



Oceano Community Services District

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

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

Date: June 12, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item 9(D): Workshop on the 2024-25 Budget with Board direction as deemed appropriate.**

Recommendationp

It is recommended that your Board:

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

Discussion

The attached budget for the Fiscal Year (FY) 2024-25 has been prepared for discussion purposes and was reviewed by the Oceano Finance and Budget Committee on May 23, 2024. Based on Board feedback, the preliminary budget will be prepared for formal consideration on June 26, 2024.

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

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

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

Other Agency Involvement

Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo. The final budget is sent to the County Auditor's office after the final adoption in August.

Financial Considerations



Oceano Community Services District

Board of Directors Meeting

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

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

Results

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

Attachments:

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

FY 2024-2025 OCSD BUDGET WORKSHOP



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2024/25

Table of Contents

Budget Narrative

Summary3

Significant Budget Items 3

Combined Preliminary Budget4

General Fund Budgets.....7

Administrative Fund..... 7

Fire and Emergency Services..... 8

Lighting Fund..... 8

Parks and Recreation Fund..... 8

Facilities Fund..... 8

Enterprise Fund Budgets9

Water Fund 9

Wastewater Fund..... 10

Garbage Fund..... 11

Equipment Fund..... 11

Budget Schedules

General Fund Summary 12

Administrative Department Summary..... 15

Administrative Department 16

Fire Department Summary 20

Fire Department..... 21

Lighting Department Summary..... 24

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

Summary

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

Significant Budget Items

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

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

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

Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

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

Revenues

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

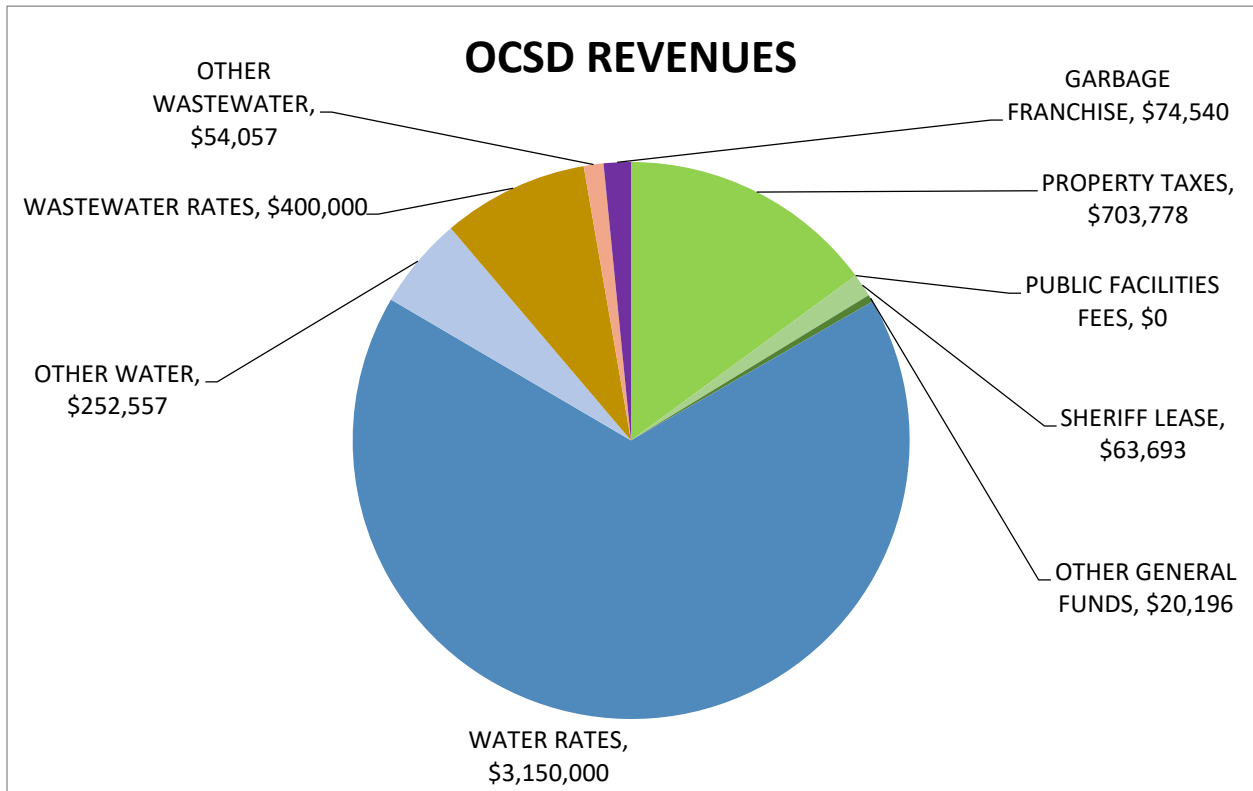
The preliminary budget includes \$52,946 (3.85%) of the total estimated property taxes (\$1,375,225) for street lighting and parks and recreation and only six months' worth of property taxes (\$661,139) for fire services based on the Countywide Revenue Forecast provided by the County Auditor.

