OCSD FY 2026-2027
FINAL BUDGET

BUDGET SUMMARY

GENERAL FUND

OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Fire	$0
	Lighting	$0
	Parks & Recreation	$0
	Facilities	$29,000
	Admin	$1,644,675
	Total Sources of Funds	$1,673,675
	USES OF FUNDS	
	Fire	$0
	Lighting	$59,215
	Parks & Recreation	$0
	Facilities	$52,646
	Admin	$1,581,035
	Total Expenditures	$1,692,896
	OPERATING SURPLUS/(DEFICIT)	
	Fire	$0
	Lighting	($59,215)
	Parks & Recreation	$0
	Facilities	($23,646)
	Admin	$63,640
	OPERATING SURPLUS/(DEFICIT)	($19,220)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(94,303)
	NET TRANSFERS & ENCUMBRANCES	($55,303)
	RESERVES	
	Prior Year FBA	(341,055)
	(Use of Reserves)	0
	Additions to Reserves	266,531
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes, PFF's, FY 2024-25 Rental Income & FBA to the County of SLO (Fire Divestiture)	(1,138,877)
	RESERVES - INCREASE / (DECREASE)	($1,213,401)
	NET BUDGETARY SOURCES/USES	($1,138,878)

	RESERVES	
	Beginning Reserves & Prior Year FBA	$1,361,325
	Operating Surplus / (Deficit)	($19,220)
	Transfers & Encumbrances	($55,303)
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes, PFF's, FY 2024-25 Rental Income & FBA to the County of SLO (Fire Divestiture)	($1,138,877)
	ENDING RESERVES	**$147,925**

ADMINISTRATIVE BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	**$63,640**
	Other Sources of Funds	**$1,581,035**
	Total Sources of Funds	**$1,644,675**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$533,380
	Benefits	$237,745
	Personnel Services	**$771,125**
	Services & Supplies	**$522,115**
	Operating Crew Benefits Allocation	**$287,795**
	Administrative Cost	**$0**
	Total Expenditures	**$1,581,035**
	OPERATING SURPLUS/(DEFICIT)	**$63,640**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Lighting Fund (Property Taxes)	(59,215)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($59,215)**
	RESERVES	
	Prior FBA	(246,366)
	(Use of Reserves)	0
	Additions to Reserves	250,791
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes (Fire Divestiture)	(678,053)
	RESERVES - INCREASE / (DECREASE)	**($673,628)**
	NET BUDGETARY SOURCES/USES	**($678,053)**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$797,466
	Operating Surplus / (Deficit)	$63,640
	Transfers & Encumbrances	($59,215)
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes	($678,053)
	ENDING RESERVES	**$123,838**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
01-4-3100-000	Property Taxes: Current Year - Secured	56,258
01-4-3300-000	Interest Income	7,383
	Total Revenues	**$63,640**
	OTHER SOURCES OF FUNDS	
01-54100-376	Allocated Administrative Overhead	1,293,240
01-54100-376	Allocated Operating Crew Overhead	287,795
	Total Other Sources of Funds	**$1,581,035**
	Total Sources of Funds	**$1,644,675**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
01-5-4100-010	Salary & Wages	523,820
01-5-4100-020	Overtime	9,560
	Total Salaries & Wages	**$533,380**
	BENEFITS	
01-5-4100-061	PERS Contribution	75,190
01-5-4100-062	PERS UAL Payment	33,360
01-5-4100-070	SUI	2,375
01-5-4100-071	Medicare	9,575
01-5-4100-072	FICA	3,120
01-5-4100-192	P/R Fed & State Taxes	2,600
01-5-4100-075	Compensation Insurance	6,225
01-5-4100-090	Insurance	103,800
01-5-4100-097	Cell Phone Allowance	1,500
	Total Benefits	**$237,745**
	Total Personnel Services	**$771,125**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SERVICES & SUPPLIES	
01-5-4100-110	Communications	12,275
01-5-4100-150	Insurance	52,500
01-5-4100-170	Maintenance: Equipment	4,120
01-5-4100-173	Maint: Structures/ Improvements	14,615
01-5-4100-180	Memberships	10,295
01-5-4100-193	Bank Fees	6,710
01-5-4100-200	Office Expense	12,610
01-5-4100-202	Office Lease	120,100
01-5-4100-205	Outside UB Mail Service	1,040
01-5-4100-210	Postage	2,785
01-5-4100-218	Audit	29,205
01-5-4100-220	Professional Services	40,300
01-5-4100-221	Information Technology	7,065
01-5-4100-223	Legal Services	91,935
01-5-4100-225	Board Stipends	9,800
01-5-4100-226	Annual Software Maintenance	28,950
01-5-4100-230	Required Legal Notice	1,300
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	5,500
01-5-4100-247	LAFCO Annual Charge	16,435
01-5-4100-248	Permits, Fees, Licenses	7,050
01-5-4100-260	Election Expense	10,000
01-5-4100-280	Private Vehicle/ Milage Expense	2,555
01-5-4100-283	Job Advertising Expense	1,300
01-5-4100-285	Classes/ Seminars/ Training Fee	15,650
01-5-4100-286	Board Member Travel	2,385
01-5-4100-290	Utilities	14,065
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	1,570
	Total Services & Supplies	**$522,115**
	Operating Crew Benefits & Direct Labor Cost Allocations	
01-5-4100-600	Leave time	80,000
01-5-4100-605	Salaries & Wages (Admin)	10,115
01-5-4100-601	PERS Contribution	49,600
01-5-4100-602	Medicare	7,335
01-5-4100-606	P/R Fed & State Taxes	4,865
01-5-4100-607	SUI	2,170
01-5-4100-603	Insurance	101,400
01-5-4100-080	Boot Allowance	1,560
01-5-4100-100	Clothing	8,850
01-5-4100-604	Standby	21,900
	Total Operating Crew Benefits	**$287,795**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	Total Expenditures	**$1,581,035**
	OPERATING SURPLUS/(DEFICIT)	**$63,640**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Lighting Fund (Property Taxes)	(59,215)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($59,215)**
	RESERVES	
	Prior Year FBA	(246,366)
	(Use of Reserves)	0
	Additions to Reserves	250,791
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes (Fire Divestiture)	(678,053)
	RESERVES - INCREASE / (DECREASE)	**($673,628)**
	NET BUDGETARY SOURCES/USES	**($678,053)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$797,466
	Operating Surplus / (Deficit)	$63,640
	Transfers & Encumbrances	($59,215)
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes	($678,053)
	ENDING RESERVES	**$123,838**


