

**FY 2023-24  
OCSD PRELIMINARY BUDGET**



**BUDGET  
SUMMARY**





# GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
GENERAL FUND  
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$291,966
	Admin	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,247,873	\$2,333,586	\$2,444,137
	<b>Total Sources of Funds</b>	<b>\$2,029,005</b>	<b>\$2,239,205</b>	<b>\$2,322,246</b>	<b>\$2,538,301</b>	<b>\$2,368,525</b>	<b>\$2,403,063</b>	<b>\$2,498,961</b>	<b>\$2,736,103</b>
<b>USES OF FUNDS</b>									
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,868
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$363,843
	Admin	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$977,476	\$1,145,967	\$1,151,804
	<b>Total Expenditures</b>	<b>\$1,979,939</b>	<b>\$2,085,619</b>	<b>\$2,460,431</b>	<b>\$2,328,472</b>	<b>\$2,289,606</b>	<b>\$2,311,557</b>	<b>\$2,504,490</b>	<b>\$2,760,836</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>								
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,322)
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,868)
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$71,877)
	Admin	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,292,333
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$49,065</b>	<b>\$153,586</b>	<b>(\$138,185)</b>	<b>\$209,829</b>	<b>\$78,919</b>	<b>\$91,506</b>	<b>(\$5,529)</b>	<b>(\$24,733)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	87,900	87,900	55,373
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(109,441)	(132,334)
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$94,511)</b>	<b>(\$21,541)</b>	<b>(\$21,541)</b>	<b>(\$76,961)</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(33,375)		(220,626)		(15,592)		(27,070)	(101,694)
	Additions to Reserves		71,146		127,390		69,965		
	Other Adjustments								
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$33,375)</b>	<b>\$71,146</b>	<b>(\$220,626)</b>	<b>\$127,390</b>	<b>(\$15,592)</b>	<b>\$69,965</b>	<b>(\$27,070)</b>	<b>(\$101,694)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$1)</b>	<b>\$1</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>



# ADMINISTRATIVE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,270,464	\$1,187,619	\$1,292,333
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$977,409	\$1,145,967	\$1,151,804
	<b>Total Sources of Funds</b>	<b>\$1,859,878</b>	<b>\$2,037,995</b>	<b>\$2,169,619</b>	<b>\$2,375,249</b>	<b>\$2,217,929</b>	<b>\$2,247,873</b>	<b>\$2,333,586</b>	<b>\$2,444,137</b>
<b>USES OF FUNDS</b>									
<b>PERSONNEL SERVICES</b>									
	Salaries & Wages	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$430,999	\$451,000	\$466,000
	Benefits	\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$140,580	\$163,322	\$150,325
	<b>Personnel Services</b>	<b>\$577,954</b>	<b>\$523,623</b>	<b>\$627,976</b>	<b>\$659,272</b>	<b>\$618,954</b>	<b>\$571,579</b>	<b>\$614,322</b>	<b>\$616,325</b>
	Services & Supplies	\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$250,325	\$309,645	\$306,389
	Operating Crew Benefits Allocation	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$155,572	\$222,000	\$229,090
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$857,732</b>	<b>\$901,509</b>	<b>\$1,036,203</b>	<b>\$1,067,270</b>	<b>\$1,022,278</b>	<b>\$977,476</b>	<b>\$1,145,967</b>	<b>\$1,151,804</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,002,146</b>	<b>\$1,136,486</b>	<b>\$1,133,416</b>	<b>\$1,307,979</b>	<b>\$1,195,651</b>	<b>\$1,270,397</b>	<b>\$1,187,619</b>	<b>\$1,292,333</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
01-4-3100-000	Property Taxes: Current Year - Secured	964,610	1,015,514	1,039,689	1,090,127	1,146,033	1,201,622	1,150,098	1,243,348
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,060	22,876	38,492	39,056	37,339	40,134	36,778	39,809
01-4-3102-000	Property Taxes: Prior Year - Secured	(2,135)	(3,341)	3,742	(1,923)	(2,836)	62	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	1,160	867	1,148	649	695	455	0	0
01-4-3105-000	Penalties & Interest	32,901	78	110	61	50	15,249	0	0
01-4-3106-000	Delinq Garbage Charges	2,787	1,442	1,600	1,900	6,503	0	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,381	6,449	6,253	6,326	6,210	6,315	6,141	6,314
01-4-3121-000	SB 1090	0	0	12,755	12,755	6,377	15,392	10,064	13,866
01-4-3213-100	Will Serve Letter Fee	930	1,470	390	1,110	690	960	0	0
01-4-3230-100	Misc Income	3	1,807	743	5,967	3,856	2,899	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,600	1,236	1,272	1,697	1,748
01-4-3243-100	Reimbursements	0	0	0	0	1,385	3,263	0	0
01-4-3300-000	Interest Income	385	43,581	34,556	14,728	9,777	0	0	4,922
01-4-3557-000	CO Charge: SB 2557	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(17,159)	(17,159)	(17,674)
01-4-3606-205	PG&E Energy Rebate	2,100	1,000	0	0	0	0	0	0
<b>Total Revenues</b>		<b>\$1,017,634</b>	<b>\$1,077,768</b>	<b>\$1,125,931</b>	<b>\$1,155,696</b>	<b>\$1,199,829</b>	<b>\$1,270,464</b>	<b>\$1,187,619</b>	<b>\$1,292,333</b>
<b>OTHER SOURCES OF FUNDS</b>									
	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	821,838	923,967	922,714
	Allocated Operating Crew Overhead	0	118,880	144,839	161,542	169,578	155,571	222,000	229,090
<b>Total Other Sources of Funds</b>		<b>\$842,244</b>	<b>\$960,227</b>	<b>\$1,043,688</b>	<b>\$1,219,553</b>	<b>\$1,018,100</b>	<b>\$977,409</b>	<b>\$1,145,967</b>	<b>\$1,151,804</b>
<b>Total Sources of Funds</b>		<b>\$1,859,878</b>	<b>\$2,037,995</b>	<b>\$2,169,619</b>	<b>\$2,375,249</b>	<b>\$2,217,929</b>	<b>\$2,247,873</b>	<b>\$2,333,586</b>	<b>\$2,444,137</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
01-5-4100-010	Salary & Wages	431,860	398,399	455,896	465,901	438,250	430,871	442,000	461,000
01-5-4100-020	Overtime	3,856	5,612	622	146	225	128	9,000	5,000
<b>Total Salaries &amp; Wages</b>		<b>\$435,716</b>	<b>\$404,011</b>	<b>\$456,518</b>	<b>\$466,046</b>	<b>\$438,475</b>	<b>\$430,999</b>	<b>\$451,000</b>	<b>\$466,000</b>
<b>BENEFITS</b>									
01-5-4100-061	PERS Contribution	52,240	28,092	56,178	58,853	74,857	55,012	65,000	56,000
01-5-4100-062	PERS UAL Payment	22,790	30,576	38,419	47,727	5,575	5,872	5,752	0
01-5-4100-070	SUI	0	0	0	0	0	2,170	2,170	2,200
01-5-4100-071	Medicare	6,528	5,904	6,939	6,582	6,939	6,769	7,300	6,825
01-5-4100-072	FICA	837	628	1,543	1,949	2,255	2,315	2,200	2,400
01-5-4100-075	Compensation Insurance	13,785	5,028	5,269	4,165	4,220	4,695	5,000	5,000
01-5-4100-090	Insurance	42,515	44,721	57,230	73,050	85,734	62,847	75,000	77,000
01-5-4100-097	Cell Phone Allowance	900	900	975	900	900	900	900	900
<b>Total Benefits</b>		<b>\$142,238</b>	<b>\$119,612</b>	<b>\$171,458</b>	<b>\$193,226</b>	<b>\$180,480</b>	<b>\$140,580</b>	<b>\$163,322</b>	<b>\$150,325</b>
<b>Total Personnel Services</b>		<b>\$577,954</b>	<b>\$523,623</b>	<b>\$627,976</b>	<b>\$659,272</b>	<b>\$618,954</b>	<b>\$571,579</b>	<b>\$614,322</b>	<b>\$616,325</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SERVICES &amp; SUPPLIES</b>									
01-5-4100-110	Communications & Dispatch	8,934	8,102	10,078	10,121	10,141	10,990	10,800	11,320
01-5-4100-150	Insurance	21,373	22,608	24,219	26,576	30,562	35,552	32,000	37,000
01-5-4100-170	Maintenance: Equipment	154	357	434	579	415	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,507	6,799	6,058	5,623	5,555	12,518	10,815	13,000
01-5-4100-180	Memberships	6,858	6,990	7,827	3,877	7,934	8,686	8,300	9,000
01-5-4100-193	Bank Fees	4,262	4,631	3,916	4,074	4,817	6,592	5,950	6,200
01-5-4100-200	Office Expense	6,401	7,286	7,952	5,232	6,834	5,270	7,175	7,400
01-5-4100-205	Outside UB Mail Service	19,082	0	1,231	27	0	0	0	0
01-5-4100-210	Postage	348	1,946	505	508	1,075	1,269	2,575	2,575
01-5-4100-218	Audit	21,775	20,200	19,820	21,975	21,620	21,290	21,290	25,000
01-5-4100-220	Professional Services	21,686	23,706	23,778	19,417	25,134	26,935	34,000	35,000
01-5-4100-221	Information Technology	6,178	8,846	7,175	3,749	2,363	705	5,000	5,000
01-5-4100-223	Legal Services	81,715	85,582	88,808	53,072	41,518	36,767	75,000	75,000
01-5-4100-225	Board Stipends	8,700	9,850	10,050	6,250	9,050	8,533	12,000	12,000
01-5-4100-226	Annual Software Maintenance	14,803	15,306	13,749	17,987	18,994	19,200	19,200	22,800
01-5-4100-230	Required Legal Notice	0	375	436	1,178	1,202	378	1,200	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	698	546	341	1,654	470	478	1,700	1,700
01-5-4100-247	LAFCO Annual Charge	15,280	12,790	15,220	10,861	11,120	12,079	11,900	12,804
01-5-4100-248	Permits, Fees, Licenses	495	798	2,272	2,821	4,298	2,295	2,500	2,500
01-5-4100-260	Election Expense	0	549	0	22,845	0	24,000	24,000	0
01-5-4100-280	Private Vehicle/ Milage Expense	233	0	181	0	0	0	530	530
01-5-4100-283	Job Advertising Expense	0	412	2,400	0	2,444	368	0	0
01-5-4100-285	Classes/ Seminars/ Training Fee	2,159	2,959	3,045	1,284	5,196	6,200	6,200	6,350
01-5-4100-286	Board Member Travel	132	439	210	0	0	0	2,200	2,200
01-5-4100-290	Utilities	9,529	11,707	10,671	10,982	9,910	9,302	11,500	11,500
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	918	0	0
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	6,096	5,369	0	0	0	0	0	2,500
<b>Total Services &amp; Supplies</b>		<b>\$275,065</b>	<b>\$259,007</b>	<b>\$263,388</b>	<b>\$246,456</b>	<b>\$233,745</b>	<b>\$250,325</b>	<b>\$309,645</b>	<b>\$306,389</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	<b>Operating Crew Benefits &amp; Direct Labor Cost Allocations</b>								
	Leave time	0	27,682	31,352	40,861	54,807	38,726	54,000	54,000
	Salaries & Wages (Admin)	0	0	0	0	0	2,084	7,500	6,400
	PERS Contribution	0	23,478	29,785	34,202	30,886	29,585	44,000	40,000
	Medicare	0	3,448	3,676	3,884	3,676	4,032	5,400	5,500
	P/R Fed & State Taxes	0	0	0	0	0	1,397	4,500	4,500
	SUI	0	0	0	0	0	1,736	1,750	1,750
	Insurance	0	39,309	58,365	61,454	60,468	62,415	83,400	92,000
	Boot Allowance	750	1,000	1,000	1,000	1,000	1,000	1,250	1,500
	Clothing	3,963	6,463	6,362	6,491	5,141	6,797	6,500	7,000
	Standby	0	17,500	14,300	13,650	13,600	7,800	13,700	16,440
	<b>Total Operating Crew Benefits</b>	<b>\$4,713</b>	<b>\$118,879</b>	<b>\$144,839</b>	<b>\$161,542</b>	<b>\$169,578</b>	<b>\$155,572</b>	<b>\$222,000</b>	<b>\$229,090</b>
	<b>Total Expenditures</b>	<b>\$857,732</b>	<b>\$901,509</b>	<b>\$1,036,203</b>	<b>\$1,067,270</b>	<b>\$1,022,278</b>	<b>\$977,476</b>	<b>\$1,145,967</b>	<b>\$1,151,804</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$1,002,146</b>	<b>\$1,136,486</b>	<b>\$1,133,416</b>	<b>\$1,307,979</b>	<b>\$1,195,651</b>	<b>\$1,270,397</b>	<b>\$1,187,619</b>	<b>\$1,292,333</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In	0	0	0	46,263	19,120	35,627	23,885	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,239,816)	(1,253,574)	(1,364,228)
	Encumbrances - Sources of Funding	0	47,904	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	(47,904)	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$1,028,792)</b>	<b>(\$1,099,004)</b>	<b>(\$1,242,499)</b>	<b>(\$1,180,589)</b>	<b>(\$1,211,243)</b>	<b>(\$1,204,189)</b>	<b>(\$1,229,689)</b>	<b>(\$1,364,228)</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(26,646)		(109,083)		(15,592)		(42,070)	(71,895)
	Additions to Reserves		37,482		127,390		66,208	0	0
	Other Adjustments							0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$26,646)</b>	<b>\$37,482</b>	<b>(\$109,083)</b>	<b>\$127,390</b>	<b>(\$15,592)</b>	<b>\$66,208</b>	<b>(\$42,070)</b>	<b>(\$71,895)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