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

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

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

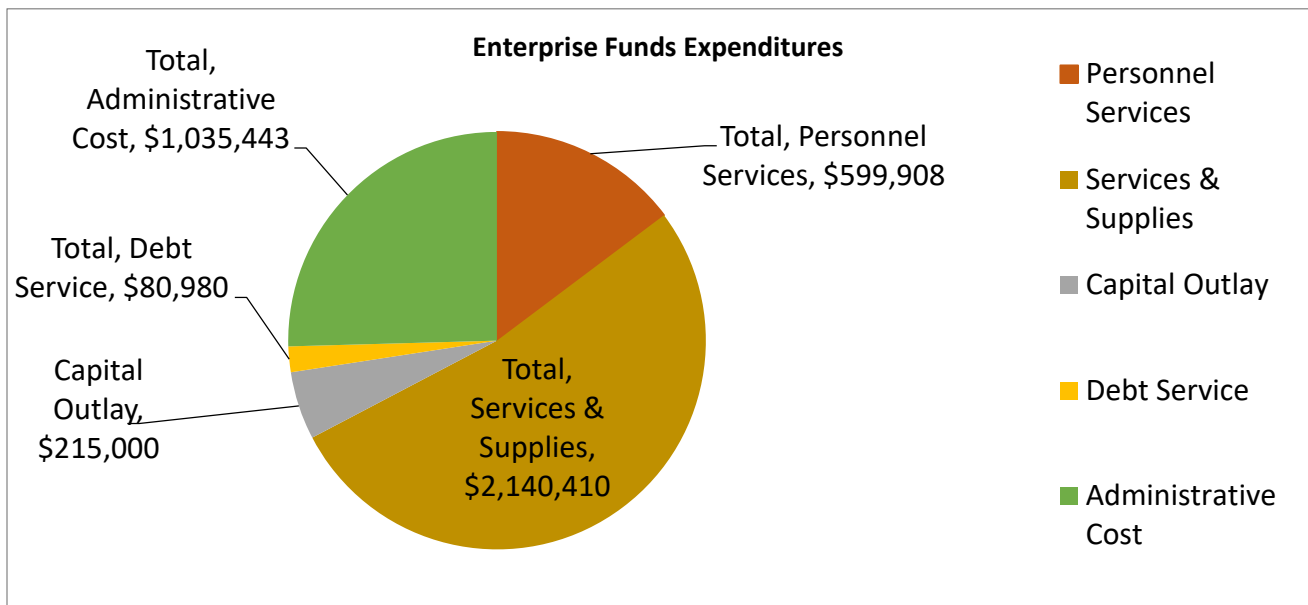
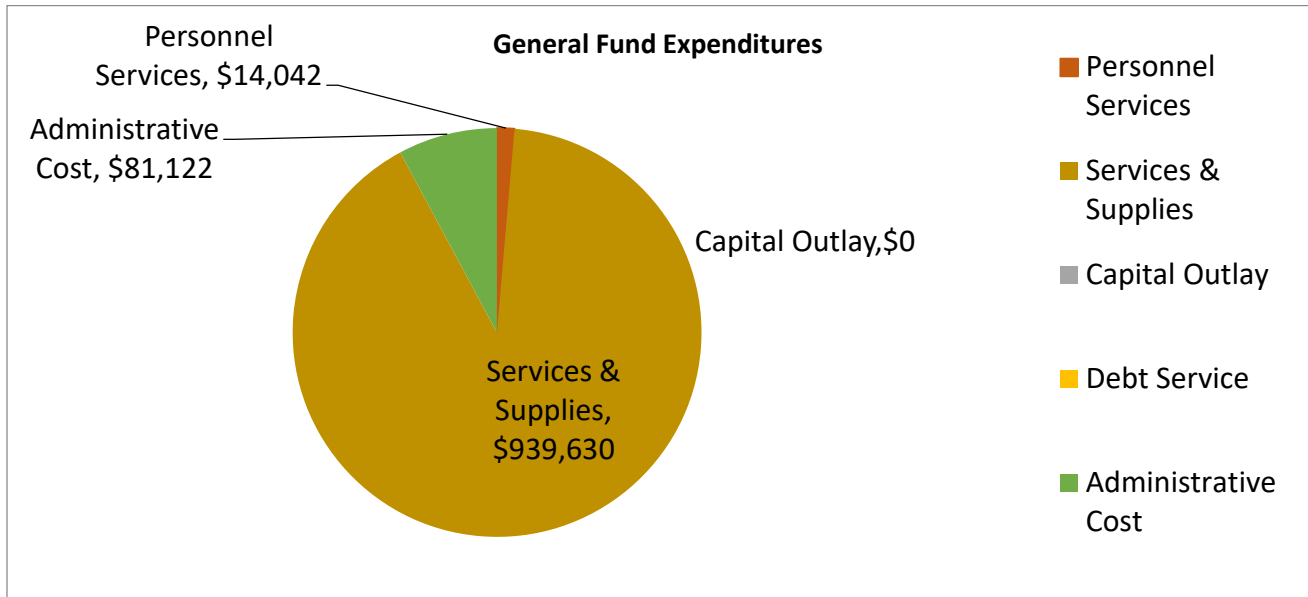
The chart below illustrates the OCSD's estimated revenues for FY 2024/25.