FIRE
6192
Nº 2
FIVE CITIES
FIRE AUTHORITY
FW 6192

FIRE BUDGET


FIVE CITIES
FIRE AUTHORITY

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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	$0
	Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$0
	Benefits	$0
	Personnel Services	**$0**
	Services & Supplies	**$0**
	Capital Overlay	**$0**
	Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
	OPERATING SURPLUS/(DEFICIT)	**$0**

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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
	Total Revenues	$0
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
	Total Salaries & Wages	**$0**
	BENEFITS	
	Total Benefits	**$0**
	Total Personnel Services	**$0**
	SERVICES & SUPPLIES	
	Total Services & Supplies	**$0**
	CAPITAL OVERLAY	
	Total Capital Overlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
	Total Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
	OPERATING SURPLUS/(DEFICIT)	**$0**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	0
	(Transfers Out) - Water & Wastewater Funds	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**$0**

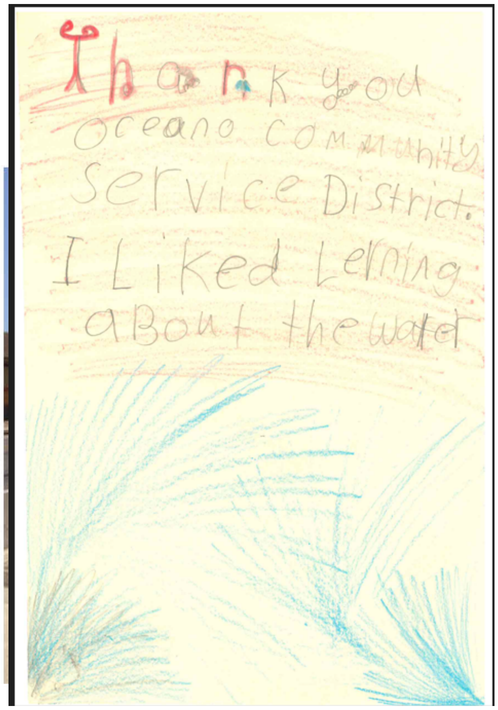
LIGHTING BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	$0
	Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$2,120
	Benefits	$1,439
	Personnel Services	**$3,559**
	Services & Supplies	**$42,724**
	Capital Outlay	**$0**
	Administrative Cost	**$12,932**
	Total Expenditures	**$59,215**
	OPERATING SURPLUS/(DEFICIT)	**($59,215)**

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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
	Total Revenues	$0
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
01-5-4195-010	Salaries & Wages	2,120
	Total Salaries & Wages	**$2,120**
	BENEFITS	
	Operating Crew Benefits Allocation	1,439
	Total Benefits	**$1,439**
	Total Personnel Services	**$3,559**
	SERVICES & SUPPLIES	
01-5-4195-175	Operating Supplies	2,704
01-5-4195-295	Steet Lighting	40,020
	Total Services & Supplies	**$42,724**
	CAPITAL OUTLAY	
	Total Capital Outlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
01-5-4195-376	Administrative Cost Allocation	12,932
	Total Administrative Cost Allocation	**$12,932**
	Total Expenditures	**$59,215**
	OPERATING SURPLUS/(DEFICIT)	**($59,215)**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	59,215
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
	NET TRANSFERS & ENCUMBRANCES	**$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	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	$0
	Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	Salaries & Wages	$0
	Benefits	$0
	Personnel Services	**$0**
	Services & Supplies	**$0**
	Capital Overlay	**$0**
	Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
	OPERATING SURPLUS/(DEFICIT)	**$0**

