

FY 2026-2027 OCSD PRELIMINARY BUDGET



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2026/27

Table of Contents

Budget Narrative

Summary3

 Significant Budget Items 3

Combined Preliminary Budget4

General Fund Budgets.....7

 Administrative Fund..... 7

 Lighting Fund..... 8

 Parks and Recreation Fund 8

 Facilities Fund..... 8

Enterprise Fund Budgets9

 Water Fund 9

 Wastewater Fund..... 10

 Garbage Fund..... 10

 Equipment Fund..... 11

Budget Schedules

General Fund Summary12

 Administrative Department Summary 13

 Administrative Department 15

 Fire Department Summary 19

 Fire Department..... 20

 Lighting Department Summary 22

 Lighting Department 23

Parks and Recreation Department Summary	25
Parks and Recreation Department.....	26
Facilities Summary	28
Facilities	29
Enterprise Fund Summary.....	31
Water Department Summary	33
Water Department	34
Wastewater Department Summary.....	38
Wastewater Department	39
Solid Waste Department Summary	42
Solid Waste Department	43
Equipment Summary	46
Equipment	47
Plan of Payment and Compensation: Salary Schedule	48

Summary

The Oceano Community Services District (OCSD) has prepared its preliminary budget for fiscal year (FY) 2026/27 consistent with the current FY 2025/26 budget. The financial condition of the District is subject to impacts that will be completed by the end of this current fiscal year.

Significant Budget Variances

The OCSD (FY) 2026/27 Preliminary Budget includes a significant upcoming budget variance.

- Since 2010, emergency services and fire protection were 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 services and fire protection power and turn the responsibility over to the County of San Luis Obispo. In FY 2024-25, the District paid for FCFA services through December 2024. In January 2025, the LAFCO hearing was finalized, and the District will receive \$56,135 (3.85%) of the property taxes for the Lighting and Parks and Recreation Funds. In September of 2024, the District and County adopted the Revenue in Connection with Divestiture of Fire Services Agreement, which provided a list of District revenues and reserves to be returned to the County. Staff worked with the County Auditor's office to reconcile the revenues and will return these funds before the end of the FY 2025/26:
 - Property Taxes through October 2025
 - Interest Income June 2025
 - Sheriff's Station Rental Income through January 2025
 - Public Facilities Fees & Reserves through June 2025
 - FY 2023/24 Fund Balance Available

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	\$92,640	\$5,456,996	\$5,549,637		\$5,549,637	95%
NON OPERATING REVENUE	1,581,035	311,027	1,892,062	(1,581,035)	311,027	5%
TOTAL REVENUE	1,673,675	5,768,023	7,441,699	(1,581,035)	5,860,664	100%
LABOR	1,071,856	781,767	1,853,623	(287,795)	1,565,828	29%
SERVICES & SUPPLIES	588,709	\$2,548,650	3,137,359		3,137,359	57%
CAPITAL OUTLAY	0	606,300	606,300		606,300	11%
DEBT SERVICE	0	184,480	184,480		184,480	3%
ADMIN COST	32,331	1,260,909	1,293,240	(1,293,240)	0	0%
TOTAL EXPENDITURES	1,692,896	5,382,106	7,075,002	(1,581,035)	5,493,967	100%
SURPLUS/ (DEFICIT)	(19,220)	385,917	366,697	0	366,697	0

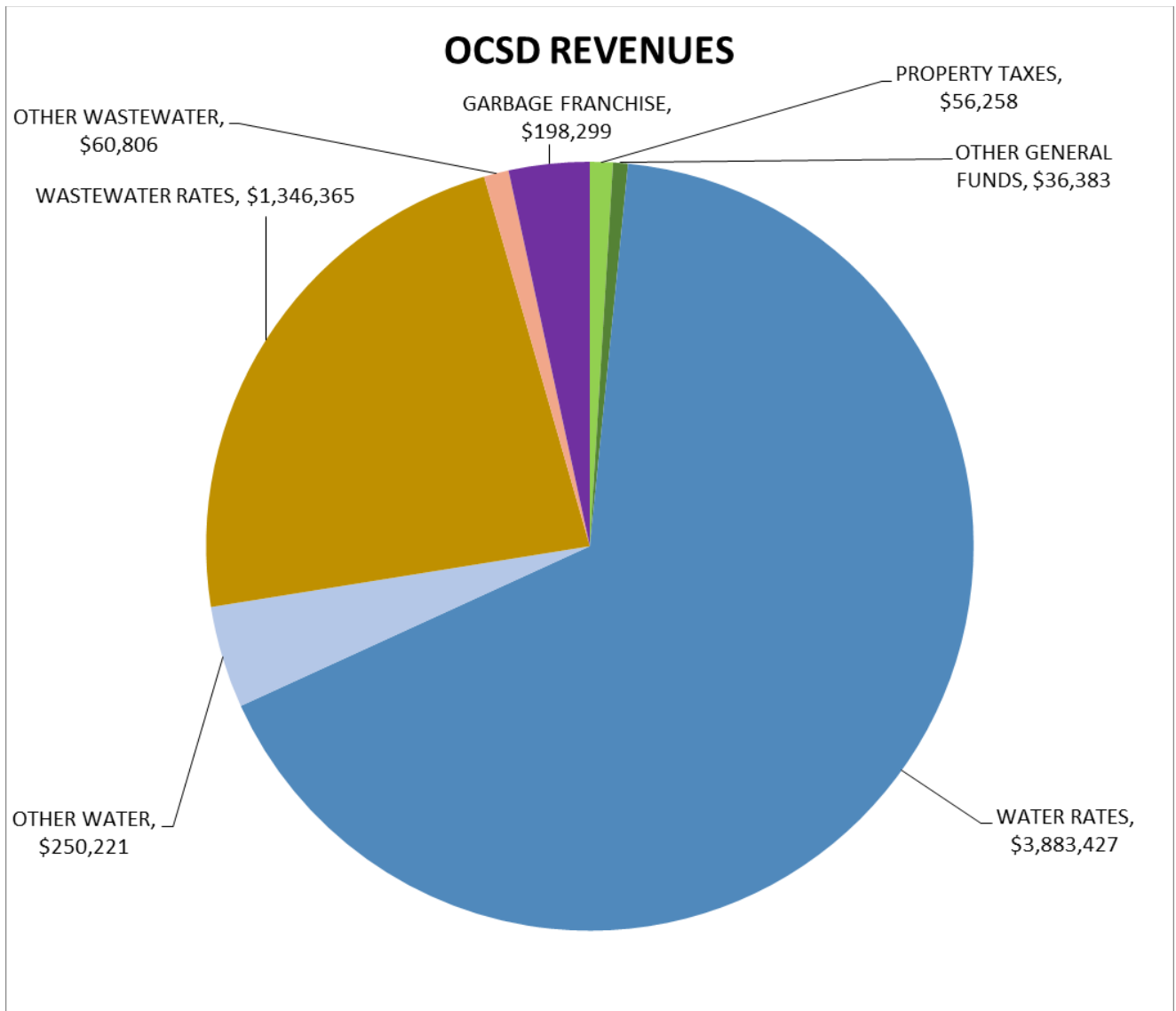
Revenues

In the General Fund, the property tax allocation to the District from the County of San Luis Obispo is based on the Property Tax Exchange Agreement approved in September 2024. The agreement was a part of the [Plan for Service](#) required by the Local Agency Formation Commission to divest emergency services and fire protection to the County. The preliminary FY 2026/27 budget includes \$56,258 (3.85%) of the total estimated property taxes (\$1,461,236) for streetlights, parks, and recreation activities based on the Countywide Revenue Forecast provided by the County Auditor.

The Facilities Fund is estimated to receive \$12,000 in rent for the Old Fire Station located at 1687 Front Street. The [Sheriff Substation Lease](#) was approved in December 2024, and the District no longer receives rent from the County. This helps offset the County's costs to provide emergency services and fire protection to Oceano residents. Before divestiture, the Facilities Fund collected \$120,000 in lease payments from the County of SLO for the Sheriff Substation.

The Enterprise Fund revenues are estimated to increase by \$918,921 (19%) from \$4,849,102, as budgeted in FY 2025/26, to \$5,768,023 in the proposed FY 2026/27 budget. The significant increase is based on the Water and Wastewater rates approved at the June 11, 2025, Proposition 218 public hearing to increase rates. In the Solid Waste Fund, the District will receive franchisee fees of 10% instead of 5% from SCSS based on [Resolution 2024-15](#), which will help reserves recover.

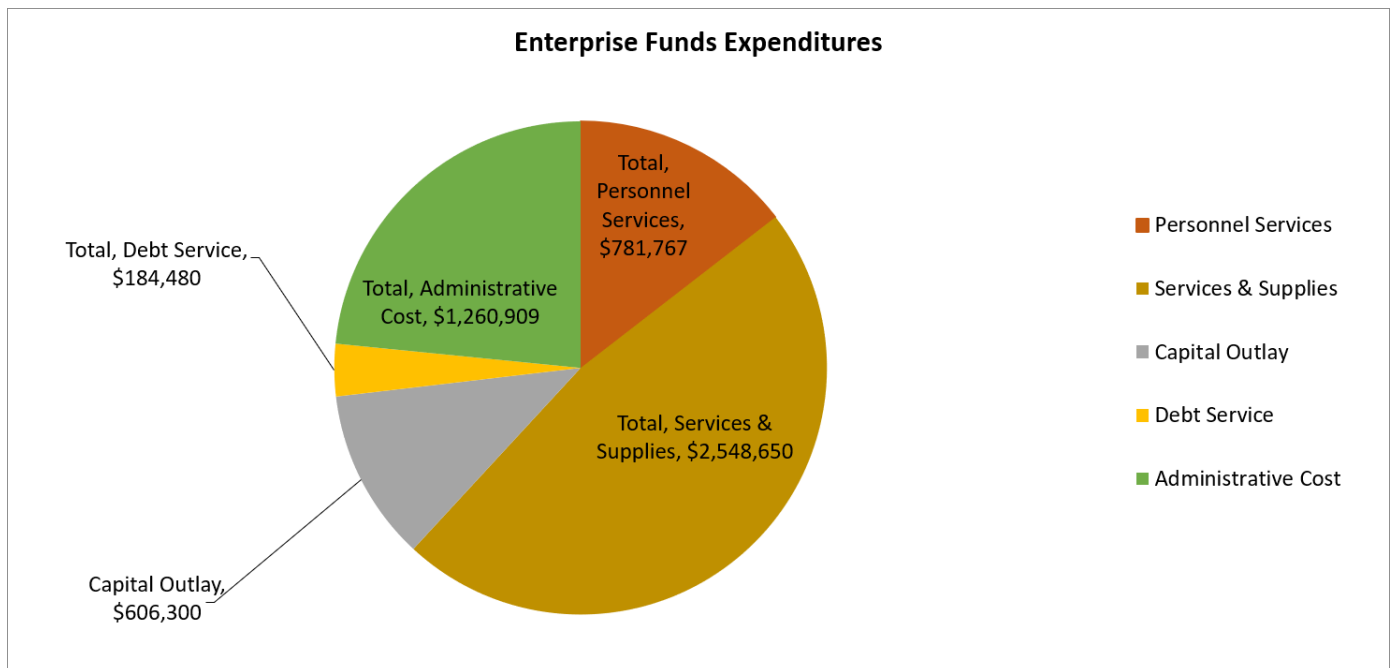
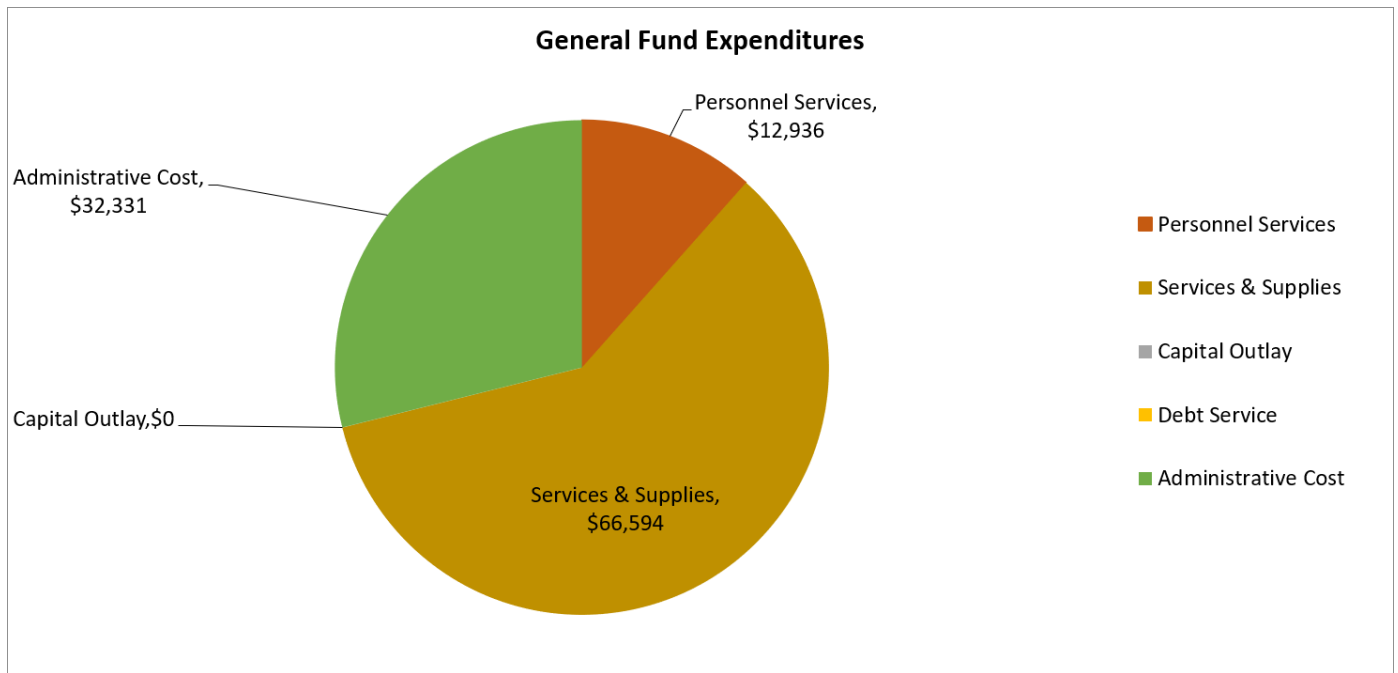
The chart below illustrates estimated revenues for FY 2026/27:



