

2018-2019 FINAL OCSD BUDGET



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - FINAL
 FINAL BUDGET FOR FISCAL YEAR 2018/19

	General	Administration	Fire	Lighting	Total General Fund	Equipment	Facilities	Total Governmental Funds	Water	Sewer	Garbage	Total Enterprise Funds	Grand Total
REVENUES													
OPERATING REVENUES													
Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,338,141	\$400,000	\$0	\$2,738,141	\$2,738,141
Customer Fees					\$0		\$3,800	\$3,800	\$39,868	\$1,949	\$96,003	\$137,820	\$141,620
Outside Users					\$0			\$0	\$25,000			\$25,000	\$25,000
Rental Income					\$0	\$29,090	\$140,640	\$169,730				\$0	\$169,730
Other Operating Revenues	\$1,540				\$1,540			\$1,540			\$8,027	\$8,027	\$9,567
Total Operating Revenues	\$1,540	\$0	\$0	\$0	\$1,540	\$29,090	\$144,440	\$175,070	\$2,403,009	\$401,949	\$104,030	\$2,908,988	\$3,084,058
NON OPERATING REVENUES													
Property Taxes	\$997,150				\$997,150	\$0	\$0	\$997,150				\$0	\$997,150
Public Facilities Fees					\$0		\$15,000	\$15,000				\$0	\$15,000
Development Fees					\$0			\$0	\$50,151	\$2,000		\$52,151	\$52,151
Interfund Transfers In	\$20,063				\$20,063		\$31,500	\$51,563		\$113,940	\$7,500	\$121,440	\$173,003
Administrative Cost Reimbursement		\$927,999			\$927,999			\$927,999				\$0	\$927,999
Operating Crew Overhead		\$242,001			\$242,001			\$242,001				\$0	\$0
Interest Income					\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Encumbered Revenues	\$47,391		\$0		\$47,391	\$0	\$0	\$47,391	\$154,767			\$154,767	\$202,158
Total Non Operating Revenues	\$1,064,604	\$1,170,000	\$0	\$0	\$2,234,604	\$0	\$46,500	\$2,281,104	\$204,918	\$115,940	\$7,500	\$328,358	\$2,367,461
TOTAL REVENUES	\$1,066,144	\$1,170,000	\$0	\$0	\$2,236,144	\$29,090	\$190,940	\$2,456,174	\$2,607,927	\$517,889	\$111,530	\$3,237,346	\$5,451,519
EXPENDITURES													
OPERATING EXPENDITURES													
Personnel	\$0	\$649,868	\$8,753	\$1,453	\$660,074	\$0	\$2,907	\$662,981	\$237,298	\$94,140	\$29,961	\$361,399	\$1,024,380
Services and Supplies	\$0	\$278,131	\$992,987	\$38,500	\$1,309,618	\$16,000	\$18,050	\$1,343,668	\$1,629,050	\$52,500	\$8,950	\$1,690,500	\$3,034,168
Administrative Cost Allocations			\$27,840	\$9,280	\$37,120		\$18,560	\$55,680	\$556,799	\$278,400	\$37,120	\$872,319	\$1,172,319
Operating Crew Overhead		\$242,001	\$1,210	\$1,210	\$244,421		\$2,420	\$246,841	\$154,881	\$58,080	\$24,200	\$237,161	\$436,161
Other	\$0				\$0	\$0		\$0	\$40,500	\$11,545	\$1,000	\$53,045	\$53,045
Total Operating Expenditures	\$0	\$1,170,000	\$1,030,790	\$50,443	\$2,251,233	\$16,000	\$41,937	\$2,006,649	\$2,618,528	\$494,665	\$101,231	\$2,104,944	\$4,111,593
NON OPERATING EXPENDITURES													
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements					\$0			\$0		\$0	\$0	\$0	\$0
Debt Service					\$0	\$9,067		\$9,067				\$0	\$9,067
Interfund Transfers Out					\$0		\$134,003	\$134,003	\$55,545			\$55,545	\$189,548
Contingencies					\$0			\$0				\$0	\$0
Encumbered Expenditures		\$47,391			\$47,391			\$47,391	\$275,100	\$110,421	\$1,471	\$386,992	\$434,383
Total Non-Operating Expenditures	\$0	\$47,391	\$0	\$0	\$47,391	\$9,067	\$134,003	\$190,461	\$330,645	\$110,421	\$1,471	\$442,537	\$632,998
TOTAL EXPENDITURES	\$0	\$1,217,391	\$1,030,790	\$50,443	\$2,298,624	\$25,067	\$175,940	\$2,197,110	\$2,949,173	\$605,086	\$102,702	\$2,547,481	\$4,744,591
Sources Over / (Under) Uses	\$1,066,144	(\$47,391)	(\$1,030,790)	(\$50,443)	(\$62,480)	\$4,023	\$15,000	(\$43,457)	(\$341,246)	(\$87,197)	\$8,828	(\$419,615)	(\$463,072)
Encumbrances	(\$47,391)	\$47,391	\$0	\$0	\$0	\$0	\$0	\$0	\$120,333	\$110,421	\$1,471	\$232,225	\$232,225
2018/19 Sources Over / (Under) Uses	\$1,018,753	\$0	(\$1,030,790)	(\$50,443)	(\$62,480)	\$4,023	\$15,000	(\$43,457)	(\$220,913)	\$23,224	\$10,299	(\$187,390)	(\$230,847)