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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
	Total Revenues	$0
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$0**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
01-5-4850-010	Salaries & Wages	0
	Total Salaries & Wages	**$0**
	BENEFITS	
01-5-4850-377	Operating Crew Benefits Allocation	0
	Total Benefits	**$0**
	Total Personnel Services	**$0**
	SERVICES & SUPPLIES	
	Oceano Parks & Recreation	0
	Total Services & Supplies	**$0**
	CAPITAL OUTLAY	
	Total Capital Outlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
01-5-4850-376	Administrative Cost Allocation	0
	Total Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
OPERATING SURPLUS/(DEFICIT)		**$0**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
	NET TRANSFERS & ENCUMBRANCES	**$0**

FACILITIES FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	**$29,000**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$29,000**
	USES OF FUNDS	
	Salaries & Wages	$5,060
	Benefits	$4,317
	Personnel Services	**$9,377**
	Services & Supplies	**$23,870**
	Capital Outlay	**$0**
	Administrative Cost	**$19,399**
	Total Expenditures	**$52,646**
	OPERATING SURPLUS/(DEFICIT)	**($23,646)**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(94,303)
	NET TRANSFERS & ENCUMBRANCES	**($55,303)**
	RESERVES	
	Prior Year FBA	(94,689)
	(Use of Reserves)	0
	Additions to Reserves	15,740
	Other Adjustments - PFF's and Sheriff Facility Improvements	(460,824)
	RESERVES - INCREASE / (DECREASE)	**($539,773)**
	NET BUDGETARY SOURCES/USES	**($460,824)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$563,859
	Operating Surplus / (Deficit)	($23,646)
	Transfers & Encumbrances	($55,303)
	Other Adjustments - PFF's , FY 2024-25 Rental Income and FBA to County of SLO (Divestiture)	($460,824)
	ENDING RESERVES	**$24,086**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
10-4-3257-000	Utility Reimbursement	17,000
10-4-3258-000	Old Fire Station Rent	12,000
	Total Revenues	**$29,000**
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$29,000**
	USES OF FUNDS	
	SALARIES & WAGES	
10-5-4300-010	Salary & Wages	5,060
	Total Salaries & Wages	**$5,060**
	BENEFITS	
	Operating Crew Overhead	4,317
	Total Benefits	**$4,317**
	Total Personnel Services	**$9,377**
	SERVICES & SUPPLIES	
10-5-4300-163	Maint: Structure/ Improvements	20,120
10-5-4300-173	So: Maint. Structures/ Improvements	3,750
	Total Services & Supplies	**$23,870**
	CAPITAL OUTLAY	
	Total Capital Outlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
10-5-4300-376	Admin Allocation	19,399
	Total Administrative Cost Allocation	**$19,399**
	Total Expenditures	**$52,646**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2026/27 FINAL BUDGET
	OPERATING SURPLUS/(DEFICIT)	**($23,646)**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(94,303)
	NET TRANSFERS & ENCUMBRANCES	**($55,303)**
	RESERVES	
	Prior Year FBA	(94,689)
	(Use of Reserves)	0
	Additions to Reserves	15,740
	Other Adjustments - PFF's , FY 2024-25 Rental Income and FBA to County of SLO (Divestiture)	(460,824)
	RESERVES - INCREASE / (DECREASE)	**($539,773)**
	NET BUDGETARY SOURCES/USES	**($460,824)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$563,859
	Operating Surplus / (Deficit)	($23,646)
	Transfers & Encumbrances	($55,303)
	Other Adjustments - PFF's, FY 2024-25 Rental Income and FBA to County of SLO (Divestiture)	($460,824)
	ENDING RESERVES	**$24,086**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Water Rate Revenue	$4,133,648
	Wastewater Rate Revenue	$1,407,171
	Solid Waste Franchisee Fee Revenue	$198,299
	Equipment (Funded by the three Enterprise Funds)	$28,905
	Total Sources of Funds	**$5,768,023**
	USES OF FUNDS	
	Water	$3,999,051
	Wastewater	$1,200,651
	Solid Waste	$157,524
	Equipment	$24,880
	Total Expenditures	**$5,382,106**
	OPERATING SURPLUS/(DEFICIT)	
	Water	$134,597
	Wastewater	$206,520
	Solid Waste	$40,775
	Equipment	$4,025
	OPERATING SURPLUS/(DEFICIT)	**$385,917**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	(67,905)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(751,330)
	NET TRANSFERS & ENCUMBRANCES	**($219,235)**
	RESERVES	
	Prior Year FBA	(588,436)
	(Use of Reserves)	0
	Additions to Reserves	755,118
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$166,682**
	NET BUDGETARY SOURCES/USES	**($0)**
	RESERVES	
	Beginning Reserves	
	Water	$2,862,323
	Wastewater	$877,665
	Solid Waste	$212,917
	Equipment	$60,015
	Beginning Reserves	**4,012,920**
	Operating Surplus / (Deficit)	
	Water	$134,597
	Wastewater	$206,520
	Solid Waste	$40,775
	Equipment	$4,025
	Operating Surplus / (Deficit)	**385,917**
	Transfers & Encumbrances	
	Water	($157,606)
	Wastewater	($59,169)
	Solid Waste	($995)
	Equipment	($1,465)
	Transfers & Encumbrances	**(219,235)**
	ENDING RESERVES	**$4,179,602**