Expenditures

The expenditures in the General Fund, excluding the Fire Fund, from FY 2025/26, are estimated to increase by \$66,845 (4%) from \$1,626,051 budgeted for FY 2025/26 to \$1,692,896 in the FY 2026/27 proposed budget. Enterprise Fund expenditures are estimated to increase by \$652,224 (14%) from a total of \$4,729,882 to \$5,382,106 in FY 2026/27.

The following graph illustrates the OCS D costs for FY 2026/27 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

- Administrative Fund
- Lighting Fund
- Parks and Recreation Fund
- Facilities Fund

Administrative Fund - See budget schedules on pages 12-17

The Administrative Fund covers the expenses of the General Manager and District staff, including accounting and finance, human resources, clerk and records retention, agenda preparation, contract management, utility billing, grant management, and other related administrative functions.

The proposed FY 2026/27 budget of \$1,581,035 represents an increase of \$59,632 (3.9%) from the \$1,521,403 budget for FY 2025/26. The larger increases to expenditures in the proposed Administrative budget include:

- Salary increases by 3.4% per the Memorandum of Understanding with the Service Employees International Union (SEIU).
- Health Insurance increases based on the new 2026/27 limits per the Memorandum of Understanding with the Service Employees International Union (SEIU).
- The election expense related to the 2026 consolidated election with the County of San Luis Obispo.

The expenditures in the Administration Fund are allocated to the General and Enterprise Funds through the Administration Allocation, below are the percentages:

Fund	FY 2025/26	FY 2026/27	Difference
Fire	0.0%	0.0%	0.0%
Lighting	1.0%	1.0%	0.0%
Parks & Rec	1.0%	0.0%	-1.0%
Facilities	1.5%	1.5%	0.0%
Water	60.0%	60.0%	0.0%
Wastewater	32.5%	33.5%	1.0%
Solid Waste	4.0%	4.0%	0.0%
	100.0%	100.0%	

Lighting Fund - See budget schedules on pages 21-23

The lighting fund pays for streetlights and is funded through a portion of the District's property tax allocation. The proposed FY 2026/27 budget of \$59,215 is an increase of \$2,377 (4%) from the \$56,838 budgeted in FY 2025/26.

Parks and Recreation Fund - See budget schedules on pages 24-26

The Parks and Recreation supported the [Oceano Parks and Recreation Committee](#). The proposed FY 2026/27 preliminary budget was prepared consistent with last year, however at the public hearing on June 10, 2026 the Board removed the funding and added the funding back to General Fund reserves.

Facilities Fund - See budget schedules on pages 27-30

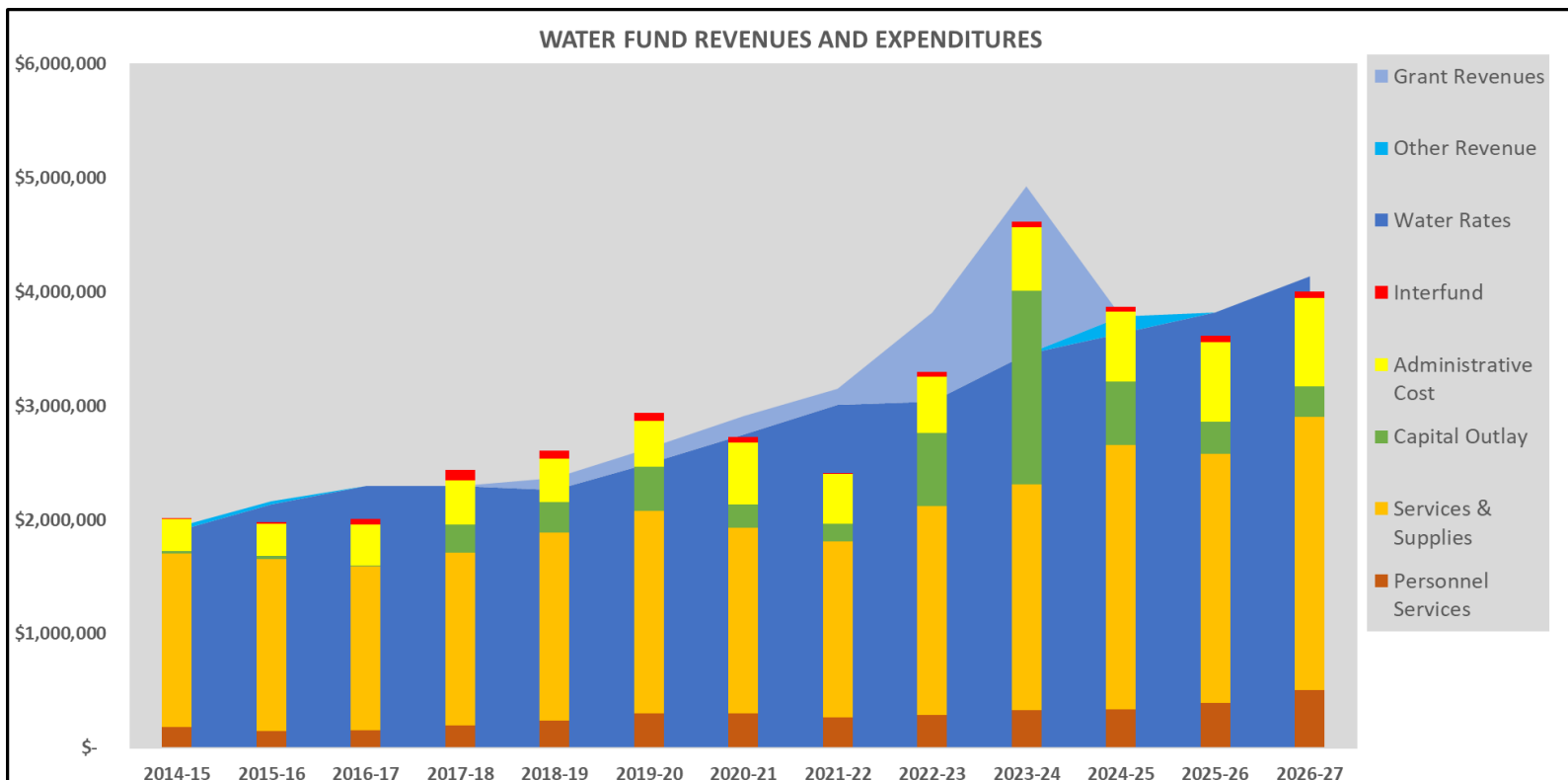
A portion of the old firehouse is rented to The Village Group for \$12,000 per year. The new Sheriff Substation lease requires the District to schedule, coordinate, and pay the first \$17,000 of maintenance at the Substation. The District then submits reimbursement requests to the County. The expenditures for maintenance at the Sheriff's Building are then offset by the reimbursement payments in the fund. The fund also includes expenditures for maintenance of the administrative office and the old firehouse.

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

- Water Fund
- Wastewater Fund
- Solid Waste Fund
- Equipment Fund

Water Fund - See budget schedules on pages 32-33

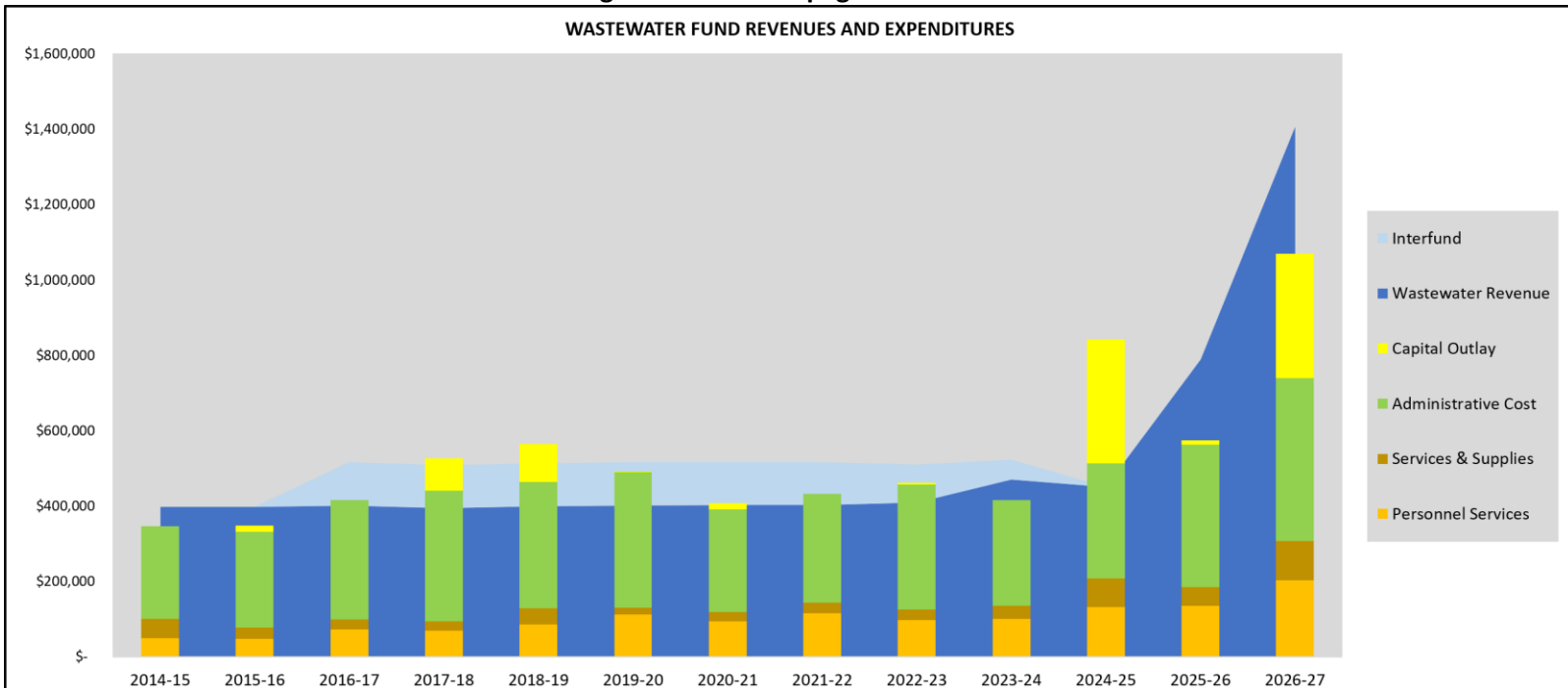


The District provides water service to approximately 2,200 connections. The District's water supply includes groundwater, Lopez water, and State water. The water system rate increase was approved in June 2025 by Ordinance 2025-02. The District held a [Proposition 218 hearing](#) on June 11, 2025, for both the Wastewater and Water Rate adjustments beginning in fiscal year 2025/26 and established a new set of rates through 2030. The FY 2026/27 budget includes adequate funding for capital Improvement projects, labor, and construction cost escalations. The proposed budget includes a \$61,000 (9%) increase to the District's Lopez Water Supply expenditure for the costs related to the Lopez Litigation.