ESTIMATED FUND BALANCE AVAILABLE	\$127,367	\$0	\$0	\$0	\$127,367	(\$3,430)	\$98,188	\$222,125	\$709,206	\$153,730	(\$13,889)	\$849,047	\$1,071,172
Reserve (Requirements) / Additions	\$1,146,120	\$0	(\$1,030,790)	(\$50,443)	\$64,887	\$593	\$113,188	\$178,668	\$488,293	\$176,954	(\$3,590)	\$661,657	\$840,325
RESERVES													
RESERVES - BEGINNING BALANCES					\$165,477	\$19,576	\$337,451	\$522,504	\$942,900	\$800,099	\$340,718	\$2,083,717	\$2,606,221
ADDITIONS TO AND USE OF RESERVES													
Additions to Reserves					\$230,364	\$4,023	\$168,188	\$402,575	\$939,915	\$774,009	\$211,655	\$1,925,579	\$2,328,154
Use of Reserves					(\$165,477)	(\$3,430)	(\$55,000)	(\$223,907)	(\$451,622)	(\$597,055)	(\$215,245)	(\$1,263,922)	(\$1,487,829)
NET CHANGE IN RESERVES					\$64,887	\$593	\$113,188	\$178,668	\$488,293	\$176,954	(\$3,590)	\$661,657	\$840,325
ESTIMATED ENDING RESERVES	\$0	\$0	\$0	\$0	\$230,364	\$20,169	\$450,639	\$701,172	\$1,431,193	\$977,053	\$337,128	\$2,745,374	\$3,446,546

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves AMENDED
 FISCAL YEAR 2018-2019