# FIRE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
FIRE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$1,900	\$1,995
	Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$778	\$1,110	\$1,145
	<b>Personnel Services</b>	<b>\$5,816</b>	<b>\$7,662</b>	<b>\$7,803</b>	<b>\$13,687</b>	<b>\$1,029</b>	<b>\$778</b>	<b>\$3,010</b>	<b>\$3,140</b>
	Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,148,259	\$1,153,248	\$1,164,500
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$24,655	\$27,719	\$27,681
	<b>Total Expenditures</b>	<b>\$964,222</b>	<b>\$1,052,092</b>	<b>\$1,202,035</b>	<b>\$1,182,361</b>	<b>\$1,181,778</b>	<b>\$1,173,692</b>	<b>\$1,183,977</b>	<b>\$1,195,322</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$964,222)</b>	<b>(\$1,052,092)</b>	<b>(\$1,202,035)</b>	<b>(\$1,182,361)</b>	<b>(\$1,181,778)</b>	<b>(\$1,173,692)</b>	<b>(\$1,183,977)</b>	<b>(\$1,195,322)</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
FIRE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>		0	0	0	0	0	0	0	0
<b>Total Revenues</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER SOURCES OF FUNDS</b>		0	0	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>USES OF FUNDS</b>									
<b>PERSONNEL SERVICES</b>									
<b>SALARIES &amp; WAGES</b>									
01-5-4200-010	Salary & Wages	92	0	0	0	181	0	1,900	1,995
01-5-4200-020	Overtime	0	20	0	0	0	0	0	0
<b>Total Salaries &amp; Wages</b>		\$92	\$20	\$0	\$0	\$181	\$0	\$1,900	\$1,995
<b>BENEFITS</b>									
01-5-4200-061	PERS Contribution	2	0	0	0	0	0	0	0
01-5-4200-062	PERS UAL Payment	5,700	7,046	7,079	12,879	0	0	0	0
01-5-4200-062	Medicare	2	0	0	0	0	0	0	0
01-5-4200-090	Insurance	19	1	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	594	724	808	848	778	1,110	1,145
<b>Total Benefits</b>		\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$778	\$1,110	\$1,145
<b>Total Personnel Services</b>		\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$778	\$3,010	\$3,140
<b>SERVICES &amp; SUPPLIES</b>									
01-5-4200-077	JPA - Quarterly Payments	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148	1,138,148	0
	Contract Fire and Emergency Services	0	0	0	0	0	0	0	1,150,000
01-5-4200-110	Communication	28,929	92	578	664	582	583	0	1,000
	Community Outreach	0	0	0	0	0	0	2,000	0
01-5-4200-170	Maintenance - Equipment	62	0	0	0	0	0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,262	1,378	0	0	0	0	0	0
01-5-4200-175	Operating Supplies	0	32	0	0	0	0	0	0
01-5-4200-200	Office Expense	0	34	323	0	93	284	0	0
01-5-4200-210	Postage	0	0	708	0	0	0	0	0
01-5-4200-220	Professional Services	16,165	17,150	14,750	0	5,294	6,427	7,500	7,500
01-5-4200-290	Utilities	3,193	4,353	3,771	2,207	2,101	1,574	5,000	5,000
01-5-4200-291	Sandbags	386	375	0	483	590	1,243	600	1,000
01-5-4200-320	Fixed Assets - Equipment	65,189	0	0	0	0	0	0	0
<b>Total Services &amp; Supplies</b>		\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,148,259	\$1,153,248	\$1,164,500



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
FIRE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	<b>CAPITAL OVERLAY</b>								
		0	0	0	0	0	0	0	0
	<b>Total Capital Overlay</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>ADMINISTRATIVE COST ALLOCATION</b>								
01-5-4200-376	Allocated Overhead - Admin	34,690	33,654	35,954	27,172	33,941	24,655	27,719	27,681
	<b>Total Administrative Cost Allocation</b>	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$24,655	\$27,719	\$27,681
	<b>Total Expenditures</b>	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322
	<b>OPERATING SURPLUS/(DEFICIT)</b>	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,322)
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Property Taxes	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,185,705	1,195,990	1,307,712
	(Transfers Out) - Water & Wastewater Funds					(10,252)	(12,013)	(12,013)	(112,390)
	Encumbrances - Sources of Funding							0	0
	Encumbrances - (Designated Funds)							0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322



