



NOTICE OF COMMITTEE MEETING
Oceano Finance and Budget Committee
THURSDAY, MAY 23, 2024 – 1:00 P.M.
Oceano Community Services District Board Room
1655 Front Street Oceano, CA

All items on the agenda, including information items, may be deliberated. Any member of the public with an interest in one of these items should review the background material and request information on the possible action that could be taken.

The Oceano Community Services District strongly encourages your active participation in the public process, which is the cornerstone of democracy. All persons desiring to speak during any Public Comment period are asked to fill out a "Board Appearance Form" to submit to the Board Secretary prior to the start of the meeting. If you wish to speak to an item NOT on the agenda, you may do so during the "Public Comment On Matters Not on the Agenda" period. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. The time limits allocated to speakers may change to facilitate the Board meeting better. Time limits may not be yielded to or shared with other speakers.

The purpose of the Committee meeting is to conduct the business of the community in an effective and efficient manner. For the benefit of the community, the Oceano Community Services District asks that you follow the Board meeting guidelines while attending Committee meetings and treat everyone with respect and dignity. This is done by following meeting guidelines set forth in State law and Board policy. Disruptive conduct is not tolerated, including but not limited to addressing the Committee without first being recognized; interrupting speakers, Committee members, or staff; continuing to speak after the allotted time has expired; failing to relinquish the podium when directed to do so; and repetitiously addressing the same subject.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **AGENDA REVIEW**
4. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

This public comment period provides an opportunity for members of the public to address the Board on matters of interest within the jurisdiction of the District that are not listed on the agenda. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

5. **CONSENT AGENDA ITEMS:**

Public comment Items appearing on the Consent Items are considered routine and may be approved by one motion. Any member of the Board may request to have an item removed from the Consent Items. If an item is pulled, the President has the sole discretion to determine when the item will be heard. Members of the public wishing to speak on Consent items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to

- A. Review and Approve the minutes for the Oceano Parks and Recreation Committee Meeting of March 21, 2024.

6. **BUSINESS ITEMS:**

Public comment Members of the public wishing to speak on business items may do so when recognized by the Committee Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

- A. Workshop on the 2024-25 Budget with Committee direction as deemed appropriate.
- B. Review of the District's Budget Status as of March 31, 2024, and approve a budget adjustment for the Parks California Grant for the Field Trips to State Parks and Beaches Grant to the Parks and Recreation Fund

7. **ITEMS FOR NEXT AGENDA**

8. **ADJOURNMENT**

This agenda was prepared and posted pursuant to Government Code Section 54954.2. The agenda is posted at the Oceano Community Services District, 1655 Front Street, Oceano, CA. Agenda and reports can be accessed and downloaded from the Oceano Community Services District website at www.oceanocsd.org

ASSISTANCE FOR THE DISABLED If you are disabled in any way and need accommodation to participate in the Board meeting, please call the Clerk of the Board at (805) 481-6730 for assistance at least three (3) working days prior to the meeting so necessary arrangements can be made.



Oceano Finance and Budget Committee Meeting

Summary Minutes

Thursday, March 21, 2024 – 1:00 P.M.
Oceano Community Services District

1. **Call To Order:** OCS D President Varni called the meeting to order at 1:00 PM.
2. **Roll Call:** Vice President Joyce-Suneson, President Varni, Carey Casciola, Business & Accounting Manager, and Paavo Ogren, Interim General Manager
3. **Agenda Review:** Accepted as presented
4. **Public Comment on Matters Not On the Agenda:** None
5. **Consent Agenda Items:** None

Business Items Public comment Members of the public wishing to speak on business items may do so when recognized by the Committee Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

6A Business Items	Discussion/Action:
Consideration of an appeal by Ro Palius regarding late fees and provide staff direction as deemed appropriate.	After an opportunity for public comment and Committee and staff discussion, President Varni moved to recommend to the Board of Directors a policy change that a customer would not accrue additional fees when protesting a late fee and approve a partial credit of \$172 .48 for Agenda Item 6A, with a second from Vice President Joyce-Suneson and a 2-0 roll call vote. Public Comment: None

6B Business Items	Discussion/Action:
Consideration of an appeal by Erik Beham regarding past due amounts and late fees and provide staff direction as deemed appropriate.	After an opportunity for public comment and Committee and staff discussion, a motion was made by President Varni to deny the appeal with a second from Vice President Joyce-Suneson with a 2-0 roll call vote. Public Comment: None

6C Business Items	Discussion/Action:
Annual review of the District's Investment Policy and Consideration of a Recommendation to the Board of Directors to approve a resolution adopting the District's Investment Policy	After an opportunity for public comment and Committee and staff discussion, a motion was made by President Varni to approve a recommendation to the Board of Directors to approve a resolution adopting the District's Investment Policy with a second from Vice President Joyce-Suneson with a 2-0 roll call vote. Public Comment: None

6D Business Items	Discussion/Action:
Review of the District's Budget Status as of December 31, 2023	After a presentation by Carey Casciola, Business & Accounting Manager, an opportunity for public comment, and discussion with the Committee and staff, the item was received and filed. Public Comment: None

7. **Items for Next Agenda:** None
8. **Adjournment:** Meeting adjourned by President Varni at 2:32 P.M.



Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475

(805) 481-6730 FAX (805) 481-6836

Date: May 23, 2024
To: Oceano Finance and Budget Committee
From: Carey Casciola, Business and Accounting Manager
Subject: **Agenda Item 6(A): Workshop on the FY 2024-25 Budget with Committee direction as deemed appropriate.**

Recommendation

It is recommended that your Committee:

1. Review and discuss the attached FY 2024-25 District Budget Worksheets and provide staff with direction as you deem appropriate.
2. Recommend setting June 26, 2024, as the date of a public hearing for the Board to consider adopting the Fiscal Year 2024-25 Preliminary Budget.

Discussion

The attached budget worksheets for the District's Fiscal Year (FY) 2024-25 budget have been prepared for discussion purposes. Based on the Committee and Board's feedback, the preliminary budget will be prepared for formal consideration on June 26, 2024.

The line-item worksheets for each fund have been designed to include the following:

- ✓ Budget Narrative
- ✓ Actual FY 2017-18 through FY 2022-23
- ✓ Estimated current year 2023-24
- ✓ Current 2023-24 Adopted Budget
- ✓ Proposed 2024-25 Budget

The Local Hazard Mitigation (LHMP) tasks are itemized as an attachment to the budget. This report includes the status of each hazard identified in the LHMP and must be provided to the Board each year. Based on the General Funds available, the attached budget does not include funds for the LHMP in the General Fund in the upcoming fiscal year.

Other Agency Involvement

Numerous other agencies, including the Five Cities Fire Authority and the County of San Luis Obispo, are involved in developing the district's budget. After the final adoption in August, the final budget is sent to the County Auditor's office.



Financial Considerations

The proposed preliminary budget for FY 2024-25 includes \$4,810,844 in revenues and \$5,091,505 in expenditures. The attached budget's narrative section covers details associated with each fund.

The accounting close-out for the current FY 2023-24 year will be substantially completed before the adoption of the Final FY 2024-25 Budget in August 2024, when the detailed update on reserves can be provided for Board consideration.

Results

Holding a workshop to review and consider the District's budget for fiscal year 2024-25 helps ensure sound financial management for the District and promotes a well-governed community.

Attachments:

- FY 2024-25 Draft Preliminary Budget
- LHMP Mitigation Strategy

FY 2024-2025 OCSD BUDGET WORKSHOP



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2024/25

Table of Contents

Budget Narrative

Summary	3
----------------------	----------

Significant Budget Items	3
--------------------------------	---

Combined Preliminary Budget	4
--	----------

General Fund Budgets.....	7
----------------------------------	----------

Administrative Fund.....	7
--------------------------	---

Fire and Emergency Services.....	8
----------------------------------	---

Lighting Fund.....	8
--------------------	---

Parks and Recreation Fund.....	8
--------------------------------	---

Facilities Fund.....	8
----------------------	---

Enterprise Fund Budgets	9
--------------------------------------	----------

Water Fund	9
------------------	---

Wastewater Fund.....	10
----------------------	----

Garbage Fund.....	11
-------------------	----

Equipment Fund.....	11
---------------------	----

Budget Schedules

General Fund Summary	12
-----------------------------------	-----------

Administrative Department Summary.....	15
--	----

Administrative Department	16
---------------------------------	----

Fire Department Summary	20
-------------------------------	----

Fire Department.....	21
----------------------	----

Lighting Department Summary.....	24
----------------------------------	----

Lighting Department	25
Parks and Recreation Summary	28
Parks and Recreation Department	29
Facilities Summary	31
Facilities	33
Enterprise Fund Summary.....	34
Water Department Summary	35
Water Department	37
Wastewater Department Summary.....	41
Wastewater Department	42
Garbage Department Summary.....	46
Garbage Department	47
Equipment Summary	50
Equipment	51
Plan of Payment and Compensation: Salary Schedule	53

Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2024/25 has been prepared fairly consistent with the current FY 2023/24 budget. The District's final condition is subject to impacts that will need to be addressed in the upcoming years.

Significant Budget Items

The OCSD (FY) 2024/25 Preliminary Budget includes two significant budget issues.

- Since 2010, emergency services and fire protection have been provided by the Five Cities Fire Authority (FCFA) through a Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach. After three amendments to the JPA and two failed ballot measures to increase funding for services, the District initiated proceedings through the Local Agency Formation Commission (LAFCO) to divest of its emergency and fire protection power and turn the responsibility to the County of San Luis Obispo. Last year, the District entered into a one-year agreement with the FCFA for emergency services and fire protection for \$1,150,000. The 2023 FCFA agreement included a renewal or extension option that the District requested from the FCFA for the upcoming year. The FCFA and the County of San Luis Obispo have negotiated a cost of [\\$1,706,000](#) for emergency services and fire protection for Oceano residents. Based on the draft FCFA extension agreement, the FY 2024/25 Preliminary Budget includes monthly payments to the FCFA through December 2024 for a cost of \$142,167 a month. If the divestiture process extends beyond December 2024, the District will need to make a budget adjustment.
- The Wastewater Fund has a structural deficit that will soon need to be addressed through a Prop 218 rate increase process. Reserves are currently being used to fund the budget but are well above the minimum reserve levels needed. A prior Prop 218 rate increase in the Wastewater Fund was completed in 2011. The operating shortfalls need to be addressed in the rate increase and the deferred infrastructure repairs and replacement. The Board authorized staff to prepare a Request for Proposal (RFP) for wastewater system improvements to determine the costs associated with developing a Wastewater Capital Improvement Project Program similar to the program established in the Water Fund. The FY 2024/25 preliminary budget has \$30,000 included in professional fees for the RFP and rate study.

Additional details are provided in subsequent sections on each of the OCSD budget units.

Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

OCSD Combined Budget - All Funds						
	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>SUB TOTAL</u>	<u>COMBINING</u>		
	<u>FUND</u>	<u>FUNDS</u>		<u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>%</u>
OPERATING REVENUE	\$787,667	\$3,716,564	\$4,504,231		\$4,504,231	94%
NON OPERATING REVENUE	1,341,645	306,614	1,648,259	(1,341,645)	306,614	6%
TOTAL REVENUE	2,129,312	4,023,178	6,152,489	(1,341,645)	4,810,844	100%
LABOR	932,102	599,908	1,532,010	(240,110)	1,291,900	25%
SERVICES & SUPPLIES	1,363,215	2,140,410	3,503,625		3,503,625	69%
CAPITAL OUTLAY	0	215,000	215,000		215,000	4%
DEBT SERVICE	0	80,980	80,980		80,980	2%
ADMIN COST	66,092	1,035,443	1,101,535	(1,101,535)	0	0%
TOTAL EXPENDITURES	2,361,409	4,071,741	6,433,150	(1,341,645)	5,091,505	100%
SURPLUS/ (DEFICIT)	(232,098)	(48,563)	(280,661)	0	(280,661)	0

Revenues

In the General Fund, the property taxes allocated to the District by the County of San Luis Obispo will decrease significantly with the upcoming divestiture of emergency services and fire protection. Once the divestiture process is complete with the Local Agency Formation Commission (LAFCO), the County will then receive the majority of the property taxes to fund fire services for Oceano residents. The preliminary budget has been prepared to fund fire and emergency services through December 2024.

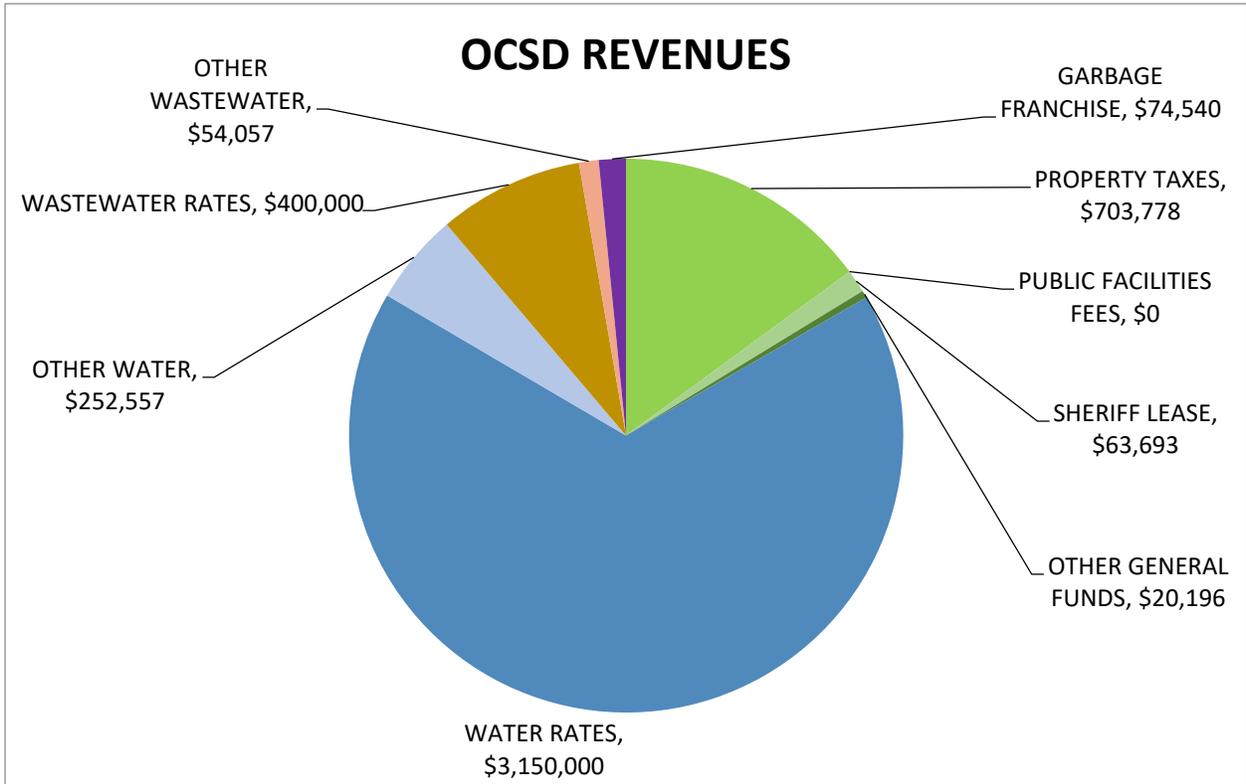
The preliminary budget includes \$52,946 (3.85%) of the total estimated property taxes (\$1,375,225) for street lighting and parks and recreation and only six months' worth of property taxes (\$661,139) for fire services based on the Countywide Revenue Forecast provided by the County Auditor.

The Facilities Fund is estimated to receive \$63,693 in lease payments from the County of SLO for the Sheriff's building located in Oceano, rather than the \$123,822 received in FY 2023/24. Once the divestiture process with LAFCO is complete, the County will lease the Sheriff's building for \$1/year to help offset the County's costs to provide emergency services and fire protection to Oceano residents.

No new Public Facilities Fees are estimated in the preliminary budget since developers pay them for emergency services and fire protection through capital improvement projects. Public Facility Fees will be transferred to the County after the divestiture process.

The Enterprise Fund revenues, not including grant funds, are estimated to increase by \$250,999 (7%) from \$3,772,179 estimated in FY 2023/24 to \$4,023,178 in FY 2024/25.

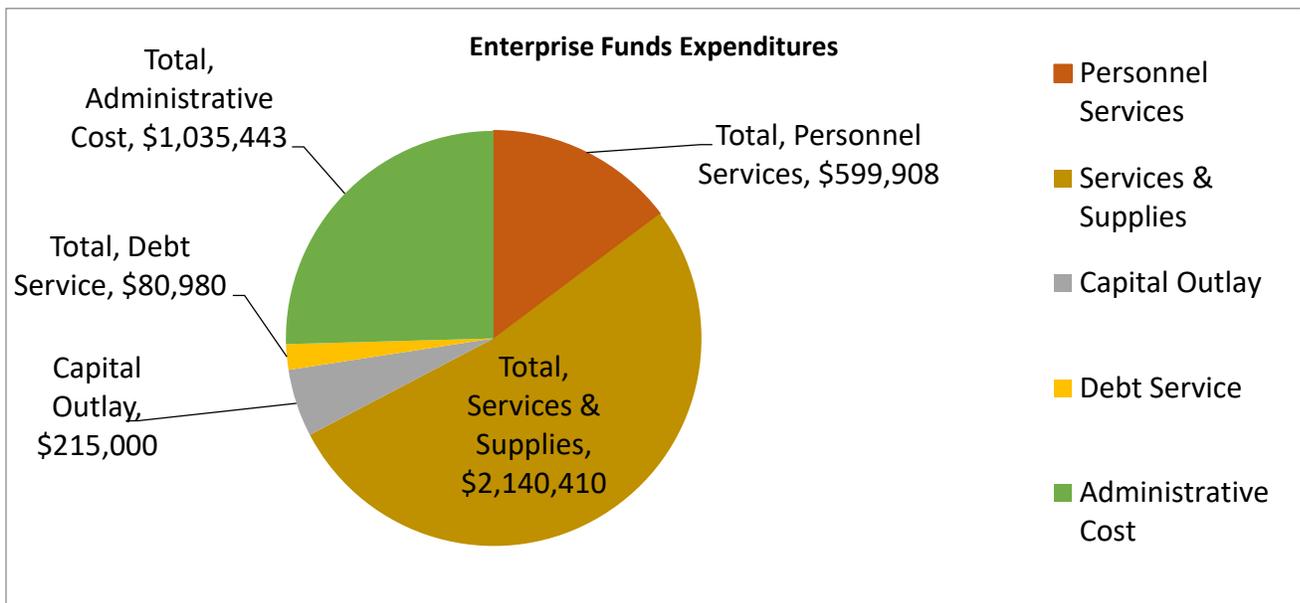
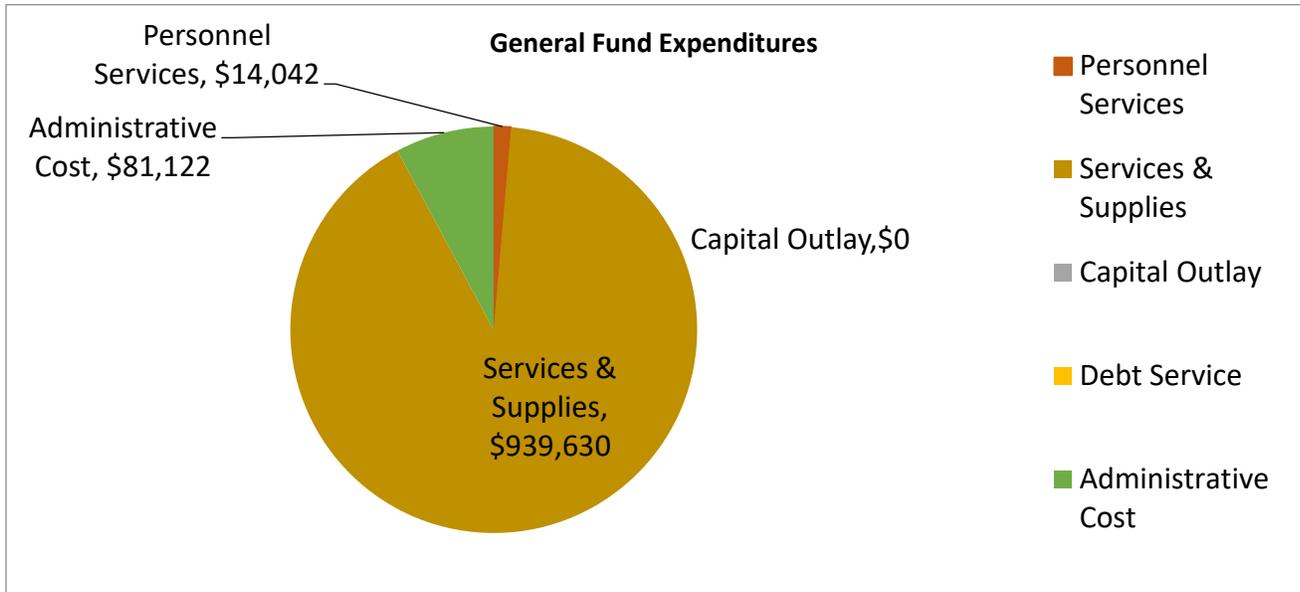
The chart below illustrates the OCSD's estimated revenues for FY 2024/25.