	Governmental	Administration	Fire	Lighting	Total General Fund	Equipment	Facilities	Total General Fund	Water	Sewer	Garbage	Total Enterprise Funds	Total
RESERVE DESIGNATIONS													
BEGINNING RESERVES													
Type R=Restricted; C=Commitment													
R Facility Fees Acc Leave Water Bonds	-	-	-	-	\$ -	-	190,973	\$ 190,973	-	-	-	\$ -	\$ 190,973
C Infrastructure	70,066	-	-	-	\$ 70,066	-	30,000	\$ 100,066	311,828	145,571	25,000	482,399	582,465
C Emergency	-	-	-	-	\$ -	-	-	\$ -	-	-	-	-	-
C Minimum	-	-	-	-	\$ -	-	-	\$ -	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	\$ -	-	-	\$ -	201,255	-	-	201,255	201,255
C Equipment Replacement	45,963	-	-	-	\$ 45,963	19,576	-	\$ 65,539	-	-	29,010	29,010	94,549
C Contingencies	-	-	-	-	\$ -	-	36,336	\$ 36,336	110,318	5,420	19,335	135,073	171,409
U Unassigned (Ent) / Commitment (GF)	49,448	-	-	-	\$ 49,448	-	80,142	\$ 129,590	319,499	649,108	267,373	1,235,980	1,365,570
Total Beginning Reserves	\$ 165,477	\$ -	\$ -	\$ -	\$ 165,477	\$ 19,576	\$ 337,451	\$ 522,504	\$ 942,900	\$ 800,099	\$ 340,718	\$ 2,083,717	\$ 2,606,221
RESERVES INCREASES													
R Facility Fees Acc Leave Water Bonds	\$ 56,427				\$ 56,427		\$ 66,711	\$ 123,138	\$ 24,057	\$ -	\$ -	\$ 24,057	\$ 147,195
C Infrastructure					\$ -		100,000	\$ 100,000	38,172	204,429	125,000	367,601	467,601
C Emergency					\$ -			\$ -	300,000	300,000		600,000	600,000
C Minimum	173,937				\$ 173,937			\$ 173,937	400,000	75,000	20,000	495,000	668,937
R Joint Venture Deposits					\$ -			\$ -	2,671			2,671	2,671
C Equipment Replacement					\$ -	4,023		\$ 4,023	130,000	100,000	45,990	275,990	280,013
C Contingencies					\$ -			\$ -	24,682	94,580	20,665	139,927	139,927
U Unassigned (Ent) / Commitment (GF)					\$ -		1,477	\$ 1,477	20,333			20,333	21,810
Total Reserve Increases	\$ 230,364	\$ -	\$ -	\$ -	\$ 230,364	\$ 4,023	\$ 168,188	\$ 402,575	\$ 939,915	\$ 774,009	\$ 211,655	\$ 1,925,579	\$ 2,328,154
RESERVES CANCELLATIONS													
R Facility Fees Acc Leave Water Bonds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -
C Infrastructure	(70,066)				\$ (70,066)			\$ (70,066)				-	(70,066)
C Emergency					\$ -			\$ -				-	-
C Minimum					\$ -			\$ -				-	-
R Joint Venture Deposits					\$ -			\$ -	(203,926)			(203,926)	(203,926)
C Equipment Replacement	(45,963)				\$ (45,963)	(3,430)		\$ (49,393)				-	(49,393)
C Contingencies					\$ -		(1,336)	\$ (1,336)				-	(1,336)
U Unassigned (Ent) / Commitment (GF)	(49,448)				\$ (49,448)		(53,664)	\$ (103,112)	(247,696)	(597,055)	(215,245)	(1,059,996)	(1,163,108)
Total Reserve Decreases	\$ (165,477)	\$ -	\$ -	\$ -	\$ (165,477)	\$ (3,430)	\$ (55,000)	\$ (223,907)	\$ (451,622)	\$ (597,055)	\$ (215,245)	\$ (1,263,922)	\$ (1,487,829)
ENDING RESERVES													
R Facility Fees Acc Leave Water Bonds	\$ 56,427	\$ -	\$ -	\$ -	\$ 56,427	\$ -	\$ 257,684	\$ 314,111	\$ 24,057	\$ -	\$ -	\$ 24,057	\$ 338,168
C Infrastructure	-	-	-	-	-	-	130,000	130,000	350,000	350,000	150,000	850,000	980,000
C Emergency	-	-	-	-	-	-	-	-	300,000	300,000	-	600,000	600,000
C Minimum	173,937	-	-	-	173,937	-	-	173,937	400,000	75,000	20,000	495,000	668,937
R Joint Venture Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
C Equipment Replacement	-	-	-	-	-	20,169	-	20,169	130,000	100,000	75,000	305,000	325,169
C Contingencies	-	-	-	-	-	-	35,000	35,000	135,000	100,000	40,000	275,000	310,000
U Unassigned (Ent) / Commitment (GF)	-	-	-	-	-	-	27,955	27,955	92,136	52,053	52,128	196,317	224,272
Total Ending Reserves	\$ 230,364	\$ -	\$ -	\$ -	\$ 230,364	\$ 20,169	\$ 450,639	\$ 701,172	\$ 1,431,193	\$ 977,053	\$ 337,128	\$ 2,745,374	\$ 3,446,546



GENERAL FUND



**GENERAL FUND
REVENUE WORKSHEET
FISCAL YEAR 2018/19**

Revenues and Other Sources:	Final 2018/19 Budget	Projected 2019/20 Budget
Prop Tax: Current Secured	970,850	990,250
Prop Tax: Current Unsecured	21,000	21,400
Prop Tax: Prior Secured	0	0
Prop Tax: Prior Unsecured	0	0
Unitary Taxes	14,500	15,000
Penalties and Interest (From County)	0	0
Delinquent Chgs Prop Tax Roll: Garbage	0	0
Homeowners' Prop Tax Relief	6,300	6,500
Will Serve Letter Fee	0	0
Firework Permit Fees	1,540	1,540
CO Collection Chg: SB2557	(15,500)	(16,000)
Transfer in From Facilities Fund	20,063	20,639
Encumbrance: Grant Revenue (LHMG Board Approved 4/26/2017)	47,391	
Total Revenues	1,066,144	1,039,329