# LIGHTING BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
LIGHTING - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$1,900	\$1,995
	Benefits	\$0	\$594	\$724	\$808	\$848	\$778	\$1,110	\$1,145
	Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$778	\$3,010	\$3,140
	Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$44,404	\$44,623	\$37,500
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,218	\$9,240	\$9,227
	<b>Total Expenditures</b>	<b>\$39,570</b>	<b>\$46,912</b>	<b>\$40,464</b>	<b>\$44,491</b>	<b>\$37,726</b>	<b>\$53,400</b>	<b>\$56,873</b>	<b>\$49,868</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$39,570)</b>	<b>(\$46,912)</b>	<b>(\$40,464)</b>	<b>(\$44,491)</b>	<b>(\$37,726)</b>	<b>(\$53,400)</b>	<b>(\$56,873)</b>	<b>(\$49,868)</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	<b>REVENUES</b>								
		0	0	0	0	0	0	0	0
	<b>Total Revenues</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>OTHER SOURCES OF FUNDS</b>								
	<b>Total Other Sources of Funds</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>USES OF FUNDS</b>									
	<b>PERSONNEL SERVICES</b>								
	<b>SALARIES &amp; WAGES</b>								
01-5-4195-010	Salaries & Wages	0	0	0	1,287	55	0	1,900	1,995
01-5-4195-020	Overtime Wages	0	0	0	0	0	0	0	0
	<b>Total Salaries &amp; Wages</b>	\$0	\$0	\$0	\$1,287	\$55	\$0	\$1,900	\$1,995
	<b>BENEFITS</b>								
	Operating Crew Benefits Allocation	0	594	724	808	848	778	1,110	1,145
	<b>Total Benefits</b>	\$0	\$594	\$724	\$808	\$848	\$778	\$1,110	\$1,145
	<b>Total Personnel Services</b>	\$0	\$594	\$724	\$2,095	\$902	\$778	\$3,010	\$3,140
	<b>SERVICES &amp; SUPPLIES</b>								
01-5-4195-175	Operating Supplies	0	0	559	47	334	4,943	1,595	2,500
01-5-4195-150	Insurance	0	0	0	0	0	0	0	0
01-5-4195-295	Steet Lighting	30,898	37,904	30,193	33,292	28,004	28,433	32,000	35,000
01-5-4195-220	Professional Services	0	0	0	0	0	11,028	11,028	0
	<b>Total Services &amp; Supplies</b>	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$44,404	\$44,623	\$37,500
	<b>CAPITAL OUTLAY</b>								
		0	0	0	0	0	0	0	0
	<b>Total Capital Outlay</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>ADMINISTRATIVE COST ALLOCATION</b>									
01-5-4195-376	Administrative Cost Allocation	8,672	8,413	8,988	9,057	8,485	8,218	9,240	9,227
<b>Total Administrative Cost Allocation</b>		<b>\$8,672</b>	<b>\$8,413</b>	<b>\$8,988</b>	<b>\$9,057</b>	<b>\$8,485</b>	<b>\$8,218</b>	<b>\$9,240</b>	<b>\$9,227</b>
<b>Total Expenditures</b>		<b>\$39,570</b>	<b>\$46,912</b>	<b>\$40,464</b>	<b>\$44,491</b>	<b>\$37,726</b>	<b>\$53,400</b>	<b>\$56,873</b>	<b>\$49,868</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$39,570)</b>	<b>(\$46,912)</b>	<b>(\$40,464)</b>	<b>(\$44,491)</b>	<b>(\$37,726)</b>	<b>(\$53,400)</b>	<b>(\$56,873)</b>	<b>(\$49,868)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>									
	Transfers In - Property Taxes	39,570	46,912	40,464	44,492	38,333	54,111	57,584	56,516
	(Transfers Out) - Water & Wastewater Fund	0	0	0	0	(606)	(711)	(711)	(6,648)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$39,570</b>	<b>\$46,912</b>	<b>\$40,464</b>	<b>\$44,492</b>	<b>\$37,727</b>	<b>\$53,400</b>	<b>\$56,873</b>	<b>\$49,868</b>





# FACILITIES FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$152,022
	Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$0	\$139,944
	<b>Total Sources of Funds</b>	<b>\$169,127</b>	<b>\$201,210</b>	<b>\$152,627</b>	<b>\$163,053</b>	<b>\$150,596</b>	<b>\$155,190</b>	<b>\$165,375</b>	<b>\$291,966</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$4,324	\$3,700	\$4,000
	Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,556	\$2,220	\$2,291
	Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,880	\$5,920	\$6,291
	Services & Supplies	\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$18,174	\$26,774	\$26,774
	Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,500	\$66,500	\$312,324
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$16,435	\$18,479	\$18,454
	<b>Total Expenditures</b>	<b>\$118,415</b>	<b>\$85,106</b>	<b>\$181,729</b>	<b>\$34,350</b>	<b>\$47,823</b>	<b>\$106,989</b>	<b>\$117,673</b>	<b>\$363,843</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$50,712</b>	<b>\$116,105</b>	<b>(\$29,102)</b>	<b>\$128,702</b>	<b>\$102,773</b>	<b>\$48,201</b>	<b>\$47,702</b>	<b>(\$71,877)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	87,900	87,900	55,373
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(132,344)	(120,602)	(13,296)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$128,703)</b>	<b>(\$102,773)</b>	<b>(\$44,444)</b>	<b>(\$32,702)</b>	<b>\$42,077</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	0	0	(44,800)
	Additions to Reserves	0	33,665	0	0	0	3,757	15,000	15,000
	Other Adjustments	0	0	0	0	0	0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$31,728)</b>	<b>\$33,665</b>	<b>(\$111,542)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,757</b>	<b>\$15,000</b>	<b>(\$29,800)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**OCEANO COMMUNITY SERVICES DISTRICT**  
**FUND LEVEL ANALYSIS**  
**FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
10-4-3257-000	Utility Reimbursement	1,202	2,209	1,947	1,579	1,546	2,258	1,200	1,200
10-4-3258-000	Old Fire Station Rent	10,725	10,725	10,725	11,775	12,000	12,000	12,000	12,000
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	122,175	122,175	123,822
	Public Facilities Fees	27,280	20,060	10,158	20,528	7,878	3,757	15,000	15,000
10-4-3300-003	Interest Income	980	919	857	231	232	0	0	0
	<b>Total Revenues</b>	<b>\$169,127</b>	<b>\$162,852</b>	<b>\$152,627</b>	<b>\$163,053</b>	<b>\$150,596</b>	<b>\$155,190</b>	<b>\$165,375</b>	<b>\$152,022</b>
<b>OTHER SOURCES OF FUNDS</b>									
	Nuclear Power Preparedness - Emergency Generator	0	38,358	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant	0	0	0	0	0	0	0	139,944
	<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$38,358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,944</b>
	<b>Total Sources of Funds</b>	<b>\$169,127</b>	<b>\$201,210</b>	<b>\$152,627</b>	<b>\$163,053</b>	<b>\$150,596</b>	<b>\$155,190</b>	<b>\$165,375</b>	<b>\$291,966</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
10-5-4300-010	Salary & Wages	807	1,834	2,925	344	1,891	3,903	3,700	4,000
10-5-4300-010	Overtime	234	837	114	0	0	421	0	0
10-5-4300-071	Medicare	0	0	0	0	1	0	0	0
	<b>Total Salaries &amp; Wages</b>	<b>\$1,041</b>	<b>\$2,670</b>	<b>\$3,039</b>	<b>\$344</b>	<b>\$1,893</b>	<b>\$4,324</b>	<b>\$3,700</b>	<b>\$4,000</b>
<b>BENEFITS</b>									
	Operating Crew Overhead	0	1,189	1,448	1,615	1,696	1,556	2,220	2,291
	<b>Total Benefits</b>	<b>\$285</b>	<b>\$1,189</b>	<b>\$1,448</b>	<b>\$1,615</b>	<b>\$1,696</b>	<b>\$1,556</b>	<b>\$2,220</b>	<b>\$2,291</b>
	<b>Total Personnel Services</b>	<b>\$1,326</b>	<b>\$3,859</b>	<b>\$4,487</b>	<b>\$1,960</b>	<b>\$3,588</b>	<b>\$5,880</b>	<b>\$5,920</b>	<b>\$6,291</b>
<b>SERVICES &amp; SUPPLIES</b>									
10-5-4300-110	Communication	25	33	27	28	23	29	0	0
10-5-4300-163	Maint: Structure/ Improvements	4,494	3,148	2,599	9,389	10,237	3,437	10,500	10,500
10-5-4300-173	So: Maint. Structures/ Improvements	18,590	2,465	4,659	4,860	3,034	3,679	3,700	3,700
10-5-4300-220	Professional Services	550	1,505	775	0	0	11,029	12,574	12,574
10-5-4300-248	Permits, Fees, Licenses	0	819	0	0	0	0	0	0
10-5-4300-290	Utilities	118	0	0	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	22,239	3,152	120,428	0	0	0	0	0
	<b>Total Services &amp; Supplies</b>	<b>\$46,211</b>	<b>\$11,122</b>	<b>\$128,488</b>	<b>\$14,276</b>	<b>\$13,294</b>	<b>\$18,174</b>	<b>\$26,774</b>	<b>\$26,774</b>
<b>CAPITAL OUTLAY</b>									
10-5-4300-320	Fixed Assets	36,189	36,470	12,800	0	0	0	0	0
	Office Remodel & Parking Lot Resurface Project	0	0	0	0	0	60,000	60,000	0
	Sheriff's Building Gate	0	0	0	0	0	6,500	6,500	0
	Sheriff's Building - Flooring	0	0	0	0	0	0	0	90,000
	HWY 1 Beautification Project	0	0	0	0	0	0	0	71,619
	Diesel Tank Removal	0	0	0	0	0	0	0	8,000
	Electric Vehicle Charging Stations	0	0	0	0	0	0	0	142,705
	<b>Total Capital Outlay</b>	<b>\$36,189</b>	<b>\$36,470</b>	<b>\$12,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,500</b>	<b>\$66,500</b>	<b>\$312,324</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	<b>ADMINISTRATIVE COST ALLOCATION</b>								
10-5-4300-376	Admin Allocation	34,690	33,654	35,954	18,115	30,941	16,435	18,479	18,454
	<b>Total Administrative Cost Allocation</b>	<b>\$34,690</b>	<b>\$33,654</b>	<b>\$35,954</b>	<b>\$18,115</b>	<b>\$30,941</b>	<b>\$16,435</b>	<b>\$18,479</b>	<b>\$18,454</b>
	<b>Total Expenditures</b>	<b>\$118,415</b>	<b>\$85,106</b>	<b>\$181,729</b>	<b>\$34,350</b>	<b>\$47,823</b>	<b>\$106,989</b>	<b>\$117,673</b>	<b>\$363,843</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$50,712</b>	<b>\$116,105</b>	<b>(\$29,102)</b>	<b>\$128,702</b>	<b>\$102,773</b>	<b>\$48,201</b>	<b>\$47,702</b>	<b>(\$71,877)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	87,900	87,900	55,373
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(132,344)	(120,602)	(13,296)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$128,703)</b>	<b>(\$102,773)</b>	<b>(\$44,444)</b>	<b>(\$32,702)</b>	<b>\$42,077</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	0	0	(44,800)
	Additions to Reserves	0	33,665	0	0	0	3,757	15,000	15,000
	Other Adjustments	0	0	0	0	0	0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$31,728)</b>	<b>\$33,665</b>	<b>(\$111,542)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,757</b>	<b>\$15,000</b>	<b>(\$29,800)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
ENTERPRISE FUNDS**