Expenditures

The expenditures in the General Fund, excluding the Fire Fund, are estimated to increase by \$212,797 (17%) from \$1,254,641 estimated in FY 2023/24 to \$1,467,438 budgeted in FY 2024/25. Enterprise Fund expenditures are estimated to increase by \$234,565 (6%) from a total of \$3,837,176 to \$4,071,741 in FY 2024/25.

The following graph illustrates the OCSD costs for FY 2024/25 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following funds:

- Administrative Fund
- Fire Fund (through December 2024)
- Lighting Fund
- Parks and Recreation Fund
- Facilities Fund

Administrative Fund - See budget schedules on pages 14-18

The Administrative Fund includes the cost of the General Manager and District staff responsible for accounting and finances, human resources, clerk and records retention, agenda preparation, contract management, utility billing, grant management, and other related administrative functions.

The proposed FY 2024/25 budget of \$1,341,645 represents an increase of \$189,841 (16%) from the \$1,151,804 FY 2023/24 budget. New expenditures in the upcoming year include:

- Lease with the County for half the year of \$61,950 for the administration building
- The 2024 election costs of \$11,000 to the County
- The unfunded accrued liability (UAL) to CalPERS since the District refinanced the UAL in 2021 of \$24,000

Other expenditures that have increased are personnel costs by 4% per the Memorandum of Understanding with the Service Employees International Union (SEIU), legal fees by \$10,000 with the onboarding of the new permanent legal counsel, and classes/seminars/training with the upcoming election in November.

The expenditures in the Administration Fund are allocated to the General and Enterprise Funds through the Administration Allocation. Since the District's emergency services and fire protection will transfer to the County in the first half of FY 2024/25, staff has proposed to lower the percentage to the Fire Fund from 3% to 2%. Then, with the onboarding and creation of the Parks and Recreation Committee during FY 2023/24, staff has proposed to increase the allocation to the Parks and Recreation Fund from 0.5% to 1.5%. Below are the Administrative Allocation percentages in FY 2023/24 and the proposed percentages for FY 2024/25:

Fund	FY 2023/24	Proposed FY 2024/25	Difference
Fire	3%	2.0%	-1.0%
Lighting	1%	1.0%	0.0%
Parks & Rec	0.5%	1.5%	1.0%
Facilities	1.5%	1.5%	0.0%
Water	60%	60.0%	0.0%
Sewer	30%	30.0%	0.0%
Garbage	4%	4.0%	0.0%
	100%	100%	

Emergency Services and Fire Protection – See budget schedules on pages 19-22

The budget for the Fire Fund is based on the extended interim service contract with the Five Cities Fire Authority (FCFA) for \$142,167 a month through December 2024. The District ceased membership in the FCFA effective July 1, 2023. The District initiated proceedings for divestiture of emergency services and fire protection through LAFCO, and those services will be transferred to the County of San Luis Obispo by December 2024. As mentioned in the Administrative Fund, the administration cost percentage has decreased by one percent since the District’s emergency services and fire protection will transfer to the County in the first half of FY 2024/25.

Lighting Fund - See budget schedules on pages 23-26

The lighting fund pays for streetlights and is funded through a portion of the District’s property tax allocation. The proposed FY 2024/25 budget of \$53,716 is an increase of \$3,849 (8%) from the \$49,867 budgeted in FY 2023/24.

Parks and Recreation Fund - See budget schedules on pages 27-29

The [Oceano Parks and Recreation Committee](#) (OPARC) was established in FY 2023/24 with a budget of \$19,500. That same year, OPARC was awarded a California State Parks grant in the amount of \$15,904 for their Field Trips to State Parks Program. The FY 2024/25 preliminary budget has been prepared consistent with last year by using the savings from FY 2023/24 in “Services in Supplies” and rolling it forward to FY 2024/25. As mentioned in the Administrative Fund, the administration cost has been increased by one percent based on the onboarding and creation of OPARC in FY 2023/24.

Facilities Fund - See budget schedules on pages 30-33

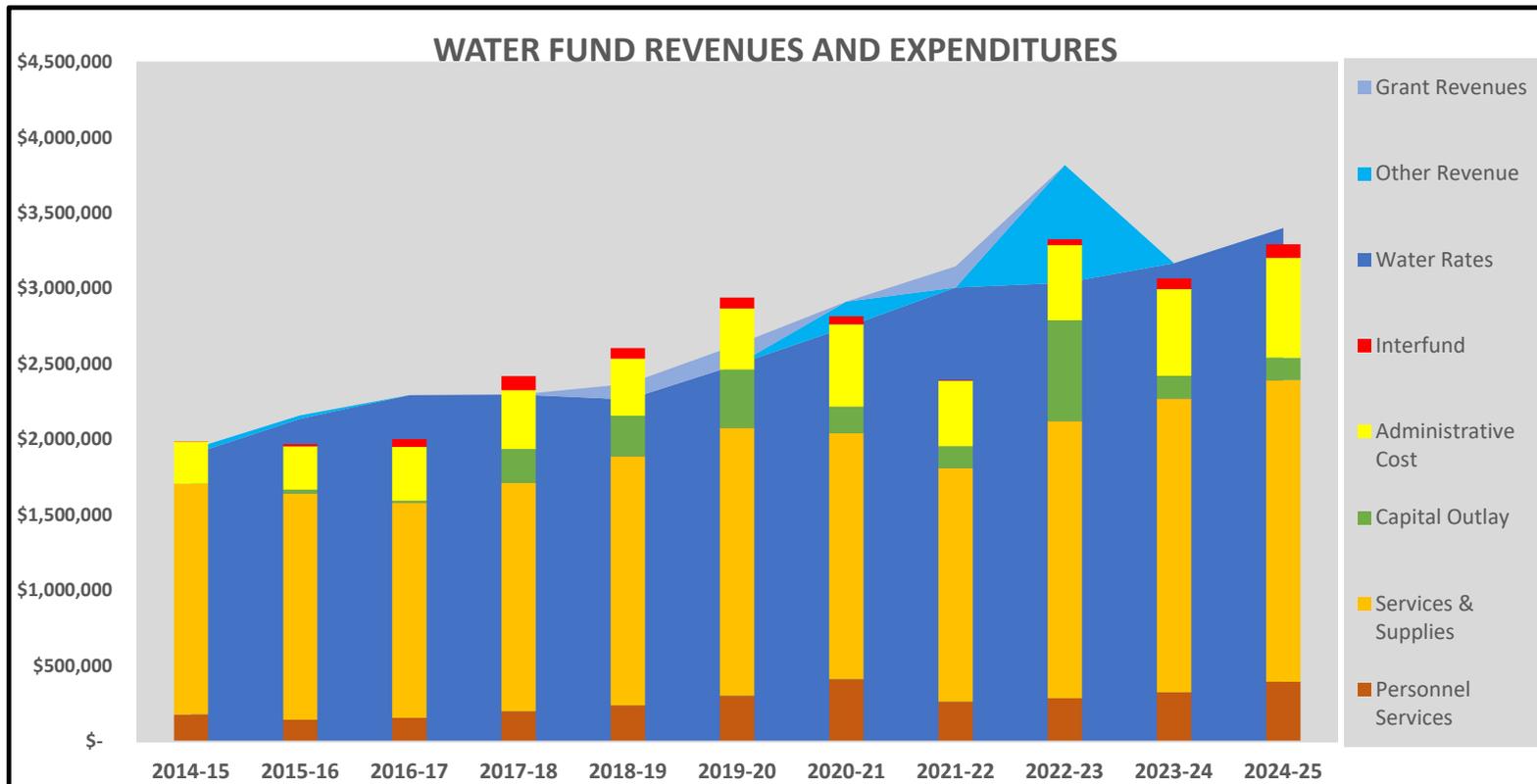
The Facilities Fund includes revenues and expenditures for the administrative offices and the “old firehouse”. A portion of the “old firehouse” is rented to Village Group AA for \$12,000 annually. Since the completion of the Sheriff’s building the substation had been leased to the County for \$113,940 a year. In 2022 the lease was renewed with CIP increases each year. The Planning and Building Department collected Public Facilities Fees (PFFs) for capital improvement projects and distributed the funds to the District. In the upcoming year, both revenue sources will go to the County of San Luis Obispo.

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following funds:

- Water Fund
- Wastewater Fund
- Garbage Fund
- Equipment Fund

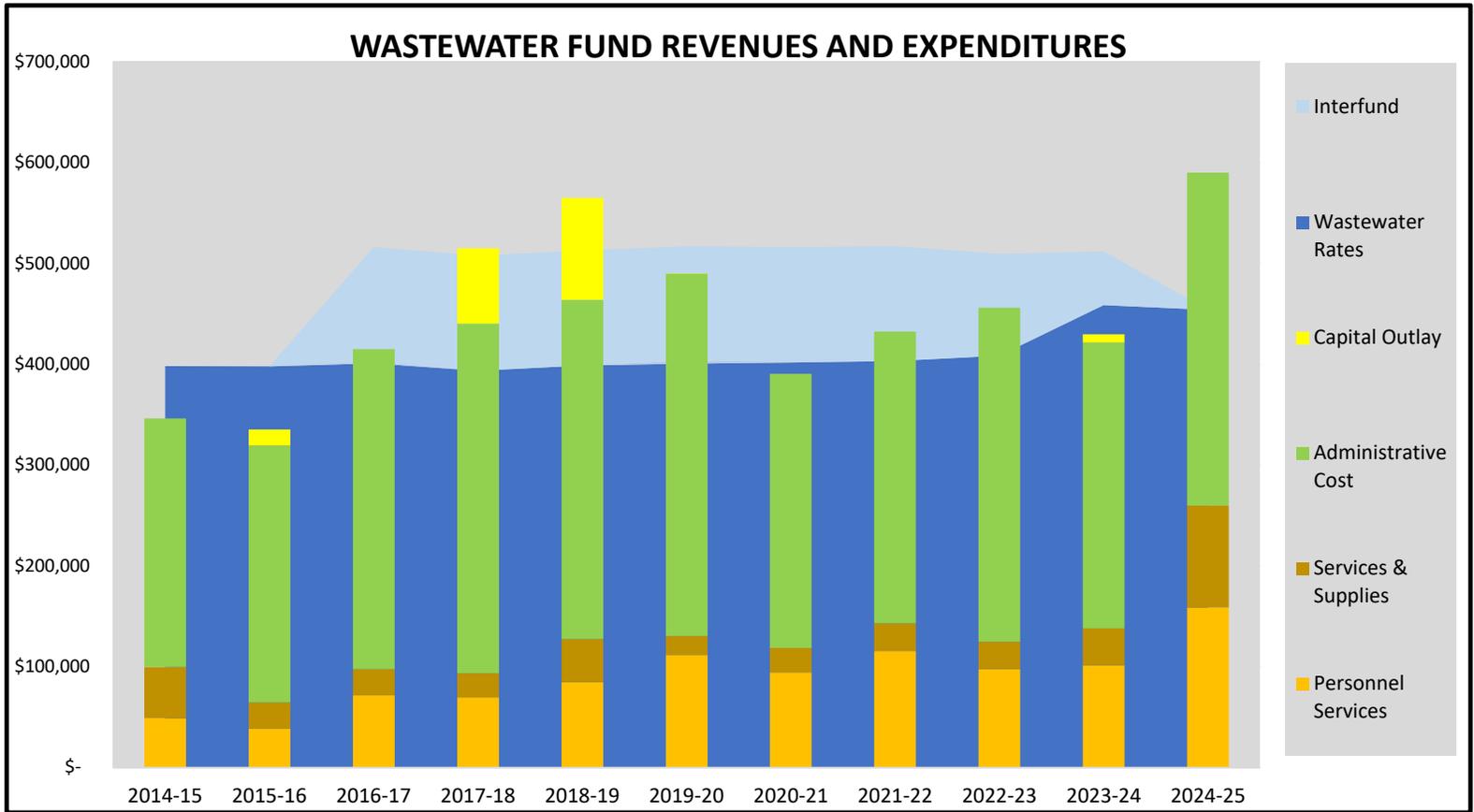
Water Fund - See budget schedules on pages 35-39



The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October 2020 by Ordinance 2020-01. The Water Fund operating surplus for the FY 2024/25 budget is \$55,492.

Over the last five years, the District has secured \$3,641,090 in grants from state agencies for water system capital improvement projects. The Water Resource Reliability Program (WRRP), funded by Proposition 1, Proposition 84, the Community Development Block Grant, and the Small Community Drought Grant, has evaluated the long-term infrastructure needs of the District water system including significant deferred maintenance and replacement. The design phase scope of work includes other preconstruction activities including environmental compliance, technical assistance, and community outreach.

Wastewater Fund - See budget schedules on pages 40-44



The Wastewater Fund operating deficit for the FY 2024/25 budget is (\$199,497). The Wastewater Fund continues to incur operating net losses because the revenues do not increase yearly like the Water Fund, and FY 2023/24 was the final year of the inter-fund payment from the Facilities Fund to the Wastewater Fund for the construction of the Sheriff's building. The operating shortfall needs to be addressed in the upcoming years, as well as the deferred infrastructure repairs and replacement. The preliminary budget includes \$30,000 for the upcoming wastewater system improvements RFP and rate study.

Garbage Fund - See budget schedules on pages 45-48

The Garbage Fund is proposed to have an operating deficit for the FY 2024/25 budget of (\$30,209). The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees to the District, the residents' garbage bills are lower. Recently, the District received a notification from South County Sanitary Services Inc. on their intent to submit a base year rate application with a proposed implementation date of October 1, 2024.

Equipment Fund - See budget schedules on pages 49-52

The Equipment Fund is funded through the Water, Wastewater, and Garbage Funds. The proposed budget includes funds for an electric vehicle for meter reading for an estimated \$65,000. An electric vehicle charging station was installed at the water yard in FY 2023/24 with funds awarded by the San Luis Obispo Air Pollution Control District.



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
	Admin	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
	Total Sources of Funds	\$2,029,005	\$2,239,205	\$2,322,246	\$2,538,301	\$2,368,525	\$2,435,326	\$2,665,699	\$2,752,007	\$2,129,312
USES OF FUNDS										
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
	Admin	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	Total Expenditures	\$1,979,939	\$2,085,619	\$2,460,431	\$2,328,472	\$2,289,606	\$2,342,266	\$2,436,646	\$2,791,626	\$2,361,409
OPERATING SURPLUS/(DEFICIT)										
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
	Admin	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773
	OPERATING SURPLUS/(DEFICIT)	\$49,065	\$153,586	(\$138,185)	\$209,829	\$78,919	\$93,059	\$229,053	(\$39,619)	(\$232,098)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(132,334)	(132,334)	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)							(9,707)	(9,707)	
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$77,941)	(\$86,668)	(\$86,668)	\$31,500
RESERVES										
	(Use of Reserves)	(33,375)		(220,626)		(15,592)			(126,287)	(200,598)
	Additions to Reserves		71,146		127,390		15,119	142,385		
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$33,375)	\$71,146	(\$220,626)	\$127,390	(\$15,592)	\$15,119	\$142,385	(\$126,287)	(\$200,598)
NET BUDGETARY SOURCES/USES										
		(\$0)	(\$0)	(\$1)	\$1	(\$0)	\$0	\$0	\$0	(\$0)