Over the last seven years, the District has secured \$3,554,425 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 long-term infrastructure needs of the District's water system, which includes significant deferred maintenance and replacement. The design phase scope of work includes

other preconstruction activities such as environmental compliance, technical assistance, and community outreach.

Wastewater Fund - See budget schedules on pages 37-40



The proposed FY 2026/27 Wastewater Fund budget includes the wastewater revenues provided in the [Sewer Rate Study](#) adopted by the Board at the Proposition 218 hearing on June 11, 2025, for both the Wastewater and Water Rate adjustments beginning in fiscal year 2025/26 and establishes a new set of rates through 2030. Under expenditures, \$330,000 has been allocated to Annual CIP Projects and \$103,500 for a new vacotr truck based on the [Sanitary Sewer Capital Improvement Plan](#). In the past, the Wastewater Fund incurred operating net losses because the revenues did not increase every year like the Water Fund.

Solid Waste Fund - See budget schedules on pages 41-44

The Solid Waste Fund is proposed to have an operating surplus of \$39,780 in the FY 2026/27 budget. The Board adopted Resolution [2024-15](#) to increase the franchise fee payment from South County Sanitary from 5% to 10%. Under expenditures, \$11,300 has been set aside for the Adopt a Can program, since two groups recently applied and the District added two new receptacles through the program.

Equipment Fund - See budget schedules on pages 45-48

The Equipment Fund is funded through the Water, Wastewater, and Garbage Funds. The proposed budget includes funds for fuel and maintenance.



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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$8,793	\$8,265	\$0	\$0	\$0
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$108,773	\$122,444	\$14,200	\$29,000
	Admin	\$1,859,453	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,492,284	\$2,681,570	\$1,502,627	\$1,584,921	\$1,644,675
	Total Sources of Funds	\$2,028,580	\$2,239,205	\$2,322,246	\$2,538,301	\$2,368,525	\$2,435,326	\$2,675,441	\$2,798,608	\$1,625,071	\$1,599,121	\$1,673,675
USES OF FUNDS												
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$887,593	\$180,711	\$189,270	\$0
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$47,006	\$49,801	\$56,838	\$59,215
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$14,442	\$23,536	\$12,665	\$16,489	\$0
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$41,494	\$137,950	\$31,321	\$52,646
	Admin	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,236,663	\$1,433,518	\$1,521,403	\$1,581,035
	Total Expenditures	\$1,983,698	\$2,088,082	\$2,463,102	\$2,336,253	\$2,297,378	\$2,347,390	\$2,409,477	\$2,236,292	\$1,814,645	\$1,815,321	\$1,692,896
	OPERATING SURPLUS/(DEFICIT)											
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,280)	(\$887,593)	(\$180,711)	(\$189,270)	\$0
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$47,006)	(\$49,801)	(\$56,838)	(\$59,215)
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$15,271)	(\$12,665)	(\$16,489)	\$0
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$67,279	(\$15,506)	(\$17,121)	(\$23,646)
	Admin	\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$1,444,907	\$69,109	\$63,518	\$63,640
	OPERATING SURPLUS/(DEFICIT)	\$44,882	\$151,123	(\$140,856)	\$202,048	\$71,147	\$87,935	\$265,964	\$562,316	(\$189,574)	(\$216,200)	(\$19,220)
	TRANSFERS & ENCUMBRANCES											
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	31,500	39,000	39,000	39,000
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(132,334)				
	Encumbrances - Sources of Funding									(3,846)	(3,846)	
	Encumbrances - (Designated Funds)											
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$77,941)	(\$76,961)	\$31,500	\$35,154	\$35,154	\$39,000
	RESERVES											
	(Use of Reserves)	(37,557)		(223,296)		(23,364)				(154,420)	(181,046)	
	Additions to Reserves		68,683		119,608		9,995	189,003	593,816			19,780
	Other Adjustments - PFF's and Sheriff Facility Improvements to SLO County (Divestiture)											
	RESERVES - INCREASE / (DECREASE)	(\$37,557)	\$68,683	(\$223,296)	\$119,608	(\$23,364)	\$9,995	\$189,003	\$593,816	(\$154,420)	(\$181,046)	\$19,780
	NET BUDGETARY SOURCES/USES	\$1	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$1,017,209	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,394,053	\$1,445,153	\$71,608	\$63,518	\$63,640
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,098,231	\$1,236,417	\$1,431,019	\$1,521,403	\$1,581,035
	Total Sources of Funds	\$1,859,453	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,492,284	\$2,681,570	\$1,502,627	\$1,584,921	\$1,644,675
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,330	\$464,384	\$503,117	\$515,500	\$533,380
	Benefits	\$144,807	\$122,075	\$174,129	\$201,007	\$188,252	\$134,317	\$159,083	\$235,839	\$218,098	\$219,800	\$237,745
	Personnel Services	\$580,523	\$526,086	\$630,647	\$667,053	\$626,726	\$563,536	\$618,413	\$700,223	\$721,215	\$735,300	\$771,125
	Services & Supplies	\$276,254	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$333,038	\$318,058	\$444,615	\$484,853	\$522,115
	Operating Crew Benefits Allocation	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$161,638	\$218,382	\$267,688	\$301,250	\$287,795
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,236,663	\$1,433,518	\$1,521,403	\$1,581,035
	OPERATING SURPLUS/(DEFICIT)	\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$1,444,907	\$69,109	\$63,518	\$63,640



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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
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	1,324,149	1,382,154	56,135	56,135	56,258
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,060	22,876	38,492	39,056	37,339	40,640	45,412	48,138	0	0	0
01-4-3102-000	Property Taxes: Prior Year - Secured	(2,135)	(3,341)	3,742	(1,923)	(2,836)	(2,787)	(3,802)	(2,551)	0	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	1,160	867	1,148	649	695	519	780	1,145	0	0	0
01-4-3105-000	Penalties & Interest	32,901	78	110	61	50	110	314	3,508	0	0	0
01-4-3106-000	Delinq Water, Wastewater & Garbage Charges	2,787	1,442	1,600	1,900	6,503	1,221	2,468	5,910	2,020	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,381	6,449	6,253	6,326	6,210	6,315	6,353	6,318	0	0	0
01-4-3121-000	SB 1090	0	0	12,755	12,755	6,377	6,377	6,377	6,377	0	0	0
01-4-3213-100	Will Serve Letter Fee	930	1,470	390	1,110	690	780	980	1,309	1,320	0	0
01-4-3230-100	Misc Income	3	1,807	743	5,967	3,856	3,559	10,785	1,298	816	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,600	1,236	1,273	874	0	0	0	0
01-4-3243-100	Reimbursements	0	0	0	0	1,385	3,263	263	0	0	0	0
01-4-3300-000	Interest Income	385	43,581	34,556	14,728	9,777	26,302	18,496	14,275	8,927	7,383	7,383
01-4-3557-000	CO Charge: SB 2557	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(18,019)	(19,138)	(22,991)	0	0	0
01-4-3606-205	PG&E Energy Rebate	2,100	1,000	0	0	0	0	0	0	0	0	0
01-4-3900-011	Board Member receivable PMT	0	0	0	0	0	0	5	0	0	0	0
01-4-3900-012	Grant Revenues	0	0	0	0	0	0	0	0	2,390	0	0
Total Revenues		\$1,017,209	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,394,053	\$1,445,153	\$71,608	\$63,518	\$63,640
OTHER SOURCES OF FUNDS												
01-54100-376	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	828,571	935,236	1,018,035	1,163,331	1,220,153	1,293,240
01-54100-376	Allocated Operating Crew Overhead	0	118,880	144,839	161,542	169,578	127,606	162,995	218,382	267,688	301,250	287,795
Total Other Sources of Funds		\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,098,231	\$1,236,417	\$1,431,019	\$1,521,403	\$1,581,035
Total Sources of Funds		\$1,859,453	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,492,284	\$2,681,570	\$1,502,627	\$1,584,921	\$1,644,675
USES OF FUNDS												
PERSONNEL SERVICES												
SALARIES & WAGES												
01-5-4100-010	Salary & Wages	431,860	398,399	455,896	465,901	438,250	428,751	459,094	463,726	503,117	507,000	523,820
01-5-4100-020	Overtime	3,856	5,612	622	146	225	468	236	658	0	8,500	9,560
Total Salaries & Wages		\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,330	\$464,384	\$503,117	\$515,500	\$533,380
BENEFITS												
01-5-4100-061	PERS Contribution	52,240	28,092	56,178	58,853	74,857	40,148	57,202	78,254	71,336	68,000	75,190
01-5-4100-062	PERS UAL Payment	22,790	30,576	38,419	47,727	5,575	11,433	0	24,939	31,460	31,460	33,360
01-5-4100-070	SUI	2,569	2,463	2,671	3,159	3,341	3,773	0	0	1,409	2,285	2,375
01-5-4100-071	Medicare	6,528	5,904	6,939	6,582	6,939	6,531	7,287	7,808	9,206	8,295	9,575
01-5-4100-072	FICA	837	628	1,543	1,949	2,255	2,309	2,515	2,510	2,999	2,870	3,120
01-5-4100-192	P/R Fed & State Taxes	2,643	3,764	4,905	4,622	4,431	5,124	6,149	15,019	2,501	0	2,600
01-5-4100-075	Compensation Insurance	13,785	5,028	5,269	4,165	4,220	4,624	5,057	4,919	5,142	5,790	6,225
01-5-4100-090	Insurance	42,515	44,721	57,230	73,050	85,734	59,474	80,298	99,072	92,545	99,600	103,800
01-5-4100-097	Cell Phone Allowance	900	900	975	900	900	900	575	1,500	1,500	1,500	1,500
01-5-4100-099	Auto Expense Allowance	0	0	0	0	0	0	0	1,818	0	0	0
Total Benefits		\$144,807	\$122,075	\$174,129	\$201,007	\$188,252	\$134,317	\$159,083	\$235,839	\$218,098	\$219,800	\$237,745
Total Personnel Services		\$580,523	\$526,086	\$630,647	\$667,053	\$626,726	\$563,536	\$618,413	\$700,223	\$721,215	\$735,300	\$771,125