WATER FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues (Water Rate Revenue)	$4,133,648
	Other Sources of Funds	$0
	Total Sources of Funds	$4,133,648
	USES OF FUNDS	
	Salaries & Wages	$317,493
	Benefits	$189,009
	Personnel Services	**$506,502**
	Services & Supplies	**$2,397,605**
	Capital Outlay	**$265,000**
	Debt Service	**$54,000**
	Administrative Cost	**$775,944**
	Total Expenditures	**$3,999,051**
	OPERATING SURPLUS/(DEFICIT)	**$134,597**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - To General & Equipment	(55,440)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(702,166)
	NET TRANSFERS & ENCUMBRANCES	**($157,606)**
	RESERVES	
	Prior Year FBA	(461,158)
	(Use of Reserves)	0
	Additions to Reserves	438,149
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**($23,009)**
	NET BUDGETARY SOURCES/USES	**$0**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$2,862,323
	Operating Surplus / (Deficit)	$134,597
	Transfers & Encumbrances	($157,606)
	ENDING RESERVES	**$2,839,314**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
02-4-3200-000	Water Rate Revenue - PROP 218	3,883,427
02-4-3206-000	Front Footage Fees	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	3,550
02-4-3208-000	Delinquent U/B Acct Fees	67,600
02-4-3209-000	Capacity Charges	40,704
02-4-3210-000	Meter Fees	8,100
02-4-3211-000	Lopez Connection Fees	6,000
02-4-3212-000	New Account Setup Fee	4,120
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3230-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	300
02-4-3300-000	Interest Income	54,217
02-4-3224-000	Backflow Fees	5,000
	Total Revenues	$4,133,648
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	$4,133,648
	USES OF FUNDS	
	PERSONNEL SERVICES	
	UTILITIES STAFF: SALARIES & WAGES	
02-5-4400-010	Salaries and Wages	275,308
02-5-4400-020	Overtime	42,185
	Total Salaries & Wages	**$317,493**
	UTILITIES STAFF: BENEFITS	
02-5-4400-075	Workers Compensation Insurance	4,820
	Operating Crew Benefits Allocation	184,189
	Total Benefits	**$189,009**
	Total Personnel Services	**$506,502**

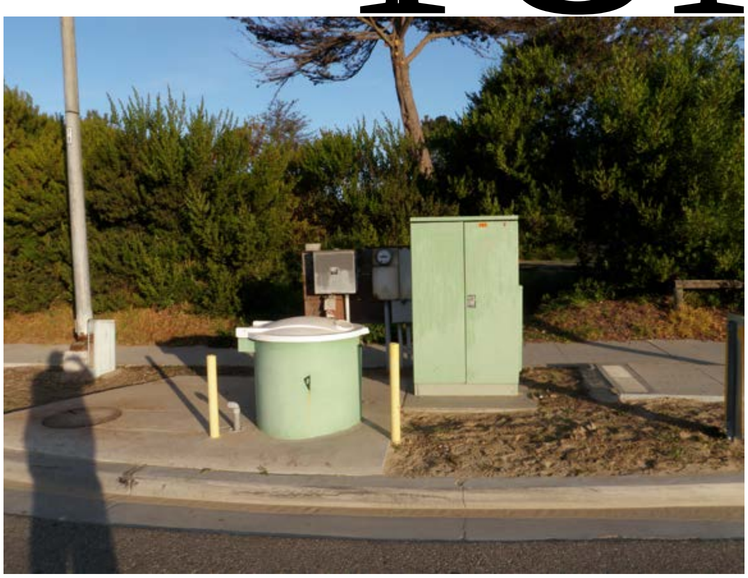
OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	SERVICES & SUPPLIES	
02-5-4400-110	Communications	3,245
02-5-4400-163	Maint: Structures/ Improvements	48,000
02-5-4400-164	Paving	6,000
02-5-4400-170	Maintenance - Equipment	3,785
02-5-4400-173	Maint: Shared Structures/ Improvements	19,055
02-5-4400-175	System Parts/ Operating Supplies	40,570
02-5-4400-176	Water Meters	50,000
02-5-4400-177	Safety Expense	3,240
02-5-4400-178	Chemicals	7,500
02-5-4400-180	Membership	4,050
02-5-4400-200	Office Expense	1,095
02-5-4400-205	Outside UB Mail Service	11,250
02-5-4400-220	Professional Services	45,345
02-5-4400-221	Information Technology	625
02-5-4400-222	Contracted Engineering	5,400
02-5-4400-226	Engineering & Other Reimbursements	19,700
02-5-4400-230	Legal Notices	1,550
02-5-4400-241	Rents/ Leases - Equipment	4,100
02-5-4400-248	Permits, Fees, Licenses	22,745
02-5-4400-250	Small Tools and Instruments	1,200
02-5-4400-285	Classes/ Seminars	3,350
02-5-4400-261	Water Supply - Lopez	670,000
02-5-4400-262	Water Supply - State Water	1,285,000
02-5-4400-290	Utilities - Groundwater Pumping	37,850
02-5-4400-297	Pass-Thru: Crest/Christie/AG	24,000
02-5-4400-380	NCMA TG	65,000
02-5-4400-387	Interest Expense - Interfund	2,500
02-5-4400-499	Claim & Settlements	11,450
	Total Services & Supplies	**$2,397,605**
	CAPITAL OUTLAY	
02-5-4400-320	Annual CIP Projects	265,000
	Total Capital Outlay	**$265,000**
	DEBT SERVICE	
02-5-4400-310	CalPERS UAL Funding	54,000
	Total Debt Service	**$54,000**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	ADMINISTRATIVE COST ALLOCATION	
02-5-4400-376	Administrative Cost Allocation	775,944
	Total Administrative Cost Allocation	**$775,944**
	Total Expenditures	**$3,999,051**
	OPERATING SURPLUS/(DEFICIT)	**$134,597**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - To General & Equipment	(55,440)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(702,166)
	NET TRANSFERS & ENCUMBRANCES	**($157,606)**
	RESERVES	
	Prior Year FBA	(461,158)
	(Use of Reserves)	0
	Additions to Reserves	438,149
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**($23,009)**
	NET BUDGETARY SOURCES/USES	**($0)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$2,862,323
	Operating Surplus / (Deficit)	$134,597
	Transfers	($157,606)
	ENDING RESERVES	**$2,839,314**