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,347,838	\$1,292,333	\$710,773
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,130,676	\$1,151,804	\$1,341,645
	Total Sources of Funds	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
USES OF FUNDS										
PERSONNEL SERVICES										
	Salaries & Wages	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,738	\$466,000	\$480,500
	Benefits	\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$129,193	\$144,438	\$150,325	\$197,450
	Personnel Services	\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$558,412	\$604,176	\$616,325	\$677,950
	Services & Supplies	\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$341,180	\$306,389	\$423,585
	Operating Crew Benefits Allocation	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$185,320	\$229,090	\$240,110
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
01-4-3100-000	Property Taxes: Current Year - Secured	964,610	1,015,514	1,039,689	1,090,127	1,146,033	1,252,568	1,273,983	1,243,348	714,086
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,060	22,876	38,492	39,056	37,339	40,640	43,209	39,809	0
01-4-3102-000	Property Taxes: Prior Year - Secured	(2,135)	(3,341)	3,742	(1,923)	(2,836)	(2,787)	359	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	1,160	867	1,148	649	695	519	936	0	0
01-4-3105-000	Penalties & Interest	32,901	78	110	61	50	110	15	0	0
01-4-3106-000	Delling Garbage Charges	2,787	1,442	1,600	1,900	6,503	1,221	1,074	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,381	6,449	6,253	6,326	6,210	6,315	6,227	6,314	0
01-4-3121-000	SB 1090	0	0	12,755	12,755	6,377	6,377	21,769	13,866	0
01-4-3213-100	Will Serve Letter Fee	930	1,470	390	1,110	690	780	720	0	0
01-4-3230-100	Misc Income	3	1,807	743	5,967	3,856	3,559	8,471	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,600	1,236	1,273	1,748	1,748	0
01-4-3243-100	Reimbursements	0	0	0	0	1,385	3,263	0	0	0
01-4-3300-000	Interest Income	385	43,581	34,556	14,728	9,777	26,302	6,996	4,922	6,996
01-4-3557-000	CO Charge: SB 2557	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(18,019)	(17,674)	(17,674)	(10,308)
01-4-3606-205	PG&E Energy Rebate	2,100	1,000	0	0	0	0	0	0	0
01-4-3900-011	Board Member receivable PMT	0	0	0	0	0	0	5		
Total Revenues		\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,347,838	\$1,292,333	\$710,773
OTHER SOURCES OF FUNDS										
	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	828,571	945,356	922,714	1,101,535
	Allocated Operating Crew Overhead	0	118,880	144,839	161,542	169,578	127,606	185,320	229,090	240,110
Total Other Sources of Funds		\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,130,676	\$1,151,804	\$1,341,645
Total Sources of Funds		\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
USES OF FUNDS										
SALARIES & WAGES										
01-5-4100-010	Salary & Wages	431,860	398,399	455,896	465,901	438,250	428,751	459,514	461,000	475,000
01-5-4100-020	Overtime	3,856	5,612	622	146	225	468	224	5,000	5,500
Total Salaries & Wages		\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,738	\$466,000	\$480,500
BENEFITS										
01-5-4100-061	PERS Contribution	52,240	28,092	56,178	58,853	74,857	40,148	49,148	56,000	60,000
01-5-4100-062	PERS UAL Payment	22,790	30,576	38,419	47,727	5,575	11,433	0	0	24,000
01-5-4100-070	SUI	0	0	0	0	0	3,773	0	2,200	2,200
01-5-4100-071	Medicare	6,528	5,904	6,939	6,582	6,939	6,531	8,054	6,825	7,000
01-5-4100-072	FICA	837	628	1,543	1,949	2,255	2,309	2,419	2,400	2,450
01-5-4100-075	Compensation Insurance	13,785	5,028	5,269	4,165	4,220	4,624	4,485	5,000	5,500
01-5-4100-090	Insurance	42,515	44,721	57,230	73,050	85,734	59,474	79,733	77,000	95,400
01-5-4100-097	Cell Phone Allowance	900	900	975	900	900	900	600	900	900
Total Benefits		\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$129,193	\$144,438	\$150,325	\$197,450
Total Personnel Services		\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$558,412	\$604,176	\$616,325	\$677,950



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
01-5-4100-110	Communications & Dispatch	8,934	8,102	10,078	10,121	10,141	10,721	10,712	9,795	11,320
01-5-4100-150	Insurance	21,373	22,608	24,219	26,576	30,562	35,552	37,977	37,000	42,500
01-5-4100-170	Maintenance: Equipment	154	357	434	579	415	325	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,507	6,799	6,058	5,623	5,555	12,826	7,471	13,000	13,500
01-5-4100-180	Memberships	6,858	6,990	7,827	3,877	7,934	8,651	9,100	9,000	9,500
01-5-4100-193	Bank Fees	4,262	4,631	3,916	4,074	4,817	4,888	5,810	6,200	6,200
01-5-4100-200	Office Expense	6,401	7,286	7,952	5,232	6,834	7,816	6,022	5,875	8,200
01-5-4100-200	Office Lease	0	0	0	0	0	0	0	0	61,950
01-5-4100-205	Outside UB Mail Service	19,082	0	1,231	27	0	898	0	0	950
01-5-4100-210	Postage	348	1,946	505	508	1,075	1,601	325	2,575	2,575
01-5-4100-218	Audit	21,775	20,200	19,820	21,975	21,620	22,340	25,000	25,000	27,000
01-5-4100-220	Professional Services	21,686	23,706	23,778	19,417	25,134	37,233	27,148	35,000	38,750
01-5-4100-221	Information Technology	6,178	8,846	7,175	3,749	2,363	619	598	5,000	5,000
01-5-4100-223	Legal Services	81,715	85,582	88,808	53,072	41,518	52,867	119,103	75,000	85,000
01-5-4100-225	Board Stipends	8,700	9,850	10,050	6,250	9,050	9,300	9,200	12,000	12,000
01-5-4100-226	Annual Software Maintenance	14,803	15,306	13,749	17,987	18,994	19,978	25,675	22,800	26,750
01-5-4100-230	Required Legal Notice	0	375	436	1,178	1,202	180	209	1,200	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	698	546	341	1,654	470	596	3,879	1,700	5,000
01-5-4100-247	LAFCO Annual Charge	15,280	12,790	15,220	10,861	11,120	12,079	12,967	12,804	13,500
01-5-4100-248	Permits, Fees, Licenses	495	798	2,272	2,821	4,298	4,780	6,249	2,500	6,500
01-5-4100-260	Election Expense	0	549	0	22,845	0	10,684	0	0	11,000
01-5-4100-280	Private Vehicle/ Mileage Expense	233	0	181	0	0	0	0	530	530
01-5-4100-283	Job Advertising Expense	0	412	2,400	0	2,444	1,105	409	0	1,200
01-5-4100-285	Classes/ Seminars/ Training Fee	2,159	2,959	3,045	1,284	5,196	5,313	13,865	6,350	14,450
01-5-4100-286	Board Member Travel	132	439	210	0	0	50	1,000	2,200	2,200
01-5-4100-290	Utilities	9,529	11,707	10,671	10,982	9,910	12,467	11,734	11,500	13,000
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	917	1,221	0	0
01-5-4100-320	Fixed Assets	6,096	5,369	0	0	0	0	5,507	5,550	0
Total Services & Supplies		\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$341,180	\$306,389	\$423,585



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
Operating Crew Benefits & Direct Labor Cost Allocations										
	Leave time	0	27,682	31,352	40,861	54,807	29,044	55,902	54,000	59,000
	Salaries & Wages (Admin)	0	0	0	0	0	0	4,080	6,400	6,670
	PERS Contribution	0	23,478	29,785	34,202	30,886	30,017	35,467	40,000	42,000
	Medicare	0	3,448	3,676	3,884	3,676	4,089	4,626	5,500	5,800
	P/R Fed & State Taxes	0	0	0	0	0	0	0	4,500	4,500
	SUI	0	0	0	0	0	0	0	1,750	1,750
	Insurance	0	39,309	58,365	61,454	60,468	50,817	65,279	92,000	95,400
	Boot Allowance	750	1,000	1,000	1,000	1,000	1,000	1,200	1,500	1,500
	Clothing	3,963	6,463	6,362	6,491	5,141	6,779	6,205	7,000	7,050
	Standby	0	17,500	14,300	13,650	13,600	5,860	12,560	16,440	16,440
	Total Operating Crew Benefits	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$185,320	\$229,090	\$240,110
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
OPERATING SURPLUS/(DEFICIT)		\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773
TRANSFERS & ENCUMBRANCES										
	Transfers In	0	0	0	46,263	19,120	0	0	0	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,256,915)	(1,351,971)	(1,383,728)	(979,240)
	Encumbrances - Sources of Funding	0	47,904	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	(47,904)	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,211,243)	(\$1,256,915)	(\$1,351,971)	(\$1,383,728)	(\$979,240)
RESERVES										
	(Use of Reserves)	(26,646)		(109,083)		(15,592)		(4,133)	(91,395)	(268,467)
	Additions to Reserves		37,482		127,390		61,578			
	Other Adjustments								0	0
	RESERVES - INCREASE / (DECREASE)	(\$26,646)	\$37,482	(\$109,083)	\$127,390	(\$15,592)	\$61,578	(\$4,133)	(\$91,395)	(\$268,467)
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$1,995	\$2,000
	Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$927	\$1,145	\$2,441
	Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$927	\$3,140	\$4,441
	Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,152,717	\$1,164,500	\$867,500
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,361	\$27,681	\$22,031
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
		0	0	0	0	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
		0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
01-5-4200-010	Salary & Wages	92	0	0	0	181	0	0	1,995	2,000
01-5-4200-020	Overtime	0	20	0	0	0	0	0	0	0
Total Salaries & Wages		\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$1,995	\$2,000
BENEFITS										
01-5-4200-061	PERS Contribution	2	0	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	1,240
01-5-4200-062	Medicare	2	0	0	0	0	0	0	0	0
01-5-4200-090	Insurance	19	1	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	594	724	808	848	638	927	1,145	1,201
Total Benefits		\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$927	\$1,145	\$2,441
Total Personnel Services		\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$927	\$3,140	\$4,441
SERVICES & SUPPLIES										
01-5-4200-077	JPA - Quarterly Payments	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148	0	0	0
	Contract Fire and Emergency Services	0	0	0	0	0	0	1,150,000	1,150,000	853,000
01-5-4200-110	Communication	28,929	92	578	664	582	601	148	1,000	1,000
01-5-4200-170	Maintenance - Equipment	62	0	0	0	0	0	0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,262	1,378	0	0	0	0	0	0	0
01-5-4200-175	Operating Supplies	0	32	0	0	0	0	0	0	0
01-5-4200-200	Office Expense	0	34	323	0	93	213	0	0	0
01-5-4200-210	Postage	0	0	708	0	0	0	0	0	0
01-5-4200-220	Professional Services	16,165	17,150	14,750	0	5,294	9,351	0	7,500	7,500
01-5-4200-290	Utilities	3,193	4,353	3,771	2,207	2,101	1,603	1,569	5,000	5,000
01-5-4200-291	Sandbags	386	375	0	483	590	1,686	1,000	1,000	1,000
01-5-4200-320	Fixed Assets - Equipment	65,189	0	0	0	0	0	0	0	0
Total Services & Supplies		\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,152,717	\$1,164,500	\$867,500



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OVERLAY										
		0	0	0	0	0	0	0	0	0
Total Capital Overlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION										
01-5-4200-376	Allocated Overhead - Admin	34,690	33,654	35,954	27,172	33,941	33,143	28,361	27,681	22,031
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,361	\$27,681	\$22,031
Total Expenditures		\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
OPERATING SURPLUS/(DEFICIT)		(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,197,394	1,294,394	1,307,712	893,971
	(Transfers Out) - Water & Wastewater Funds					(10,252)	(12,013)	(112,390)	(112,390)	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
NET TRANSFERS & ENCUMBRANCES		\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,185,381	\$1,182,004	\$1,195,322	\$893,971



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$1,995	\$2,000
	Benefits	\$0	\$594	\$724	\$808	\$848	\$638	\$927	\$1,145	\$1,201
	Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$638	\$927	\$3,140	\$3,201
	Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$34,848	\$37,500	\$39,500
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,454	\$9,227	\$11,015
	Total Expenditures	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
	OPERATING SURPLUS/(DEFICIT)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)



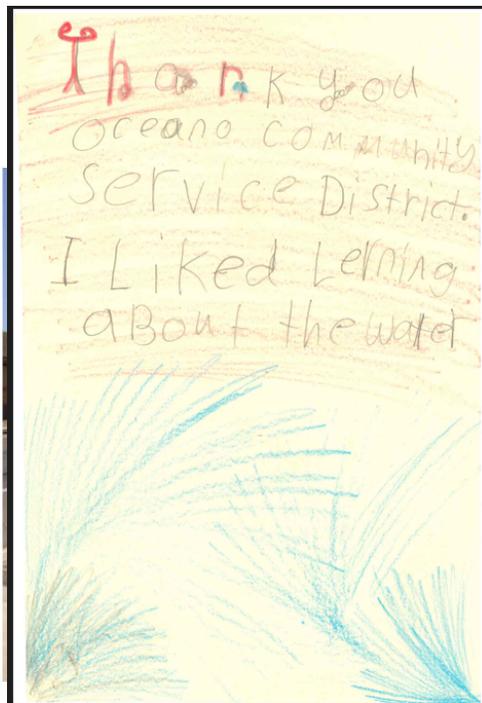
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	FINAL	4%
		FY 2017/2018	FY 2018/2019	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
		0	0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
01-5-4195-010	Salaries & Wages	0	0	0	1,287	55	0	0	1,995	2,000
01-5-4195-020	Overtime Wages	0	0	0	0	0	0	0	0	0
	Total Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$1,995	\$2,000
BENEFITS										
	Operating Crew Benefits Allocation	0	594	724	808	848	638	927	1,145	1,201
	Total Benefits	\$0	\$594	\$724	\$808	\$848	\$638	\$927	\$1,145	\$1,201
	Total Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$638	\$927	\$3,140	\$3,201
SERVICES & SUPPLIES										
01-5-4195-175	Operating Supplies	0	0	559	47	334	6,147	389	2,500	2,500
01-5-4195-295	Street Lighting	30,898	37,904	30,193	33,292	28,004	32,273	34,459	35,000	37,000
01-5-4195-220	Professional Services	0	0	0	0	0	11,466	0	0	0
	Total Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$34,848	\$37,500	\$39,500
CAPITAL OUTLAY										
		0	0	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

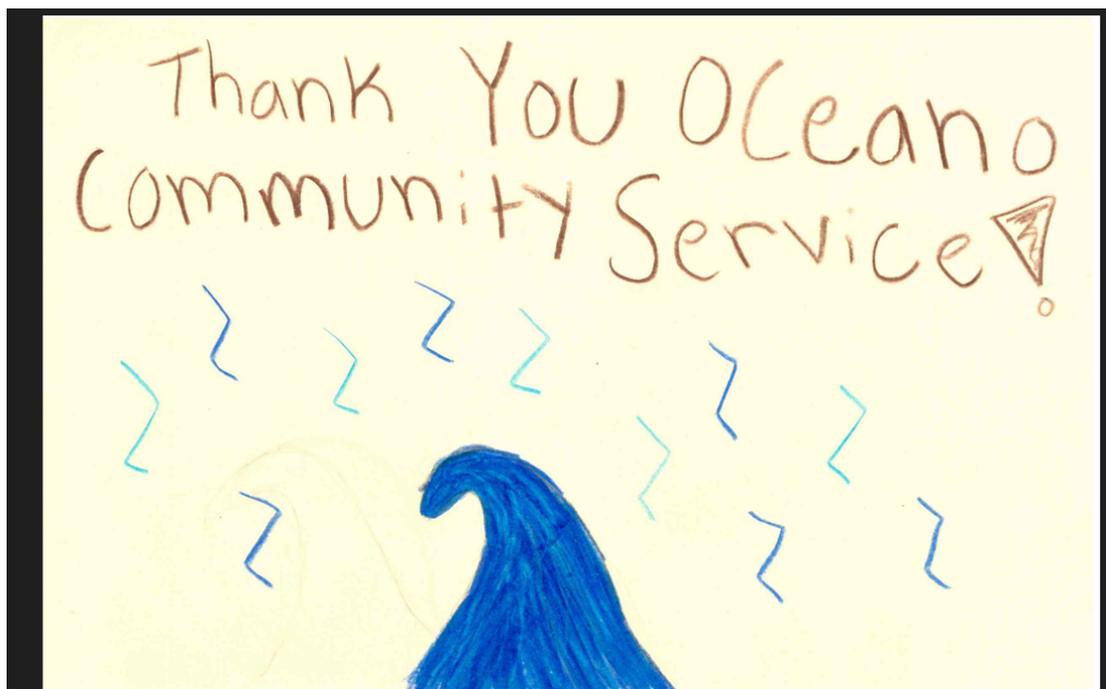


**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	4%								
		ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION										
01-5-4195-376	Administrative Cost Allocation	8,672	8,413	8,988	9,057	8,485	8,286	9,454	9,227	11,015
Total Administrative Cost Allocation		\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,454	\$9,227	\$11,015
Total Expenditures		\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
OPERATING SURPLUS/(DEFICIT)		(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	39,570	46,912	40,464	44,492	38,333	59,521	51,877	56,516	53,716
	(Transfers Out) - Water & Wastewater Fund	0				(606)	(711)	(6,648)	(6,648)	
	Encumbrances - Sources of Funding	0								
	Encumbrances - (Designated)	0								
NET TRANSFERS & ENCUMBRANCES		\$39,570	\$46,912	\$40,464	\$44,492	\$37,727	\$58,810	\$45,229	\$49,868	\$53,716



PARKS & RECREATION BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS & RECREATION - 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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$30,790	\$15,030
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,727	\$4,614	\$16,523
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS & RECREATION - GENERAL FUND - FUND 01**

									4%		
ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25	
SOURCES OF FUNDS											
REVENUES											
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER SOURCES OF FUNDS											
01-4-3900-012	Parks Ca Grant Revenues	0	0	0	0	0	0	15,904	15,904	0	
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0	
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0	
USES OF FUNDS											
PERSONNEL SERVICES											
SALARIES & WAGES											
01-5-4850-010	Salaries & Wages	0	0	0	0	0	0	0	0	0	
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BENEFITS											
01-5-4850-377	Operating Crew Benefits Allocation	0	0	0	0	0	0	0	0	0	
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SERVICES & SUPPLIES											
01-5-4850-301	Oceano Parks & Recreation	0	0	0	0	0	0	0	13,711	13,730	
	Events	0	0	0	0	0	0	973	1,175	1,300	
01-5-4850-302	Parks Ca Grant Expenses	0	0	0	0	0	0	15,904	15,904	0	
Total Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$30,790	\$15,030	
CAPITAL OUTLAY											
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADMINISTRATIVE COST ALLOCATION											
01-5-4850-376	Administrative Cost Allocation	0	0	0	0	0	0	4,727	4,614	16,523	
Total Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$4,727	\$4,614	\$16,523	
Total Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553	
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)	
TRANSFERS & ENCUMBRANCES											
	Transfers In - Property Taxes	0	0	0	0	0	0	5,700	19,500	31,553	
	(Transfers Out)	0	0	0	0	0	0	0	0	0	
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0	0	
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$5,700	\$19,500	\$31,553	



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$163,386	\$152,022	\$76,893
	Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$139,944	\$0
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
USES OF FUNDS										
	Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,201	\$4,000	\$4,000
	Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,853	\$2,291	\$2,401
	Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,054	\$6,291	\$6,401
	Services & Supplies	\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$33,704	\$22,571	\$26,774	\$17,600
	Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,177	\$17,327	\$312,324	\$0
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,180	\$13,841	\$16,523
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	(9,707)	(9,707)	(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$32,370	\$32,370	\$31,500
	RESERVES									
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(48,847)	0	(49,894)	0
	Additions to Reserves	0	33,665	0	0	0	2,387	146,519	15,000	67,869
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$146,519	(\$34,894)	\$67,869
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0