ADMINISTRATIVE BUDGET



**ADMINISTRATIVE BUDGET
EXPENDITURE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Expenditure Accounts 4100			
Personnel			
010	Wages and Salaries	465,936	432,569
020	Overtime	8,301	11,088
061	PERS	53,996	34,758
	PERS UAL Payment	31,683	39,810
070	SUI (Unemp Ins)	2,170	2,170
071	Medicare Employer Portion	6,436	6,396
072	FICA	1,883	1,939
075	Workers Compensation Ins	6,563	6,793
090	Employee Insurances	72,000	73,500
097	Cell Phone Allowance	900	900
Total Personnel Costs		649,868	609,923
Services and Supplies			
110	Communications & Dispatch	8,700	9,000
150	Insurance (100% in Admin, then allocated, in 2015-16)	22,500	23,500
170	Maint: Equipment	3,600	3,600
173	Maint: Structures	10,250	10,250
180	Memberships	6,581	6,811
190+191	Over and Short + misc		
193	Bank Fees	4,500	4,700
200	Office Expense	6,750	7,000
205	Outside UB Mailing Expense	0	0
210	Postage	500	500
218	Audit	19,500	20,000
220	Professional Services (AGP, Chapparel, other)	19,000	19,000
221	Information Technology	7,500	7,500
223	Legal Services	87,000	90,000
226	Annual Software Maint.	14,000	14,500
225	Board Member Stipends	18,000	18,000
230	Legal Notices	2,500	2,500
235	Books/Journals/Subsc	1,500	1,500
241	Rents/Leases: Equip	3,000	3,000
247	LAFCO	16,500	17,500
248	Permits Licenses and Fees	1,000	1,000
250	Small Tools/EQ	0	0
260	Elections Expense	5,500	0
280	Private Vehicle Mileage	500	500
283	Job Advertising Expense	1,750	1,750
285	Classes/Seminars	5,500	5,500
286	Board Member Training/Travel/Expense	2,000	2,000
290	Utilities	10,000	10,500
Total Services and Supplies		278,131	280,111

**ADMINISTRATIVE BUDGET
EXPENDITURE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Expenditure Accounts 4100			
Other Expenditures			
	Encumbrance: LHMGP Grant Board Approved 4/26/2017	47,391	
Total Other Expenditures		47,391	0
Administrative Cost Allocations			
376	Allocation/Adm Exp		
	Fire 3.0000%	(27,840)	(26,701)
	Lighting 1.0000%	(9,280)	(8,900)
	Water 60.0000%	(556,799)	(534,020)
	Sewer 30.0000%	(278,400)	(267,010)
	Garbage 4.0000%	(37,120)	(35,601)
	Facilities 2.0000%	(18,560)	(17,801)
Operating Crew Overhead and Direct Labor Cost Allocations			
	Leave Time	59,912	51,472
	Salaries & Wages - Admin hours	5,813	5,813
	CalPERS	50,116	49,721
	Medicare	6,241	6,144
	Payroll Taxes	4,000	4,200
	SUI	2,170	1,953
	Employee Insurances	90,000	94,500
	Boot Allowance	1,000	1,000
	Clothing	4,500	4,700
	Standby	18,249	18,249
		242,001	237,752
	Fire 0.5000%	(1,210)	(1,189)
	Lighting 0.5000%	(1,210)	(1,189)
	Water 64.0000%	(154,881)	(152,161)
	Sewer 24.0000%	(58,080)	(57,060)
	Garbage 10.0000%	(24,200)	(23,775)
	Facilities 1.0000%	(2,420)	(2,378)
	100.0000%		
Total		(927,999)	(890,033)
Reserve Designations			
	Contingencies		
Total Reserve Designations Cost		0	0
Total Expenditures		47,391	1



FIRE BUDGET



**FIRE BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final	Projected
Expenditure Accounts 4200		2018/19 Budget	2019/20 Budget
Personnel			
010	Wages and Salaries	1,453	1,453
020	Overtime	0	0
061	PERS Contribution	0	0
062	PERS UAL	7,300	7,300
070	SUI (Unemp Ins)	0	0
071	Medicare Employer Portion	0	0
072	FICA	0	0
090	Employee Insurances	0	0
Total Personnel		8,753	8,753
Services and Supplies			
077	JPA Quarterly Pmts	987,362	1,083,705
290	Utilities	5,125	5,125
291	Sandbags	500	500
Total Services and Supplies		992,987	1,089,330
Other Expenditures			
	Allocation/Adm Exp	27,840	26,701
	Operating Crew Overhead and Direct Labor Cost Allocations	1,210	1,189
Total Other Expenditures		29,050	27,890
Reserve Designations			
		0	0
Total Reserves		0	0
Total Expenditures		1,030,790	1,125,973