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SERVICES & SUPPLIES												
01-5-4100-110	Communications	8,934	8,102	10,078	10,121	10,141	10,721	10,084	10,063	10,354	11,800	12,275
01-5-4100-150	Insurance	21,373	22,608	24,219	26,576	30,562	35,552	40,614	45,897	50,481	48,000	52,500
01-5-4100-170	Maintenance: Equipment	154	357	434	579	415	325	431	446	0	3,962	4,120
01-5-4100-173	Maint: Structures/ Improvements	10,507	6,799	6,058	5,623	5,555	12,826	7,043	3,956	4,873	14,050	14,615
01-5-4100-180	Memberships	6,858	6,990	7,827	3,877	7,934	8,651	8,643	9,337	9,891	9,900	10,295
01-5-4100-193	Bank Fees	4,262	4,631	3,916	4,074	4,817	4,888	5,454	5,475	5,599	6,450	6,710
01-5-4100-200	Office Expense	6,401	7,286	7,952	5,232	6,834	7,816	6,272	11,655	12,125	8,530	12,610
01-5-4100-202	Office Lease	0	0	0	0	0	0	0	323	119,051	119,051	120,100
01-5-4100-205	Outside UB Mail Service	19,082	0	1,231	27	0	898	0	0	0	1,000	1,040
01-5-4100-210	Postage	348	1,946	505	508	1,075	1,601	906	2,446	140	2,680	2,785
01-5-4100-218	Audit	21,775	20,200	19,820	21,975	21,620	22,340	23,000	36,800	28,080	28,080	29,205
01-5-4100-220	Professional Services	21,686	23,706	23,778	19,417	25,134	37,233	36,835	27,870	47,664	38,750	40,300
01-5-4100-221	Information Technology	6,178	8,846	7,175	3,749	2,363	619	718	360	11,604	5,000	7,065
01-5-4100-223	Legal Services	81,715	85,582	88,808	53,072	41,518	52,867	112,529	81,137	69,843	88,400	91,935
01-5-4100-225	Board Stipends	8,700	9,850	10,050	6,250	9,050	9,300	11,100	8,250	4,933	9,400	9,800
01-5-4100-226	Annual Software Maintenance	14,803	15,306	13,749	17,987	18,994	19,978	20,598	21,131	27,820	27,820	28,950
01-5-4100-230	Required Legal Notice	0	375	436	1,178	1,202	180	241	1,226	0	1,250	1,300
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	6,794	546	341	1,654	470	596	3,910	3,468	3,984	5,200	5,500
01-5-4100-247	LAFCO Annual Charge	15,280	12,790	15,220	10,861	11,120	12,079	12,967	14,270	15,803	14,050	16,435
01-5-4100-248	Permits, Fees, Licenses	495	798	2,272	2,821	4,298	4,780	4,809	7,388	6,760	7,750	7,050
01-5-4100-260	Election Expense	0	549	0	22,845	0	10,684	0	5,895	0	0	10,000
01-5-4100-280	Private Vehicle/ Milage Expense	233	0	181	0	0	0	0	2,265	0	1,100	2,555
01-5-4100-283	Job Advertising Expense	0	412	2,400	0	2,444	1,105	569	1,759	1,015	1,250	1,300
01-5-4100-285	Classes/ Seminars/ Training Fee	2,159	2,959	3,045	1,284	5,196	5,313	7,551	7,730	1,041	15,050	15,650
01-5-4100-286	Board Member Travel	132	439	210	0	0	50	0	0	0	2,290	2,385
01-5-4100-290	Utilities	9,529	11,707	10,671	10,982	9,910	12,467	11,163	12,666	9,392	13,520	14,065
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	917	1,221	1,089	1,269	1,510	1,570
01-5-4100-320	Fixed Assets	6,096	5,369	0	0	0	0	5,507	0	0	0	0
01-5-4100-199	Claims & Settlements	0	0	0	0	0	0	0	0	0	0	0
Total Services & Supplies		\$276,254	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$333,038	\$318,058	\$444,615	\$484,853	\$522,115
Operating Crew Benefits & Direct Labor Cost Allocations												
01-5-4100-600	Leave time	0	27,682	31,352	40,861	54,807	29,044	35,187	66,688	105,004	76,050	80,000
01-5-4100-605	Salaries & Wages (Admin)	0	0	0	0	0	0	461	1,998	8,151	3,000	10,115
01-5-4100-601	PERS Contribution	0	23,478	29,785	34,202	30,886	30,017	24,576	32,440	33,062	48,000	49,600
01-5-4100-602	Medicare	0	3,448	3,676	3,884	3,676	4,089	4,510	4,399	4,547	7,050	7,335
01-5-4100-606	P/R Fed & State Taxes	0	0	0	0	0	0	8,643	0	3,425	4,680	4,865
01-5-4100-607	SUI	0	0	0	0	0	0	0	0	0	2,170	2,170
01-5-4100-603	Insurance	0	39,309	58,365	61,454	60,468	50,817	67,774	87,923	84,827	128,400	101,400
01-5-4100-080	Boot Allowance	750	1,000	1,000	1,000	1,000	1,000	1,200	2,100	1,500	1,500	1,560
01-5-4100-100	Clothing	3,963	6,463	6,362	6,491	5,141	6,779	6,088	5,914	8,292	8,500	8,850
01-5-4100-604	Standby	0	17,500	14,300	13,650	13,600	5,860	13,200	16,920	18,880	21,900	21,900
Total Operating Crew Benefits		\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$161,638	\$218,382	\$267,688	\$301,250	\$287,795
Total Expenditures		\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,236,663	\$1,433,518	\$1,521,403	\$1,581,035
OPERATING SURPLUS/(DEFICIT)		\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$1,444,907	\$69,109	\$63,518	\$63,640
TRANSFERS & ENCUMBRANCES												
	Transfers In	0	0	0	46,263	19,120	0	0	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)	(1,352,384)	(949,870)	(247,023)	(266,443)	(59,215)
	Encumbrances - Sources of Funding	0	47,904	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	(47,904)	0	0	0	0	0	0	(3,846)	(3,846)	0
NET TRANSFERS & ENCUMBRANCES		(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,211,243)	(\$1,256,915)	(\$1,352,384)	(\$949,870)	(\$250,869)	(\$270,289)	(\$59,215)
RESERVES												
	(Use of Reserves)	(30,829)		(111,754)		(23,364)				(181,760)	(206,771)	
	Additions to Reserves		35,019		119,609		56,454	26,811	495,037			4,425
	Other Adjustments											
RESERVES - INCREASE / (DECREASE)		(\$30,829)	\$35,019	(\$111,754)	\$119,609	(\$23,364)	\$56,454	\$26,811	\$495,037	(\$181,760)	(\$206,771)	\$4,425
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 APPROVED BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$815	\$2,292	\$180,711	\$189,270	\$0
	Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$815	\$2,292	\$180,711	\$189,270	\$0
	Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,153,408	\$864,940	\$0	\$0	\$0
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,057	\$20,361	\$0	\$0	\$0
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$887,593	\$180,711	\$189,270	\$0
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,280)	(\$887,593)	(\$180,711)	(\$189,270)	\$0



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 APPROVED BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
Total Revenues		\$0	\$0	\$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	\$0	\$0
Total Sources of Funds		\$0	\$0	\$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	0	0	0	0
Total Salaries & Wages		\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS												
01-5-4200-062	PERS UAL Payment	5,700	7,046	7,079	12,879	0	0	0	1,200	180,711	189,270	0
01-5-4200-062	Medicare	2	0	0	0	0	0	0	0	0	0	0
01-5-4200-075	FICA	0	0	0	0	0	0	0	0	0	0	0
01-5-4200-090	Insurance	19	1	0	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	594	724	808	848	638	815	1,092	0	0	0
Total Benefits		\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$815	\$2,292	\$180,711	\$189,270	\$0
Total Personnel Services		\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$815	\$2,292	\$180,711	\$189,270	\$0
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	0	0
01-5-4200-100	Clothing	0	0	0	0	0	0	0	0	0	0	0
01-5-4200-220	Contract Fire and Emergency Services	0	0	0	0	0	0	1,151,000	853,000	0	0	0
01-5-4200-110	Communication	28,929	92	578	664	582	601	111	0	0	0	0
01-5-4200-170	Maintenance - Equipment	62	0	0	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	0	0
01-5-4200-175	Operating Supplies	0	32	0	0	0	0	0	0	0	0	0
01-5-4200-200	Office Expense	0	34	323	0	93	213	0	80	0	0	0
01-5-4200-210	Postage	0	0	708	0	0	0	0	0	0	0	0
01-5-4200-220	Professional Services	16,165	17,150	14,750	0	5,294	9,351	138	11,204	0	0	0
01-5-4200-290	Utilities	3,193	4,353	3,771	2,207	2,101	1,603	1,355	656	0	0	0
01-5-4200-291	Sandbags	386	375	0	483	590	1,686	804	0	0	0	0
01-5-4200-320	Fixed Assets - Equipment	65,189	0	0	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	\$1,153,408	\$864,940	\$0	\$0	\$0
CAPITAL OVERLAY												
Total Capital Overlay		\$0	\$0	\$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	28,057	20,361	0	0	0
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,057	\$20,361	\$0	\$0	\$0
Total Expenditures		\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$887,593	\$180,711	\$189,270	\$0
OPERATING SURPLUS/(DEFICIT)		(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,280)	(\$887,593)	(\$180,711)	(\$189,270)	\$0
TRANSFERS & ENCUMBRANCES												
Transfers In - Property Taxes		964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,197,394	1,294,670	887,593	180,711	189,270	0
(Transfers Out) - Water & Wastewater Funds						(10,252)	(12,013)	(112,390)				0
Encumbrances - Sources of Funding												0
Encumbrances - (Designated Funds)												0
NET TRANSFERS & ENCUMBRANCES		\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,185,381	\$1,182,280	\$887,593	\$180,711	\$189,270	\$0



LIGHTING BUDGET





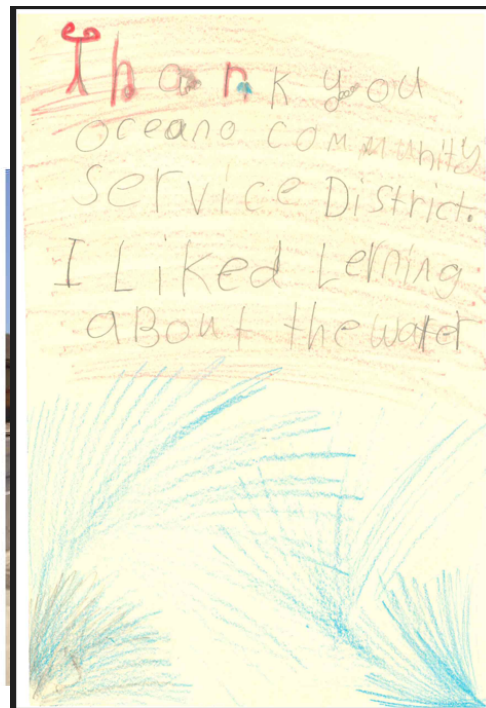
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - 01**

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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$0	\$189	\$2,050	\$2,120
	Benefits	\$0	\$594	\$724	\$808	\$848	\$638	\$815	\$1,092	\$1,338	\$1,506	\$1,439
	Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$638	\$815	\$1,092	\$1,527	\$3,556	\$3,559
	Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$35,250	\$35,734	\$36,641	\$41,080	\$42,724
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,352	\$10,180	\$11,633	\$12,202	\$12,932
	Total Expenditures	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$47,006	\$49,801	\$56,838	\$59,215
	OPERATING SURPLUS/(DEFICIT)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$47,006)	(\$49,801)	(\$56,838)	(\$59,215)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
Total Revenues		\$0	\$0	\$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	\$0	\$0
Total Sources of Funds		\$0	\$0	\$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	0	189	2,050	2,120
Total Salaries & Wages		\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$0	\$189	\$2,050	\$2,120
BENEFITS												
	Operating Crew Benefits Allocation	0	594	724	808	848	638	815	1,092	1,338	1,506	1,439
Total Benefits		\$0	\$594	\$724	\$808	\$848	\$638	\$815	\$1,092	\$1,338	\$1,506	\$1,439
Total Personnel Services		\$0	\$594	\$724	\$2,095	\$902	\$638	\$815	\$1,092	\$1,527	\$3,556	\$3,559
SERVICES & SUPPLIES												
01-5-4195-175	Operating Supplies	0	0	559	47	334	6,147	20	292	1,180	2,600	2,704
01-5-4195-295	Street Lighting	30,898	37,904	30,193	33,292	28,004	32,273	35,230	35,442	35,461	38,480	40,020
01-5-4195-220	Professional Services	0	0	0	0	0	11,466	0	0	0	0	0
Total Services & Supplies		\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$35,250	\$35,734	\$36,641	\$41,080	\$42,724
CAPITAL OUTLAY												
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION												
01-5-4195-376	Administrative Cost Allocation	8,672	8,413	8,988	9,057	8,485	8,286	9,352	10,180	11,633	12,202	12,932
Total Administrative Cost Allocation		\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,352	\$10,180	\$11,633	\$12,202	\$12,932
Total Expenditures		\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$47,006	\$49,801	\$56,838	\$59,215
OPERATING SURPLUS/(DEFICIT)		(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$47,006)	(\$49,801)	(\$56,838)	(\$59,215)
TRANSFERS & ENCUMBRANCES												
	Transfers In - Property Taxes	39,570	46,912	40,464	44,492	38,333	59,521	52,065	47,006	49,801	56,838	59,215
	(Transfers Out)	0	0	0	0	(606)	(711)	(6,648)	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$39,570	\$46,912	\$40,464	\$44,492	\$37,727	\$58,810	\$45,417	\$47,006	\$49,801	\$56,838	\$59,215



PARKS & RECREATION BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) PARKS AND RECREATION 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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 APPROVED BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$8,793	\$8,265	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$8,793	\$8,265	\$0	\$0	\$0
USES OF FUNDS												
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$9,766	\$8,265	\$1,032	\$4,287	\$0
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676	\$15,271	\$11,633	\$12,202	\$0
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$14,442	\$23,536	\$12,665	\$16,489	\$0
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$15,271)	(\$12,665)	(\$16,489)	\$0