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

4%

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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
10-4-3257-000	Utility Reimbursement	1,202	2,209	1,947	1,579	1,546	2,887	2,700	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	12,000
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	0	0	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	122,175	126,594	123,822	63,693
	Public Facilities Fees	27,280	20,060	10,158	20,528	7,878	2,387	22,092	15,000	0
10-4-3300-003	Interest Income	980	919	857	231	232	2,579	0	0	0
Total Revenues		\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$163,386	\$152,022	\$76,893
OTHER SOURCES OF FUNDS										
	Nuclear Power Preparedness - Emergency Generator	0	38,358	0	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant/ Rebate	0	0	0				7,895	139,944	0
Total Other Sources of Funds		\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$139,944	\$0
Total Sources of Funds		\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
USES OF FUNDS										
SALARIES & WAGES										
10-5-4300-010	Salary & Wages	807	1,834	2,925	344	1,891	3,654	1,201	4,000	4,000
10-5-4300-010	Overtime	234	837	114	0	0	315	0	0	0
10-5-4300-071	Medicare	0	0	0	0	1	3	0	0	0
Total Salaries & Wages		\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,201	\$4,000	\$4,000
BENEFITS										
	Operating Crew Overhead	0	1,189	1,448	1,615	1,696	1,276	1,853	2,291	2,401
Total Benefits		\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,853	\$2,291	\$2,401
Total Personnel Services		\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,054	\$6,291	\$6,401
SERVICES & SUPPLIES										
10-5-4300-110	Communication	25	33	27	28	23	33	30	0	0
10-5-4300-163	Maint: Structure/ Improvements	4,494	3,148	2,599	9,389	10,237	4,848	11,982	10,500	12,500
10-5-4300-173	So: Maint. Structures/ Improvements	18,590	2,465	4,659	4,860	3,034	4,414	10,185	3,700	5,100
10-5-4300-220	Professional Services	550	1,505	775	0	0	24,409	374	12,574	0
10-5-4300-248	Permits, Fees, Licenses	0	819	0	0	0	0	0	0	0
10-5-4300-290	Utilities	118	0	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	0
Total Services & Supplies		\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$33,704	\$22,571	\$26,774	\$17,600
CAPITAL OUTLAY										
10-5-4300-320	Fixed Assets	36,189	36,470	12,800	0	0	0	0	0	0
	Office Remodel & Parking Lot Resurface Project	0	0	0	0	0	59,857	0	0	0
	Sheriff's Building Gate	0	0	0	0	0	6,320	0	0	0
	Sheriff's Building - Flooring	0	0	0	0	0	0	0	90,000	0
	HWY 1 Beautification Project	0	0	0	0	0	0	0	71,619	0
	Diesel Tank Removal	0	0	0	0	0	0	6,356	8,000	0
	Electric Vehicle Charging Stations	0	0	0	0	0	10,971	142,705	142,705	0
Total Capital Outlay		\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,177	\$17,327	\$312,324	\$0



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION										
10-5-4300-376	Admin Allocation	34,690	33,654	35,954	18,115	30,941	33,143	14,180	13,841	16,523
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,180	\$13,841	\$16,523
Total Expenditures		\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
OPERATING SURPLUS/(DEFICIT)		\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(9,707)	(9,707)	0
NET TRANSFERS & ENCUMBRANCES		(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$32,370	\$32,370	\$31,500
RESERVES										
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(48,847)	0	(49,894)	0
	Additions to Reserves	0	33,665	0	0	0	2,387	146,519	15,000	67,869
	Other Adjustments	0	0	0	0	0	0	0	0	0
RESERVES - INCREASE / (DECREASE)		(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$146,519	(\$34,894)	\$67,869
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Water	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
	Wastewater	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
	Garbage	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
	Equipment	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
	Total Sources of Funds	\$2,886,771	\$2,917,848	\$3,173,303	\$3,403,014	\$3,636,107	\$4,323,294	\$3,772,179	\$3,715,589	\$4,023,178
USES OF FUNDS										
	Water	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
	Wastewater	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	Garbage	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
	Equipment	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	Total Expenditures	\$3,023,935	\$3,217,815	\$3,483,164	\$3,233,991	\$2,996,128	\$4,141,316	\$3,680,331	\$3,837,176	\$4,071,741
OPERATING SURPLUS/(DEFICIT)										
	Water	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
	Wastewater	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	Garbage	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
	Equipment	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	OPERATING SURPLUS/(DEFICIT)	(\$137,163)	(\$299,966)	(\$309,861)	\$169,023	\$639,978	\$181,977	\$91,848	(\$121,587)	(\$48,563)
TRANSFERS & ENCUMBRANCES										
	Transfers In	146,440	121,440	121,440	121,440	135,937	119,782	166,276	166,276	9,396
	(Transfers Out)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(64,145)	(161,340)	(161,340)	(131,024)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,748,796)	(2,748,796)	0
	NET TRANSFERS & ENCUMBRANCES	\$5,324	\$28,022	\$26,070	\$56,546	\$103,813	\$55,637	(\$142,083)	(\$142,083)	(\$121,628)
RESERVES										
	(Use of Reserves)	(131,839)	(271,943)	(283,791)				(50,235)	(263,670)	(170,192)
	Additions to Reserves				225,569	743,792	237,615			
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$131,839)	(\$271,943)	(\$283,791)	\$225,569	\$743,792	\$237,615	(\$50,235)	(\$263,670)	(\$170,191)
	NET BUDGETARY SOURCES/USES	\$0	\$1	\$0	\$0	\$1	\$0	(\$0)	\$0	(\$0)



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,167,162	\$3,123,787	\$3,402,557
	Other Sources of Funds	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$0	\$0	\$0
	Total Sources of Funds	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
USES OF FUNDS										
	Salaries & Wages	\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$198,182	\$201,316	\$218,000	\$235,000
	Benefits	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$125,423	\$154,218	\$161,370
	Personnel Services	\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$286,852	\$326,739	\$372,218	\$396,370
	Services & Supplies	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,945,374	\$1,965,238	\$1,996,330
	Capital Outlay	\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$898,261	\$150,000	\$150,000	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,005	\$54,000
	Administrative Cost	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$567,214	\$553,628	\$660,921
	Total Expenditures	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
	OPERATING SURPLUS/(DEFICIT)	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage Funds	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(79,965)	(91,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,696,336)	(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$68,667)	(\$68,667)	(\$89,444)
	RESERVES									
	(Use of Reserves)	(121,403)	(237,530)	(312,275)	0	0	0	0	(39,969)	0
	Additions to Reserves	0	0	0	97,671	740,830	243,232	55,163	0	55,492
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	\$243,232	\$55,163	(\$39,969)	\$55,492
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
02-4-3200-000	Water Sales	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,888,209	2,916,408	2,916,408	3,150,000
02-4-3203-000/001	Revenue Accrual	2,144	4,652	39,742	11,122	14,882	8,669	0	0	0
02-4-3204-000	Sales: Lopez	475,743	457,660	487,270	307,184	0	0	0	0	0
02-4-3205-000	Connection Fees	0	0	0	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	8,160	0	26,030	13,518	34,381	4,080	24,480	24,480	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,240	4,322	4,345	4,235	3,817	3,810	3,647	4,500	3,700
02-4-3208-000	Delinquent U/B Acct Fees	25,470	28,481	23,305	210	29,778	62,425	68,671	40,000	70,750
02-4-3209-000	Capacity Charges	27,758	28,741	56,904	23,246	82,265	22,844	40,704	40,704	40,704
02-4-3210-000	Meter Fees	8,296	6,750	16,818	10,840	20,250	12,150	8,100	8,100	8,100
02-4-3211-000	Lopez Connection Fees	5,000	5,000	10,000	4,000	14,000	4,000	6,000	6,000	6,000
02-4-3212-000	New Account Setup Fee	2,421	2,700	3,180	4,530	4,980	4,650	5,040	6,000	6,000
02-4-3217-297	Wheeling/Fire Protection	24,390	22,622	21,383	22,952	21,520	20,993	25,000	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	294	680	1,057	1,730	301	969	0	0	0
02-4-3230-350	Reimbursement - New Development	3,315	4,852	3,916	2,804	9,308	2,214	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	150	275	200	450	300	300	300	300
02-4-3300-000	Interest Income	146	149	150	147	118	30	51,373	36,145	51,373
02-4-3300-002	Interest - Co Restricted /WCI	2,883	2,221	663	356	203	608	0	0	0
02-4-3900-000	Other Income	2,957	0	0	1,852	919	0	797	0	0
02-4-3224-000	Backflow Fees	0	0	0	1,903	1,880	1,953	4,548	5,000	5,000
02-4-3905-000	Claims & Settlements	4,632	19,298	21,534	3,389	9,843	0	944	0	0
Total Revenues		\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,167,162	\$3,123,787	\$3,402,557
OTHER SOURCES OF FUNDS										
	WRRP Grant Phase #1	0	104,318	132,147	0	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	168,588	0	0	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	266,146	0	0	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	5,891	516,053	0	0	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	0	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$0	\$0	\$0
Total Sources of Funds		\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
02-5-4400-010	Salaries and Wages	129,274	127,908	162,702	295,307	144,253	189,142	190,849	208,000	220,000
02-5-4400-020	Overtime	20,155	35,283	10,697	8,606	7,045	9,040	10,467	10,000	15,000
Total Salaries & Wages		\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$198,182	\$201,316	\$218,000	\$235,000
BENEFITS										
02-5-4400-061	PERs Contribution	14,522	0	31,509	0	0	0	0	0	0
02-5-4400-062	Pers UAL Payment	15,455	0	0	0	0	0	0	0	0
02-5-4400-071	Medicare	2,060	0	0	21	13	71	0	0	0
02-5-4400-075	Workers Compensation Insurance	0	4,000	6,873	5,411	5,297	6,937	6,818	7,600	7,700
02-5-4400-090	Insurance	17,963	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	71,740	92,697	103,387	108,530	81,662	118,605	146,618	153,670
Total Benefits		\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$125,423	\$154,218	\$161,370
Total Personnel Services		\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$286,852	\$326,739	\$372,218	\$396,370



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
02-5-4400-110	Communications	2,516	3,267	2,682	2,917	2,649	2,921	2,550	3,000	3,000
02-5-4400-163	Maint: Structures/ Improvements	640	10,643	6,052	3,005	1,378	5,817	23,920	5,000	15,000
02-5-4400-164	Paving	0	0	1,390	3,181	1,175	5,112	3,263	7,000	5,200
02-5-4400-170	Maintenance - Equipment	3,545	3,902	2,792	3,139	2,738	2,814	207	5,000	3,500
02-5-4400-173	Maint: Shared Structures/ Improvements	8,094	13,912	2,410	4,865	480	2,625	416	5,000	10,000
02-5-4400-175	System Parts/ Operating Supplies	8,861	13,971	5,263	13,982	8,515	6,875	13,680	13,000	14,500
02-5-4400-176	Water Meters	10,247	10,992	12,498	21,537	22,981	23,896	24,000	24,000	26,000
02-5-4400-177	Safety Expense	0	8	0	0	11	1,012	1,031	1,000	1,050
02-5-4400-178	Chemicals	627	3,600	676	0	4,830	1,391	6,828	5,000	7,200
02-5-4400-180	Membership	1,927	1,490	1,497	2,525	2,366	2,398	3,600	3,600	3,750
02-5-4400-200	Office Expense	376	475	347	0	574	741	301	1,000	1,000
02-5-4400-205	Outside UB Mail Service	0	7,063	7,352	9,787	10,088	7,026	9,334	10,000	10,400
02-5-4400-210	Postage	0	0	29	35	0	0	0	0	0
02-5-4400-220	Professional Services	13,191	14,657	17,644	23,661	16,115	45,624	25,941	25,000	26,000
02-5-4400-221	Information Technology	0	0	507	192	0	0	0	575	575
02-5-4400-222	Contracted Engineering	686	1,965	1,928	3,620	1,953	2,802	4,812	2,000	5,000
02-5-4400-226	Engineering & Other Reimbursements	4,660	9,458	3,222	11,903	6,370	6,568	5,559	10,815	10,815
02-5-4400-230	Legal Notices	567	0	0	892	58	1,080	970	1,000	1,000
02-5-4400-231	Bad Debt Expense	0	1,092	4,697	0	0	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	2,063	1,357	1,000	1,450
02-5-4400-248	Permits, Fees, Licenses	7,381	8,831	7,096	6,216	10,212	13,271	14,503	10,500	15,050
02-5-4400-250	Small Tools and Instruments	32	1,412	1,959	0	281	390	930	1,000	1,000
02-5-4400-285	Classes/ Seminars	2,118	150	2,367	449	4,052	3,188	1,000	1,000	1,000
02-5-4400-261	Water Supply - Lopez	441,331	472,914	462,693	499,934	521,318	531,120	543,858	543,858	553,575
02-5-4400-262	Water Supply - State Water	871,102	953,953	1,101,264	913,511	809,075	1,026,248	1,151,000	1,151,000	1,151,000
02-5-4400-290	Utilities	10,926	2,346	9,972	9,621	38,653	31,238	11,288	35,000	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,807	19,407	24,143	23,169	22,025	23,677	21,155	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	2,890	0	0	0	0	21,346	16,111	16,125	0
02-5-4400-362	Litigation: SMGB	34,018	56,291	27,552	10,092	0	0	0	0	0
02-5-4400-366	Storage Tank O&M	12,090	0	0	6,731	0	0	0	0	0
02-5-4400-380	NCMA Tec	31,149	32,684	41,969	53,636	49,091	48,865	57,760	50,000	58,000
02-5-4400-387	Interest Expense - Interfund	1,085	1,010	934	249	156	2,697	0	0	2,500
02-5-4400-499	Claim & Settlements	18,614	5,025	21,396	1,516	9,297	12,291	0	7,500	7,500
Total Services & Supplies		\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,945,374	\$1,965,238	\$1,996,330



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

										4%
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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OUTLAY										
02-5-4400-354	CIP - Overlay	0	0	0	0	2,405	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	123,486	12,020	0	0	0	0	0	0	0
02-5-4400-366	CIP - Stroage Tank O&M	0	0	0	0	0	6,311	0	0	0
02-5-4400-440	CIP - Well #8		10,042	16,507	0	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	0
02-5-4400-443	CIP - HWY One Relocation	5,714	119,024	19,407	0	0	0	0	0	0
02-5-4400-444	CIP - WRRP	43,630	104,318	132,174	175,648	0	0	0	0	0
02-5-4400-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	1,842	215,193	0	0	0	0	0	0
	CIP - 21st St Valve Replacement	0	0	0	0	0	0	41,000	15,000	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	224,103	0	0	0
	Prop 1: & Small Community Grant: WRRP #1-1 & # 1-9	0	0	0	0	5,891	552,394	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	28,715	0	0	0
	Annual CIP Projects	0	0	0	0	0	86,738	109,000	135,000	150,000
Total Capital Outlay		\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$898,261	\$150,000	\$150,000	\$150,000
DEBT SERVICE										
	CalPERS UAL Funding	0	0	0	0	13,249	19,162	54,005	54,005	54,000
Total Debt Service		\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,005	\$54,000
ADMINISTRATIVE COST ALLOCATION										
02-5-4400-376	Administrative Cost Allocation	390,260	378,606	404,482	543,437	434,835	497,142	567,214	553,628	660,921
Total Administrative Cost Allocation		\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$567,214	\$553,628	\$660,921
Total Expenditures		\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
OPERATING SURPLUS/(DEFICIT)		(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
TRANSFERS & ENCUMBRANCES										
	Transfers In- From Garbage Fund	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General , Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(79,965)	(91,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,696,336)	(2,696,336)	0
NET TRANSFERS & ENCUMBRANCES		(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$68,667)	(\$68,667)	(\$89,444)
RESERVES										
	(Use of Reserves)	(121,403)	(237,530)	(312,275)					(39,969)	
	Additions to Reserves				97,671	740,830	243,232	55,163		55,492
	Other Adjustments									
RESERVES - INCREASE / (DECREASE)		(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	\$243,232	\$55,163	(\$39,969)	\$55,492
NET BUDGETARY SOURCES/USES		\$0	(\$1)	\$0	\$0	(\$1)	(\$0)	\$0	\$0	(\$0)



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$458,775	\$439,871	\$454,057
	Other Sources of Funds	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
USES OF FUNDS										
	Salaries & Wages	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$53,221	\$91,500	\$96,500
	Benefits	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$48,245	\$59,182	\$62,026
	Personnel Services	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$101,466	\$150,682	\$158,526
	Services & Supplies	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$36,518	\$71,840	\$101,065
	Capital Outlay	\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$8,000	\$8,000	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,998	\$26,980
	Administrative Cost	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$283,607	\$276,814	\$330,461
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage Funds	113,940	113,940	113,940	113,940	113,940	100,957	52,919	52,919	0
	(Transfers Out) - To Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(28,585)	(36,522)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$24,466)	(\$36,522)
	RESERVES									
	(Use of Reserves)	(50,034)	(71,644)	0	0	0	0	(22,280)	(118,929)	(199,497)
	Additions to Reserves	0	0	6,978	115,609	65,390	34,869	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	\$34,869	(\$22,280)	(\$118,929)	(\$199,497)
	NET BUDGETARY SOURCES/USES	\$0	(\$1)	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0



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

4%
PROPOSED BUDGET FY 2024/25

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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
03-4-3210-000	Sales - Sewer	391,280	393,827	389,883	393,490	390,449	400,281	401,600	400,000	400,000
03-4-3211-000	Sewer Connections	2,500	2,525	5,000	2,000	6,225	2,000	2,000	2,000	2,000
03-4-3230-000	Sales: Miscellaneous	0	314	0	0	624	363	978	0	0
03-4-3255-000	Inspection Fees	125	125	250	150	375	100	100	100	100
03-4-3256-000	FOG Program	900	1,680	5,345	5,115	5,517	5,775	6,240	4,100	4,100
03-4-3257-000	Interest Income	0	0	0	0	0	0	47,857	33,671	47,857
Total Revenues		\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$458,775	\$439,871	\$454,057
OTHER SOURCES OF FUNDS										
03-4-3900-000	Other Income	0	0	2,812	636	120	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0
Total Sources of Funds		\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
03-5-4500-010	Salaries and Wages	39,094	40,564	47,819	50,429	69,718	59,981	49,229	79,000	84,000
03-5-4500-020	Overtime	5,992	11,683	3,244	1,968	2,380	3,096	3,992	12,500	12,500
Total Salaries & Wages		\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$53,221	\$91,500	\$96,500
BENEFITS										
03-5-4500-061	CalPERs UAL	4,983	0	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	0
03-5-4500-071	Medicare	708	0	0	13	1	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	0	2,286	3,832	2,999	2,873	3,885	3,768	4,200	4,400
03-5-4500-090	Insurance	6,968	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	26,120	34,761	38,770	40,699	30,623	44,477	54,982	57,626
Total Benefits		\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$48,245	\$59,182	\$62,026
Total Personnel Services		\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$101,466	\$150,682	\$158,526