LIGHTING BUDGET



**LIGHTING BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Expenditure Accounts 4195			
Personnel			
010	Wages and Salaries	1,453	1,453
020	Overtime	0	0
061	PERS	0	0
071	Medicare Employer Portion	0	0
090	Employee Insurances	0	0
Total Personnel		1,453	1,453
Services and Supplies			
175	Sys Parts/Oper Supplies	1,500	1,500
295	Lighting	37,000	38,000
Total Services and Supplies		38,500	39,500
Other Expenditures			
376	Allocation/Adm Exp	9,280	8,900
	Operating Crew Overhead and Direct Labor Cost Allocations	1,210	1,189
Total Other Expenditures		10,490	10,089
Reserve Designations			
	Equipment	0	0
Total Expenditures		50,443	51,042



EQUIPMENT FUND



**EQUIPMENT FUND
REVENUE WORKSHEET
FISCAL YEAR 2018/19**

Revenues and Other Sources:		Final 2018/19 Budget	Projected 2019/20 Budget
Revenues			
	Insurance Proceeds	0	0
	Surplus Sale	0	0
Total From Gov		0	0
	Truck Rental from Water	6,545	6,545
	Vehicle Charges to Water	10,000	10,000
Total From Water		16,545	16,545
	Truck Rental from Sewer	6,545	6,545
	Vehicle Charges to Sewer	5,000	5,000
Total From Sewer		11,545	11,545
	Vehicle Charges to Garbage	1,000	1,000
Total From Garbage		1,000	1,000
Total Revenues and Other Sources		29,090	29,090

**EQUIPMENT BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final Budget 2017/18	Projected Budget 2017/18
Services and Supplies			
171	Maint Vehicles	6,500	6,750
172	Gas and Oil	9,500	9,850
Total Services and Supplies		16,000	16,600
Other Expenditures			
320	Equipment Lease	9,067	9,067
386	Interest Expense	0	0
Total Other Expenditures		9,067	9,067
Reserve Designations			
	Equipment Replacement	4,023	3,423
Total Reserves		4,023	3,423
Total Expenditures		29,090	29,090



FACILITIES FUND



**FACILITIES FUND
REVENUE WORKSHEET
FISCAL YEAR 2018/19**

Revenues and Other Sources:		Final 2018/19 Budget	Projected 2019/20 Budget
Revenues			
3260	Sheriff Substation Rent	113,940	113,940
	New Fire Station	15,000	15,000
	Old Fire Station	11,700	11,700
	Public Facilities Fees	15,000	15,000
	Utility Reimbursements	3,800	3,900
	Interfund Repayment from Water	31,500	31,500
Total Revenues and Other Sources		190,940	191,040

**FACILITIES BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Personnel			
010	Wages and Salaries	2,907	2,905
020	Overtime	0	0
061	PERS	0	0
071	Medicare Employer Portion	0	0
090	Employee Insurances	0	0
Total Personnel		2,907	2,905
Services and Supplies			
163	Maint: Structures	15,000	15,500
173	Maint Structures	2,000	2,000
220	Professional Services	800	800
290	Utilities	250	250
Total Services and Supplies		18,050	18,550
Other Expenditures			
376	Allocation/Adm Exp	18,560	17,801
	Operating Crew Overhead and Direct Labor Cost Allocations	2,420	2,378
	Transfer to the General Fund	20,063	20,639
	Repayment to Sewer Fund	113,940	113,940
		154,983	154,758
Reserve Designations			
	Public Facilities Reserves	15,000	15,000
Total Reserves		15,000	15,000
Total Expenditures		190,940	191,213



WATER FUND



**WATER FUND
REVENUE WORKSHEET
FISCAL YEAR 2018/19**

Revenues and Other Sources:	Final 2018/19 Budget	Projected 2019/20 Budget
Water Sales	1,848,109	1,909,097
Lopez Remediation: Sales	490,032	506,203
Water Connection Fees - Reimbursables	5,035	5,201
Water Front Footage Fees	16,320	16,320
UB Courtesy Notice Fees	758	783
UB Sec Notc/Door Hgr Fees	31,497	32,536
Capacity Charges	24,431	24,431
Connection / Meter Fees	5,400	5,400
Lopez / SWP Connection Fees	4,000	4,000
New UB A/C Setup	2,478	2,560
CYN Crest /Christie/ AG Wheeling	25,000	25,000
Revenue from other sources/FU (Grants)	0	0
Inspection Fees	100	100
Encumbrance: WRRP Grant Revenue (Bdgt AJE 12/14/16)	154,767	
Total Revenues and Other Sources	2,607,927	2,531,631