Waste water FUND



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues (Wastewater Rates)	**$1,407,171**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$1,407,171**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$124,075
	Benefits	$78,311
	Personnel Services	**$202,386**
	Services & Supplies	**$104,550**
	Capital Outlay	**$330,000**
	Debt Service	**$130,480**
	Administrative Cost	**$433,235**
	Total Expenditures	**$1,200,651**
	OPERATING SURPLUS/(DEFICIT)	**$206,520**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - To Equipment Fund	(11,470)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(47,699)
	NET TRANSFERS & ENCUMBRANCES	**($59,169)**
	RESERVES	
	Prior Year FBA	(53,836)
	(Use of Reserves)	0
	Additions to Reserves	201,187
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$147,351**
	NET BUDGETARY SOURCES/USES	**$0**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$877,665
	Operating Surplus / (Deficit)	$206,520
	Transfers & Encumbrances	($59,169)
	ENDING RESERVES	**$1,025,016**

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
03-4-3210-000	Wastewater Rate Revenue - PROP 218	1,346,365
03-4-3211-000	Wastewater Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	8,200
03-4-3257-000	Interest Income	50,506
	Total Revenues	$1,407,171
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	**$0**
	Total Sources of Funds	**$1,407,171**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	UTILITIES STAFF: SALARIES & WAGES	
03-5-4500-010	Salaries and Wages	106,000
03-5-4500-020	Overtime	18,075
	Total Salaries & Wages	**$124,075**
	UTILITIES STAFF: BENEFITS	
03-5-4500-075	Workers Compensation Insurance	9,240
	Operating Crew Benefits Allocation	69,071
	Total Benefits	**$78,311**
	Total Personnel Services	**$202,386**

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	SERVICES & SUPPLIES	
03-5-4500-110	Communication	5,720
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,815
03-5-4500-170	Maintenance: Equipment	5,200
03-5-4500-171	Maintenance: Vehicles	3,895
03-5-4500-172	Gas and Oil	3,785
03-5-4500-173	Maint: Structures/ Improvements	9,115
03-5-4500-175	System Parts/ Operating Supplies	8,950
03-5-4500-177	Safety Expense	15,000
03-5-4500-180	Memberships	495
03-5-4500-200	Office Expense	575
03-5-4500-205	Outside UB Mailing Expense	10,400
03-5-4500-220	Professional Services	1,155
03-5-4500-222	Contracted Engineering	3,120
03-5-4500-241	Rents & Leases/ Equipment	12,250
03-5-4500-248	Regulatory Permits & Fees	5,720
03-5-4500-285	Classes/ Seminars/ Training Fees	3,065
03-5-4500-290	Utilities	2,885
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	2,055
	Total Services & Supplies	**$104,550**
	CAPITAL OUTLAY	
02-5-4400-320	Annual CIP Projects	330,000
	Total Capital Outlay	**$330,000**
	DEBT SERVICE	
03-5-4500-310	CalPERs UAL Funding	26,980
	Vehicle Loan - Cleaning Truck	103,500
	Total Debt Service	**$130,480**
	ADMINISTRATIVE COST ALLOCATION	
03-5-4500-376	Administrative Cost Allocation	433,235
	Total Administrative Cost Allocation	**$433,235**
	Total Expenditures	**$1,200,651**

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	OPERATING SURPLUS/(DEFICIT)	**$206,520**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Equipment Fund	(11,470)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(47,699)
	NET TRANSFERS & ENCUMBRANCES	**($59,169)**
	RESERVES	
	Prior Year FBA	(53,836)
	(Use of Reserves)	0
	Additions to Reserves	201,187
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$147,351**
	NET BUDGETARY SOURCES/USES	**($0)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$877,665
	Operating Surplus / (Deficit)	$206,520
	Transfers & Encumbrances	($59,169)
	ENDING RESERVES	**$1,025,016**