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

4%

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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
03-5-4500-110	Communication	320	433	355	370	511	381	390	515	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	6,807	12,164	1,536	7,096	1,971	750	6,607	10,000	10,000
03-5-4500-170	Maintenance: Equipment	205	1,310	133	824	1,479	4,413	4,617	3,400	4,800
03-5-4500-171	Maintenance: Vehicles	64	0	95	0	2,048	0	207	3,600	3,600
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	1,620	2,589	527	0	921	506	0	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	1,728	1,379	1,388	2,664	2,696	2,578	2,374	8,240	8,240
03-5-4500-177	Safety Expense	283	8	0	0	793	330	1,691	2,850	2,850
03-5-4500-180	Memberships	469	0	331	919	733	706	963	1,050	1,050
03-5-4500-190	Misc Expense	269	0	0	0	0	0	0	0	0
03-5-4500-192	Over and Short	105	0	0	0	0	0	0	0	0
03-5-4500-200	Office Expense	0	31	79	24	309	0	103	515	515
03-5-4500-205	Outside UB Mailing Expense	0	7,079	7,352	7,328	8,103	7,026	9,334	9,300	9,600
03-5-4500-220	Professional Services	530	11,279	0	0	0	0	0	2,575	32,575
03-5-4500-222	Contracted Engineering	630	140	808	260	0	410	225	2,835	2,835
03-5-4500-226	Engineering & Other Reimbursables	(70)	560	0	245	0	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	6,140	0	0	0	0	5,141	0	2,575	3,000
03-5-4500-248	Regulatory Permits & Fees	2,588	2,836	3,249	3,530	4,179	3,453	5,061	4,500	5,200
03-5-4500-250	Small Tools & Instruments	32	50	162	0	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	570	0	181	0	2,524	430	0	2,800	2,800
03-5-4500-290	Utilities	805	2,108	1,010	1,207	960	1,017	1,356	2,600	2,600
03-5-4500-320	Fixed Assets - Equipment	0	0	0	0	0	0	3,590	3,600	0
03-5-4500-390	Bad Debt Expense	0	255	1,223	0	0	0	0	350	350
03-5-4500-499	Claims & Settlements	810	540	0	0	0	0	0	1,900	1,900
Total Services & Supplies		\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$36,518	\$71,840	\$101,065
CAPITAL OUTLAY										
03-5-4500-442	CIP - Air Park Drive Relocation	3,077	30,862	0	0	0	0	0	0	0
03-5-4500-443	CIP - HWY One Relocation	64,651	64,152	325	0	0	0	0	0	0
03-5-4500-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	5,938	0	0	0	0	0	0	0
	CIP - Beach St. Sewer Lateral Replacement	0	0	0	0	0	0	8,000	8,000	0
	CIP - Wastewater Collection System Study	0	0	0	0	0	0	0	0	0
Total Capital Outlay		\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$8,000	\$8,000	\$0



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

4%

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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	DEBT SERVICE									
	CalPERS UAL Funding	0	0	0	0	6,624	9,580	26,998	26,998	26,980
	Total Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,998	\$26,980
03-5-4500-376	ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	346,898	336,539	359,540	271,718	289,409	331,428	283,607	276,814	330,461
	Total Administrative Cost Allocation	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$283,607	\$276,814	\$330,461
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Garbage Fund	113,940	113,940	113,940	113,940	113,940	100,957	52,919	52,919	0
	(Transfers Out) - Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(28,585)	(36,522)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$24,466)	(\$36,522)
	RESERVES									
	(Use of Reserves)	(50,034)	(71,644)					(22,280)	(118,929)	(199,497)
	Additions to Reserves			6,978	115,609	65,390	34,869			0
	Other Adjustments								0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	\$34,869	(\$22,280)	(\$118,929)	(\$199,497)
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	\$0	(\$1)	(\$0)	\$0	\$0	(\$0)



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$72,855	\$68,256	\$74,540
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$11,650	\$0
	Total Sources of Funds	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
USES OF FUNDS										
	Salaries & Wages	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$22,268	\$32,000	\$20,000
	Benefits	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$19,429	\$23,909	\$25,011
	Personnel Services	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$41,697	\$55,909	\$45,011
	Services & Supplies	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$18,472	\$20,285	\$20,015
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715	\$26,650	\$0
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,814	\$36,909	\$44,061
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	7,500	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)	(3,609)	(52,790)	(52,790)	(3,162)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(3,660)	(3,660)	0
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	(\$48,950)	\$4,338
	RESERVES									
	(Use of Reserves)	0	0	(16,846)	(5,378)	(79,794)	(45,815)	(87,143)	(108,797)	(30,209)
	Additions to Reserves	17,404	4,236	0	0	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$45,815)	(\$87,143)	(\$108,797)	(\$30,209)
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
06-4-3230-000	Garbage: Misc Income	0	275	0	113	360	45	266	0	0
06-4-3300-003	Interest Income	106	91	76	18	9	120	7,480	5,263	7,480
06-4-3501-000	Franchise Fees	84,923	86,647	76,636	52,705	44,082	62,006	53,958	52,465	55,575
06-4-3501-741	Landfill Savings Payment	7,756	7,880	8,672	8,386	8,445	10,221	11,151	10,528	11,485
Total Revenues		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$72,855	\$68,256	\$74,540
OTHER SOURCES OF FUNDS										
	SLO County Off-Highway Motor Vehicle Grant	0	0	0	0	0	0	11,650	11,650	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$11,650	\$0
Total Sources of Funds		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
06-5-4900-010	Salaries & Wages	6,762	10,553	13,954	6,434	17,096	16,068	22,268	32,000	20,000
06-5-4900-020	Overtime Wages	138	205	14	0	0	18	0	0	0
Total Salaries & Wages		\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$22,268	\$32,000	\$20,000
BENEFITS										
06-5-4900-061	PERS Contributions	734	0	0	0	0	0	0	0	0
06-5-4900-063	Pension Expense	1,671	564	3,206	0	0	0	0	0	0
06-5-4900-071	Medicare	109	0	0	2	2	0	0	0	0
06-5-4900-075	Compensation Insurance	0	686	958	749	763	925	897	1,000	1,000
06-5-4900-090	Insurance	1,086	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	11,755	14,484	16,154	16,958	12,760	18,532	22,909	24,011
Total Benefits		\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$19,429	\$23,909	\$25,011
Total Personnel Services		\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$41,697	\$55,909	\$45,011
SERVICES & SUPPLIES										
06-5-4900-110	Communication	148	650	389	620	633	622	780	1,000	1,000
06-5-4900-170	Maintenance - EQ/CANS	0	13	0	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	14	0	85	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	110	154	397	119	105	220	27	550	550
06-5-4900-175	Operating Supplies	0	840	0	16	0	0	32	300	300
06-5-4900-200	Office Expense	0	0	261	0	0	986	0	300	300
06-5-4900-210	Postage	33	462	0	0	226	0	0	300	300
06-5-4900-219	Special Admin Expense	450	0	0	0	36,105	18,332	0	0	0
06-5-4900-220	Professional Services	2,512	7,823	3,819	3,385	6,127	15,455	7,364	7,000	7,000
06-5-4900-230	Legal Notices	77	0	0	0	179	0	0	0	0
06-5-4900-290	Utilities	0	1,408	5,547	0	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	10,000
06-5-4900-320	Fixed Asset - New Truck Bed	0	0	0	0	0	0	269	270	0
Total Services & Supplies		\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$18,472	\$20,285	\$20,015



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OUTLAY										
06-5-4900-320	Trash Cans	0	0	0	0	0	0	13,065	15,000	0
	SLO County Off - Highway Motor Vehicle Grant							11,650	11,650	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715	\$26,650	\$0
ADMINISTRATIVE COST ALLOCATION										
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	46,714	37,814	36,909	44,061
	Total Administrative Cost Allocation	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,814	\$36,909	\$44,061
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
OPERATING SURPLUS/(DEFICIT)		\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water Fund	7,500	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)	(3,609)	(52,790)	(52,790)	(3,162)
	Encumbrances - Sources of Funding							0	0	
	Encumbrances - (Designated Funds)							(3,660)	(3,660)	
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	(\$48,950)	\$4,338
RESERVES										
	(Use of Reserves)			(16,846)	(5,378)	(79,794)	(45,815)	(87,143)	(108,797)	(30,209)
	Additions to Reserves	17,404	4,236							
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$45,815)	(\$87,143)	(\$108,797)	(\$30,209)
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)



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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,712	\$23,000	\$23,000
	Capital Outlay	\$86,833	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$65,000
	Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	TRANSFERS & ENCUMBRANCES									
	Transfers In	25,000	0	0	0	0	0	0	0	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES									
	(Use of Reserves)	0	0	0	0	0	0	0	0	0
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	4,025	4,025	4,025
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$1



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
12-4-3800-001	Lease Revenue from Water	52,641	32,375	33,595	14,727	18,270	12,685	35,114	40,965	52,340
12-4-3800-002	Lease Revenue from Sewer	42,433	19,460	20,070	10,276	12,749	8,851	24,502	28,585	36,522
12-4-3800-005	Lease Revenue from Garbage	7,042	2,583	2,705	891	1,105	766	2,121	2,475	3,162
Total Revenues		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
OTHER SOURCES OF FUNDS										
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
USES OF FUNDS										
SALARIES & WAGES										
		0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS										
		0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES										
12-5-4350-171	Maintenance - Vehicles	1,254	3,218	10,484	3,011	6,674	5,489	3,489	8,000	8,000
12-5-4350-172	Fuel	6,896	8,637	7,410	5,217	8,083	11,483	9,223	15,000	15,000
Total Services & Supplies		\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,712	\$23,000	\$23,000
CAPITAL OUTLAY										
12-5-4350-320	Fixed Assets - Service Truck	86,833	0	0	0	0	0	30,000	30,000	65,000
Total Capital Outlay		\$86,833	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$65,000



**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	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	DEBT SERVICE									
12-5-4350-320	Equipment Lease	9,067	9,067	0	0	0	0	15,000	15,000	0
	Total Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	TRANSFERS & ENCUMBRANCES									
	Transfers In	25,000	0	0	0	0	0	0	0	0
	(Transfers Out)									
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES									
	(Use of Reserves)									
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	4,025	4,025	4,025
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$1)

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2025

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
General Manager								
Hourly	\$ 77.82	\$ 79.77	\$ 81.76	\$ 85.85	\$ 90.14	\$ 94.65	\$ 99.38	N/A
Annual	\$161,866	\$165,913	\$170,061	\$178,564	\$187,492	\$196,867	\$206,710	
Business and Accounting Manager I								
Hourly	\$ 30.06	\$ 30.81	\$ 31.58	\$ 33.16	\$ 34.82	\$ 36.56	\$ 38.39	\$ 40.31
Annual	\$62,525	\$64,085	\$65,686	\$68,973	\$72,426	\$76,045	\$79,851	\$83,845
Business and Accounting Manager II								
Hourly	\$ 36.05	\$ 36.95	\$ 37.87	\$ 39.76	\$ 41.75	\$ 43.84	\$ 46.03	\$ 48.33
Annual	\$74,984	\$76,856	\$78,770	\$82,701	\$86,840	\$91,187	\$95,742	\$100,526
Business and Accounting Manager III								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Account Administrator I								
Hourly	\$ 22.54	\$ 23.10	\$ 23.68	\$ 24.86	\$ 26.10	\$ 27.41	\$ 28.78	\$ 30.22
Annual	\$46,883	\$48,048	\$49,254	\$51,709	\$54,288	\$57,013	\$59,862	\$62,858
Account Administrator II								
Hourly	\$ 24.22	\$ 24.83	\$ 25.45	\$ 26.72	\$ 28.06	\$ 29.46	\$ 30.93	\$ 32.48
Annual	\$50,378	\$51,646	\$52,936	\$55,578	\$58,365	\$61,277	\$64,334	\$67,558
Account Administrator III								
Hourly	\$ 26.05	\$ 26.70	\$ 27.37	\$ 28.74	\$ 30.18	\$ 31.69	\$ 33.27	\$ 34.93
Annual	\$54,184	\$55,536	\$56,930	\$59,779	\$62,774	\$65,915	\$69,202	\$72,654
Utilities System Manager								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Lead Operator								
Hourly	\$ 31.74	\$ 32.53	\$ 33.34	\$ 35.01	\$ 36.76	\$ 38.60	\$ 40.53	\$ 42.56
Annual	\$66,019	\$67,662	\$69,347	\$72,821	\$76,461	\$80,288	\$84,302	\$88,525
Utilities Operator I								
Hourly	\$ 23.81	\$ 24.41	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96	\$ 30.41	\$ 31.93
Annual	\$49,525	\$50,773	\$52,042	\$54,642	\$57,366	\$60,237	\$63,253	\$66,414
Utilities Operator II								
Hourly	\$ 25.58	\$ 26.22	\$ 26.88	\$ 28.22	\$ 29.63	\$ 31.11	\$ 32.67	\$ 34.30
Annual	\$53,206	\$54,538	\$55,910	\$58,698	\$61,630	\$64,709	\$67,954	\$71,344
Utilities Operator III								
Hourly	\$ 27.50	\$ 28.19	\$ 28.89	\$ 30.33	\$ 31.85	\$ 33.44	\$ 35.11	\$ 36.87
Annual	\$57,200	\$58,635	\$60,091	\$63,086	\$66,248	\$69,555	\$73,029	\$76,690
Operator In Training								
Hourly	\$ 22.15	\$ 22.70	\$ 23.27	\$ 24.43	\$ 25.65	\$ 26.93	\$ 28.28	\$ 29.69
Annual	\$ 46,072	\$ 47,216	\$ 48,402	\$ 50,814	\$ 53,352	\$ 56,014	\$ 58,822	\$ 61,755
Position Allocation List Approved Positions:								
	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			
Total	9	0	8	1	n/a			

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

ID	Hazard(s) Mitigated	Description	Responsible Department	Funding Sources	Priority	Action Status / Notes
1.A	Education	Educate public and Stakeholders about opportunities for mitigating hazards	ALL (All indicates all OCSD Board Members and Staff)	Administration and General Fund	Medium	Ongoing
1.B	Education	Educate staff on current disaster preparedness developments	ALL	Administration and General Fund	Medium	Ongoing training with Target Solutions.
2.A	Education	Educate VACO and OCSD-BOD on trends and developments	Administration, VACO, and Board of Directors	Administration and General Fund	Medium	Ongoing
2.B	Education	Educate VACO on hazard profiles and development review process	Administration, VACO, and Board of Directors	None Required	Medium	Ongoing
2.C	Education	Compile Maps/Date Sets on Hazards	Utility Systems Manager	None Required	Low	Ongoing
3.1A	Natural Hazards	Continuity of Operations Plan	OCSD Administration	None Required	High	2/28/2024 updated SSMP. WRRP ongoing.
3.1B	Natural Hazards	Update Emergency Plan	Utility Systems Manager	None Required	High	Completed December 2021
3.1C	Natural Hazards	Training - NIMA and ICS	ALL	None Required	Medium	April 2020 FEMA ICS 100 training. Ongoing
3.1D	Natural Hazards	Attend Disaster Drills	ALL	None Required	High	Ongoing
3.1E	Natural Hazards	PIO Training (CSTI)	OCSD Administration	Grant	High	Ongoing
3.1F	Natural Hazards	FCFA 5 year Strategic Plan	OCSD BOD and Administration	None Required	Medium	Ongoing
3.2A	Natural Hazards	Family Support Plan	OCSD Administration	None Required	Low	Ongoing
3.2B	Natural Hazards	Wastewater Pipe Repair	Utility Systems Manager	Sewer Fund	High	Ongoing
3.2C	Natural Hazards	Train Staff - SSO Protocols	Utility Systems Manager	Sewer Fund	Medium	02/28/2024 updated SSMP. Ongoing
3.3A	Natural Hazards	Communications Master Plan	OCSD Administration	None Required	Low	Ongoing
3.3B	Natural Hazards	Radio System Improvements	OCSD Administration	None Required / Equipment Fund	Medium	Ongoing
3.4A	Natural Hazards	Study Standby Power Systems	OCSD Administration	None Required	Medium	Ongoing/ State Water Resources Control Board Backup Generator Funding Program November 2022 placed in Priority 2 group.
3.4B	Natural Hazards	Power Sheriff/Admin Building	OCSD Administration	Grant / General Fund	Medium	COMPLETED 7/24/2019 (Emergency Generator Project)

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

ID	Hazard(s) Mitigated	Description	Responsible Department	Funding Sources	Priority	Action Status / Notes
3.4C	Natural Hazards	Power Well #8	Utility Systems Manager	Grant / Water Fund	Medium	Ongoing/ State Water Resources Control Board Backup Generator Funding Program November 2022 placed in Priority 2 group.
4.1A	Flooding	National Flood Insurance Program	SLO County Planning Staff and OCSD Administration	None Required	Low	Ongoing
4.1B	Flooding	Flood Zone Development Restrictions	OCSD Administration, OAC and OCSD BOD	None Required	Low	Ongoing
4.1C	Flooding	Funding Flood Improvements	SLO County Public Works Staff	Grants and Flood Control District Funds	High	Proposition 1 Storm Water Implementation Grant Round 2 - Oceano Elementary. Estimated Completion Date May 2024.
4.1D	Flooding	HWY 1 Flood Project	SLO County Public Works Staff	None Required	High	COMPLETED
4.1E	Flooding	HWY 1 Infrastructure Utility Location	OCSD BOD, Admin and Utility Systems Manager	Water / Sewer Funds	High	COMPLETED
4.1F	Flooding	Levee Maintenance	SLO County Public Works	Grants and Flood Control District Funds	High	Ongoing.
5.1	Earthquake	Earthquake Drill	ALL	None Required	Medium	Ongoing
5.2A	Earthquake	Pipe Repair/Replace	OCSD Admin and Utility Systems Manager	Water/Wastewater Funds/Grants and loans	High	Ongoing through the WRRP/ Completed WRRP's Project 1-1 & 1-9 November 2022. Tank #2 Estimated Completion Date July 2024
5.2B	Earthquake	Facilities Replacement	OCSD Admin and Utility Systems Manager	Water/Wastewater Funds/Grants and loans	High	Ongoing/ Resealed parkinglot November 2022/ Replaced gate motor 2022/ Replaced windows 2023
5.3A	Earthquake	FCFA Rescue Training	FCFA and OCSD BOD	None Required	Low	Ongoing
5.3B	Earthquake	Earthquake Management (CTSI)	All	Grant/General Fund	Medium	Ongoing
6.1A	Haz Mat	Educate - Hazardous Materials	FCFA/OCSD BOD/ SCSS, Inc./ IWMA	None Required	Low	Ongoing
6.1B	Haz Mat	Hazardous Materials Handling	IWMA	None Required	Medium	Ongoing
6.2	Haz Mat	FCFA Hazardous Materials Training	FCFA/OCSD BOD	None Required	Low	Ongoing
7.1	Tsunami	Educate - Tsunami Plan	OCSD Administration	None Required	Medium	Ongoing
7.2	Tsunami	Evacuation Route	OCSD Administration	None Required	Low	Ongoing



Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475

(805) 481-6730 FAX (805) 481-6836

Date: May 23, 2024

To: Oceano Finance and Budget Committee

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #6(B): Review of the District's Budget Status as of March 31, 2024, and approve a budget adjustment for the Parks California Grant for the Field Trips to State Parks and Beaches Grant to the Parks and Recreation Fund**

Recommendation

It is recommended that the Committee review and discuss:

1. The District's budget status as of March 31, 2024
2. Approve a budget adjustment for the Parks California for the Field Trips to State Parks and Beaches Grant to the Parks and Recreation Fund

Discussion

The attached worksheets have been prepared for your review of the status of this year's budget, and they have been designed to include the following:

- ✓ Current fiscal year adopted budget
- ✓ Current fiscal year actual revenues and expenditures as of March 31, 2024
- ✓ Current percentage of the adopted budget
- ✓ Estimated total on June 30, 2024

When reviewing the worksheets (Attachment A), items of significance can be identified and listed by fund. The column containing the percentage of the 2023-24 budget utilized in the third quarter of the fiscal year assists with illustrating the estimated revenues and costs at the end of the fiscal year.