**WATER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Personnel			
010	Wages and Salaries	188,931	188,846
020	Overtime	43,146	44,438
	Standby	0	0
061	PERS	0	0
071	Medicare Employer Portion	0	0
075	Workers Compensation Ins	5,221	5,404
090	Employee Insurances	0	0
Total Personnel		237,298	238,688
Services and Supplies			
110	Communications & Dispatch	2,800	2,900
163	Maint: Wtr/Swr Struct	5,500	6,000
170	Maint: Equipment	5,500	6,000
173	Maint: Structures	10,500	11,000
175	Sys Parts/Oper Supp	17,000	17,500
176	Water Meters	10,500	11,000
177	Safety Expense	550	550
178	Chemicals / Operating Supplies	650	700
180	Memberships	2,500	2,600
190	Misc	250	250
200	Office Expense	600	650
205	Outside UB Mailing Expense	8,750	9,000
220	Professional Services (Water Quality; Backflow Program)	17,500	18,000
221	Information Technology	550	600
222	Contract Engineering	5,500	6,000
226	Engineering & Other Reimburse	10,500	11,000
230	Legal Notices	1,100	1,100
231	Bad Debt	525	550
241	Rents/Leases: Equip	2,050	2,050
248	Permits, Fees, Licenses	7,850	8,125
250	Small Tools	2,500	2,750
285	Classes/Seminars	5,125	5,125
261	Water Supply - Lopez	490,750	508,000
262	Water Supply - State Water	925,000	975,000
362	Litigation: SMGB	27,500	28,000
380	NCMA Expense	37,500	38,500
290	Utilities	30,000	35,000
Total Services and Supplies		1,629,050	1,707,950

**WATER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Other Expenditures			
297	Pass-Thru: Crest/Christie	25,500	26,000
301	Transfer to Equipment Fund (Fund 12)	16,545	16,545
	General Fund Loan Payment	31,500	31,500
391	Garbage Fund Loan Payment	7,500	7,500
499	Claims & Settlements	15,000	15,000
349	Encumbrance: HWY One - County Drainage Project (Board Approval 1/25/2017)	71,390	
	Encumbrance: WRRP Program (Bdgt AJE approved 12/14/16)	154,767	
	Encumbrance: Facility CIP - Utilities Yard (Budget Adj 7/12/17)	2,943	
	Encumbrance: Air Park Drive Bridge Replacement Project (1/25/17)	46,000	
Total Other Expenditures		371,145	96,545
Admin Cost Allocation/Operating Crew Overhead			
376	Allocation/Adm Exp	556,799	534,020
	Operating Crew Overhead and Direct Labor Cost Allocations	154,881	152,161
Total		711,680	686,181
Reserve Designations			
	Contingencies	0	0
Total Reserves		0	0
Total Expenditures		2,949,173	2,729,364



SEWER FUND



**SEWER FUND
REVENUE WORKSHEET
FISCAL YEAR 2018/19**

Revenues and Other Sources:	Final 2018/19 Budget	Projected 2019/20 Budget
Sewer Sales	400,000	400,000
Connection Fees	2,000	2,000
Sanitation District Fees	0	0
Inspection Fees	100	100
FOG Program Inspections	1,849	1,914
Interest Income	0	0
Repayment from General Fund	113,940	113,940
Total Revenues and CTotal Revenues	517,889	517,954

**SEWER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Personnel			
010	Wages and Salaries	72,666	72,633
020	Overtime	18,491	19,045
	Standby	0	0
061	PERS	0	0
071	Medicare Employer Portion	0	0
075	Workers Compensation Ins	2,983	3,087
090	Employee Insurances	0	0
Total Personnel		94,140	94,765
Services and Supplies			
100	Clothing	0	0
110	Communications & Dispatch	500	500
163	Maint: Wtr/Swr Struct	10,500	11,000
170	Maint: Equipment	3,250	3,500
173	Maint: Structures	1,500	1,600
175	Sys Parts/Oper Supp	8,000	8,250
177	Safety Expense	2,750	3,000
200	Office Expense	500	500
205	Outside UB Mailing Expense	8,750	9,000
220	Professional Services	2,500	2,500
222	Contract Engineering	2,750	3,000
226	Engineering & Other Reimburse	0	0
231	Bad Debt	250	250
241	Rents/Leases: Equip	2,500	2,500
248	Regulatory Permits and Fees	3,900	4,000
285	Classes/Seminars	2,750	2,850
290	Utilities	2,100	2,200
Total Services and Supplies		52,500	54,650
Other Expenditures			
301	Rental Payments to Equipment Fund	11,545	11,545
	Encumbrance: Facility CIP - Utilities Yard (Budget Adj 7/12/17)	2,943	
	Encumbrance: HWY One - Drainage Project Bdgt AJE 1/25/2017	38,478	
	Encumbrance: Air Park Drive Bridge Replacement Project (Budget Adj 4/11/2018)	69,000	
Total Other Expenditures		121,966	11,545
Admin Cost Allocation/Operating Crew Overhead			
376	Allocation/Adm Exp	278,400	267,010
	Operating Crew Overhead and Direct Labor Cost Allocations	58,080	57,060
Total		336,480	324,070
Reserve Designations			
		0	0
		0	0
Total Expenditures		605,086	485,030