SOLID wASTE FUND

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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues (Franchisee Fees)	**$198,299**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$198,299**
	USES OF FUNDS	
	Salaries & Wages	$42,500
	Benefits	$30,380
	Personnel Services	**$72,880**
	Services & Supplies	**$21,615**
	Capital Outlay	**$11,300**
	Administrative Cost	**$51,730**
	Total Expenditures	**$157,524**
	OPERATING SURPLUS/(DEFICIT)	**$40,775**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Equipment Fund	(995)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($995)**
	RESERVES	
	Prior Year FBA	(73,442)
	(Use of Reserves)	0
	Additions to Reserves	113,222
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$39,780**
	NET BUDGETARY SOURCES/USES	**($0)**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$212,917
	Operating Surplus / (Deficit)	$40,775
	Transfers & Encumbrances	($995)
	ENDING RESERVES	**$252,697**

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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
06-4-3300-003	Interest Income	7,894
06-4-3501-000	Franchise Fees	178,000
06-4-3501-741	Landfill Savings Payment	12,405
	Total Revenues	**$198,299**
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$198,299**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	UTILITIES STAFF: SALARIES & WAGES	
06-5-4900-010	Salaries & Wages	42,500
06-5-4900-020	Overtime Wages	0
	Total Salaries & Wages	**$42,500**
	UTILIITIES STAFF: BENEFITS	
06-5-4900-075	Compensation Insurance	1,600
	Operating Crew Benefits Allocation	28,780
	Total Benefits	**$30,380**
	Total Personnel Services	**$72,880**
	SERVICES & SUPPLIES	
06-5-4900-110	Communication	1,095
06-5-4900-173	Maint - Shared Structures/ Improvements	600
06-5-4900-175	Operating Supplies	330
06-5-4900-200	Office Expense	300
06-5-4900-210	Postage	300
06-5-4900-220	Professional Services	8,370
06-5-4900-290	Utilities	620
06-5-4900-291	School Outreach Programs	10,000
	Total Services & Supplies	**$21,615**

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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2026/27 FINAL BUDGET
	CAPITAL OUTLAY	
06-5-4900-320	Trash Cans	11,300
	Total Capital Outlay	**$11,300**
	ADMINISTRATIVE COST ALLOCATION	
06-5-4900-376	Administrative Cost Allocation	51,730
	Total Administrative Cost Allocation	**$51,730**
	Total Expenditures	**$157,524**
	OPERATING SURPLUS/(DEFICIT)	**$40,775**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Equipment Fund	(995)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($995)**
	RESERVES	
	Prior Year FBA	(73,442)
	(Use of Reserves)	0
	Additions to Reserves	113,222
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$39,780**
	NET BUDGETARY SOURCES/USES	**$0**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$212,917
	Operating Surplus / (Deficit)	$40,775
	Transfers & Encumbrances	($995)
	ENDING RESERVES	**$252,697**

EQUIPMENT FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	**$28,905**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$28,905**
	USES OF FUNDS	
	Salaries & Wages	$0
	Benefits	$0
	Personnel Services	**$0**
	Services & Supplies	**$24,880**
	Capital Outlay	**$0**
	Debt Service	**$0**
	Total Expenditures	**$24,880**
	OPERATING SURPLUS/(DEFICIT)	**$4,025**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(1,465)
	NET TRANSFERS & ENCUMBRANCES	**($1,465)**
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	2,560
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$2,560**
	NET BUDGETARY SOURCES/USES	**$0**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$60,015
	Operating Surplus / (Deficit)	$4,025
	Transfers & Encumbrances	($1,465)
	ENDING RESERVES	**$62,575**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
12-4-3800-001	Lease Revenue from Water	16,440
12-4-3800-002	Lease Revenue from Sewer	11,470
12-4-3800-005	Lease Revenue from Garbage	995
	Total Revenues	**$28,905**
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$28,905**
	USES OF FUNDS	
	SALARIES & WAGES	
	Total Salaries & Wages	**$0**
	BENEFITS	
	Total Benefits	**$0**
	Total Personnel Services	**$0**
	SERVICES & SUPPLIES	
12-5-4350-171	Maintenance - Vehicles	8,655
12-5-4350-172	Fuel	16,225
	Total Services & Supplies	**$24,880**
	CAPITAL OUTLAY	
	Fixed Assets	0
	Total Capital Outlay	**$0**
	DEBT SERVICE	
	Total Debt Service	**$0**
	Total Expenditures	**$24,880**
	OPERATING SURPLUS/(DEFICIT)	**$4,025**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2026/27 FINAL BUDGET
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(1,465)
	NET TRANSFERS & ENCUMBRANCES	**($1,465)**
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	2,560
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$2,560**
	NET BUDGETARY SOURCES/USES	**$0**
	RESERVES	
	Beginning Reserves	$60,015
	Operating Surplus / (Deficit)	$4,025
	Transfers & Encumbrances	($1,465)
	ENDING RESERVES	**$62,575**

Oceano Community Services District

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

(805) 481-6730 │ FAX (805) 481-6836

FY 2025-26 Encumbrances

- A professional services agreement with GSI Water Solutions, Inc. was issued to prepare the 2025 Annual Report for the Northern Cities Management Area in the amount of $49,191 with a contingency of $4,062 for a total contract amount of $53,253. The remaining amount outstanding on this contract is $6,606 and will roll forward to FY 2026-27.

- During FY 2024-25, Water Systems Consulting, Inc. was hired to provide staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance of $6,165 will roll forward to FY 2026-27.