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Water	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$6,065,760	\$6,194,019	\$3,123,787
	Wastewater	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,236	\$406,200	\$439,871
	Garbage	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
	Equipment	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
	<b>Total Sources of Funds</b>	<b>\$2,886,771</b>	<b>\$2,917,848</b>	<b>\$3,173,303</b>	<b>\$3,403,014</b>	<b>\$3,636,107</b>	<b>\$6,570,009</b>	<b>\$6,695,979</b>	<b>\$3,703,938</b>
<b>USES OF FUNDS</b>									
	Water	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$6,118,148	\$6,416,315	\$3,089,959
	Wastewater	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$530,734
	Garbage	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$127,833
	Equipment	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$154,447	\$154,800	\$68,000
	<b>Total Expenditures</b>	<b>\$3,023,935</b>	<b>\$3,217,815</b>	<b>\$3,483,164</b>	<b>\$3,233,991</b>	<b>\$2,996,128</b>	<b>\$6,816,018</b>	<b>\$7,252,777</b>	<b>\$3,816,525</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>									
	Water	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	\$33,828
	Wastewater	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$90,863)
	Garbage	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$59,577)
	Equipment	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	(\$117,978)	(\$117,975)	\$4,025
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$137,163)</b>	<b>(\$299,966)</b>	<b>(\$309,861)</b>	<b>\$169,023</b>	<b>\$639,978</b>	<b>(\$246,009)</b>	<b>(\$556,798)</b>	<b>(\$112,588)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>									
	Transfers In	146,440	121,440	121,440	121,440	135,937	241,783	241,783	166,276
	(Transfers Out)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(256,711)	(257,067)	(161,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$5,324</b>	<b>\$28,022</b>	<b>\$26,070</b>	<b>\$56,546</b>	<b>\$103,813</b>	<b>(\$14,928)</b>	<b>(\$15,284)</b>	<b>\$4,936</b>
<b>RESERVES</b>									
	(Use of Reserves)	(131,839)	(271,943)	(283,791)			(260,937)	(572,082)	(107,653)
	Additions to Reserves				225,569	743,792			
	Other Adjustments								
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$131,839)</b>	<b>(\$271,943)</b>	<b>(\$283,791)</b>	<b>\$225,569</b>	<b>\$743,792</b>	<b>(\$260,937)</b>	<b>(\$572,082)</b>	<b>(\$107,652)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>	<b>\$1</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>



# WATER FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$2,971,009	\$3,099,268	\$3,123,787
	Other Sources of Funds	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$3,094,751	\$3,094,751	\$0
	<b>Total Sources of Funds</b>	<b>\$2,298,272</b>	<b>\$2,369,720</b>	<b>\$2,628,292</b>	<b>\$2,913,584</b>	<b>\$3,147,959</b>	<b>\$6,065,760</b>	<b>\$6,194,019</b>	<b>\$3,123,787</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$187,866	\$234,000	\$218,000
	Benefits	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$106,607	\$149,580	\$154,218
	Personnel Services	\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$294,473	\$383,580	\$372,218
	Services & Supplies	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,870,429	\$1,924,786	\$1,960,108
	Capital Outlay	\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$3,406,182	\$3,499,608	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$13,249	\$53,961	\$53,961	\$54,005
	Administrative Cost	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$493,103	\$554,380	\$553,628
	<b>Total Expenditures</b>	<b>\$2,328,034</b>	<b>\$2,535,876</b>	<b>\$2,867,972</b>	<b>\$2,762,186</b>	<b>\$2,403,356</b>	<b>\$6,118,148</b>	<b>\$6,416,315</b>	<b>\$3,089,959</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$29,762)</b>	<b>(\$166,156)</b>	<b>(\$239,680)</b>	<b>\$151,398</b>	<b>\$744,603</b>	<b>(\$52,388)</b>	<b>(\$222,296)</b>	<b>\$33,828</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General & Garbage Funds	0	0	0	0	14,497	11,325	11,325	105,857
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(165,283)	(165,485)	(79,965)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$91,641)</b>	<b>(\$71,375)</b>	<b>(\$72,595)</b>	<b>(\$53,727)</b>	<b>(\$3,773)</b>	<b>(\$153,958)</b>	<b>(\$154,160)</b>	<b>\$25,892</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(121,403)	(237,530)	(312,275)	0	0	(206,346)	(376,456)	0
	Additions to Reserves	0	0	0	97,671	740,830	0	0	59,720
	Other Adjustments	0	0	0	0	0	0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$121,403)</b>	<b>(\$237,530)</b>	<b>(\$312,275)</b>	<b>\$97,671</b>	<b>\$740,830</b>	<b>(\$206,346)</b>	<b>(\$376,456)</b>	<b>\$59,720</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>\$1</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
02-4-3200-000	Water Sales	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,831,464	2,971,660	2,916,408
02-4-3203-000/001	Revenue Accrual	2,144	4,652	39,742	11,122	14,882	16,320	0	0
02-4-3204-000	Sales: Lopez	475,743	457,660	487,270	307,184	0	0	0	0
02-4-3206-000	Front Footage Fees	8,160	0	26,030	13,518	34,381	0	16,320	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,240	4,322	4,345	4,235	3,817	4,500	4,500	4,500
02-4-3208-000	Delinquent U/B Acct Fees	25,470	28,481	23,305	210	29,778	35,533	27,000	40,000
02-4-3209-000	Capacity Charges	27,758	28,741	56,904	23,246	82,265	27,498	27,498	40,704
02-4-3210-00	Meter Fees	8,296	6,750	16,818	10,840	20,250	5,400	5,400	8,100
02-4-3211-000	Lopez Connection Fees	5,000	5,000	10,000	4,000	14,000	4,000	4,000	6,000
02-4-3212-000	New Account Setup Fee	2,421	2,700	3,180	4,530	4,980	5,080	3,240	6,000
02-4-3217-297	Wheeling/Fire Protection	24,390	22,622	21,383	22,952	21,520	25,000	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	294	680	1,057	1,730	301	869	0	0
02-4-3230-350	Reimbursement - New Development	3,315	4,852	3,916	2,804	9,308	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	150	275	200	450	200	200	300
02-4-3300-000	Interest Income	146	149	150	147	118	0	0	0
02-4-3300-002	Interest - Co Restricted /WCI	2,883	2,221	663	356	203	0	0	36,145
02-4-3900-000	Other Income	2,957	0	0	1,852	919	0	0	0
02-4-3224-000	Backflow Fees	0	0	0	1,903	1,880	3,995	3,300	5,000
02-4-3905-000	Claims & Settlements	4,632	19,298	21,534	3,389	9,843	0	0	0
<b>Total Revenues</b>		<b>\$2,298,272</b>	<b>\$2,265,403</b>	<b>\$2,496,145</b>	<b>\$2,744,996</b>	<b>\$3,006,672</b>	<b>\$2,971,009</b>	<b>\$3,099,268</b>	<b>\$3,123,787</b>
<b>OTHER SOURCES OF FUNDS</b>									
	WRRP Grant Phase #1	0	104,318	132,147	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	168,588	0	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	2,332,473	2,332,473	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	5,891	269,278	269,278	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	268,000	268,000	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	225,000	225,000	0
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$104,318</b>	<b>\$132,147</b>	<b>\$168,588</b>	<b>\$141,287</b>	<b>\$3,094,751</b>	<b>\$3,094,751</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$2,298,272</b>	<b>\$2,369,720</b>	<b>\$2,628,292</b>	<b>\$2,913,584</b>	<b>\$3,147,959</b>	<b>\$6,065,760</b>	<b>\$6,194,019</b>	<b>\$3,123,787</b>
<b>USES OF FUNDS</b>									
<b>PERSONNEL SERVICES</b>									
<b>SALARIES &amp; WAGES</b>									
02-5-4400-010	Salaries and Wages	129,274	127,908	162,702	295,307	144,253	178,918	205,000	208,000
02-5-4400-020	Overtime	20,155	35,283	10,697	8,606	7,045	8,948	29,000	10,000
<b>Total Salaries &amp; Wages</b>		<b>\$149,429</b>	<b>\$163,191</b>	<b>\$173,399</b>	<b>\$303,913</b>	<b>\$151,297</b>	<b>\$187,866</b>	<b>\$234,000</b>	<b>\$218,000</b>
<b>BENEFITS</b>									
02-5-4400-061	PERs Contribution	14,522	0	31,509	0	0	0	0	0
02-5-4400-062	Pers UAL Payment	15,455	0	0	0	0	0	0	0
02-5-4400-071	Medicare	2,060	0	0	21	13	0	0	0
02-5-4400-075	Workers Compensation Insurance	0	4,000	6,873	5,411	5,297	7,041	7,500	7,600
02-5-4400-090	Insurance	17,963	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	71,740	92,697	103,387	108,530	99,566	142,080	146,618
<b>Total Benefits</b>		<b>\$50,000</b>	<b>\$75,740</b>	<b>\$131,079</b>	<b>\$108,821</b>	<b>\$113,844</b>	<b>\$106,607</b>	<b>\$149,580</b>	<b>\$154,218</b>
<b>Total Personnel Services</b>		<b>\$199,429</b>	<b>\$238,932</b>	<b>\$304,478</b>	<b>\$412,735</b>	<b>\$265,141</b>	<b>\$294,473</b>	<b>\$383,580</b>	<b>\$372,218</b>





