Project	60% Plans, Specs, Est	505,957	505,957	0
300478	Arroyo Grande Creek Waterway Management Program Modified 3c Project	60% Plans, Specs, Est	87,568	87,568	0
Total Flood Control Zone 1			593,525	593,525	0
Flood Control Zone 3					
300568	Improve Boat Access at Lopez Terminal Reservoir	Scope Defined (Completion of Study)	50,000	0	50,000
300606	Repair Fault Zone at Left Dam Abutment	Scope Defined (Completion of Study)	180,000	0	180,000
Total Flood Control Zone 3			230,000	0	230,000
County Service Area 10 Water Treatment Fund					
New	Clearwell Tank Aeration System and Roof	Scope Defined (Completion of Study)	100,000	0	100,000
Total County Service Area 10 Water Treatment Fund			100,000	0	100,000
County Service Area 10-A (Water)					
300279	Cayucos - New Tank #2 Installation	"Ready to Advertise" Checklist Complete	2,900,000	0	2,900,000
New	Chaney Waterline Upgrade	Scope Defined (Completion of Study)	100,000	0	100,000
New	Hacienda Waterline Replacement	Scope Defined (Completion of Study)	58,000	0	58,000
Total County Service Area 10-A (Water)			3,058,000	0	3,058,000
County Service Area 18					
300545	Country Club - Replace liners in wastewater sediment ponds	30% Construction	257,621	177,621	80,000
300583	Country Club - Modernize Lift Station #3 and System	30% Plans, Specs, Est	249,885	249,885	0
Total County Service Area 18			507,506	427,506	80,000
County Service Area 23					
New	New Welded Tank Corrosion Repair	Scope Defined (Completion of Study)	30,000	0	30,000
Total County Service Area 23			30,000	0	30,000
TOTAL MAJOR PROJECTS			5,333,511	1,424,261	3,909,250