Expenditures:

Several expenses are front-loaded and paid at the beginning of each fiscal year. The budget worksheets indicate that the District has spent over 75% of the overall budget on these items. The worksheets will also show that the year-end cost estimate is within budget.



Oceano Community Services District

Board of Directors Meeting

The front-loaded expenses are as follows:

1. Water Supply from Lopez and State Water
2. CalPERS Unfunded Accrued Liability (UAL) for the Public Employees’ Pension Reform Act (PEPRA) Miscellaneous Plan members
3. Permit, Fees & Licenses (SLO County Public Works Annual Encroachment Permit, State Water Control Board Permits and Municode License)
4. Local Agency Formation Commission Expense (LAFCO)
5. Liability Insurance
6. Membership Expense (Cal Rural Water Association)
7. Boot Allowance Expense
8. Annual Software Maintenance

Other expenses appear to be running high in the General Fund, which may require a budget adjustment in the final quarter under “Services and Supplies.” In the Water fund, the higher expenses are expected to level out by the end of the fiscal year, and a budget adjustment is not anticipated. These expenses include the following:

General Fund: Administrative

1. Legal Services—The District’s legal costs have run over budget. In the upcoming months, the district will issue a request for proposals for legal services.

Budget: \$75,000	Expensed @ 3/31: \$77,179 (103%)	Estimate - Year End: \$ 119,103	(Over)/Under: \$ (44,103)
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2. Classes/Seminars/Training—Staff and Board members attended the California Special District Association (CSDA) Annual Conference, and the District was awarded two scholarships from the CSDA, which helped cover expenses.

Budget: \$6,350	Expensed @ 3/31: \$10,399 (164%)	Estimate - Year End: \$ 13,865	(Over)/Under: \$ (7,515)
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General Fund: Facilities

3. Sheriff: Maintenance Structures—The auto opener to the Sheriff's building gate was replaced in the third quarter.

Budget: \$3,700	Expensed @ 3/31: \$9,202 (249%)	Estimate - Year End: \$ 10,185	(Over)/Under: \$ (6,485)
--------------------	------------------------------------	-----------------------------------	-----------------------------



Water Fund: Facilities

1. Maintenance Structures–Staff repaired the isolation valves and earthquake retrofit outlet piping prior to the Storage Tank Rehabilitation Project.

Budget:	Expensed @ 3/31:	Estimate - Year End:	(Over)/Under:
\$5,000	\$23,327 (467%)	\$ 23,920	\$ (18,920)

Revenues:

Water sales appear to be higher than expected after five of the six billing periods have been recorded. The revenue comparisons between targeted revenues and actual revenues from 2019 to March 2024 are attached.

Wastewater sales are tracking with the budget after five billing cycles since consumption does not affect wastewater revenues with the District’s current rate structure.

The Franchisee Fees in the Garbage Fund are coming in as expected from South County Sanitary Services Inc. (SCSS). The District received the annual landfill savings payment to recognize the capital improvement savings at the landfill by entering into the Franchise Agreement.

Budget Adjustment:

The Oceano Parks and Recreation Committee (OPARC) applied to the Parks CA grant and was awarded \$15,904 for the Field Trips to State Parks and Beach Program. This grant provides funding for field trips to State Parks and Beaches for students at Oceano Elementary School. During the third quarter six trips were scheduled and 253 students visited nearby State Parks.

Other Agency Involvement

N/A

Other Financial Considerations

The wind-down period of the Joint Powers Agreement (JPA) with the Five Cities Fire Authority (FCFA) was triggered when the June 2022 special tax failed. The District initiated proceedings through LAFCO to divest emergency services and fire protection and turn the responsibility over to the County. The District is currently in the process of negotiating with the County for the District’s fire and emergency service for FY 2024-25.



Oceano Community Services District

Board of Directors Meeting

Results

Establishing good budget monitoring procedures will help ensure that the District's costs are managed prudently and promote a prosperous and well-governed community.

Attachments: Attachment A - Budget Worksheets
 Attachment B - FY 2023-24 Budget Adjustments
 Attachment C – Water Revenue Data

FY 2023-2024 OCSD q3 BUDGET review



BUDGET SUMMARY





GENERAL FUND





OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	2023/24		2023/24 APPROVED BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Fire	\$0	\$0	\$0	\$0	0%	\$0
	Lighting	\$0	\$0	\$0	\$0	0%	\$0
	Parks & Recreation	\$0	\$0	\$0	\$15,904	0%	\$15,904
	Facilities	\$291,966	\$0	\$291,966	\$122,540	81%	\$171,281
	Admin	\$2,444,137	\$0	\$2,444,137	\$1,893,577	155%	\$2,478,514
	Total Sources of Funds	\$2,736,103	\$0	\$2,736,103	\$2,032,021	76%	\$2,665,699
USES OF FUNDS							
	Fire	\$1,195,322	\$0	\$1,195,322	\$887,983	74%	\$1,182,004
	Lighting	49,868	\$0	\$49,868	\$34,346	69%	\$45,229
	Parks & Recreation	\$0	\$35,404	\$35,404	\$8,141	23%	\$21,603
	Facilities	\$359,230	\$0	\$359,230	\$38,410	11%	\$57,133
	Admin	\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676
	Total Expenditures	\$2,756,223	\$35,404	\$2,791,627	\$1,859,496	67%	\$2,436,645
OPERATING SURPLUS/(DEFICIT)							
	Fire	(\$1,195,322)	\$0	(\$1,195,322)	(\$887,983)		(\$1,182,004)
	Lighting	(\$49,868)	\$0	(\$49,868)	(\$34,346)		(\$45,229)
	Parks & Recreation	\$0	(\$35,404)	(\$35,404)	\$7,763		(\$5,699)
	Facilities	(\$67,263)	\$0	(\$67,263)	\$84,129		\$114,149
	Admin	\$1,292,333	\$0	\$1,292,333	\$1,002,962		\$1,347,837
	OPERATING SURPLUS/(DEFICIT)	(\$20,120)	(\$35,404)	(\$55,524)	\$172,525		\$229,054
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water & Garbage Funds	55,373		55,373			55,373
	(Transfers Out) - To Water & Wastewater Funds	(132,334)		(132,334)			(132,334)
	Encumbrances - Sources of Funding	0		0			0
	Encumbrances - (Designated Funds)	(9,707)		(9,707)	(7,944)		(9,707)
	NET TRANSFERS & ENCUMBRANCES	(\$86,668)	\$0	(\$86,668)	(\$7,944)		(\$86,668)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$1,292,333	\$0	\$1,292,333	\$1,002,962	78%	\$1,347,837	\$55,504
	Other Sources of Funds	\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	(\$21,128)
	Total Sources of Funds	\$2,444,137	\$0	\$2,444,137	\$1,893,577	155%	\$2,478,514	\$34,377
USES OF FUNDS								
	Salaries & Wages	\$466,000	\$0	\$466,000	\$385,945	83%	\$459,738	\$6,262
	Benefits	\$150,325	\$0	\$150,325	\$108,329	72%	\$144,438	\$5,887
	Personnel Services	\$616,325	\$0	\$616,325	\$494,274	80%	\$604,176	\$12,149
	Services & Supplies	\$306,389	\$0	\$306,389	\$257,052	84%	\$341,180	(\$34,792)
	Operating Crew Benefits Allocation	\$229,090	\$0	\$229,090	\$139,290	61%	\$185,320	\$43,770
	Total Expenditures	\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	\$21,128
	OPERATING SURPLUS/(DEFICIT)	\$1,292,333	\$0	\$1,292,333	\$1,002,962		\$1,347,837	\$55,504
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From Facilities Fund	0	0	0	0		0	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)	0	(1,383,728)	(926,792)		(1,351,970)	(31,758)
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,383,728)	\$0	(\$1,383,728)	(\$926,792)		(\$1,351,970)	(\$31,758)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					

SOURCES OF FUNDS

REVENUES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-4-3100-000	Property Taxes: Current Year - Secured	1,243,348		1,243,348	920,037	74%	1,273,983	30,635
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,809		39,809	44,047	111%	43,209	3,400
01-4-3102-000	Property Taxes: Prior Year - Secured	0		0	269		359	359
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0		0	702		936	936
01-4-3105-000	Penalties & Interest	0		0	11		15	15
01-4-3106-000	Delinq Garbage Charges	0		0	806		1,074	1,074
01-4-3120-000	Homeowners' Prop Tax Relief	6,314		6,314	3,177	50%	6,227	(87)
01-4-3121-000	SB 1090	13,866		13,866	21,769	157%	21,769	7,903
01-4-3213-100	Will Serve Letter Fee	0		0	540		720	720
01-4-3230-								
100/195/200/600	Misc Income	0		0	6,353		8,471	8,471
01-4-3238-200	Fireworks Permit	1,748		1,748	0	0%	1,748	0
01-4-3300-000	Interest Income	4,922		4,922	5,247	107%	6,996	2,074
01-4-3557-000	CO Charge: SB 2557	(17,674)		(17,674)	0	0%	(17,674)	0
01-4-3900-011	Board Member receivable PMT	0		0	5		5	5
Total Revenues		\$1,292,333	\$0	\$1,292,333	\$1,002,962	78%	\$1,347,837	\$55,504
OTHER SOURCES OF FUNDS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-376	Allocated Administrative Overhead	922,714		922,714	751,325	81%	945,356	22,643
01-5-4100-377	Allocated Operating Crew Overhead	229,090		229,090	139,290	61%	185,320	(43,770)
Total Other Sources of Funds		\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	(\$21,128)
Total Sources of Funds		\$2,444,137	\$0	\$2,444,137	\$1,893,577	77%	\$2,478,514	\$34,377

USES OF FUNDS

SALARIES & WAGES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-010	Salary & Wages	461,000		461,000	385,777	84%	459,514	1,486
01-5-4100-020	Overtime	5,000		5,000	168	3%	224	4,776
Total Salaries & Wages		\$466,000	\$0	\$466,000	\$385,945	83%	\$459,738	\$6,262
BENEFITS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-061	PERS Contribution	56,000		56,000	36,861	66%	49,148	6,852
01-5-4100-070	SUI	2,200		2,200	0	0%	0	2,200
01-5-4100-071	Medicare	6,825		6,825	6,040	89%	8,054	(1,229)
01-5-4100-072	FICA	2,400		2,400	1,814	76%	2,419	(19)
01-5-4100-075	Compensation Insurance	5,000		5,000	3,364	67%	4,485	515
01-5-4100-090	Insurance	77,000		77,000	59,800	78%	79,733	(2,733)
01-5-4100-097	Cell Phone Allowance	900		900	450	50%	600	300
Total Benefits		\$150,325	\$0	\$150,325	\$108,329	72%	\$144,438	\$5,887
Total Personnel Services		\$616,325	\$0	\$616,325	\$494,274	80%	\$604,176	\$12,149
SERVICES & SUPPLIES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-110	Communications & Dispatch	9,795		9,795	8,034	82%	10,712	(917)
01-5-4100-150	Insurance	37,000		37,000	37,977	103%	37,977	(977)
01-5-4100-170	Maintenance: Equipment	3,810		3,810	0	0%	0	3,810
01-5-4100-173	Maint: Structures/ Improvements	13,000		13,000	5,603	43%	7,471	5,529
01-5-4100-180	Memberships	9,000		9,000	9,100	101%	9,100	(100)
01-5-4100-193	Bank Fees	6,200		6,200	4,358	70%	5,810	390
01-5-4100-200	Office Expense	5,875		5,875	4,516	77%	6,022	(147)
01-5-4100-210	Postage	2,575		2,575	244	9%	325	2,250
01-5-4100-218	Audit	25,000		25,000	8,290	33%	25,000	0
01-5-4100-220	Professional Services	35,000		35,000	20,361	58%	27,148	7,852
01-5-4100-221	Information Technology	5,000		5,000	449	9%	598	4,402
01-5-4100-223	Legal Services	75,000		75,000	77,179	103%	119,103	(44,103)
01-5-4100-225	Board Stipends	12,000		12,000	6,900	58%	9,200	2,800
01-5-4100-226	Annual Software Maintenance	22,800		22,800	25,675	113%	25,675	(2,875)
01-5-4100-230	Required Legal Notice	1,200		1,200	157	13%	209	991
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700		1,700	3,879	228%	3,879	(2,179)
01-5-4100-247	LAFCO Annual Charge	12,804		12,804	12,967	101%	12,967	(163)
01-5-4100-248	Permits, Fees, Licenses	2,500		2,500	4,687	187%	6,249	(3,749)
01-5-4100-283	Job Advertising Expense	0		0	0		409	(409)
01-5-4100-285	Classes/ Seminars/ Training Fee	6,350		6,350	10,399	164%	13,865	(7,515)
01-5-4100-286	Board Member Travel	2,200		2,200	750	34%	1,000	1,200
01-5-4100-290	Utilities	11,500		11,500	8,800	77%	11,734	(234)
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0		0	1,221		1,221	(1,221)
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	5,550		5,550	5,507	99%	5,507	43
Total Services & Supplies		\$306,389	\$0	\$306,389	\$257,052	84%	\$341,180	(\$34,792)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
Operating Crew Benefits & Direct Labor Cost Allocations								
01-5-4100-600	Leave time	54,000		54,000	41,926	78%	55,902	(1,902)
01-5-4100-010	Salaries & Wages (Admin)	6,400		6,400	3,060	48%	4,080	2,320
01-5-4100-601	PERS Contribution	40,000		40,000	26,600	67%	35,467	4,533
01-5-4100-602	Medicare	5,500		5,500	3,470	63%	4,626	874
01-5-4100-192	P/R Fed & State Taxes	4,500		4,500	0	0%	0	4,500
01-5-4100-070	SUI	1,750		1,750	0	0%	0	1,750
01-5-4100-603	Insurance	92,000		92,000	48,960	53%	65,279	26,721
01-5-4100-080	Boot Allowance	1,500		1,500	1,200	80%	1,200	300
01-5-4100-100	Clothing	7,000		7,000	4,654	66%	6,205	795
01-5-4100-604	Standby	16,440		16,440	9,420	57%	12,560	3,880
Total Operating Crew Benefits		\$229,090	\$0	\$229,090	\$139,290	61%	\$185,320	\$43,770
Total Expenditures		\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	\$21,128
OPERATING SURPLUS/(DEFICIT)		\$1,292,333	\$0	\$1,292,333	\$1,002,962		\$1,347,837	\$55,504
TRANSFERS & ENCUMBRANCES								
	Transfers In	0		0	0		0	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)		(1,383,728)	(926,792)		(1,351,970)	(31,758)
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$1,383,728)	\$0	(\$1,383,728)	(\$926,792)		(\$1,351,970)	(\$31,758)



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2023/24			ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0
	Benefits	\$1,145	\$0	\$1,145	\$696	61%	\$927
	Personnel Services	\$3,140	\$0	\$3,140	\$696	22%	\$927
	Services & Supplies	\$1,164,500	\$0	\$1,164,500	\$864,747	74%	\$1,152,717
	Capital Overlay	\$0	\$0	\$0	\$0		\$0
	Administrative Cost Allocation	\$27,681	\$0	\$27,681	\$22,540	81%	\$28,361
	Total Expenditures	\$1,195,322	\$0	\$1,195,322	\$887,983	74%	\$1,182,004
	OPERATING SURPLUS/(DEFICIT)	(\$1,195,322)	\$0	(\$1,195,322)	(\$887,983)		(\$1,182,004)
							\$13,318



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2023/24		2023/24	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
SOURCES OF FUNDS								
	REVENUES							
	Total Revenues	\$0	\$0	\$0	\$0		\$0	\$0
	OTHER SOURCES OF FUNDS							
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
	PERSONNEL SERVICES							
	SALARIES & WAGES							
01-5-4200-010	Salary & Wages	1,995		1,995	0	0%	0	1,995
	Total Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
	BENEFITS							
01-5-4200-377	Operating Crew Benefits Allocation	1,145		1,145	696	61%	927	219
	Total Benefits	\$1,145	\$0	\$1,145	\$696	61%	\$927	\$219
	Total Personnel Services	\$3,140	\$0	\$3,140	\$696	22%	\$927	\$2,214
	SERVICES & SUPPLIES							
01-5-4200-220	Contract Fire and Emergency Services	1,150,000		1,150,000	862,655	75%	1,150,000	0
01-5-4200-110	Communication	1,000		1,000	111	11%	148	852
01-5-4200-220	Professional Services	7,500		7,500	0	0%	0	7,500
01-5-4200-290	Utilities	5,000		5,000	1,176	24%	1,569	3,431
01-5-4200-291	Sandbags	1,000		1,000	804	80%	1,000	0
	Total Services & Supplies	\$1,164,500	\$0	\$1,164,500	\$864,747	74%	\$1,152,717	\$11,783
	Total Capital Overlay	\$0	\$0	\$0	\$0		\$0	\$0
	ADMINISTRATIVE COST ALLOCATION							
01-5-4200-376	Allocated Overhead - Admin	27,681		27,681	22,540	81%	28,361	(679)
	Total Administrative Cost Allocation	\$27,681	\$0	\$27,681	\$22,540	81%	\$28,361	(\$679)
	Total Expenditures	\$1,195,322	\$0	\$1,195,322	\$887,983	74%	\$1,182,004	\$13,318
	OPERATING SURPLUS/(DEFICIT)	(\$1,195,322)	\$0	(\$1,195,322)	(\$887,983)		(\$1,182,004)	\$13,318
	TRANSFERS & ENCUMBRANCES							
	Transfers In - Property Taxes	1,307,712		1,307,712	887,983		1,294,394	(13,318)
	(Transfers Out) - Water & Wastewater Funds	(112,390)		(112,390)			(112,390)	0
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
	NET TRANSFERS & ENCUMBRANCES	\$1,195,322	\$0	\$1,195,322	\$887,983		\$1,182,004	(\$13,318)



LIGHTING BUDGET





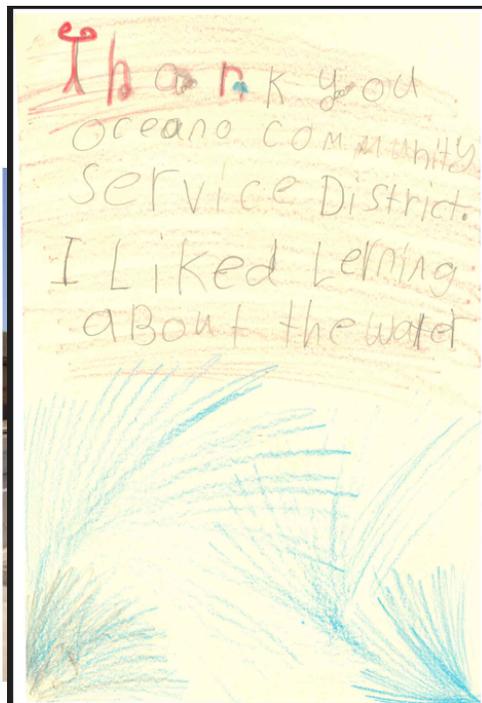
OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 LIGHTING - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0
	Benefits	\$1,145	\$0	\$1,145	\$696	61%	\$927
	Personnel Services	\$3,140	\$0	\$3,140	\$696	22%	\$927
	Services & Supplies	\$37,500	\$0	\$37,500	\$26,137	70%	\$34,849
	Administrative Cost	\$9,227	\$0	\$9,227	\$7,513	81%	\$9,454
	Total Expenditures	\$49,868	\$0	\$49,868	\$34,346	69%	\$45,229
	OPERATING SURPLUS/(DEFICIT)	(\$49,868)	\$0	(\$49,868)	(\$34,346)		(\$45,229)
							\$4,639