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	<b>SERVICES &amp; SUPPLIES</b>								
02-5-4400-110	Communications	2,516	3,267	2,682	2,917	2,649	2,902	3,500	3,000
02-5-4400-163	Maint: Structures/ Improvements	640	10,643	6,052	3,005	1,378	4,753	8,900	5,000
02-5-4400-164	Paving	0	0	1,390	3,181	1,175	6,027	3,000	7,000
02-5-4400-170	Maintenance - Equipment	3,545	3,902	2,792	3,139	2,738	9,587	3,200	5,000
02-5-4400-173	Maint: Shared Structures/ Improvements	8,094	13,912	2,410	4,865	480	6,092	10,815	5,000
02-5-4400-175	System Parts/ Operating Supplies	8,861	13,971	5,263	13,982	8,515	10,074	17,510	13,000
02-5-4400-176	Water Meters	10,247	10,992	12,498	21,537	22,981	24,000	24,000	24,000
02-5-4400-177	Safety Expense	0	8	0	0	11	1,148	570	1,000
02-5-4400-178	Chemicals	627	3,600	676	0	4,830	3,496	5,000	5,000
02-5-4400-180	Membership	1,927	1,490	1,497	2,525	2,366	3,600	3,600	3,600
02-5-4400-200	Office Expense	376	475	347	0	574	1,224	620	1,000
02-5-4400-205	Outside UB Mail Service	0	7,063	7,352	9,787	10,088	8,735	10,500	10,000
02-5-4400-210	Postage	0	0	29	35	0	0	0	0
02-5-4400-220	Professional Services	13,191	14,657	17,644	23,661	16,115	43,652	44,635	25,000
02-5-4400-221	Information Technology	0	0	507	192	0	0	575	575
02-5-4400-222	Contracted Engineering	686	1,965	1,928	3,620	1,953	1,093	5,665	2,000
02-5-4400-226	Engineering & Other Reimbursements	4,660	9,458	3,222	11,903	6,370	4,814	10,815	10,815
02-5-4400-230	Legal Notices	567	0	0	892	58	0	1,250	1,000
02-5-4400-231	Bad Debt Expense	0	1,092	4,697	0	0	0	575	0
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	1,630	2,200	1,000
02-5-4400-248	Permits, Fees, Licenses	7,381	8,831	7,096	6,216	10,212	10,435	10,500	10,500
02-5-4400-250	Small Tools and Instruments	32	1,412	1,959	0	281	506	2,650	1,000
02-5-4400-285	Classes/ Seminars	2,118	150	2,367	449	4,052	857	3,000	1,000
02-5-4400-261	Water Supply - Lopez	441,331	472,914	462,693	499,934	521,318	531,120	531,120	543,858
02-5-4400-262	Water Supply - State Water	871,102	953,953	1,101,264	913,511	809,075	1,080,000	1,080,000	1,151,000
02-5-4400-290	Utilities	10,926	2,346	9,972	9,621	38,653	31,124	30,000	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,807	19,407	24,143	23,169	22,025	20,533	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	2,890	0	0	0	0	14,266	10,995	10,995
02-5-4400-362	Litigation: SMGB	34,018	56,291	27,552	10,092	0	0	0	0
02-5-4400-366	Storage Tank O&M	12,090	0	0	6,731	0	0	0	0
02-5-4400-380	NCMA Tec	31,149	32,684	41,969	53,636	49,091	48,442	65,826	50,000
02-5-4400-387	Interest Expense - Interfund	1,085	1,010	934	249	156	0	0	0
02-5-4400-499	Claim & Settlements	18,614	5,025	21,396	1,516	9,297	319	7,500	7,500
	<b>Total Services &amp; Supplies</b>	<b>\$1,515,358</b>	<b>\$1,650,517</b>	<b>\$1,772,606</b>	<b>\$1,630,366</b>	<b>\$1,546,439</b>	<b>\$1,870,429</b>	<b>\$1,924,786</b>	<b>\$1,960,108</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>CAPITAL OUTLAY</b>									
02-5-4400-354	CIP - Overlay	0	0	0	0	2,405	2,621	0	0
02-5-4400-358	CIP - Lagoon Waterline	123,486	12,020	0	0	0	0	0	0
02-5-4400-440	CIP - Well #8		10,042	5,601	0	0	0	0	0
02-5-4400-441	CPI - Well #4	0	0	10,906	0	0	0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	43,101	20,575	3,125	0	0	0	0	0
02-5-4400-443	CIP - HWY One Relocation	5,714	119,024	19,407	0	0	0	0	0
02-5-4400-444	CIP - WRRP	43,630	104,318	132,174	175,648	0	0	0	0
02-5-4400-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	1,842	215,193	0	0	0	0	0
	CIP - 21st St Valve Replacement	0	0	0	0	0	0	0	15,000
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	2,461,830	2,461,830	0
	Prop 1: & Small Community Grant: WRRP #1-1 & # 1-9	0	0	0	0	5,891	562,778	562,778	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	325,000	325,000	0
	Annual CIP Projects	0	0	0	0	0	53,872	150,000	135,000
<b>Total Capital Outlay</b>		<b>\$222,987</b>	<b>\$267,821</b>	<b>\$386,406</b>	<b>\$175,648</b>	<b>\$143,692</b>	<b>\$3,406,182</b>	<b>\$3,499,608</b>	<b>\$150,000</b>
<b>DEBT SERVICE</b>									
	CalPERs UAL Funding	0	0	0	0	13,249	53,961	53,961	54,005
<b>Total Debt Service</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,249</b>	<b>\$53,961</b>	<b>\$53,961</b>	<b>\$54,005</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>									
02-5-4400-376	Administrative Cost Allocation	390,260	378,606	404,482	543,437	434,835	493,103	554,380	553,628
<b>Total Administrative Cost Allocation</b>		<b>\$390,260</b>	<b>\$378,606</b>	<b>\$404,482</b>	<b>\$543,437</b>	<b>\$434,835</b>	<b>\$493,103</b>	<b>\$554,380</b>	<b>\$553,628</b>
<b>Total Expenditures</b>		<b>\$2,328,034</b>	<b>\$2,535,876</b>	<b>\$2,867,972</b>	<b>\$2,762,186</b>	<b>\$2,403,356</b>	<b>\$6,118,148</b>	<b>\$6,416,315</b>	<b>\$3,089,959</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$29,762)</b>	<b>(\$166,156)</b>	<b>(\$239,680)</b>	<b>\$151,398</b>	<b>\$744,603</b>	<b>(\$52,388)</b>	<b>(\$222,296)</b>	<b>\$33,828</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>									
	Transfers In- From General & Garbage Funds	0	0	0	0	14,497	11,325	11,325	105,857
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(165,283)	(165,485)	(79,965)
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$91,641)</b>	<b>(\$71,375)</b>	<b>(\$72,595)</b>	<b>(\$53,727)</b>	<b>(\$3,773)</b>	<b>(\$153,958)</b>	<b>(\$154,160)</b>	<b>\$25,892</b>
<b>RESERVES</b>									
	(Use of Reserves)	(121,403)	(237,530)	(312,275)			(206,346)	(376,456)	
	Additions to Reserves				97,671	740,830			59,720
	Other Adjustments								
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$121,403)</b>	<b>(\$237,530)</b>	<b>(\$312,275)</b>	<b>\$97,671</b>	<b>\$740,830</b>	<b>(\$206,346)</b>	<b>(\$376,456)</b>	<b>\$59,720</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>