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

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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
Total Revenues		\$0	\$0	\$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	8,793	5,765	0	0	0
01-4-3900-012	SLO County Community Project Grant - Community Celebration	0	0	0	0	0	0	0	2,500	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$8,793	\$8,265	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$8,793	\$8,265	\$0	\$0	\$0
USES OF FUNDS												
PERSONNEL SERVICES												
SALARIES & WAGES												
01-5-4850-010	Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$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	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$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	0	1,032	4,287	0
01-5-4850-301	Events	0	0	0	0	0	0	973	0	0	0	0
01-5-4850-302	SLO County Community Project Grant - Community Celebration	0	0	0	0	0	0	0	2,500	0	0	0
01-5-4850-302	Pop-Up Tent/ Banner	0	0	0	0	0	0	0	0	0	0	0
01-5-4850-302	Parks CA Grant Expenses	0	0	0	0	0	0	8,793	5,765	0	0	0
01-5-4850-302	OPARC Activities thru 12/31/2025	0	0	0	0	0	0	0	0	0	0	0
Total Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$9,766	\$8,265	\$1,032	\$4,287	\$0
CAPITAL OUTLAY												
Total Capital Outlay		\$0	\$0	\$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	4,676	15,271	11,633	12,202	0
Total Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$4,676	\$15,271	\$11,633	\$12,202	\$0
Total Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$14,442	\$23,536	\$12,665	\$16,489	\$0
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$15,271)	(\$12,665)	(\$16,489)	\$0
TRANSFERS & ENCUMBRANCES												
	Transfers In - Property Taxes	0	0	0	0	0	0	5,649	15,271	16,511	20,335	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0	(3,846)	(3,846)	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$5,649	\$15,271	\$12,665	\$16,489	\$0



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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$166,469	\$108,773	\$29,000	\$14,200	\$29,000
	Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$0	\$93,444	\$0	\$0
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$108,773	\$122,444	\$14,200	\$29,000
USES OF FUNDS												
	Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,533	\$2,228	\$2,453	\$4,500	\$5,060
	Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,630	\$2,184	\$4,015	\$4,519	\$4,317
	Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,163	\$4,412	\$6,468	\$9,019	\$9,377
	Services & Supplies	\$60,161	\$7,970	\$8,060	\$14,276	\$13,294	\$33,704	\$12,555	\$14,211	\$20,588	\$4,000	\$23,870
	Capital Outlay	\$22,239	\$39,622	\$133,228	\$0	\$0	\$66,177	\$24,502	\$7,600	\$93,444	\$0	\$0
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,029	\$15,271	\$17,450	\$18,302	\$19,399
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$41,494	\$137,950	\$31,321	\$52,646
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$67,279	(\$15,506)	(\$17,121)	(\$23,646)
	TRANSFERS & ENCUMBRANCES											
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	55,373	31,500	39,000	39,000	39,000
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(95,296)	(13,296)	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$63,796)	\$42,077	\$31,500	\$39,000	\$39,000	\$39,000
	RESERVES											
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(45,093)	0	0	0	0	0
	Additions to Reserves	0	33,665	0	46,262	20,333	0	162,192	98,779	23,494	21,879	15,354
	Other Adjustments - PFF's and Sheriff Facility Improvements	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$46,262	\$20,333	(\$45,093)	\$162,192	\$98,779	\$23,494	\$21,879	\$15,354
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	\$0	(\$0)	\$54	\$0	\$0	\$0	\$0	\$0



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
10-4-3257-000	Utility Reimbursement	1,202	2,209	1,947	1,579	1,546	2,887	2,585	2,633	17,000	2,200	17,000
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	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	0	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	122,175	129,792	76,432	0	0	0
	Public Facilities Fees	27,280	20,060	10,158	20,528	7,878	2,387	22,092	4,718	0	0	0
10-4-3300-003	Interest Income	980	919	857	231	232	2,579	0	12,990	0	0	0
Total Revenues		\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$166,469	\$108,773	\$29,000	\$14,200	\$29,000
OTHER SOURCES OF FUNDS												
	Nuclear Power Preparedness - Emergency Generator	0	38,358	0	0	0	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant/ Rebate	0	0	0	0	0	0	7,895	0	0	0	0
10-4-3261-000	PEG Funding - Boardroom Upgrades	0	0	0	0	0	0	0	0	93,444	0	0
Total Other Sources of Funds		\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$0	\$93,444	\$0	\$0
Total Sources of Funds		\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$108,773	\$122,444	\$14,200	\$29,000
USES OF FUNDS												
SALARIES & WAGES												
10-5-4300-010	Salary & Wages	807	1,834	2,925	344	1,891	3,654	1,533	2,228	2,453	4,500	5,060
Total Salaries & Wages		\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,533	\$2,228	\$2,453	\$4,500	\$5,060
BENEFITS												
	Operating Crew Overhead	0	1,189	1,448	1,615	1,696	1,276	1,630	2,184	4,015	4,519	4,317
Total Benefits		\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,630	\$2,184	\$4,015	\$4,519	\$4,317
Total Personnel Services		\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,163	\$4,412	\$6,468	\$9,019	\$9,377
SERVICES & SUPPLIES												
10-5-4300-110	Communication	25	33	27	28	23	33	29	29	0	0	0
10-5-4300-163	Maint: Structure/ Improvements	40,683	3,148	2,599	9,389	10,237	4,848	9,692	13,434	17,000	3,000	20,120
10-5-4300-173	So: Maint. Structures/ Improvements	18,590	2,465	4,659	4,860	3,034	4,414	2,460	748	3,588	1,000	3,750
10-5-4300-220	Professional Services	550	1,505	775	0	0	24,409	374	0	0	0	0
10-5-4300-290	Utilities	118	0	0	0	0	0	0	0	0	0	0
Total Services & Supplies		\$60,161	\$7,970	\$8,060	\$14,276	\$13,294	\$33,704	\$12,555	\$14,211	\$20,588	\$4,000	\$23,870



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
CAPITAL OUTLAY												
10-5-4300-320	Fixed Assets	0	0	12,800	0	0	0	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	22,239	39,622	120,428	0	0	0	0	0	0	0	0
	HVAC System	0	0	0	0	0	0	7,600	0	0	0	0
	Office Remodel & Parking Lot Resurface Project	0	0	0	0	0	66,177	6,356	0	0	0	0
	Boardroom Upgrades	0	0	0	0	0	0	0	93,444	0	0	0
	Total Capital Outlay	\$22,239	\$39,622	\$133,228	\$0	\$0	\$66,177	\$24,502	\$7,600	\$93,444	\$0	\$0
ADMINISTRATIVE COST ALLOCATION												
10-5-4300-376	Admin Allocation	34,690	33,654	35,954	18,115	30,941	33,143	14,029	15,271	17,450	18,302	19,399
	Total Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,029	\$15,271	\$17,450	\$18,302	\$19,399
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$41,494	\$137,950	\$31,321	\$52,646
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$67,279	(\$15,506)	(\$17,121)	(\$23,646)
TRANSFERS & ENCUMBRANCES												
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	55,373	31,500	39,000	39,000	39,000
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(95,296)	(13,296)	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$63,796)	\$42,077	\$31,500	\$39,000	\$39,000	\$39,000
RESERVES												
	(Use of Reserves)	(31,728)		(111,542)			(45,093)					0
	Additions to Reserves		33,665		46,262	20,333		162,192	98,779	23,494	21,879	15,354
	Other Adjustments - PFF's and Sheriff's Carpet to County of SLO (Divestiture)							0				
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$46,262	\$20,333	(\$45,093)	\$162,192	\$98,779	\$23,494	\$21,879	\$15,354
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	\$0	(\$0)	\$54	\$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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Water Rate Revenue	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$4,927,882	\$3,402,557	\$3,822,027	\$3,819,985	\$4,133,648
	Wastewater Rate Revenue	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$469,333	\$454,057	\$789,377	\$871,354	\$1,407,171
	Solid Waste Franchise Fee Revenue	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$74,540	\$190,277	\$129,819	\$198,299
	Equipment (Funded by the three Enterprise Funds)	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$84,868	\$13,474	\$27,944	\$28,905
	Total Sources of Funds	\$2,886,771	\$2,917,848	\$3,173,303	\$3,403,014	\$3,636,107	\$4,323,294	\$5,509,563	\$4,016,022	\$4,815,155	\$4,849,102	\$5,768,023
USES OF FUNDS												
	Water	\$2,348,851	\$2,535,876	\$2,867,972	\$2,676,056	\$2,415,834	\$3,543,762	\$4,622,960	\$3,407,621	\$3,612,380	\$3,762,292	\$3,999,051
	Wastewater	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$644,012	\$677,074	\$806,674	\$1,200,651
	Solid Waste	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$109,087	\$123,197	\$136,996	\$157,524
	Equipment	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$143,025	\$76,029	\$9,449	\$23,920	\$24,880
	Total Expenditures	\$3,055,969	\$3,217,815	\$3,483,164	\$3,172,760	\$3,008,606	\$4,154,176	\$5,324,256	\$4,236,749	\$4,422,100	\$4,729,882	\$5,382,106
OPERATING SURPLUS/(DEFICIT)												
	Water	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	(\$5,064)	\$209,647	\$57,693	\$134,597
	Wastewater	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$189,955)	\$112,303	\$64,680	\$206,520
	Solid Waste	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	(\$34,547)	\$67,080	(\$7,177)	\$40,775
	Equipment	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$8,839	\$4,025	\$4,024	\$4,025
	OPERATING SURPLUS/(DEFICIT)	(\$169,198)	(\$299,966)	(\$309,861)	\$230,254	\$627,501	\$169,118	\$185,307	(\$220,727)	\$393,055	\$119,220	\$385,917
TRANSFERS & ENCUMBRANCES												
	Transfers In	146,440	121,440	121,440	121,440	135,937	119,782	166,276	9,396	7,500	0	0
	(Transfers Out)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(64,145)	(161,340)	(82,868)	(66,944)	(66,944)	(67,905)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	600,000	600,000	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(122,000)	0	(1,072,409)	(1,072,409)	0
	NET TRANSFERS & ENCUMBRANCES	\$5,324	\$28,022	\$26,070	\$56,546	\$103,813	\$55,637	(\$117,064)	(\$73,472)	(\$531,853)	(\$539,353)	(\$67,905)
RESERVES												
	(Use of Reserves)	(163,874)	(271,943)	(283,791)					(294,199)	(138,798)	(420,133)	0
	Additions to Reserves				286,800	731,314	224,755	68,243			0	318,011
	Other Adjustments										0	0
	RESERVES - INCREASE / (DECREASE)	(\$163,874)	(\$271,943)	(\$283,791)	\$286,800	\$731,314	\$224,755	\$68,243	(\$294,199)	(\$138,798)	(\$420,133)	\$318,011
	NET BUDGETARY SOURCES/USES	\$0	(\$1)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$1