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 3/31/2024 75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	1,995		1,995	0	0%	0	1,995
Total Salaries & Wages		\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
BENEFITS								
01-5-4195-377	Operating Crew Benefits Allocation	1,145	0	1,145	696	61%	927	219
Total Benefits		\$1,145	\$0	\$1,145	\$696	61%	\$927	\$219
Total Personnel Services		\$3,140	\$0	\$3,140	\$696	22%	\$927	\$2,214
SERVICES & SUPPLIES								
01-5-4195-175	Operating Supplies	2,500		2,500	292	12%	389	2,111
01-5-4195-295	Street Lighting	35,000		35,000	25,845	74%	34,459	541
Total Services & Supplies		\$37,500	\$0	\$37,500	\$26,137	70%	\$34,849	\$2,651
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4195-376	Administrative Cost Allocation	9,227		9,227	7,513	81%	9,454	(226)
Total Administrative Cost Allocation		\$9,227	\$0	\$9,227	\$7,513	81%	\$9,454	(\$226)
Total Expenditures		\$49,868	\$0	\$49,868	\$34,346	69%	\$45,229	\$4,639
OPERATING SURPLUS/(DEFICIT)		(\$49,868)	\$0	(\$49,868)	(\$34,346)		(\$45,229)	\$4,639
TRANSFERS & ENCUMBRANCES								
Transfers In - Property Taxes		56,516		56,516	34,346		51,877	(4,639)
(Transfers Out) - Water & Wastewater Fund		(6,648)		(6,648)	0		(6,648)	0
Encumbrances - Sources of Funding		0		0	0		0	0
Encumbrances - (Designated)		0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$49,868	\$0	\$49,868	\$34,346		\$45,229	(\$4,639)



PARKS & RECREATION BUDGET





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 PARKS & RECREATION - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$15,904	\$15,904	\$15,904	0%	\$15,904
	Total Sources of Funds	\$0	\$15,904	\$15,904	\$15,904	0%	\$15,904
USES OF FUNDS							
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0
	Services & Supplies	\$0	\$30,790	\$30,790	\$4,384	14%	\$16,877
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$0	\$4,614	\$4,614	\$3,757	81%	\$4,727
	Total Expenditures	\$0	\$35,404	\$35,404	\$8,141	23%	\$21,603
	OPERATING SURPLUS/(DEFICIT)	\$0	(\$19,500)	(\$19,500)	\$7,763		(\$5,699)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS & RECREATION - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION- 01	2023/24		2023/24	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
SOURCES OF FUNDS								
REVENUES								
Total Revenues		\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS								
01-4-3900-012	Proposed Budget Adjustment - Parks Ca Grant	0	15,904	15,904	15,904	100%	15,904	0
Total Other Sources of Funds		\$0	\$15,904	\$15,904	\$15,904		\$15,904	\$0
Total Sources of Funds		\$0	\$15,904	\$15,904	\$15,904		\$15,904	\$0
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
Total Salaries & Wages		\$0	\$0	\$0	\$0		\$0	\$0
BENEFITS								
Total Benefits		\$0	\$0	\$0	\$0		\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0		\$0	\$0
SERVICES & SUPPLIES								
01-5-4850-301	July 26, 2023 Budget Adjustment - Parks & Recreation	0	13,711	13,711	0	0%	0	13,711
01-5-4850-302	October 11, 2023 Budget Request - Dia de Los Muertos Event	0	1,175	1,175	973	83%	973	202
01-5-4850-302	Proposed Budget Adjustment - Parks Ca Grant		15,904	15,904	3,412	21%	15,904	0
Total Services & Supplies		\$0	\$30,790	\$30,790	\$4,384	14%	\$16,877	\$13,913
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4850-376	July 26, 2023 Budget Adjustment - Administrative Cost Allocation	0	4,614	4,614	3,757	81%	4,727	(113)
Total Administrative Cost Allocation		\$0	\$4,614	\$4,614	\$3,757	81%	\$4,727	(\$113)
Total Expenditures		\$0	\$35,404	\$35,404	\$8,141	23%	\$21,603	\$13,801
OPERATING SURPLUS/(DEFICIT)		\$0	(\$19,500)	(\$19,500)	\$7,763		(\$5,699)	\$13,801
TRANSFERS & ENCUMBRANCES								
Transfers In - Property Taxes		0	19,500	19,500	4,463		5,699	(13,801)
(Transfers Out)		0	0	0	0		0	0
Encumbrances - Sources of Funding		0	0	0	0		0	0
Encumbrances - (Designated)		0	0	0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$19,500	\$19,500	\$4,463		\$5,699	(\$13,801)



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
Revenues	\$152,022	\$0	\$152,022	\$122,540	81%	\$163,386	\$11,364
Other Sources of Funds	\$139,944	\$0	\$139,944	\$0	0%	\$7,895	(\$132,049)
Total Sources of Funds	\$291,966	\$0	\$291,966	\$122,540	81%	\$171,281	(\$120,685)
USES OF FUNDS							
Salaries & Wages	\$4,000	\$0	\$4,000	\$901	23%	\$1,201	\$2,799
Benefits	\$2,291	\$0	\$2,291	\$1,393	61%	\$1,853	\$438
Personnel Services	\$6,291	\$0	\$6,291	\$2,293	36%	\$3,054	\$3,237
Services & Supplies	\$26,774	\$0	\$26,774	\$18,491	69%	\$22,571	\$4,203
Capital Outlay	\$312,324	\$0	\$312,324	\$6,356	0%	\$17,327	\$294,997
Administrative Cost	\$13,841	\$0	\$13,841	\$11,270	81%	\$14,180	(\$340)
Total Expenditures	\$359,230	\$0	\$359,230	\$38,410	11%	\$57,133	\$302,097
OPERATING SURPLUS/(DEFICIT)	(\$67,263)	\$0	(\$67,263)	\$84,129		\$114,149	\$181,412
TRANSFERS & ENCUMBRANCES							
Transfers In - From Water Fund	55,373	0	55,373	0		55,373	0
(Transfers Out) - To Water & Wastewater Funds	(13,296)	0	(13,296)	0		(13,296)	0
Encumbrances - Sources of Funding	0	0	0	0		0	0
Encumbrances - (Designated Funds)	(9,707)	0	(9,707)	(7,944)		(9,707)	0
NET TRANSFERS & ENCUMBRANCES	\$32,370	\$0	\$32,370	(\$7,944)		\$32,370	\$0



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS		75%			
SOURCES OF FUNDS									
REVENUES									
10-4-3257-000	Utility Reimbursement	1,200	1,200		1,200	2,025	169%	2,700	1,500
10-4-3258-000	Old Fire Station Rent	12,000	12,000		12,000	9,000	75%	12,000	0
10-4-3260-000	Lease - Sheriff Facility	123,822	123,822		123,822	94,946	77%	126,594	2,772
	Public Facilities Fees	15,000	15,000		15,000	16,569	110%	22,092	7,092
	Total Revenues	\$152,022	\$152,022	\$0	\$152,022	\$122,540	81%	\$163,386	\$11,364
OTHER SOURCES OF FUNDS									
	Electric Vehicle Charging Stations Grant/ Rebate	139,944	139,944		139,944	0	0%	7,895	(132,049)
	Total Other Sources of Funds	\$139,944	\$139,944	\$0	\$139,944	\$0		\$7,895	(\$132,049)
	Total Sources of Funds	\$291,966	\$291,966	\$0	\$291,966	\$122,540	42%	\$171,281	(\$120,685)
USES OF FUNDS									
SALARIES & WAGES									
10-5-4300-010	Salary & Wages	4,000	4,000		4,000	901	23%	1,201	2,799
	Total Salaries & Wages	\$4,000	\$4,000	\$0	\$4,000	\$901	23%	\$1,201	\$2,799
BENEFITS									
10-5-4300-377	Operating Crew Overhead	2,291	2,291		2,291	1,393	61%	1,853	438
	Total Benefits	\$2,291	\$2,291	\$0	\$2,291	\$1,393	61%	\$1,853	\$438
	Total Personnel Services	\$6,291	\$6,291	\$0	\$6,291	\$2,293	36%	\$3,054	\$3,237
SERVICES & SUPPLIES									
10-5-4300-110	Communication	0	0		0	22		30	(30)
10-5-4300-163	Maint: Structure/ Improvements	10,500	10,500		10,500	8,987	86%	11,982	(1,482)
10-5-4300-173	So: Maint. Structures/ Improvements	3,700	3,700		3,700	9,202	249%	10,185	(6,485)
10-5-4300-220	Professional Services	12,574	12,574		12,574	280	2%	374	12,200
	Total Services & Supplies	\$26,774	\$26,774	\$0	\$26,774	\$18,491	69%	\$22,571	\$4,203
CAPITAL OUTLAY									
10-5-4300-320	Sheriff's Building - Flooring	90,000	90,000		90,000	0	0%	0	90,000
10-5-4300-320	HWY 1 Beautification Project	71,619	71,619		71,619	0	0%	0	71,619
10-5-4300-320	Diesel Tank Removal	8,000	8,000		8,000	6,356	79%	6,356	1,644
10-5-4300-320	Electric Vehicle Charging Stations	142,705	142,705		142,705	0	0%	10,971	131,734
	Total Capital Outlay	\$312,324	\$312,324	\$0	\$312,324	\$6,356		\$17,327	\$294,997
ADMINISTRATIVE COST ALLOCATION									
10-5-4300-376	Admin Allocation	13,841	13,841		13,841	11,270	81%	14,180	(340)
	Total Administrative Cost Allocation	\$13,841	\$13,841	\$0	\$13,841	\$11,270	81%	\$14,180	(\$340)
	Total Expenditures	\$359,230	\$359,230	\$0	\$359,230	\$38,410	11%	\$57,133	\$302,097
	OPERATING SURPLUS/(DEFICIT)	(\$67,263)	(\$67,263)	\$0	(\$67,263)	\$84,129		\$114,149	\$181,412
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water & Garbage Funds	55,373	55,373		55,373	0		55,373	0
	(Transfers Out) - To Water & Wastewater Funds	(13,296)	(13,296)		(13,296)	0		(13,296)	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	(9,707)	(9,707)		(9,707)	(7,944)		(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	\$32,370	\$32,370	\$0	\$32,370	(\$7,944)		\$32,370	\$0



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Water	\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
	Wastewater	\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
	Garbage	\$68,255	\$11,650	\$79,905	\$69,146	184%	\$84,506	\$4,600
	Equipment	\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737	(\$10,288)
	Total Sources of Funds	\$3,703,938	\$11,650	\$3,715,588	\$3,267,687	88%	\$3,772,179	\$56,591
USES OF FUNDS								
	Water	\$3,089,959	\$5,130	\$3,095,089	\$2,596,672	84%	\$3,043,331	\$51,758
	Wastewater	\$530,734	\$3,600	\$534,334	\$356,853	67%	\$456,589	\$77,745
	Garbage	\$127,833	\$11,920	\$139,753	\$95,641	68%	\$122,699	\$17,054
	Equipment	\$68,000	\$0	\$68,000	\$9,534	14%	\$57,712	\$10,288
	Total Expenditures	\$3,816,525	\$20,650	\$3,837,175	\$3,058,700	80%	\$3,680,330	\$156,845
OPERATING SURPLUS/(DEFICIT)								
	Water	\$33,828	(\$5,130)	\$28,698	\$212,338		\$123,831	\$95,133
	Wastewater	(\$90,863)	(\$3,600)	(\$94,463)	\$19,119		\$2,185	\$96,649
	Garbage	(\$59,577)	(\$270)	(\$59,847)	(\$26,495)		(\$38,193)	\$21,654
	Equipment	\$4,025	\$0	\$4,025	\$4,025		\$4,025	\$0
	OPERATING SURPLUS/(DEFICIT)	(\$112,588)	(\$9,000)	(\$121,588)	\$208,987		\$91,848	\$213,436
TRANSFERS & ENCUMBRANCES								
	Transfers In	166,276	0	166,276	0		166,276	0
	(Transfers Out)	(161,340)	0	(161,340)	1,865		(161,340)	0
	Encumbrances - Sources of Funding	2,601,777	0	2,601,777	268,000		2,601,777	0
	Encumbrances - (Designated Funds)	(2,748,796)	0	(2,748,796)	(1,376,604)		(2,748,796)	0
	NET TRANSFERS & ENCUMBRANCES	(\$142,083)	\$0	(\$142,083)	(\$1,106,739)		(\$142,083)	\$0



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
USES OF FUNDS								
	Salaries & Wages	\$218,000	\$0	\$218,000	\$150,987	69%	\$201,315	\$16,685
	Benefits	\$154,218	\$0	\$154,218	\$94,259	61%	\$125,422	\$28,795
	Personnel Services	\$372,218	\$0	\$372,218	\$245,245	66%	\$326,738	\$45,480
	Services & Supplies	\$1,960,108	\$0	\$1,960,108	\$1,841,511	94%	\$1,940,258	\$19,850
	Capital Outlay	150,000	\$5,130	\$155,130	\$5,116	3%	\$155,116	\$14
	Debt Service	\$54,005	\$0	\$54,005	\$54,005	100%	\$54,005	\$0
	Administrative Cost	\$553,628	\$0	\$553,628	\$450,795	81%	\$567,214	(\$13,586)
	Total Expenditures	\$3,089,959	\$5,130	\$3,095,089	\$2,596,672	84%	\$3,043,331	\$51,758
	OPERATING SURPLUS/(DEFICIT)	\$33,828	(\$5,130)	\$28,698	\$212,338		\$123,831	\$95,133
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From General & Garbage Funds	105,857	0	105,857	0		105,857	0
	(Transfers Out) - To General, Garbage, Equipment	(79,965)	0	(79,965)	7,712		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777	0	2,601,777	268,000		2,601,777	0
	Encumbrances - (Designated Funds)	(2,696,336)	0	(2,696,336)	(1,324,144)		(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$68,667)	\$0	(\$68,667)	(\$1,048,432)		(\$68,667)	\$0



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
02-4-3200-000	Water Sales	2,916,408		2,916,408	2,682,387	92%	2,916,408	0
02-4-3206-000	Front Footage Fees	24,480		24,480	0	0%	24,480	0
02-4-3207-000	Sales: U/B Courtesy Notice	4,500		4,500	3,039	68%	3,647	(853)
02-4-3208-000	Delinquent U/B Acct Fees	40,000		40,000	57,226	143%	68,671	28,671
02-4-3209-000	Capacity Charges	40,704		40,704	0	0%	40,704	0
02-4-3210-000	Meter Fees	8,100		8,100	0	0%	8,100	0
02-4-3211-000	Lopez Connection Fees	6,000		6,000	0	0%	6,000	0
02-4-3212-000	New Account Setup Fee	6,000		6,000	3,780	63%	5,040	(960)
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	18,517	74%	25,000	0
02-4-3230-350	Reimbursement - New Development	11,150		11,150	0	0%	11,150	0
02-4-3255-000	Inspection Fees	300		300	0	0%	300	0
02-4-3300-002	Interest	36,145		36,145	38,530	107%	51,373	15,228
02-4-3900-000	Other Income	0		0	797		797	797
02-4-3224-000	Backflow Fees	5,000		5,000	3,790	76%	4,548	(452)
02-4-3905-000	Claims & Settlements	0		0	944		944	944
Total Revenues		\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
02-5-4400-010	Salaries and Wages	208,000		208,000	143,137	69%	190,849	17,151
02-5-4400-020	Overtime	10,000		10,000	7,850	78%	10,467	(467)
Total Salaries & Wages		\$218,000	\$0	\$218,000	\$150,987	69%	\$201,315	\$16,685
BENEFITS								
02-5-4400-075	Workers Compensation Insurance	7,600		7,600	5,113	67%	6,818	782
02-5-4400-377	Operating Crew Benefits Allocation	146,618		146,618	89,145	61%	118,605	28,013
Total Benefits		\$154,218	\$0	\$154,218	\$94,259	61%	\$125,422	\$28,795
Total Personnel Services		\$372,218	\$0	\$372,218	\$245,245	66%	\$326,738	\$45,480
SERVICES & SUPPLIES								
02-5-4400-110	Communications	3,000		3,000	1,913	64%	2,550	450
02-5-4400-163	Maint: Structures/ Improvements	5,000		5,000	23,327	467%	23,920	(18,920)
02-5-4400-164	Paving	7,000		7,000	2,447	35%	3,263	3,737
02-5-4400-170	Maintenance - Equipment	5,000		5,000	155	3%	207	4,793
02-5-4400-173	Maint: Shared Structures/ Improvements	5,000		5,000	416	8%	416	4,584
02-5-4400-175	System Parts/ Operating Supplies	13,000		13,000	10,260	79%	13,680	(680)
02-5-4400-176	Water Meters	24,000		24,000	18,087	75%	24,000	0
02-5-4400-177	Safety Expense	1,000		1,000	774	77%	1,031	(31)
02-5-4400-178	Chemicals	5,000		5,000	6,828	137%	6,828	(1,828)
02-5-4400-180	Membership	3,600		3,600	2,508	70%	3,600	0
02-5-4400-200	Office Expense	1,000		1,000	225	23%	301	699
02-5-4400-205	Outside UB Mail Service	10,000		10,000	7,001	70%	9,334	666
02-5-4400-220	Professional Services	25,000		25,000	19,456	78%	25,941	(941)
02-5-4400-221	Information Technology	575		575	0	0%	0	575
02-5-4400-222	Contracted Engineering	2,000		2,000	3,609	180%	4,812	(2,812)
02-5-4400-226	Engineering & Other Reimbursements	10,815		10,815	4,169	39%	5,559	5,256
02-5-4400-230	Legal Notices	1,000		1,000	728	73%	970	30
02-5-4400-241	Rents/ Leases - Equipment	1,000		1,000	1,017	102%	1,357	(357)
02-5-4400-248	Permits, Fees, Licenses	10,500		10,500	14,503	138%	14,503	(4,003)
02-5-4400-250	Small Tools and Instruments	1,000		1,000	697	70%	930	70
02-5-4400-285	Classes/ Seminars	1,000		1,000	0	0%	1,000	0
02-5-4400-261	Water Supply - Lopez	543,858		543,858	527,159	97%	543,858	0
02-5-4400-262	Water Supply - State Water	1,151,000		1,151,000	1,120,527	97%	1,151,000	0
02-5-4400-290	Utilities	35,000		35,000	8,466	24%	11,288	23,712
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265		26,265	15,866	60%	21,155	5,110
02-5-4400-320	Fixed Assets - Equipment	10,995		10,995	8,052	73%	10,995	0
02-5-4400-380	NCMA Tec	50,000		50,000	43,320	87%	57,760	(7,760)
02-5-4400-499	Claim & Settlements	7,500		7,500	0	0%	0	7,500
Total Services & Supplies		\$1,960,108	\$0	\$1,960,108	\$1,841,511	94%	\$1,940,258	\$19,850