# WASTE WATER FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WASTEWATER DEPARTMENT - FUND - 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,236	\$406,200	\$439,871
	Other Sources of Funds	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$393,600</b>	<b>\$398,818</b>	<b>\$403,257</b>	<b>\$402,314</b>	<b>\$403,128</b>	<b>\$408,236</b>	<b>\$406,200</b>	<b>\$439,871</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,531	\$91,500	\$91,500
	Benefits	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$41,280	\$57,480	\$59,182
	Personnel Services	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$104,811	\$148,980	\$150,682
	Services & Supplies	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$39,584	\$68,240	\$68,240
	Capital Outlay	\$74,785	\$100,952	\$325	\$0	\$0	\$25,000	\$25,000	\$8,000
	Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$26,981	\$26,981	\$26,998
	Administrative Cost	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$246,551	\$277,190	\$276,814
	<b>Total Expenditures</b>	<b>\$515,141</b>	<b>\$564,942</b>	<b>\$490,149</b>	<b>\$390,368</b>	<b>\$438,930</b>	<b>\$442,927</b>	<b>\$546,391</b>	<b>\$530,734</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$121,541)</b>	<b>(\$166,124)</b>	<b>(\$86,892)</b>	<b>\$11,946</b>	<b>(\$35,802)</b>	<b>(\$34,691)</b>	<b>(\$140,191)</b>	<b>(\$90,863)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General & Garbage Funds	113,940	113,940	113,940	113,940	113,940	100,958	100,958	52,919
	(Transfers Out) - To Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(81,274)	(81,415)	(28,585)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$71,507</b>	<b>\$94,480</b>	<b>\$93,870</b>	<b>\$103,664</b>	<b>\$101,191</b>	<b>\$19,684</b>	<b>\$19,543</b>	<b>\$24,334</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(50,034)	(71,644)	0	0	65,390	(15,007)	(120,648)	(66,529)
	Additions to Reserves	0	0	6,978	115,609	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$50,034)</b>	<b>(\$71,644)</b>	<b>\$6,978</b>	<b>\$115,609</b>	<b>\$65,390</b>	<b>(\$15,007)</b>	<b>(\$120,648)</b>	<b>(\$66,529)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$1</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
03-4-3210-000	Sales - Sewer	391,280	393,827	389,883	393,490	390,449	400,125	400,000	400,000
03-4-3203-000/001	Revenue Accrual	282	347	(33)	923	(182)	0	0	0
03-4-3211-000	Sewer Connections	2,500	2,525	5,000	2,000	6,225	2,000	2,000	2,000
03-4-3215-000	Sanitation District Collection	(1,487)	0	0	0	0	0	0	0
03-4-3230-000	Sales: Miscellaneous	0	314	0	0	624	233	0	0
03-4-3255-000	Inspection Fees	125	125	250	150	375	100	100	100
03-4-3256-000	FOG Program	900	1,680	5,345	5,115	5,517	5,778	4,100	4,100
03-4-3257-000	Interest Income	0	0	0	0	0	0	0	33,671
<b>Total Revenues</b>		<b>\$393,600</b>	<b>\$398,818</b>	<b>\$400,445</b>	<b>\$401,678</b>	<b>\$403,008</b>	<b>\$408,236</b>	<b>\$406,200</b>	<b>\$439,871</b>
<b>OTHER SOURCES OF FUNDS</b>									
03-4-3900-000	Other Income	0	0	2,812	636	120	0	0	0
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$2,812</b>	<b>\$636</b>	<b>\$120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$393,600</b>	<b>\$398,818</b>	<b>\$403,257</b>	<b>\$402,314</b>	<b>\$403,128</b>	<b>\$408,236</b>	<b>\$406,200</b>	<b>\$439,871</b>
<b>USES OF FUNDS</b>									
<b>PERSONNEL SERVICES</b>									
<b>SALARIES &amp; WAGES</b>									
03-5-4500-010	Salaries and Wages	39,094	40,564	47,819	50,429	69,718	60,350	79,000	79,000
03-5-4500-020	Overtime	5,992	11,683	3,244	1,968	2,380	3,181	12,500	12,500
<b>Total Salaries &amp; Wages</b>		<b>\$45,086</b>	<b>\$52,247</b>	<b>\$51,063</b>	<b>\$52,397</b>	<b>\$72,098</b>	<b>\$63,531</b>	<b>\$91,500</b>	<b>\$91,500</b>
<b>BENEFITS</b>									
03-5-4500-061	CalPERS UAL	4,983	0	0	0	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	11,810	4,038	22,199	0	0	0	0	0
03-5-4500-071	Medicare	708	0	0	13	1	0	0	0
03-5-4500-075	Workers Compensation Insurance	0	2,286	3,832	2,999	2,873	3,943	4,200	4,200
03-5-4500-090	Insurance	6,968	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	26,120	34,761	38,770	40,699	37,337	53,280	54,982
<b>Total Benefits</b>		<b>\$24,468</b>	<b>\$32,444</b>	<b>\$60,792</b>	<b>\$41,784</b>	<b>\$43,573</b>	<b>\$41,280</b>	<b>\$57,480</b>	<b>\$59,182</b>
<b>Total Personnel Services</b>		<b>\$69,554</b>	<b>\$84,691</b>	<b>\$111,855</b>	<b>\$94,181</b>	<b>\$115,671</b>	<b>\$104,811</b>	<b>\$148,980</b>	<b>\$150,682</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SERVICES &amp; SUPPLIES</b>									
03-5-4500-110	Communication	320	433	355	370	511	374	515	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	6,807	12,164	1,536	7,096	1,971	8,480	10,000	10,000
03-5-4500-170	Maintenance: Equipment	205	1,310	133	824	1,479	8,426	3,400	3,400
03-5-4500-171	Maintenance: Vehicles	64	0	95	0	2,048	0	3,600	3,600
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	1,620	2,589	527	0	921	674	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	1,728	1,379	1,388	2,664	2,696	896	8,240	8,240
03-5-4500-177	Safety Expense	283	8	0	0	793	238	2,850	2,850
03-5-4500-180	Memberships	469	0	331	919	733	1,050	1,050	1,050
03-5-4500-190	Misc Expense	269	0	0	0	0	0	0	0
03-5-4500-192	Over and Short	105	0	0	0	0	0	0	0
03-5-4500-200	Office Expense	0	31	79	24	309	236	515	515
03-5-4500-205	Outside UB Mailing Expense	0	7,079	7,352	7,328	8,103	8,735	9,300	9,300
03-5-4500-220	Professional Services	530	11,279	0	0	0	0	2,575	2,575
03-5-4500-222	Contracted Engineering	630	140	808	260	0	0	2,835	2,835
03-5-4500-226	Engineering & Other Reimbursables	(70)	560	0	245	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	6,140	0	0	0	0	5,142	2,575	2,575
03-5-4500-248	Regulatory Permits & Fees	2,588	2,836	3,249	3,530	4,179	4,500	4,500	4,500
03-5-4500-250	Small Tools & Instruments	32	50	162	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	570	0	181	0	2,524	0	2,800	2,800
03-5-4500-290	Utilities	805	2,108	1,010	1,207	960	833	2,600	2,600
03-5-4500-390	Bad Debt Expense	0	255	1,223	0	0	0	350	350
03-5-4500-499	Claims & Settlements	810	540	0	0	0	0	1,900	1,900
<b>Total Services &amp; Supplies</b>		<b>\$23,905</b>	<b>\$42,760</b>	<b>\$18,429</b>	<b>\$24,469</b>	<b>\$27,226</b>	<b>\$39,584</b>	<b>\$68,240</b>	<b>\$68,240</b>
<b>CAPITAL OUTLAY</b>									
03-5-4500-442	CIP - Air Park Drive Relocation	3,077	30,862	0	0	0	0	0	0
03-5-4500-443	CIP - HWY One Relocation	64,651	64,152	325	0	0	0	0	0
03-5-4500-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	5,938	0	0	0	0	0	0
	CIP - Beach St. Sewer Lateral Replacement	0	0	0	0	0	0	0	8,000
	CIP - Wastewater Collection System Study	0	0	0	0	0	25,000	25,000	0
<b>Total Capital Outlay</b>		<b>\$74,785</b>	<b>\$100,952</b>	<b>\$325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$8,000</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	<b>DEBT SERVICE</b>								
	CalPERs UAL Funding	0	0	0	0	6,624	26,981	26,981	26,998
	<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,624</b>	<b>\$26,981</b>	<b>\$26,981</b>	<b>\$26,998</b>
	<b>ADMINISTRATIVE COST ALLOCATION</b>								
03-5-4500-376	Administrative Cost Allocation	346,898	336,539	359,540	271,718	289,409	246,551	277,190	276,814
	<b>Total Administrative Cost Allocation</b>	<b>\$346,898</b>	<b>\$336,539</b>	<b>\$359,540</b>	<b>\$271,718</b>	<b>\$289,409</b>	<b>\$246,551</b>	<b>\$277,190</b>	<b>\$276,814</b>
	<b>Total Expenditures</b>	<b>\$515,141</b>	<b>\$564,942</b>	<b>\$490,149</b>	<b>\$390,368</b>	<b>\$438,930</b>	<b>\$442,927</b>	<b>\$546,391</b>	<b>\$530,734</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$121,541)</b>	<b>(\$166,124)</b>	<b>(\$86,892)</b>	<b>\$11,946</b>	<b>(\$35,802)</b>	<b>(\$34,691)</b>	<b>(\$140,191)</b>	<b>(\$90,863)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General Fund & Garbage	113,940	113,940	113,940	113,940	113,940	100,958	100,958	52,919
	(Transfers Out) - Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(81,274)	(81,415)	(28,585)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$71,507</b>	<b>\$94,480</b>	<b>\$93,870</b>	<b>\$103,664</b>	<b>\$101,191</b>	<b>\$19,684</b>	<b>\$19,543</b>	<b>\$24,334</b>
	<b>RESERVES</b>								
	(Use of Reserves)	(50,034)	(71,644)			65,390	(15,007)	(120,648)	(66,529)
	Additions to Reserves			6,978	115,609				0
	Other Adjustments							0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$50,034)</b>	<b>(\$71,644)</b>	<b>\$6,978</b>	<b>\$115,609</b>	<b>\$65,390</b>	<b>(\$15,007)</b>	<b>(\$120,648)</b>	<b>(\$66,529)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$1</b>	<b>(\$0)</b>