- The Proposition 1 grant revenues for the Water Resources Reliability Program Projects 1-4,1-5,1-7,1-8, and 1-10 of $600,000 were budgeted with a construction contract with JF Will Co for a total maximum contract of $637,556. A professional service agreement with Cannon for consultant services in the amount of $37,864 in FY 2024-25. The entire amount has been paid to the contractors and engineers, and the reimbursement of $600,000 grant funds has been applied for through the County and State and will be received in FY 2026-27.

- A professional service agreement with Rincon Consultants, Inc., to complete the National Environmental Protection Act (NEPA) and California Environmental Quality Act process for the waterline upgrades projects, to provide additional AB 52 and Section 106 support, and provide coastal permitting support was budgeted in FY 2023-24. The remaining balance of $4,251 will roll forward to FY 2026-27.

- A professional service agreement with Cannon, Inc., to update the Preliminary Engineering Report for USDA's review of the District's capital improvement projects of $17,000 was budgeted in FY 2023-24. The remaining balance of $8,380 will roll forward to FY 2026-27.

- A professional service agreement with Cannon, Inc., to design the remaining waterline projects included in the Water Resource Reliability Program to pursue future grants or issue debt of $134,970 was budgeted in FY 2024-25. The remaining balance of $75,376 will roll forward to FY 2026-27.

- A professional service agreement with MKN Engineering for the Sanitary Sewer CIP for capital improvement projects in the wastewater system of $277,532 was budgeted in FY 2024-25. The remaining balance of $47,699 will roll forward to FY 2026-27

- A resolution was adopted by the Board authorizing staff to finance a Jetter/ Vacuum Truck from Haaker Equipment at a cost not to exceed $660,000. A purchase order was issued during FY 2025-26, and the equipment is expected to be completed by February 2027. The entire balance will roll forward to FY 2026-27.

- A professional service agreement with Ardurra Group Inc. for the Ken Mar Gardens, Halcyon Water System, Halcyon Estates, and Grande Mobile Manor Water Consolidation Project in an amount not to exceed $144,783 funded through the CA State Water Resources Control Board's Expedited Drinking Water Grant for $9,427,000 was issued during FY 2025-26. The grant revenues and expenditures will roll forward to FY 2026-27.

- A professional service agreement with Bill Gains Auto in the Facilities Fund to upgrade the audio-visual in the Board Chambers through the County of SLO's Public Education Government Funds was issued during FY 2025-26. The entire balance of $94,303 will roll forward to FY 2026-27.

- A purchase order was issued to Santa Maria Tire for $1,465 to replace the tires on the backhoe for FY 2025-26; the entire balance will roll forward to FY 2026-27.