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		75%			
CAPITAL OUTLAY								
02-5-4400-320	CIP - 21st St Valve Replacement	15,000		15,000	0	0%	41,000	(26,000)
02-5-4400-320	CIP Upgrade All Projects	135,000		135,000	0	0%	109,000	26,000
	12/13/2023 Budget Adjustment - New Truck Bed	0	5,130	5,130	5,116	100%	5,116	14
Total Capital Outlay		\$150,000	\$5,130	\$155,130	\$5,116	3%	\$155,116	\$14
DEBT SERVICE								
02-5-4400-310	CalPERS UAL Funding	54,005		54,005	54,005	100%	54,005	0
Total Debt Service		\$54,005	\$0	\$54,005	\$54,005	100%	\$54,005	\$0
ADMINISTRATIVE COST ALLOCATION								
02-5-4400-376	Administrative Cost Allocation	553,628		553,628	450,795	81%	567,214	(13,586)
Total Administrative Cost Allocation		\$553,628	\$0	\$553,628	\$450,795	81%	\$567,214	(13,586)
Total Expenditures		\$3,089,959	\$5,130	\$3,095,089	\$2,596,672	84%	\$3,043,331	\$51,758
OPERATING SURPLUS/(DEFICIT)		\$33,828	(\$5,130)	\$28,698	\$212,338		\$123,831	\$95,133
TRANSFERS & ENCUMBRANCES								
	Transfers In- From General & Garbage Funds	105,857		105,857	0		105,857	0
	(Transfers Out) - To General, Garbage, Equipment	(79,965)		(79,965)	7,712		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777		2,601,777	268,000		2,601,777	0
	Encumbrances - (Designated Funds)	(2,696,336)		(2,696,336)	(1,324,144)		(2,696,336)	0
NET TRANSFERS & ENCUMBRANCES		(\$68,667)	\$0	(\$68,667)	(\$1,048,432)		(\$68,667)	\$0



Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
USES OF FUNDS								
	Salaries & Wages	\$91,500	\$0	\$91,500	\$39,916	44%	\$53,222	\$38,278
	Benefits	\$59,182	\$0	\$59,182	\$36,255	61%	\$48,244	\$10,937
	Personnel Services	\$150,682	\$0	\$150,682	\$76,172	51%	\$101,466	\$49,216
	Services & Supplies	\$68,240	\$0	\$68,240	\$24,696	36%	\$32,928	\$35,312
	Capital Outlay	8,000	\$3,600	\$11,600	\$3,590	31%	\$11,590	\$10
	Debt Service	\$26,998	\$0	\$26,998	\$26,998	100%	\$26,998	\$0
	Administrative Cost	\$276,814	\$0	\$276,814	\$225,398	81%	\$283,607	(\$6,793)
	Total Expenditures	\$530,734	\$3,600	\$534,334	\$356,853	67%	\$456,589	\$77,745
OPERATING SURPLUS/(DEFICIT)		(\$90,863)	(\$3,600)	(\$94,463)	\$19,119		\$2,185	\$96,649
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Garbage Funds	52,919	0	52,919	0		52,919	0
	(Transfers Out) - To Equipment Fund	(28,585)	0	(28,585)	(5,381)		(28,585)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(48,800)	0	(48,800)	(48,800)		(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)	\$0	(\$24,466)	(\$54,181)		(\$24,466)	\$0



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24			ACTUAL AT		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	3/31/2024	75%		
SOURCES OF FUNDS								
REVENUES								
03-4-3210-000	Sales - Sewer	400,000		400,000	334,667	84%	401,600	1,600
03-4-3211-000	Sewer Connections	2,000		2,000	0	0%	2,000	0
03-4-3230-000	Sales: Miscellaneous	0		0	733		978	978
03-4-3255-000	Inspection Fees	100		100	0	0%	100	0
03-4-3256-000	FOG Program	4,100		4,100	4,680	114%	6,240	2,140
03-4-3257-000	Interest Income	33,671		33,671	35,893	107%	47,857	14,186
Total Revenues		\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
03-5-4500-010	Salaries and Wages	79,000		79,000	36,922	47%	49,229	29,771
03-5-4500-020	Overtime	12,500		12,500	2,994	24%	3,992	8,508
Total Salaries & Wages		\$91,500	\$0	\$91,500	\$39,916	44%	\$53,222	\$38,278
BENEFITS								
03-5-4500-075	Workers Compensation Insurance	4,200		4,200	2,826	67%	3,768	432
03-5-4500-377	Operating Crew Benefits Allocation	54,982		54,982	33,430	61%	44,477	10,505
Total Benefits		\$59,182	\$0	\$59,182	\$36,255	61%	\$48,244	\$10,937
Total Personnel Services		\$150,682	\$0	\$150,682	\$76,172	51%	\$101,466	\$49,216
SERVICES & SUPPLIES								
03-5-4500-110	Communication	515		515	292	57%	390	125
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000		10,000	4,955	50%	6,607	3,393
03-5-4500-170	Maintenance: Equipment	3,400		3,400	3,462	102%	4,617	(1,217)
03-5-4500-171	Maintenance: Vehicles	3,600		3,600	155	4%	207	3,393
03-5-4500-172	Gas and Oil	3,500		3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135		5,135	0	0%	0	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240		8,240	1,780	22%	2,374	5,866
03-5-4500-177	Safety Expense	2,850		2,850	1,269	45%	1,691	1,159
03-5-4500-180	Memberships	1,050		1,050	722	69%	963	87
03-5-4500-200	Office Expense	515		515	77	15%	103	412
03-5-4500-205	Outside UB Mailing Expense	9,300		9,300	7,001	75%	9,334	(34)
03-5-4500-220	Professional Services	2,575		2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835		2,835	168	6%	225	2,610
03-5-4500-241	Rents & Leases/ Equipment	2,575		2,575	0	0%	0	2,575
03-5-4500-248	Regulatory Permits & Fees	4,500		4,500	3,796	84%	5,061	(561)
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800		2,800	0	0%	0	2,800
03-5-4500-290	Utilities	2,600		2,600	1,017	39%	1,356	1,244
03-5-4500-390	Bad Debt Expense	350		350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900		1,900	0	0%	0	1,900
Total Services & Supplies		\$68,240	\$0	\$68,240	\$24,696	36%	\$32,928	\$35,312



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		75%			
CAPITAL OUTLAY								
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	8,000		8,000	0	0%	8,000	0
	12/13/2023 Budget Adjustment - New Truck Bed	0	3,600	3,600	3,590	100%	3,590	10
	Total Capital Outlay	8,000	\$3,600	\$11,600	\$3,590	31%	\$11,590	\$10
DEBT SERVICE								
03-5-4500-310	CalPERs UAL Funding	26,998		26,998	26,998	100%	26,998	0
	Total Debt Service	\$26,998	\$0	\$26,998	\$26,998	100%	\$26,998	\$0
ADMINISTRATIVE COST ALLOCATION								
03-5-4500-376	Administrative Cost Allocation	276,814		276,814	225,398	81%	283,607	(6,793)
	Total Administrative Cost Allocation	\$276,814	\$0	\$276,814	\$225,398	81%	\$283,607	(\$6,793)
	Total Expenditures	\$530,734	\$3,600	\$534,334	\$356,853	67%	\$456,589	\$77,745
OPERATING SURPLUS/(DEFICIT)		(\$90,863)	(\$3,600)	(\$94,463)	\$19,119		\$2,185	\$96,649
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund & Garbage	52,919		52,919	0		52,919	0
	(Transfers Out) - Equipment Fund	(28,585)		(28,585)	(5,381)		(28,585)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	(48,800)		(48,800)	(48,800)		(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)	\$0	(\$24,466)	(\$54,181)		(\$24,466)	\$0



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$68,255	\$0	\$68,255	\$57,496	84%	\$72,856	\$4,600
	Other Sources of Funds	\$0	\$11,650	\$11,650	\$11,650	100%	\$11,650	\$0
	Total Sources of Funds	\$68,255	\$11,650	\$79,905	\$69,146	184%	\$84,506	\$4,600
USES OF FUNDS								
	Salaries & Wages	\$32,000	\$0	\$32,000	\$16,701	52%	\$22,268	\$9,732
	Benefits	\$23,909	\$0	\$23,909	\$14,602	61%	\$19,429	\$4,480
	Personnel Services	\$55,909	\$0	\$55,909	\$31,303	56%	\$41,697	\$14,212
	Services & Supplies	\$20,015	\$0	\$20,015	\$11,152	56%	\$18,203	\$1,812
	Capital Outlay	\$15,000	\$11,920	\$26,920	\$23,133	86%	\$24,984	\$1,936
	Administrative Cost	\$36,909	\$0	\$36,909	\$30,053	81%	\$37,814	(\$906)
	Total Expenditures	\$127,833	\$11,920	\$139,753	\$95,641	68%	\$122,699	\$17,054
OPERATING SURPLUS/(DEFICIT)		(\$59,577)	(\$270)	(\$59,847)	(\$26,495)		(\$38,193)	\$21,654
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500	0	7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)	0	(52,790)	(466)		(52,790)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(3,660)	0	(3,660)	(3,660)		(3,660)	0
	NET TRANSFERS & ENCUMBRANCES	(\$48,950)	\$0	(\$48,950)	(\$4,126)		(\$48,950)	\$0



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
06-4-3230-000	Garbage: Misc Income	0		0	266		266	266
06-4-3300-003	Interest Income	5,263		5,263	5,610	107%	7,480	2,217
06-4-3501-000	Franchise Fees	52,465		52,465	40,469	77%	53,958	1,493
06-4-3501-741	Landfill Savings Payment	10,528		10,528	11,151	106%	11,151	624
Total Revenues		\$68,255	\$0	\$68,255	\$57,496	84%	\$72,856	\$4,600
OTHER SOURCES OF FUNDS								
06-4-3500-001	12/13/2023 Budget Adjustment - SLO County Off-Highway Motor Vehicle Grant	0	11,650	11,650	11,650	100%	11,650	0
Total Other Sources of Funds		\$0	\$11,650	\$11,650	\$11,650	100%	\$11,650	\$0
Total Sources of Funds		\$68,255	\$11,650	\$79,905	\$69,146	87%	\$84,506	\$4,600
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
06-5-4900-010	Salaries & Wages	32,000		32,000	16,701	52%	22,268	9,732
Total Salaries & Wages		\$32,000	\$0	\$32,000	\$16,701	52%	\$22,268	\$9,732
BENEFITS								
06-5-4900-075	Compensation Insurance	1,000		1,000	673	67%	897	103
06-5-4900-377	Operating Crew Benefits Allocation	22,909		22,909	13,929	61%	18,532	4,377
Total Benefits		\$23,909	\$0	\$23,909	\$14,602	61%	\$19,429	\$4,480
Total Personnel Services		\$55,909	\$0	\$55,909	\$31,303	56%	\$41,697	\$14,212
SERVICES & SUPPLIES								
06-5-4900-110	Communication	1,000		1,000	585	58%	780	220
06-5-4900-173	Maint - Shared Structures/ Improvements	550		550	20		27	523
06-5-4900-175	Operating Supplies	300		300	24	8%	32	268
06-5-4900-200	Office Expense	300		300	0	0%	0	300
06-5-4900-210	Postage	300		300	0	0%	0	300
06-5-4900-220	Professional Services	7,000		7,000	5,523	79%	7,364	(364)
06-5-4900-290	Utilities	565		565	0	0%	0	565
06-5-4900-291	School Outreach Programs	10,000		10,000	5,000	50%	10,000	0
Total Services & Supplies		\$20,015	\$0	\$20,015	\$11,152	56%	\$18,203	\$1,812



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
CAPITAL OUTLAY								
06-5-4900-320	Trash Cans	15,000		15,000	13,065	87%	13,065	1,935
06-5-4900-321	12/13/2023 Budget Adjustment - SLO County Off-Highway Motor Vehicle Grant	0	11,650	11,650	9,799	84%	11,650	0
06-5-4900-320	12/13/2023 Budget Adjustment - New Truck Bed	0	270	270	269	100%	269	1
Total Capital Outlay		\$15,000	\$11,920	\$26,920	\$23,133	86%	\$24,984	\$1,936
ADMINISTRATIVE COST ALLOCATION								
06-5-4900-376	Administrative Cost Allocation	36,909		36,909	30,053	81%	37,814	(906)
Total Administrative Cost Allocation		\$36,909	\$0	\$36,909	\$30,053	81%	\$37,814	(\$906)
Total Expenditures		\$127,833	\$11,920	\$139,753	\$95,641	68%	\$122,699	\$17,054
OPERATING SURPLUS/(DEFICIT)		(\$59,577)	(\$270)	(\$59,847)	(\$26,495)		(\$38,193)	\$21,654
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500		7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)		(52,790)	(466)		(52,790)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	(3,660)		(3,660)	(3,660)		(3,660)	0
NET TRANSFERS & ENCUMBRANCES		(\$48,950)	\$0	(\$48,950)	(\$4,126)		(\$48,950)	\$0



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	2023/24			ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
SOURCES OF FUNDS								
	Revenues	\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737	(\$10,288)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737	(\$10,288)
USES OF FUNDS								
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Services & Supplies	\$23,000	\$0	\$23,000	\$9,534	41%	\$12,712	\$10,288
	Capital Outlay	\$30,000	\$0	\$30,000	\$0	0%	\$30,000	\$0
	Debt Service	\$15,000	\$0	\$15,000	\$0	0%	\$15,000	\$0
	Total Expenditures	\$68,000	\$0	\$68,000	\$9,534	14%	\$57,712	\$10,288
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$0	\$4,025	\$4,025		\$4,025	(\$20,576)
TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	0		0	0
	(Transfers Out)	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0		\$0	\$0



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

ACCOUNT NO.	EQUIPMENT FUND - 12	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			75%		EST. BUDGET	VARIANCE
SOURCES OF FUNDS									
REVENUES									
12-4-3800-001	Lease Revenue from Water	40,965		40,965	7,712	19%	35,114		(5,851)
12-4-3800-002	Lease Revenue from Sewer	28,585		28,585	5,381	19%	24,502		(4,083)
12-4-3800-005	Lease Revenue from Garbage	2,475		2,475	466	19%	2,121		(354)
Total Revenues		\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737		(\$10,288)
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0		\$0
Total Sources of Funds		\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737		(\$10,288)
USES OF FUNDS									
SALARIES & WAGES									
12-5-4350-010	Salaries & Wages	0		0	0		0		0
Total Salaries & Wages		\$0	\$0	\$0	\$0		\$0		\$0
BENEFITS									
Total Benefits		\$0	\$0	\$0	\$0		\$0		\$0
Total Personnel Services		\$0	\$0	\$0	\$0		\$0		\$0
SERVICES & SUPPLIES									
12-5-4350-171	Maintenance - Vehicles	8,000		8,000	2,617	33%	3,489		4,511
12-5-4350-172	Fuel	15,000		15,000	6,917	46%	9,223		5,777
Total Services & Supplies		\$23,000	\$0	\$23,000	\$9,534	41%	\$12,712		\$10,288
CAPITAL OUTLAY									
12-5-4350-320	Fixed Assets - Service Truck	30,000		30,000	0		30,000		0
Total Capital Outlay		\$30,000	\$0	\$30,000	\$0		\$30,000		\$0
DEBT SERVICE									
12-5-4350-320	Equipment Lease	15,000		15,000	0	0%	15,000		0
Total Debt Service		\$15,000	\$0	\$15,000	\$0	0%	\$15,000		\$0
Total Expenditures		\$68,000	\$0	\$68,000	\$9,534	14%	\$57,712		\$10,288
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$0	\$4,025	\$4,025		\$4,025		\$0
TRANSFERS & ENCUMBRANCES									
	Transfers In	0		0	0		0		0
	(Transfers Out)	0		0	0		0		0
	Encumbrances - Sources of Funding	0		0	0		0		0
	Encumbrances - (Designated Funds)	0		0	0		0		0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0		\$0		\$0

Oceano Community Services District
 Chronology of Budget Actions
 Fiscal Years 2023-24

Date	Action
FISCAL YEAR 2023-24 BUDGET ADJUSTMENTS	
June 28, 2023	Approved the Preliminary Budget for Fiscal Year 2023-24
July 26, 2023	Approved a \$19,500 budget adjustment from General Fund reserves for Parks and Recreation.
August 23, 2023	Approved the Final Budget for Fiscal Year 2023-24
December 13, 2023	Approved a budget adjustment of \$5,130 in the Water Fund, \$3,600 in the Wastewater Fund and \$270 in the Garbage Fund reserves will cover truck bed additions to the new service vehicle.
December 13, 2023	Approved a budget adjustment of \$11,650 from the San Luis Obispo Off-Highway Motor Vehicle Fund Grant Program for three new dual receptacle cans on Pier Avenue.

Oceano Community Services District
Water Revenue Comparisons - Target to Actual
Billing Periods Ending in:
Fiscal Years 2019/20, 2020/21, 2021/22, 2022/23, 2023/24

	19/20 Target	19/20 Actual	20/21 Target	20/21 Actual	21/22 Target	21/22 Actual	22/23 Target	22/23 Actual	23/24 Target	23/24 Actual
May - July	\$ 406,103	\$ 402,499	\$ 455,479	\$ 463,594	\$ 512,747	\$ 474,941	\$ 522,606	\$ 499,156	\$ 512,889	\$ 497,121
July - Sept.	\$ 432,932	\$ 434,372	\$ 475,392	\$ 457,925	\$ 535,164	\$ 510,911	\$ 545,454	\$ 532,132	\$ 535,313	\$ 624,018
Sept. - Nov.	\$ 389,106	\$ 408,556	\$ 441,727	\$ 438,290	\$ 497,266	\$ 474,288	\$ 506,828	\$ 478,264	\$ 497,404	\$ 581,282
Nov. - Jan.	\$ 361,140	\$ 319,387	\$ 393,054	\$ 401,511	\$ 442,473	\$ 411,596	\$ 450,981	\$ 443,890	\$ 442,595	\$ 517,385
Jan. - March	\$ 332,934	\$ 347,461	\$ 397,761	\$ 420,025	\$ 447,771	\$ 437,466	\$ 456,381	\$ 409,222	\$ 447,896	\$ 473,630
March - May	\$ 369,786	\$ 353,371	\$ 426,548	\$ 457,470	\$ 480,178	\$ 447,006	\$ 489,411	\$ 454,518	\$ 480,311	\$ -
Totals	\$ 2,292,000	\$ 2,265,646	\$ 2,589,960	\$ 2,638,815	\$ 2,915,599	\$ 2,756,207	\$ 2,971,660	\$ 2,817,182	\$ 2,916,408	\$ 2,693,435
(Shortfall)/Overfall		\$ (26,354)		\$ 48,855		\$ (159,392)		\$ (154,478)		\$ 257,339
										\$ (34,029)