# GARBAGE FUND







**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$92,784</b>	<b>\$94,892</b>	<b>\$85,384</b>	<b>\$61,222</b>	<b>\$52,896</b>	<b>\$59,544</b>	<b>\$58,935</b>	<b>\$68,255</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$15,670	\$32,000	\$32,000
	Benefits	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$16,556	\$23,200	\$23,909
	Personnel Services	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$32,226	\$55,200	\$55,909
	Services & Supplies	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$35,396	\$43,112	\$20,015
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$32,874	\$36,959	\$36,909
	<b>Total Expenditures</b>	<b>\$75,838</b>	<b>\$95,573</b>	<b>\$107,025</b>	<b>\$73,209</b>	<b>\$139,085</b>	<b>\$100,496</b>	<b>\$135,271</b>	<b>\$127,833</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$16,946</b>	<b>(\$681)</b>	<b>(\$21,641)</b>	<b>(\$11,987)</b>	<b>(\$86,189)</b>	<b>(\$40,952)</b>	<b>(\$76,336)</b>	<b>(\$59,577)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(10,154)	(10,167)	(52,790)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$458</b>	<b>\$4,917</b>	<b>\$4,795</b>	<b>\$6,609</b>	<b>\$6,395</b>	<b>(\$2,654)</b>	<b>(\$2,667)</b>	<b>(\$45,290)</b>
	<b>RESERVES</b>								
	(Use of Reserves)	0	0	(16,846)	(5,378)	(79,794)	(43,606)	(79,003)	(104,867)
	Additions to Reserves	17,404	4,236	0	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$17,404</b>	<b>\$4,236</b>	<b>(\$16,846)</b>	<b>(\$5,378)</b>	<b>(\$79,794)</b>	<b>(\$43,606)</b>	<b>(\$79,003)</b>	<b>(\$104,867)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
06-4-3230-000	Garbage: Misc Income	0	275	0	113	360	0	0	0
06-4-3300-003	Interest Income	106	91	76	18	9	0	0	5,263
06-4-3501-000	Franchise Fees	84,923	86,647	76,636	52,705	44,082	49,323	50,000	52,465
06-4-3501-741	Landfill Savings Payment	7,756	7,880	8,672	8,386	8,445	10,221	8,935	10,528
<b>Total Revenues</b>		<b>\$92,784</b>	<b>\$94,892</b>	<b>\$85,384</b>	<b>\$61,222</b>	<b>\$52,896</b>	<b>\$59,544</b>	<b>\$58,935</b>	<b>\$68,255</b>
<b>OTHER SOURCES OF FUNDS</b>									
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$92,784</b>	<b>\$94,892</b>	<b>\$85,384</b>	<b>\$61,222</b>	<b>\$52,896</b>	<b>\$59,544</b>	<b>\$58,935</b>	<b>\$68,255</b>
<b>USES OF FUNDS</b>									
<b>PERSONNEL SERVICES</b>									
<b>SALARIES &amp; WAGES</b>									
06-5-4900-010	Salaries & Wages	6,762	10,553	13,954	6,434	17,096	15,646	32,000	32,000
06-5-4900-020	Overtime Wages	138	205	14	0	0	24	0	0
<b>Total Salaries &amp; Wages</b>		<b>\$6,899</b>	<b>\$10,758</b>	<b>\$13,968</b>	<b>\$6,434</b>	<b>\$17,096</b>	<b>\$15,670</b>	<b>\$32,000</b>	<b>\$32,000</b>
<b>BENEFITS</b>									
06-5-4900-061	PERS Contributions	734	0	0	0	0	0	0	0
06-5-4900-063	Pension Expense	1,671	564	3,206	0	0	0	0	0
06-5-4900-071	Medicare	109	0	0	2	2	0	0	0
06-5-4900-075	Compensation Insurance	0	686	958	749	763	999	1,000	1,000
06-5-4900-090	Insurance	1,086	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	11,755	14,484	16,154	16,958	15,557	22,200	22,909
<b>Total Benefits</b>		<b>\$3,600</b>	<b>\$13,005</b>	<b>\$18,648</b>	<b>\$16,906</b>	<b>\$17,723</b>	<b>\$16,556</b>	<b>\$23,200</b>	<b>\$23,909</b>
<b>Total Personnel Services</b>		<b>\$10,499</b>	<b>\$23,763</b>	<b>\$32,616</b>	<b>\$23,341</b>	<b>\$34,819</b>	<b>\$32,226</b>	<b>\$55,200</b>	<b>\$55,909</b>
<b>SERVICES &amp; SUPPLIES</b>									
06-5-4900-110	Communication	148	650	389	620	633	773	1,000	1,000
06-5-4900-170	Maintenance - EQ/CANS	0	13	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	14	0	85	0	0	0	530	0
06-5-4900-173	Maint - Shared Structures/ Improvements	110	154	397	119	105	267	550	550
06-5-4900-175	Operating Supplies	0	840	0	16	0	0	1,600	300
06-5-4900-200	Office Expense	0	0	261	0	0	0	1,065	300
06-5-4900-210	Postage	33	462	0	0	226		530	300
06-5-4900-219	Special Admin Expense	450	0	0	0	36,105	18,332	18,332	0
06-5-4900-220	Professional Services	2,512	7,823	3,819	3,385	6,127	6,024	8,940	7,000
06-5-4900-230	Legal Notices	77	0	0	0	179	0	0	0
06-5-4900-290	Utilities	0	1,408	5,547	0	0	0	565	565
06-5-4900-291	School Outreach Programs	9,980	9,980	9,980	9,500	9,980	10,000	10,000	10,000
<b>Total Services &amp; Supplies</b>		<b>\$13,304</b>	<b>\$21,330</b>	<b>\$20,478</b>	<b>\$13,640</b>	<b>\$53,355</b>	<b>\$35,396</b>	<b>\$43,112</b>	<b>\$20,015</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>CAPITAL OUTLAY</b>									
06-5-4900-320	Trash Cans	0	0	0	0	0	0	0	15,000
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>									
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	32,874	36,959	36,909
<b>Total Administrative Cost Allocation</b>		<b>\$52,035</b>	<b>\$50,481</b>	<b>\$53,931</b>	<b>\$36,229</b>	<b>\$50,911</b>	<b>\$32,874</b>	<b>\$36,959</b>	<b>\$36,909</b>
<b>Total Expenditures</b>		<b>\$75,838</b>	<b>\$95,573</b>	<b>\$107,025</b>	<b>\$73,209</b>	<b>\$139,085</b>	<b>\$100,496</b>	<b>\$135,271</b>	<b>\$127,833</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$16,946</b>	<b>(\$681)</b>	<b>(\$21,641)</b>	<b>(\$11,987)</b>	<b>(\$86,189)</b>	<b>(\$40,952)</b>	<b>(\$76,336)</b>	<b>(\$59,577)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>									
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(10,154)	(10,167)	(52,790)
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$458</b>	<b>\$4,917</b>	<b>\$4,795</b>	<b>\$6,609</b>	<b>\$6,395</b>	<b>(\$2,654)</b>	<b>(\$2,667)</b>	<b>(\$45,290)</b>
<b>RESERVES</b>									
	(Use of Reserves)			(16,846)	(5,378)	(79,794)	(43,606)	(79,003)	(104,867)
	Additions to Reserves	17,404	4,236			0	0	0	0
	Other Adjustments					0	0	0	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$17,404</b>	<b>\$4,236</b>	<b>(\$16,846)</b>	<b>(\$5,378)</b>	<b>(\$79,794)</b>	<b>(\$43,606)</b>	<b>(\$79,003)</b>	<b>(\$104,867)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>