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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues (Water Rate Revenue)	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,450,373	\$3,633,357	\$3,822,027	\$3,819,985	\$4,133,648
	Other Sources of Funds	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$1,477,509	\$148,376	\$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	\$4,927,882	\$3,781,733	\$3,822,027	\$3,819,985	\$4,133,648
USES OF FUNDS												
	Salaries & Wages	\$149,429	\$163,191	\$173,399	\$192,583	\$151,297	\$198,182	\$216,849	\$194,575	\$213,942	\$305,250	\$317,493
	Benefits	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$112,004	\$146,653	\$178,520	\$200,700	\$189,009
	Personnel Services	\$199,429	\$238,932	\$304,478	\$301,405	\$265,141	\$286,852	\$328,853	\$341,228	\$392,462	\$505,950	\$506,502
	Services & Supplies	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,979,003	\$2,318,185	\$2,187,702	\$2,193,890	\$2,397,605
	Capital Outlay	\$243,804	\$267,821	\$386,406	\$200,848	\$156,169	\$905,512	\$1,699,958	\$554,544	\$280,217	\$276,360	\$265,000
	Debt Service	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,000	\$54,000	\$54,000	\$54,000
	Administrative Cost	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$561,142	\$610,821	\$697,999	\$732,092	\$775,944
	Total Expenditures	\$2,348,851	\$2,535,876	\$2,867,972	\$2,676,056	\$2,415,834	\$3,543,762	\$4,622,960	\$3,878,778	\$3,612,380	\$3,762,292	\$3,999,051
	OPERATING SURPLUS/(DEFICIT)	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	(\$97,045)	\$209,647	\$57,693	\$134,597
	TRANSFERS & ENCUMBRANCES											
	Transfers In - From General & Solid Waste Funds	0	0	0	0	14,497	11,325	105,857	1,896	0	0	0
	(Transfers Out) - To General, Solid Waste, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(47,133)	(54,894)	(54,894)	(55,440)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	600,000	600,000	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(69,540)	0	(893,715)	(893,715)	0
	NET TRANSFERS & ENCUMBRANCES	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$43,648)	(\$45,237)	(\$348,609)	(\$348,609)	(\$55,440)
	RESERVES											
	(Use of Reserves)	(142,220)	(237,530)	(312,275)	0	0	0	0	(142,282)	(138,962)	(290,916)	0
	Additions to Reserves	0	0	0	183,801	728,352	235,981	261,274	0	0	0	79,157
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$142,220)	(\$237,530)	(\$312,275)	\$183,801	\$728,352	\$235,981	\$261,274	(\$142,282)	(\$138,962)	(\$290,916)	\$79,157
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
02-4-3200-000	Water Rate Revenue - PROP 218	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,888,209	3,169,951	3,278,834	3,566,018	3,571,834	3,883,427
02-4-3203-000/001	Revenue Accrual	2,144	4,652	39,742	11,122	14,882	8,669	60,450	23,559	0	0	0
02-4-3204-000	Sales: Lopez	475,743	457,660	487,270	307,184	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	4,814	8,160	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	3,623	3,424	3,316	3,700	3,550
02-4-3208-000	Delinquent U/B Acct Fees	25,470	28,481	23,305	210	29,778	62,425	81,482	72,377	63,198	65,000	67,600
02-4-3209-000	Capacity Charges	27,758	28,741	56,904	23,246	82,265	22,844	15,259	129,980	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	32,400	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	2,000	0	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	4,350	4,770	3,960	4,500	4,120
02-4-3217-297	Wheeling/Fire Protection	24,390	22,622	21,383	22,952	21,520	20,993	21,871	25,354	24,411	25,000	25,000
02-4-3230-350	Reimbursement - New Development	3,315	4,852	3,916	2,804	9,308	2,214	9,627	1,868	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	150	275	200	450	300	150	575	300	300	300
02-4-3300-000	Interest Income	146	149	150	147	118	30	65,878	31,707	65,553	54,217	54,217
02-4-3900-000	Other Income	2,957	0	0	1,852	919	0	313	859	0	0	0
02-4-3905-000	Claims & Settlements	0	0	0	0	0	0	944	15,406	0	0	0
02-4-3224-000	Backflow Fees	0	0	0	1,903	1,880	1,953	617	4,084	4,837	5,000	5,000
Total Revenues		\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,450,373	\$3,633,357	\$3,822,027	\$3,819,985	\$4,133,648
OTHER SOURCES OF FUNDS												
	WRRP Grant Phase #1	0	104,318	132,147	0	0	0	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	168,588	0	0	0	0	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	266,146	1,252,509	148,376	0	0	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	5,891	248,053	0	0	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	0	0	0	0	0	0	0	0	0	0	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	268,000	0	0	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	0	225,000	0	0	0	0
Total Other Sources of Funds		\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$1,477,509	\$148,376	\$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	\$4,927,882	\$3,781,733	\$3,822,027	\$3,819,985	\$4,133,648
USES OF FUNDS												
PERSONNEL SERVICES												
UTILITIES STAFF: SALARIES & WAGES												
02-5-4400-010	Salaries and Wages	129,274	127,908	162,702	183,977	144,253	189,142	206,971	174,772	201,399	265,000	275,308
02-5-4400-020	Overtime	20,155	35,283	10,697	8,606	7,045	9,040	9,878	19,803	12,543	40,250	42,185
Total Salaries & Wages		\$149,429	\$163,191	\$173,399	\$192,583	\$151,297	\$198,182	\$216,849	\$194,575	\$213,942	\$305,250	\$317,493
UTILITIES STAFF: BENEFITS												
02-5-4400-075	Workers Compensation Insurance	0	4,000	6,873	5,411	5,297	6,937	7,687	6,887	7,199	7,900	4,820
	Operating Crew Benefits Allocation	0	71,740	92,697	103,387	108,530	81,662	104,317	139,766	171,321	192,800	184,189
Total Benefits		\$0	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$112,004	\$146,653	\$178,520	\$200,700	\$189,009
Total Personnel Services		\$149,429	\$238,932	\$304,478	\$301,405	\$265,141	\$286,852	\$328,853	\$341,228	\$392,462	\$505,950	\$506,502



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SERVICES & SUPPLIES												
02-5-4400-110	Communications	2,516	3,267	2,682	2,917	2,649	2,921	2,465	2,490	2,231	3,120	3,245
02-5-4400-163	Maint: Structures/ Improvements	640	10,643	6,052	3,005	1,378	5,817	1,856	15,241	45,875	19,295	48,000
02-5-4400-164	Paving	0	0	1,390	3,181	1,175	5,112	2,084	1,713	5,745	5,410	6,000
02-5-4400-170	Maintenance - Equipment	3,545	3,902	2,792	3,139	2,738	2,814	155	2,788	1,698	3,640	3,785
02-5-4400-173	Maint: Shared Structures/ Improvements	8,094	13,912	2,410	4,865	480	2,625	3,818	4,171	18,321	10,400	19,055
02-5-4400-175	System Parts/ Operating Supplies	8,861	13,971	5,263	13,982	8,515	6,875	18,318	18,277	39,011	19,590	40,570
02-5-4400-176	Water Meters	10,247	10,992	12,498	21,537	22,981	23,896	23,770	26,257	50,000	50,000	50,000
02-5-4400-177	Safety Expense	0	8	0	0	11	1,012	781	54	3,114	1,095	3,240
02-5-4400-178	Chemicals	627	3,600	676	0	4,830	1,391	6,828	1,638	1,804	7,500	7,500
02-5-4400-180	Membership	1,927	1,490	1,497	2,525	2,366	2,398	2,489	2,260	2,811	3,900	4,050
02-5-4400-200	Office Expense	376	475	347	0	574	741	941	425	856	1,050	1,095
02-5-4400-205	Outside UB Mail Service	0	7,063	7,352	9,787	10,088	7,026	9,090	8,696	10,030	10,815	11,250
02-5-4400-220	Professional Services	13,191	14,657	17,644	23,661	16,115	45,624	96,142	92,581	34,282	42,640	45,345
02-5-4400-221	Information Technology	0	0	507	192	0	0	0	0	0	600	625
02-5-4400-222	Contracted Engineering	686	1,965	1,928	3,620	1,953	2,802	3,302	4,349	2,128	5,200	5,400
02-5-4400-226	Engineering & Other Reimbursements	4,660	9,458	3,222	11,903	6,370	6,568	7,697	17,373	18,953	14,900	19,700
02-5-4400-230	Legal Notices	567	0	0	892	58	1,080	2,166	3,379	1,490	1,040	1,550
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	2,063	177	0	3,923	1,450	4,100
02-5-4400-248	Permits, Fees, Licenses	7,381	8,831	7,096	6,216	10,212	13,271	13,232	19,045	21,850	21,850	22,745
02-5-4400-250	Small Tools and Instruments	32	1,412	1,959	0	281	390	697	866	0	1,200	1,200
02-5-4400-285	Classes/ Seminars	2,118	150	2,367	449	4,052	3,188	952	2,031	2,904	3,200	3,350
02-5-4400-261	Water Supply - Lopez	441,331	472,914	462,693	499,934	521,318	531,120	527,159	767,594	608,955	608,955	670,000
02-5-4400-262	Water Supply - State Water	871,102	953,953	1,101,264	913,511	809,075	1,026,248	1,126,227	1,171,170	1,222,915	1,222,915	1,285,000
02-5-4400-290	Utilities - Groundwater Pumping	10,926	2,346	9,972	9,621	38,653	31,238	10,941	24,432	27,351	36,400	37,800
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,807	19,407	24,143	23,169	22,025	23,677	19,187	28,945	24,411	23,455	24,000
02-5-4400-380	NCMA TG	31,149	32,684	41,969	53,636	49,091	48,865	67,411	73,050	37,044	60,320	65,000
02-5-4400-387	Interest Expense - Interfund	1,085	1,010	934	249	156	2,697	12,195	13,041	0	2,500	2,500
02-5-4400-499	Claim & Settlements	18,614	5,025	21,396	1,516	9,297	12,291	2,812	16,319	0	11,450	11,450
Total Services & Supplies		\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,979,003	\$2,318,185	\$2,187,702	\$2,193,890	\$2,397,605
CAPITAL OUTLAY												
02-5-4400-354	CIP - Overlay	0	0	0	25,200	2,405	0	0	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	123,486	12,020	0	0	0	0	0	0	0	0	0
02-5-4400-366	CIP - Storage Tank O&M	0	0	0	0	12,477	6,311	0	0	0	0	0
02-5-4400-440	CIP - Well #8	0	10,042	16,507	0	0	7,251	21,546	0	0	0	0
02-5-4400-441	CPI - Well #5	0	0	0	0	0	0	0	0	0	0	0
02-5-4400-441	CPI - Well #4	0	0	0	0	0	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	0	0
02-5-4400-443	CIP - HWY One Relocation	26,531	119,024	19,407	0	0	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	0	0
02-5-4400-445	CIP - Facilities Yard	7,057	0	0	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	0	0
02-5-4400-437	CIP - Water Tank Renovation	0	0	0	0	0	28,715	384,903	252,550	0	0	0
02-5-4400-320	CIP - WRRP 1-4,5,7,8,10	0	0	0	0	0	0	0	0	11,314	11,314	0
02-5-4400-320	CIP - 21st St Valve Replacement	0	0	0	0	0	0	41,000	0	0	0	0
02-5-4400-361	Prop 1: Stormwater Recapture	0	0	0	0	135,396	224,103	1,252,509	170,659	0	0	0
02-5-4400-320	Prop 1: & Small Community Grant: WRRP 1-1 & 1-9	0	0	0	0	5,891	552,394	0	0	0	0	0
02-5-4400-449	Halcyon/KenMar Consolidation	0	0	0	0	0	0	0	2,038	0	0	0
02-5-4400-320	CIP Engineering	0	0	0	0	0	0	0	55,532	0	0	0
02-5-4400-320	Utility Yard Office	0	0	0	0	0	0	0	63,742	0	0	0
02-5-4400-320	1 Million-Gallon Tank - ATS	0	0	0	0	0	0	0	10,023	0	0	0
02-5-4400-320	Prop 1 Round 2 IRWM Grant	0	0	0	0	0	0	0	0	0	0	0
02-5-4400-320	Annual CIP Projects	0	0	0	0	0	86,738	0	0	230,046	230,046	265,000
02-5-4400-320	Well House #8	0	0	0	0	0	0	0	0	38,857	35,000	0
Total Capital Outlay		\$243,804	\$267,821	\$386,406	\$200,848	\$156,169	\$905,512	\$1,699,958	\$554,544	\$280,217	\$276,360	\$265,000
DEBT SERVICE												
02-5-4400-310	CaIPERS UAL Funding	0	0	0	0	13,249	19,162	54,005	54,000	54,000	54,000	54,000
Total Debt Service		\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,000	\$54,000	\$54,000	\$54,000
ADMINISTRATIVE COST ALLOCATION												
02-5-4400-376	Administrative Cost Allocation	390,260	378,606	404,482	543,437	434,835	497,142	561,142	610,821	697,999	732,092	775,944
Total Administrative Cost Allocation		\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$561,142	\$610,821	\$697,999	\$732,092	\$775,944
Total Expenditures		\$2,348,851	\$2,535,876	\$2,867,972	\$2,676,056	\$2,415,834	\$3,543,762	\$4,622,960	\$3,878,778	\$3,612,380	\$3,762,292	\$3,999,051