OCEANO COMMUNITY SERVICES DISTRICT
BUDGET SUMMARY - RESERVES
FISCAL YEAR 2026-27

Type		Governmental	Administration	Fire	Lighting	Parks & Recreation	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Solid Waste	Equipment	Total Enterprise Funds	Total
	RESERVE DESIGNATIONS														
	BEGINNING RESERVES														
Type	R=Restricted; C=Commitment														
	Fund Balance Available	$ 246,366					$ 246,366	$ 94,689	$ 341,055	$ 461,158	$ 53,836	$ 73,442	$ -	$ 588,436	$ 929,491
	FY 25-26 Encumbrances						$ -	$ (94,303)	$ (94,303)	$ (102,166)	$ (47,699)		$ (1,465)	$ (151,330)	$ (245,633)
R	Facility Fees | Acc Leave |Water Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ 265,316	$ 265,316	$ 24,057	$ -	$ -	$ -	$ 24,057	$ 289,373
C	Corp Yard Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57,367	$ -	$ -	$ -	$ 57,367	$ 57,367
C	Infrastructure	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 195,703	$ 66,448	$ 37,531	$ -	299,682	299,682
C	Connection Fee Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 943,360	$ 47,535	$ -	$ -	990,895	990,895
C	Emergency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 400,000	$ -	$ -	700,000	700,000
C	Minimum	$ 551,100	$ -	$ -	$ -	$ -	$ 551,100	$ 203,854	$ 754,954	$ 794,740	$ 125,000	$ 30,000	$ -	949,740	1,704,694
C	Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 38,332	$ 60,015	198,347	198,347
C	Contingencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,348	$ 23,784	$ 293	$ -	59,425	59,425
U	Unassigned (Ent) / Commitment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,590	$ 61,062	$ 33,319	$ -	144,971	144,971
	Total Beginning Reserves (Less FY 2025-26 Budget Adjustments)	**$ 551,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 551,100**	**$ 469,170**	**$ 1,020,270**	**$ 2,401,165**	**$ 823,829**	**$ 139,475**	**$ 60,015**	**$ 3,424,484**	**$ 4,444,754**
	RESERVES INCREASES														
R	Facility Fees | Acc Leave |Water Bonds)						$ -		$ -					$ -	$ -
C	Corp Yard Facilities						$ -		$ -					-	-
C	Infrastructure						$ -		$ -			25,000		25,000	25,000
C	Connection Fee Revenue						$ -		$ -	188,115	10,000			198,115	198,115
C	Emergency						$ -		$ -					-	-
C	Minimum	250,791					$ 250,791	15,740	$ 266,531			50,000		50,000	316,531
C	Equipment Replacement						$ -		$ -	250,034	191,187	25,000	2,560	468,781	468,781
C	Contingencies						$ -		$ -			13,222		13,222	13,222
U	Unassigned (Ent) / Commitment						$ -		$ -					-	-
	Total Reserve Increases	**$ 250,791**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,791**	**$ 15,740**	**$ 266,531**	**$ 438,149**	**$ 201,187**	**$ 113,222**	**$ 2,560**	**$ 755,118**	**$ 1,021,649**
	RESERVES CANCELLATIONS														
R	Facility Fees | Acc Leave |Water Bonds)						$ -	$ (265,316)	$ (265,316)					$ -	$ (265,316)
C	Corp Yard Facilities						$ -		$ -					-	-
C	Infrastructure						$ -		$ -					-	-
C	Connection Fee Revenue						$ -		$ -					-	-
C	Emergency						$ -		$ -					-	-
C	Minimum	(678,053)					$ (678,053)	(195,508)	$ (873,561)					-	(873,561)
C	Equipment Replacement						$ -		$ -					-	-
C	Contingencies						$ -		$ -					-	-
U	Unassigned (Ent) / Commitment						$ -		$ -					-	-
	Total Reserve Decreases	**$ (678,053)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (678,053)**	**$ (460,824)**	**$ (1,138,877)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,138,877)**
	ENDING RESERVES														
R	Facility Fees | Acc Leave |Water Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,057	$ -	$ -	$ -	$ 24,057	$ 24,057
C	Corp Yard Facilities	-	-	-	-	-	-	-	-	57,367	-	-	-	57,367	57,367
C	Infrastructure	-	-	-	-	-	-	-	-	195,703	66,448	62,531	-	324,682	324,682
C	Connection Fee Revenue	-	-	-	-	-	-	-	-	1,131,475	57,535	-	-	1,189,010	1,189,010
C	Emergency	-	-	-	-	-	-	-	-	300,000	400,000	-	-	700,000	700,000
C	Minimum	123,838	-	-	-	-	123,838	24,086	147,924	794,740	125,000	80,000	-	999,740	1,147,664
C	Equipment Replacement	-	-	-	-	-	-	-	-	250,034	291,187	63,332	62,575	667,128	667,128
C	Contingencies	-	-	-	-	-	-	-	-	35,348	23,784	13,515	-	72,647	72,647
U	Unassigned (Ent) / Commitment (GF)	-	-	-	-	-	-	-	-	50,590	61,062	33,319	-	144,972	144,971
	Total Ending Reserves	**$ 123,838**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 123,838**	**$ 24,086**	**$ 147,924**	**$ 2,839,314**	**$ 1,025,016**	**$ 252,697**	**$ 62,575**	**$ 4,179,603**	**$ 4,327,526**
	FY 2026-27 Change in Reserves	**$ (427,262)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (427,262)**	**$ (445,084)**	**$ (872,346)**	**$ 438,149**	**$ 201,187**	**$ 113,222**	**$ 2,560**	**$ 755,119**	**$ (117,228)**

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

COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

Subject: Divestiture of the Oceano CSD Fire Services

Revised 7.9.2026

Invoice # **120026-1**
Date: **4/13/2026**
Due Date: **5/13/2026**
Total Due: **$ 928,377.26**

BILL TO:
Oceano Community Services District
Attn: Carey Casciola
PO Box 599
Oceano, CA 93475-0599

Tax Revenue (96.15%)		Amount Due:
FY 24/25	1,369,624	1,316,893
Less Retained Fire Authority (6 mo)	(852,996)	(852,996)
Total Tax Revenue Due		$ 463,897.00
General Fund Revenue FY 24/25		
Fireworks Permit Revenue	-	
Interest Income	3,656	
Rental Income	65,816	
Public Facility Fees	4,718	74,190
Total Tax Revenue Due		$ 74,190.48
General Fund Reserves		
FY 23/24 Fund Balance Available	129,692	
Fireworks Permit Reserves	-	
Public Facility Fees Reserves	260,598	390,290
Total Tax Revenue Due		$ 390,289.78

Total Due		$ 928,377.26

Please remit payment to either address below:

County of SLO Auditor Controller
Attn: EFS Ops
PO Box 1149
San Luis Obispo, CA 93406-1149

County of SLO Auditor Controller
Attn: EFS Ops
1055 Monterey Street, Room D290
San Luis Obispo, CA 93408

COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

Revised

Subject: Divestiture of the Oceano CSD Fire Services

Invoice # **120026-2**
Date: **4/13/2026**
Due Date: **5/13/2026**
Total Due: **$ 210,499.73**

BILL TO:
Oceano Community Services District
Attn: Carey Casciola
PO Box 599
Oceano, CA 93475-0599

Tax Revenue (96.15%)		Amount Due:
FY 25/26 (July 1 - Oct 30)	218,928	210,500
Total Revenue Due	$ 218,928.48	$ 210,499.73

Total Due		$ 210,499.73

Please remit payment to either address below:

County of SLO Auditor Controller
Attn: EFS Ops
PO Box 1149
San Luis Obispo, CA 93406-1149

County of SLO Auditor Controller
Attn: EFS Ops
1055 Monterey Street, Room D290
San Luis Obispo, CA 93408