# EQUIPMENT FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
	Revenues	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$102,115</b>	<b>\$54,418</b>	<b>\$56,370</b>	<b>\$25,894</b>	<b>\$32,123</b>	<b>\$36,469</b>	<b>\$36,825</b>	<b>\$72,025</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$17,447	\$17,800	\$23,000
	Capital Outlay	\$86,833	\$0	\$0	\$0	\$0	\$122,000	\$122,000	\$30,000
	Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$15,000	\$15,000	\$15,000
	<b>Total Expenditures</b>	<b>\$104,922</b>	<b>\$21,423</b>	<b>\$18,018</b>	<b>\$8,228</b>	<b>\$14,757</b>	<b>\$154,447</b>	<b>\$154,800</b>	<b>\$68,000</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$2,807)</b>	<b>\$32,995</b>	<b>\$38,352</b>	<b>\$17,666</b>	<b>\$17,367</b>	<b>(\$117,978)</b>	<b>(\$117,975)</b>	<b>\$4,025</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In	25,000	0	0	0	0	122,000	122,000	0
	(Transfers Out)	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$0</b>
	<b>RESERVES</b>								
	(Use of Reserves)	0	0	0	0	0	0	0	0
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	4,022	4,025	4,025
	Other Adjustments	0	0	0	0	0	0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$22,193</b>	<b>\$32,995</b>	<b>\$38,352</b>	<b>\$17,666</b>	<b>\$17,367</b>	<b>\$4,022</b>	<b>\$4,025</b>	<b>\$4,025</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
12-4-3800-001	Lease Revenue from Water	52,641	32,375	33,595	14,727	18,270	20,743	20,945	40,965
12-4-3800-002	Lease Revenue from Sewer	42,433	19,460	20,070	10,276	12,749	14,474	14,615	28,585
12-4-3800-005	Lease Revenue from Garbage	7,042	2,583	2,705	891	1,105	1,252	1,265	2,475
<b>Total Revenues</b>		<b>\$102,115</b>	<b>\$54,418</b>	<b>\$56,370</b>	<b>\$25,894</b>	<b>\$32,123</b>	<b>\$36,469</b>	<b>\$36,825</b>	<b>\$72,025</b>
<b>OTHER SOURCES OF FUNDS</b>									
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$102,115</b>	<b>\$54,418</b>	<b>\$56,370</b>	<b>\$25,894</b>	<b>\$32,123</b>	<b>\$36,469</b>	<b>\$36,825</b>	<b>\$72,025</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
<b>Total Salaries &amp; Wages</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BENEFITS</b>									
<b>Total Benefits</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Personnel Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>									
12-5-4350-171	Maintenance - Vehicles	1,254	3,218	10,484	3,011	6,674	6,405	8,000	8,000
12-5-4350-172	Fuel	6,896	8,637	7,410	5,217	8,083	11,042	9,800	15,000
<b>Total Services &amp; Supplies</b>		<b>\$8,150</b>	<b>\$11,854</b>	<b>\$17,894</b>	<b>\$8,228</b>	<b>\$14,757</b>	<b>\$17,447</b>	<b>\$17,800</b>	<b>\$23,000</b>
<b>CAPITAL OUTLAY</b>									
12-5-4350-320	Fixed Assets - Service Truck	86,833	0	0	0	0	122,000	122,000	30,000
<b>Total Capital Outlay</b>		<b>\$86,833</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$30,000</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	<b>DEBT SERVICE</b>								
12-5-4350-320	Equipment Lease	9,067	9,067	0	0	0	15,000	15,000	15,000
	<b>Total Debt Service</b>	<b>\$9,939</b>	<b>\$9,569</b>	<b>\$124</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
	<b>Total Expenditures</b>	<b>\$104,922</b>	<b>\$21,423</b>	<b>\$18,018</b>	<b>\$8,228</b>	<b>\$14,757</b>	<b>\$154,447</b>	<b>\$154,800</b>	<b>\$68,000</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$2,807)</b>	<b>\$32,995</b>	<b>\$38,352</b>	<b>\$17,666</b>	<b>\$17,367</b>	<b>(\$117,978)</b>	<b>(\$117,975)</b>	<b>\$4,025</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In (Transfers Out) Encumbrances - Sources of Funding Encumbrances - (Designated Funds)	25,000	0	0	0	0	122,000	122,000	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$0</b>
	<b>RESERVES</b>								
	(Use of Reserves) Additions to Reserves Other Adjustments	22,193	32,995	38,352	17,666	17,367	4,022	4,025	4,025
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$22,193</b>	<b>\$32,995</b>	<b>\$38,352</b>	<b>\$17,666</b>	<b>\$17,367</b>	<b>\$4,022</b>	<b>\$4,025</b>	<b>\$4,025</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**OCEANO COMMUNITY SERVICES DISTRICT  
PLAN OF PAYMENT AND COMPENSATION  
SALARY SCHEDULE**  
For the Fiscal Year Ending June 30, 2024

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
<b>General Manager</b>								
Hourly	\$ 93.75	\$ 99.38						
Annual	\$195,000	\$206,710						
<b>Business and Accounting Manager I</b>								
Hourly	\$ 28.90	\$ 29.62	\$ 30.36	\$ 31.88	\$ 33.47	\$ 35.14	\$ 36.90	\$ 38.75
Annual	\$60,112	\$61,610	\$63,149	\$66,310	\$69,618	\$73,091	\$76,752	\$80,600
<b>Business and Accounting Manager II</b>								
Hourly	\$ 34.66	\$ 35.53	\$ 36.42	\$ 38.24	\$ 40.15	\$ 42.16	\$ 44.27	\$ 46.48
Annual	\$72,093	\$73,902	\$75,754	\$79,539	\$83,512	\$87,693	\$92,082	\$96,678
<b>Business and Accounting Manager III</b>								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
<b>Account Administrator I</b>								
Hourly	\$ 21.67	\$ 22.21	\$ 22.77	\$ 23.91	\$ 25.11	\$ 26.37	\$ 27.69	\$ 29.07
Annual	\$45,074	\$46,197	\$47,362	\$49,733	\$52,229	\$54,850	\$57,595	\$60,466
<b>Account Administrator II</b>								
Hourly	\$ 23.29	\$ 23.87	\$ 24.47	\$ 25.69	\$ 26.97	\$ 28.32	\$ 29.74	\$ 31.23
Annual	\$48,443	\$49,650	\$50,898	\$53,435	\$56,098	\$58,906	\$61,859	\$64,958
<b>Account Administrator III</b>								
Hourly	\$ 25.05	\$ 25.68	\$ 26.32	\$ 27.64	\$ 29.02	\$ 30.47	\$ 31.99	\$ 33.59
Annual	\$52,104	\$53,414	\$54,746	\$57,491	\$60,362	\$63,378	\$66,539	\$69,867
<b>Utilities System Manager</b>								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
<b>Lead Operator</b>								
Hourly	\$ 30.52	\$ 31.28	\$ 32.06	\$ 33.66	\$ 35.34	\$ 37.11	\$ 38.97	\$ 40.92
Annual	\$63,482	\$65,062	\$66,685	\$70,013	\$73,507	\$77,189	\$81,058	\$85,114
<b>Utilities Operator I</b>								
Hourly	\$ 22.89	\$ 23.46	\$ 24.05	\$ 25.25	\$ 26.51	\$ 27.84	\$ 29.23	\$ 30.69
Annual	\$47,611	\$48,797	\$50,024	\$52,520	\$55,141	\$57,907	\$60,798	\$63,835
<b>Utilities Operator II</b>								
Hourly	\$ 24.60	\$ 25.22	\$ 25.85	\$ 27.14	\$ 28.50	\$ 29.93	\$ 31.43	\$ 33.00
Annual	\$51,168	\$52,458	\$53,768	\$56,451	\$59,280	\$62,254	\$65,374	\$68,640
<b>Utilities Operator III</b>								
Hourly	\$ 26.44	\$ 27.10	\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Annual	\$54,995	\$56,368	\$57,782	\$60,674	\$63,710	\$66,893	\$70,242	\$73,736
<b>Operator In Training</b>								
Hourly	\$ 21.30	\$ 21.83	\$ 22.38	\$ 23.50	\$ 24.68	\$ 25.91	\$ 27.21	\$ 28.57
Annual	\$ 44,304	\$ 45,406	\$ 46,550	\$ 48,880	\$ 51,334	\$ 53,893	\$ 56,597	\$ 59,426
<b>Position Allocation List Approved Positions:</b>								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a			
<b>Total</b>	<b>9</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>n/a</b>			