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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
OPERATING SURPLUS/(DEFICIT)		(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	(\$97,045)	\$209,647	\$57,693	\$134,597
TRANSFERS & ENCUMBRANCES												
	Transfers In- From General & Solid Waste Fund	0	0	0	0	14,497	11,325	105,857	1,896	0	0	0
	(Transfers Out) - To General, Solid Waste, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(47,133)	(54,894)	(54,894)	(55,440)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	600,000	600,000	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(69,540)	0	(893,715)	(893,715)	0
NET TRANSFERS & ENCUMBRANCES		(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$43,648)	(\$45,237)	(\$348,609)	(\$348,609)	(\$55,440)
RESERVES												
	(Use of Reserves)	(142,220)	(237,530)	(312,275)					(142,282)	(138,962)	(290,916)	0
	Additions to Reserves				183,801	728,352	235,981	261,274				79,157
	Use of Prior Year FBA											0
	Other Adjustments											0
RESERVES - INCREASE / (DECREASE)		(\$142,220)	(\$237,530)	(\$312,275)	\$183,801	\$728,352	\$235,981	\$261,274	(\$142,282)	(\$138,962)	(\$290,916)	\$79,157
NET BUDGETARY SOURCES/USES		\$0	(\$1)	\$0	\$0	\$0	\$0	(\$0)	(\$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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues (Wastewater Rates)	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$469,333	\$450,583	\$789,377	\$871,354	\$1,407,171
	Other Sources of Funds	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$463	\$0	\$0	\$0
	Total Sources of Funds	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$469,333	\$451,046	\$789,377	\$871,354	\$1,407,171
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$56,411	\$75,160	\$65,955	\$118,840	\$124,075
	Benefits	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$43,367	\$56,347	\$68,359	\$76,900	\$78,311
	Personnel Services	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$99,778	\$131,507	\$134,314	\$195,740	\$202,386
	Services & Supplies	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$34,815	\$75,622	\$50,603	\$91,310	\$104,550
	Capital Outlay	\$86,002	\$100,952	\$325	\$16,500	\$0	\$5,609	\$0	\$329,273	\$11,000	\$20,000	\$330,000
	Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,980	\$103,074	\$103,074	\$130,480
	Administrative Cost	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$280,571	\$305,410	\$378,083	\$396,550	\$433,235
	Total Expenditures	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$868,792	\$677,074	\$806,674	\$1,200,651
	OPERATING SURPLUS/(DEFICIT)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$417,746)	\$112,303	\$64,680	\$206,520
TRANSFERS & ENCUMBRANCES												
	Transfers In	113,940	113,940	113,940	113,940	113,940	100,957	52,919	0	0	0	0
	(Transfers Out) - To Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(32,888)	(11,090)	(11,090)	(11,470)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	0	(174,693)	(174,693)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$32,888)	(\$185,783)	(\$185,783)	(\$11,470)
RESERVES												
	Prior Year FBA	0	0	0	0	0	0	0	0	0	0	0
	(Use of Reserves)	(61,251)	(71,644)	0	0	0	0	0	(450,634)	(73,480)	(121,103)	0
	Additions to Reserves	0	0	6,978	99,109	65,390	29,260	2,705	0	0	0	195,050
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$61,251)	(\$71,644)	\$6,978	\$99,109	\$65,390	\$29,260	\$2,705	(\$450,634)	(\$73,480)	(\$121,103)	\$195,050
	NET BUDGETARY SOURCES/USES	\$0	(\$1)	\$0	(\$0)	\$1	\$0	\$0	(\$0)	\$0	\$0	\$0



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
03-4-3210-000	Wastewater Rate Revenue - PROP 218	391,280	393,827	389,883	393,490	390,449	400,281	400,873	402,610	720,811	810,548	1,346,365
03-4-3203-000/001	Revenue Accrual	282	347	(33)	923	(182)	(22)	0	838	0	0	0
03-4-3211-000	Wastewater Connections	2,500	2,525	5,000	2,000	6,225	2,000	1,000	9,500	2,000	2,000	2,000
03-4-3230-000	Sales: Miscellaneous	0	314	0	0	624	363	1,391	1,096	0	0	0
03-4-3255-000	Inspection Fees	125	125	250	150	375	100	50	500	100	100	100
03-4-3256-000	FOG Program	900	1,680	5,345	5,115	5,517	5,775	5,580	5,417	5,400	8,200	8,200
03-4-3257-000	Interest Income	0	0	0	0	0	0	60,439	30,622	61,066	50,506	50,506
Total Revenues		\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$469,333	\$450,583	\$789,377	\$871,354	\$1,407,171
OTHER SOURCES OF FUNDS												
03-4-3900-000	Other Income	0	0	2,812	636	120	0	0	463	0	0	0
Total Other Sources of Funds		\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$463	\$0	\$0	\$0
Total Sources of Funds		\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$469,333	\$451,046	\$789,377	\$871,354	\$1,407,171
USES OF FUNDS												
PERSONNEL SERVICES												
UTILITIES STAFF: SALARIES & WAGES												
03-5-4500-010	Salaries and Wages	39,094	40,564	47,819	50,429	69,718	59,981	52,711	68,829	61,819	101,575	106,000
03-5-4500-020	Overtime	5,992	11,683	3,244	1,968	2,380	3,096	3,700	6,331	4,136	17,265	18,075
Total Salaries & Wages		\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$56,411	\$75,160	\$65,955	\$118,840	\$124,075
UTILITIES STAFF: BENEFITS												
03-5-4500-061	CalPERS UAL	4,983	0	0	0	0	0	0	0	0	0	0
03-5-4500-071	Medicare	708	0	0	13	1	0	0	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	0	2,286	3,832	2,999	2,873	3,885	4,248	3,935	4,114	4,600	9,240
03-5-4500-090	Insurance	6,968	0	0	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	26,120	34,761	38,770	40,699	30,623	39,119	52,412	64,245	72,300	69,071
Total Benefits		\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$43,367	\$56,347	\$68,359	\$76,900	\$78,311
Total Personnel Services		\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$99,778	\$131,507	\$134,314	\$195,740	\$202,386
SERVICES & SUPPLIES												
03-5-4500-100	Clothing	0	0	0	0	0	0	0	0	0	0	0
03-5-4500-110	Communication	320	433	355	370	511	381	400	358	363	5,500	5,720
03-5-4500-163	Maint: Sewer Structures/ Improvements	6,807	12,164	1,536	7,096	1,971	750	7,485	1,968	5,633	10,400	10,815
03-5-4500-170	Maintenance: Equipment	205	1,310	133	824	1,479	4,413	3,753	200	0	5,000	5,200
03-5-4500-171	Maintenance: Vehicles	64	0	95	0	2,048	0	405	0	97	3,745	3,895
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	0	0	0	3,640	3,785
03-5-4500-173	Maint: Structures/ Improvements	1,620	2,589	527	0	921	506	0	7,315	8,760	7,655	9,115
03-5-4500-175	System Parts/ Operating Supplies	1,728	1,379	1,388	2,664	2,696	2,578	2,957	5,162	2,826	8,570	8,950
03-5-4500-177	Safety Expense	283	8	0	0	793	330	1,276	14,491	3,340	15,000	15,000
03-5-4500-180	Memberships	469	0	331	919	733	706	722	415	202	475	495
03-5-4500-200	Office Expense	0	31	79	24	309	0	77	2,087	133	555	575
03-5-4500-205	Outside UB Mailing Expense	0	7,079	7,352	7,328	8,103	7,026	9,016	8,696	10,030	10,000	10,400
03-5-4500-220	Professional Services	530	11,279	0	0	0	0	0	29,257	0	1,100	1,155
03-5-4500-222	Contracted Engineering	630	140	808	260	0	410	168	453	586	3,000	3,120
03-5-4500-226	Engineering & Other Reimbursables	(70)	560	0	245	0	0	0	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	6,140	0	0	0	0	5,141	0	0	11,769	3,120	12,250
03-5-4500-248	Regulatory Permits & Fees	2,588	2,836	3,249	3,530	4,179	3,453	3,796	3,945	5,500	5,500	5,720
03-5-4500-250	Small Tools & Instruments	32	50	162	0	0	0	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	570	0	181	0	2,524	430	0	65	0	2,950	3,065
03-5-4500-290	Utilities	805	2,108	1,010	1,207	960	1,017	1,170	1,210	1,364	2,775	2,885
03-5-4500-320	Fixed Assets - Equipment	0	0	0	0	0	0	3,590	0	0	0	0
03-5-4500-390	Bad Debt Expense	0	255	1,223	0	0	0	0	0	0	350	350
03-5-4500-499	Claims & Settlements	810	540	0	0	0	0	0	0	0	1,975	2,055
Total Services & Supplies		\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$34,815	\$75,622	\$50,603	\$91,310	\$104,550



**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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
CAPITAL OUTLAY												
03-5-4500-354	CIP - Overlay	0	0	0	16,500	0	0	0	0	0	0	0
03-5-4500-442	CIP - Air Park Drive Relocation	14,294	30,862	0	0	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	0	0
03-5-4500-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	5,938	0	0	0	5,609	0	0	0	0	0
03-5-4500-446	CIP - Engineering MKN	0	0	0	0	0	0	283,552	0	0	0	0
03-5-4500-320	CIP - Utility Yard Office	0	0	0	0	0	0	30,561	0	0	0	0
03-5-4500-320	CIP - Tierra Nueva Manhole	0	0	0	0	0	0	15,160	0	0	0	0
03-5-4500-320	CIP - Beach St Sewer Lateral Replacement	0	0	0	0	0	0	0	11,000	20,000	0	0
02-5-4400-320	Annual CIP Projects	0	0	0	0	0	0	0	0	0	0	330,000
Total Capital Outlay		\$86,002	\$100,952	\$325	\$16,500	\$0	\$5,609	\$0	\$329,273	\$11,000	\$20,000	\$330,000
DEBT SERVICE												
03-5-4500-310	CalPERS UAL Funding	0	0	0	0	6,624	9,580	26,998	26,980	26,980	26,980	26,980
	Vehicle Loan - Cleaning Truck	0	0	0	0	0	0	0	76,094	76,094	76,094	103,500
Total Debt Service		\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,980	\$103,074	\$103,074	\$130,480
ADMINISTRATIVE COST ALLOCATION												
03-5-4500-376	Administrative Cost Allocation	346,898	336,539	359,540	271,718	289,409	331,428	280,571	305,410	378,083	396,550	433,235
Total Administrative Cost Allocation		\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$280,571	\$305,410	\$378,083	\$396,550	\$433,235
Total Expenditures		\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$868,792	\$677,074	\$806,674	\$1,200,651
OPERATING SURPLUS/(DEFICIT)		(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$417,746)	\$112,303	\$64,680	\$206,520
TRANSFERS & ENCUMBRANCES												
	Transfers In - From Solid Waste Fund	113,940	113,940	113,940	113,940	113,940	100,957	52,919	0	0	0	0
	(Transfers Out) - Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(32,888)	(11,090)	(11,090)	(11,470)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	0	(174,693)	(174,693)	0
NET TRANSFERS & ENCUMBRANCES		\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$32,888)	(\$185,783)	(\$185,783)	(\$11,470)
RESERVES												
	Prior Year FBA											0
	(Use of Reserves)	(61,251)	(71,644)						(450,634)	(73,480)	(121,103)	0
	Additions to Reserves			6,978	99,109	65,390	29,260	2,705				195,050
	Other Adjustments											0
RESERVES - INCREASE / (DECREASE)		(\$61,251)	(\$71,644)	\$6,978	\$99,109	\$65,390	\$29,260	\$2,705	(\$450,634)	(\$73,480)	(\$121,103)	\$195,050
NET BUDGETARY SOURCES/USES		(\$0)	\$1	\$0	\$0	(\$1)	(\$0)	\$0	\$0	\$0	\$0	(\$0)



GARBAGE FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE 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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues (Franchisee Fees)	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$81,368	\$124,572	\$190,277	\$129,819	\$198,299
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$124,572	\$190,277	\$129,819	\$198,299
USES OF FUNDS												
	Salaries & Wages	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$21,884	\$16,998	\$16,388	\$34,000	\$42,500
	Benefits	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$17,311	\$22,732	\$27,704	\$31,625	\$30,380
	Personnel Services	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$39,195	\$39,730	\$44,092	\$65,625	\$72,880
	Services & Supplies	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$16,641	\$22,895	\$21,715	\$20,565	\$21,615
	Capital Outlay	\$0	\$0	\$0	\$8,399	\$0	\$0	\$22,864	\$10,189	\$10,857	\$2,000	\$11,300
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,409	\$40,721	\$46,533	\$48,806	\$51,730
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$113,535	\$123,197	\$136,996	\$157,524
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	\$11,037	\$67,080	(\$7,177)	\$40,775
	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	0	0
	(Transfers Out) - Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(2,847)	(960)	(960)	(995)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(3,660)	0	(4,001)	(4,001)	0
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,653	\$2,539	(\$4,961)	(\$995)
	RESERVES											
	Prior Year FBA	0	0	0	0	0	0	0	0	0	0	0
	(Use of Reserves)	0	0	(16,846)	(13,777)	(79,794)	(45,815)	(72,041)	0	0	(12,138)	0
	Additions to Reserves	17,404	4,236	0	0	0	0	0	15,690	69,619	0	39,780
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$13,777)	(\$79,794)	(\$45,815)	(\$72,041)	\$15,690	\$69,619	(\$12,138)	\$39,780
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE 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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
06-4-3230-000	Solid Waste: Misc Income	0	275	0	113	360	45	266	420	0	0	0
06-4-3300-003	Interest Income	106	91	76	18	9	120	2,800	5,155	9,545	7,894	7,894
06-4-3501-000	Franchise Fees	84,923	86,647	76,636	52,705	44,082	62,006	67,151	107,511	168,867	110,000	178,000
06-4-3501-741	Landfill Savings Payment	7,756	7,880	8,672	8,386	8,445	10,221	11,151	11,486	11,865	11,925	12,405
Total Revenues		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$81,368	\$124,572	\$190,277	\$129,819	\$198,299
OTHER SOURCES OF FUNDS												
	SLO County Off-Highway Motor Vehicle Grant	0	0	0	0	0	0	11,650	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$0	\$0	\$0	\$0
Total Sources of Funds		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$124,572	\$190,277	\$129,819	\$198,299
USES OF FUNDS												
PERSONNEL SERVICES												
UTILITIES STAFF: SALARIES & WAGES												
06-5-4900-010	Salaries & Wages	6,762	10,553	13,954	6,434	17,096	16,068	21,884	16,913	16,388	34,000	42,500
06-5-4900-020	Overtime Wages	138	205	14	0	0	18	0	85	0	0	0
Total Salaries & Wages		\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$21,884	\$16,998	\$16,388	\$34,000	\$42,500
UTILITIES STAFF: BENEFITS												
06-5-4900-061	PERS Contributions	734	0	0	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	0	0
06-5-4900-071	Medicare	109	0	0	2	2	0	0	0	0	0	0
06-5-4900-072	FICA	0	0	0	0	0	0	0	0	0	0	0
06-5-4900-075	Compensation Insurance	0	686	958	749	763	925	1,011	894	935	1,500	1,600
06-5-4900-090	Insurance	1,086	0	0	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	11,755	14,484	16,154	16,958	12,760	16,300	21,838	26,769	30,125	28,780
Total Benefits		\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$17,311	\$22,732	\$27,704	\$31,625	\$30,380
Total Personnel Services		\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$39,195	\$39,730	\$44,092	\$65,625	\$72,880