GARBAGE FUND



**GARBAGE FUND
REVENUE WORKSHEET
FISCAL YEAR 2018/19**

Revenues and Other Sources:		Final 2018/19 Budget	Projected 2019/20 Budget
Revenues			
3501	Garbage Franchise Fees	96,003	99,363
	Landfill Savings Payment	8,027	8,308
	Interfund Loan Repayment from Water	7,500	7,500
Total Revenues and Other Sources		111,530	115,171

**GARBAGE BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET
FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Personnel			
010	Wages and Salaries	29,066	29,053
020	Overtime	0	0
061	PERS	0	0
071	Medicare Employer Portion	0	0
072	FICA & SUI	0	0
075	Workers Compensation Ins	895	895
090	Employee Insurances	0	0
Total Personnel Cost		29,961	29,948
Services and Supplies			
110	Communications & Dispatch	200	200
170	Maint: Equipment	500	550
175	Sys Parts/Oper Supp	1,500	1,500
200	Office Expense	1,000	1,000
210	Postage	500	500
220	Professional Services	2,000	2,000
230	Legal Notices	250	300
290	Utilities	500	500
291	School Outreach Programs	2,500	0
Total Services and Supplies		8,950	6,550
Other Expenditures			
	Charges from Equipment Fund	1,000	1,000
	Encumbrance: 7/12/2017 - CIP Water Yard	1,471	
Total Other Expenditures Cost		2,471	1,000

**GARBAGE BUDGET
 OPERATIONS AND MAINTENANCE WORKSHEET
 FISCAL YEAR 2018/19**

Operations & Maintenance:		Final 2018/19 Budget	Projected 2019/20 Budget
Admin Cost Allocation/Operating Crew Overhead			
376	Allocation/Adm Exp	37,120	35,601
	Operating Crew Overhead and Direct Labor Cost Allocations	24,200	23,775
Total		61,320	59,376
Reserve Designations			
	Unassigned Reserves		
Total Reserves		0	0
Total Expenditures		102,702	96,874



Oceano Community Services District

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

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

EXHIBIT "A" – List of Encumbrances

- The Highway One/ 13th Street Drainage Project being implemented by the County of San Luis Obispo includes the requirement for the District to relocate some of its existing water and sewer pipelines. A budget adjustment was approved on January 25, 2017 and was encumbered in fiscal year 2017-18. The encumbrance needs to continue in fiscal year 2018-19. The County currently anticipates re-advertising bids in October 2018 since all bids were rejected in their original bidding effort. More recently, on July 25, 2018 a reimbursement agreement with the County was approved, which provides the District with the option of utilizing the County's contractor for the District's utility relocations. The District also has the option of bidding the work separately.

Water Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$71,390	Net = \$71,390
Sewer Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$38,478	Net = \$38,478

- The Water Resource Reliability Program includes multiple efforts to promote water supply sustainability. On December 14, 2016, a budget adjustment was approved including grants in the amount of \$198,397. As of June 30, 2018, program costs incurred were approximately \$43,630 with a remaining balances of \$154,767.

Water Fund Encumbrance	Revenues = \$ 154,767	Expenditures = \$154,767	Net = \$ -0-
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- The Local Hazard Mitigation Plan is being prepared in accordance with guidelines established by the Federal Emergency Management Agency (FEMA) and the California Office of Emergency Services. The plan is being funded by a Local Hazard Mitigation Grant, which was approved with a budget adjustment on April 26, 2017, in the amount of \$47,391. No costs have been billed to the District.

General Fund Encumbrance	Revenues = \$47,391	Expenditures = \$47,391	Net = \$ -0-
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Oceano Community Services District

Board of Directors Meeting

- The Utilities Yard Site Plan was approved with a budget adjustment on August 8th, 2017 in the amount of \$25,000 with \$10,000 from the Water Fund, \$10,000 from the Sewer Fund and \$5,000 from the Garbage Fund.

Water Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$2,943	Net = \$2,943
Sewer Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$2,943	Net = \$2,943
Garbage Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$1,471	Net = \$1,471

- The Airpark Drive Bridge Replacement Project currently in construction by the County of San Luis Obispo includes the requirement for the District to relocate some of its existing water and sewer pipelines. A budget adjustment was approved on September 13, 2017. The District's work effort is scheduled for the Fall of 2018.