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE 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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SERVICES & SUPPLIES												
06-5-4900-100	Clothing	0	0	0	0	0	0	0	0	0	0	0
06-5-4900-110	Communication	148	650	389	620	633	622	632	615	167	1,050	1,095
06-5-4900-170	Maintenance - EQ/CANS	0	13	0	0	0	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	14	0	85	0	0	0	0	0	0	0	0
06-5-4900-172	Gas and Oil	0	0	0	0	0	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	110	154	397	119	105	220	20	0	3,295	575	600
06-5-4900-175	Operating Supplies	0	840	0	16	0	0	24	503	34	315	330
06-5-4900-200	Office Expense	0	0	261	0	0	986	0	129	171	315	300
06-5-4900-210	Postage	33	462	0	0	226	0	0	0	0	315	300
06-5-4900-219	Special Admin Expense	450	0	0	0	36,105	18,332	0	0	0	0	0
06-5-4900-220	Professional Services	2,512	7,823	3,819	3,385	6,127	15,455	5,696	11,648	8,048	7,400	8,370
06-5-4900-230	Legal Notices	77	0	0	0	179	0	0	0	0	0	0
06-5-4900-290	Utilities	0	1,408	5,547	0	0	0	0	0	0	595	620
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	10,000	10,000
06-5-4900-320	Fixed Assets	0	0	0	0	0	0	269	0	0	0	0
Total Services & Supplies		\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$16,641	\$22,895	\$21,715	\$20,565	\$21,615
CAPITAL OUTLAY												
06-5-4900-320	Trash Cans	0	0	0	8,399	0	0	13,065	0	10,857	2,000	11,300
06-5-4900-320	Tranash Cans - SLO County Off - Highway Motor Vehicle Grant	0	0	0	0	0	0	9,799	0	0	0	0
06-5-4900-320	Utility Yard Office	0	0	0	0	0	0	0	10,189	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$8,399	\$0	\$0	\$22,864	\$10,189	\$10,857	\$2,000	\$11,300
ADMINISTRATIVE COST ALLOCATION												
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	46,714	37,409	40,721	46,533	48,806	51,730
Total Administrative Cost Allocation		\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,409	\$40,721	\$46,533	\$48,806	\$51,730
Total Expenditures		\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$113,535	\$123,197	\$136,996	\$157,524
OPERATING SURPLUS/(DEFICIT)		\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	\$11,037	\$67,080	(\$7,177)	\$40,775
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	0	0
	(Transfers Out) - Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(2,847)	(960)	(960)	(995)
	Encumbrances - Sources of Funding							0	0	0	0	0
	Encumbrances - (Designated Funds)							(3,660)	0	(4,001)	(4,001)	0
NET TRANSFERS & ENCUMBRANCES		\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,653	\$2,539	(\$4,961)	(\$995)
RESERVES												
	(Use of Reserves)			(16,846)	(13,777)	(79,794)	(45,815)	(72,041)			(12,138)	0
	Additions to Reserves	17,404	4,236						15,690	69,619	0	39,780
	Other Adjustments										0	0
RESERVES - INCREASE / (DECREASE)		\$17,404	\$4,236	(\$16,846)	(\$13,777)	(\$79,794)	(\$45,815)	(\$72,041)	\$15,690	\$69,619	(\$12,138)	\$39,780
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATEED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$84,868	\$13,474	\$27,944	\$28,905
	Other Sources of Funds	\$0	\$0	\$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	\$19,330	\$84,868	\$13,474	\$27,944	\$28,905
USES OF FUNDS												
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,050	\$11,034	\$9,449	\$23,920	\$24,880
	Capital Outlay	\$86,833	\$0	\$0	\$0	\$0	\$0	\$130,975	\$64,995	\$0	\$0	\$0
	Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$143,025	\$76,029	\$9,449	\$23,920	\$24,880
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$8,839	\$4,025	\$4,024	\$4,025
	TRANSFERS & ENCUMBRANCES											
	Transfers In	25,000	0	0	0	0	0	0	0	0	0	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES											
	(Use of Reserves)	0	0	0	0	0	0	(123,695)	0	0	0	0
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	0	8,839	4,024	4,024	4,024
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$8,839	\$4,024	\$4,024	\$4,024
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$1)	\$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	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ESTIMATED FY 2025/26	2025/26 CURRENT BUDGET	2026/27 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
12-4-3800-001	Lease Revenue from Water	52,641	32,375	33,595	14,727	18,270	12,685	9,988	47,133	7,664	15,894	16,440
12-4-3800-002	Lease Revenue from Sewer	42,433	19,460	20,070	10,276	12,749	8,851	6,969	32,888	5,347	11,090	11,470
12-4-3800-005	Lease Revenue from Garbage	7,042	2,583	2,705	891	1,105	766	603	2,847	463	960	995
12-4-3800-003	Insurance Proceeds	0	0	0	0	0	0	0	0	0	0	0
12-4-3800-004	Surplus Sales	0	0	0	0	0	0	1,770	0	0	0	0
12-4-3800-007	Rebate Revenue	0	0	0	0	0	0	0	2,000	0	0	0
Total Revenues		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$84,868	\$13,474	\$27,944	\$28,905
OTHER SOURCES OF FUNDS												
Total Other Sources of Funds		\$0	\$0	\$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	\$19,330	\$84,868	\$13,474	\$27,944	\$28,905
USES OF FUNDS												
SALARIES & WAGES												
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS												
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$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	2,942	5,005	3,272	8,320	8,655
12-5-4350-172	Fuel	6,896	8,637	7,410	5,217	8,083	11,483	9,108	6,029	6,177	15,600	16,225
Total Services & Supplies		\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,050	\$11,034	\$9,449	\$23,920	\$24,880
CAPITAL OUTLAY												
Fixed Assets		86,833	0	0	0	0	0	130,975	64,995	0	0	0
Total Capital Outlay		\$86,833	\$0	\$0	\$0	\$0	\$0	\$130,975	\$64,995	\$0	\$0	\$0
DEBT SERVICE												
12-5-4350-320	Equipment Lease	9,067	9,067	0	0	0	0	0	0	0	0	0
12-5-4350-386	Interest Expense	872	502	124	0	0	0	0	0	0	0	0
Total Debt Service		\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$143,025	\$76,029	\$9,449	\$23,920	\$24,880
OPERATING SURPLUS/(DEFICIT)		(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$8,839	\$4,025	\$4,024	\$4,025
TRANSFERS & ENCUMBRANCES												
Transfers In		25,000	0	0	0	0	0	0	0	0	0	0
(Transfers Out)		0	0	0	0	0	0	0	0	0	0	0
Encumbrances - Sources of Funding		0	0	0	0	0	0	0	0	0	0	0
Encumbrances - (Designated Funds)		0	0	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES												
(Use of Reserves)								(123,695)				
Additions to Reserves		22,193	32,995	38,352	17,666	17,367	5,329		8,839	4,025	4,024	4,024
Other Adjustments												
RESERVES - INCREASE / (DECREASE)		\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$8,839	\$4,025	\$4,024	\$4,024
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$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, 2027

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	\$ 82.88	\$ 84.95	\$ 87.08	\$ 91.43	\$ 96.00	\$ 100.80	\$ 105.84	N/A
Annual	\$172,390	\$176,696	\$181,126	\$190,174	\$199,680	\$209,664	\$220,147	
Business and Accounting Manager I								
Hourly	\$ 32.01	\$ 32.81	\$ 33.63	\$ 35.31	\$ 37.08	\$ 38.93	\$ 40.88	\$ 42.92
Annual	\$66,581	\$68,245	\$69,950	\$73,445	\$77,126	\$80,974	\$85,030	\$89,274
Business and Accounting Manager II								
Hourly	\$ 38.39	\$ 39.35	\$ 40.33	\$ 42.35	\$ 44.47	\$ 46.69	\$ 49.02	\$ 51.47
Annual	\$79,851	\$81,848	\$83,886	\$88,088	\$92,498	\$97,115	\$101,962	\$107,058
Business and Accounting Manager III								
Hourly	\$ 52.00	\$ 53.30	\$ 54.63	\$ 57.36	\$ 60.23	\$ 63.24	\$ 66.40	\$ 69.72
Annual	\$108,160	\$110,864	\$113,630	\$119,309	\$125,278	\$131,539	\$138,112	\$145,018
Account Administrator I								
Hourly	\$ 24.01	\$ 24.61	\$ 25.23	\$ 26.49	\$ 27.81	\$ 29.20	\$ 30.66	\$ 32.19
Annual	\$49,941	\$51,189	\$52,478	\$55,099	\$57,845	\$60,736	\$63,773	\$66,955
Account Administrator II								
Hourly	\$ 25.80	\$ 26.45	\$ 27.11	\$ 28.47	\$ 29.89	\$ 31.38	\$ 32.95	\$ 34.60
Annual	\$53,664	\$55,016	\$56,389	\$59,218	\$62,171	\$65,270	\$68,536	\$71,968
Account Administrator III								
Hourly	\$ 27.74	\$ 28.43	\$ 29.14	\$ 30.60	\$ 32.13	\$ 33.74	\$ 35.43	\$ 37.20
Annual	\$57,699	\$59,134	\$60,611	\$63,648	\$66,830	\$70,179	\$73,694	\$77,376
Utilities System Manager								
Hourly	\$ 52.00	\$ 53.30	\$ 54.63	\$ 57.36	\$ 60.23	\$ 63.24	\$ 66.40	\$ 69.72
Annual	\$108,160	\$110,864	\$113,630	\$119,309	\$125,278	\$131,539	\$138,112	\$145,018
Lead Operator								
Hourly	\$ 33.80	\$ 34.65	\$ 35.52	\$ 37.30	\$ 39.17	\$ 41.13	\$ 43.19	\$ 45.35
Annual	\$70,304	\$72,072	\$73,882	\$77,584	\$81,474	\$85,550	\$89,835	\$94,328
Utilities Operator I								
Hourly	\$ 25.35	\$ 25.98	\$ 26.63	\$ 27.96	\$ 29.36	\$ 30.83	\$ 32.37	\$ 33.99
Annual	\$52,728	\$54,038	\$55,390	\$58,157	\$61,069	\$64,126	\$67,330	\$70,699
Utilities Operator II								
Hourly	\$ 27.25	\$ 27.93	\$ 28.63	\$ 30.06	\$ 31.56	\$ 33.14	\$ 34.80	\$ 36.54
Annual	\$56,680	\$58,094	\$59,550	\$62,525	\$65,645	\$68,931	\$72,384	\$76,003
Utilities Operator III								
Hourly	\$ 29.29	\$ 30.02	\$ 30.77	\$ 32.31	\$ 33.93	\$ 35.63	\$ 37.41	\$ 39.28
Annual	\$60,923	\$62,442	\$64,002	\$67,205	\$70,574	\$74,110	\$77,813	\$81,702
Operator In Training								
Hourly	\$ 23.59	\$ 24.18	\$ 24.78	\$ 26.02	\$ 27.32	\$ 28.69	\$ 30.12	\$ 31.63
Annual	\$ 49,067	\$ 50,294	\$ 51,542	\$ 54,122	\$ 56,826	\$ 59,675	\$ 62,650	\$ 65,790
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	4	0	4	0	n/a			
Total	10	0	9	1	n/a			