Water Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$46,000	Net = \$46,000
Sewer Fund Encumbrance	Revenues = \$ -0-	Expenditures = \$69,000	Net = \$69,000

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2019

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	\$94.23	\$96.59	\$99.00	-	-	-	-	-
Annual	\$196,000.00	\$200,900.00	\$205,923.00	-	-	-	-	-
District Engineer/ Assistant General Manager (TBD - Estimated at \$135,000)								
Business and Accounting Manager I								
Hourly	\$24.22	\$24.82	\$25.44	\$26.71	\$28.05	\$29.46	\$30.93	\$32.47
Annual	\$50,377.60	\$51,625.60	\$52,915.20	\$55,556.80	\$58,344.00	\$61,276.80	\$64,334.40	\$67,537.60
Business and Accounting Manager II								
Hourly	\$29.06	\$29.79	\$30.53	\$32.05	\$33.66	\$35.34	\$37.11	\$38.97
Annual	\$60,444.80	\$61,963.20	\$63,502.40	\$66,664.00	\$70,012.80	\$73,507.20	\$77,188.80	\$81,057.60
Business and Accounting Manager III								
Hourly	\$39.35	\$40.34	\$41.34	\$43.41	\$45.58	\$47.86	\$50.25	\$52.76
Annual	\$81,848.00	\$83,907.20	\$85,987.20	\$90,292.80	\$94,806.40	\$99,548.80	\$104,520.00	\$109,740.80
Account Administrator I								
Hourly	\$18.16	\$18.61	\$19.07	\$20.02	\$21.02	\$22.07	\$23.18	\$24.33
Annual	\$37,772.80	\$38,708.80	\$39,665.60	\$41,641.60	\$43,721.60	\$45,905.60	\$48,214.40	\$50,606.40
Account Administrator II								
Hourly	\$19.52	\$20.00	\$20.50	\$21.53	\$22.60	\$23.72	\$24.91	\$26.16
Annual	\$40,601.60	\$41,600.00	\$42,640.00	\$44,782.40	\$47,008.00	\$49,337.60	\$51,812.80	\$54,412.80
Account Administrator III								
Hourly	\$20.99	\$21.50	\$22.03	\$23.14	\$24.29	\$25.50	\$26.78	\$28.12
Annual	\$43,659.20	\$44,720.00	\$45,822.40	\$48,131.20	\$50,523.20	\$53,040.00	\$55,702.40	\$58,489.60
Utilities System Supervisor								
Hourly	\$29.96	\$30.71	\$31.48	\$33.05	\$34.70	\$36.42	\$38.26	\$40.17
Annual	\$62,316.80	\$63,876.80	\$65,478.40	\$68,744.00	\$72,176.00	\$75,753.60	\$79,580.80	\$83,553.60
Utilities Operator I								
Hourly	\$19.18	\$19.65	\$20.14	\$21.16	\$22.22	\$23.33	\$24.50	\$25.73
Annual	\$39,894.40	\$40,872.00	\$41,891.20	\$44,012.80	\$46,217.60	\$48,526.40	\$50,960.00	\$53,518.40
Utilities Operator II								
Hourly	\$20.61	\$21.13	\$21.65	\$22.75	\$23.88	\$25.07	\$26.34	\$27.66
Annual	\$42,868.80	\$43,950.40	\$45,032.00	\$47,320.00	\$49,670.40	\$52,145.60	\$54,787.20	\$57,532.80
Utilities Operator III								
Hourly	\$22.16	\$22.71	\$23.28	\$24.45	\$25.67	\$26.95	\$28.31	\$29.74
Annual	\$46,092.80	\$47,236.80	\$48,422.40	\$50,856.00	\$53,393.60	\$56,056.00	\$58,884.80	\$61,859.20
Operator In Training								
Hourly	\$17.84	\$18.28	\$18.75	\$19.68	\$20.66	\$21.70	\$21.75	\$23.93
Annual	\$37,107.20	\$38,022.40	\$39,000.00	\$40,934.40	\$42,972.80	\$45,136.00	\$45,240.00	\$49,774.40

Position Allocation List Approved Positions:	2017/18 PAL	Additions	Deletions	2018/19 PAL
General Manager	1	0	0	1
District Engineer/ Assistant General Manager	0	1		1
Business and Accounting Manager I/II/III	1			1
Account Administrator I/II/III	2			2
Temporary Part Time Account Administrator	1		-1	0
Permanent Part Time Account Administrator	0	1		1
Utilities System Supervisor	1			1
Utilities Operator I/II/III	2			2
Operator In Training	1			1
Total	9	2	-1	10

Notes:
The Part Time Account Administrator I is limited to 24 hours per week.