Expenditures

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

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



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following funds:

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

Administrative Fund - See budget schedules on pages 14-18

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

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

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

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

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

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

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

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

Lighting Fund - See budget schedules on pages 23-26

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

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

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

Facilities Fund - See budget schedules on pages 30-33

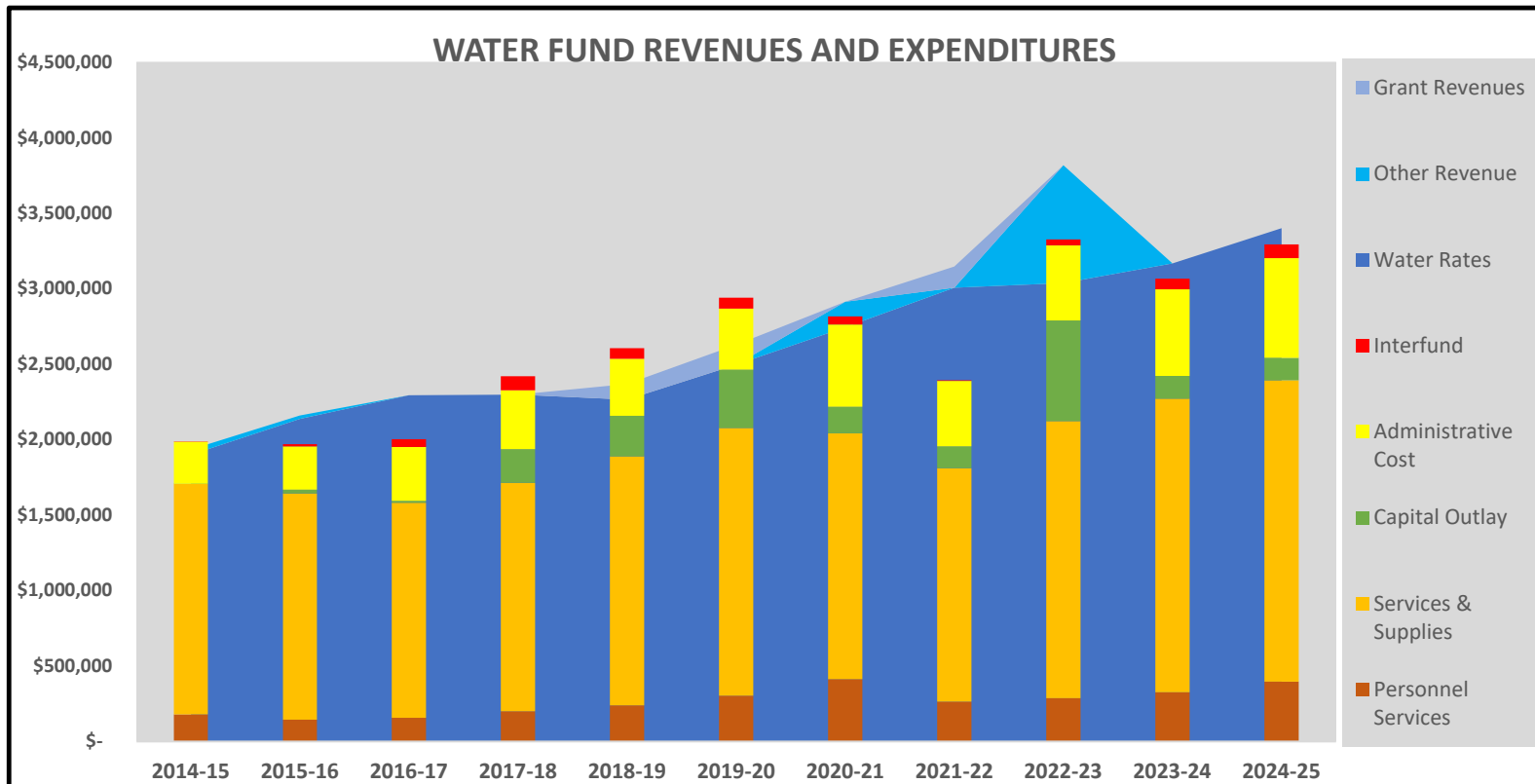
The Facilities Fund includes revenues and expenditures for the administrative offices and the “old firehouse”. A portion of the “old firehouse” is rented to Village Group AA for \$12,000 annually. Since the completion of the Sheriff’s building the substation had been leased to the County for \$113,940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

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following funds:

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

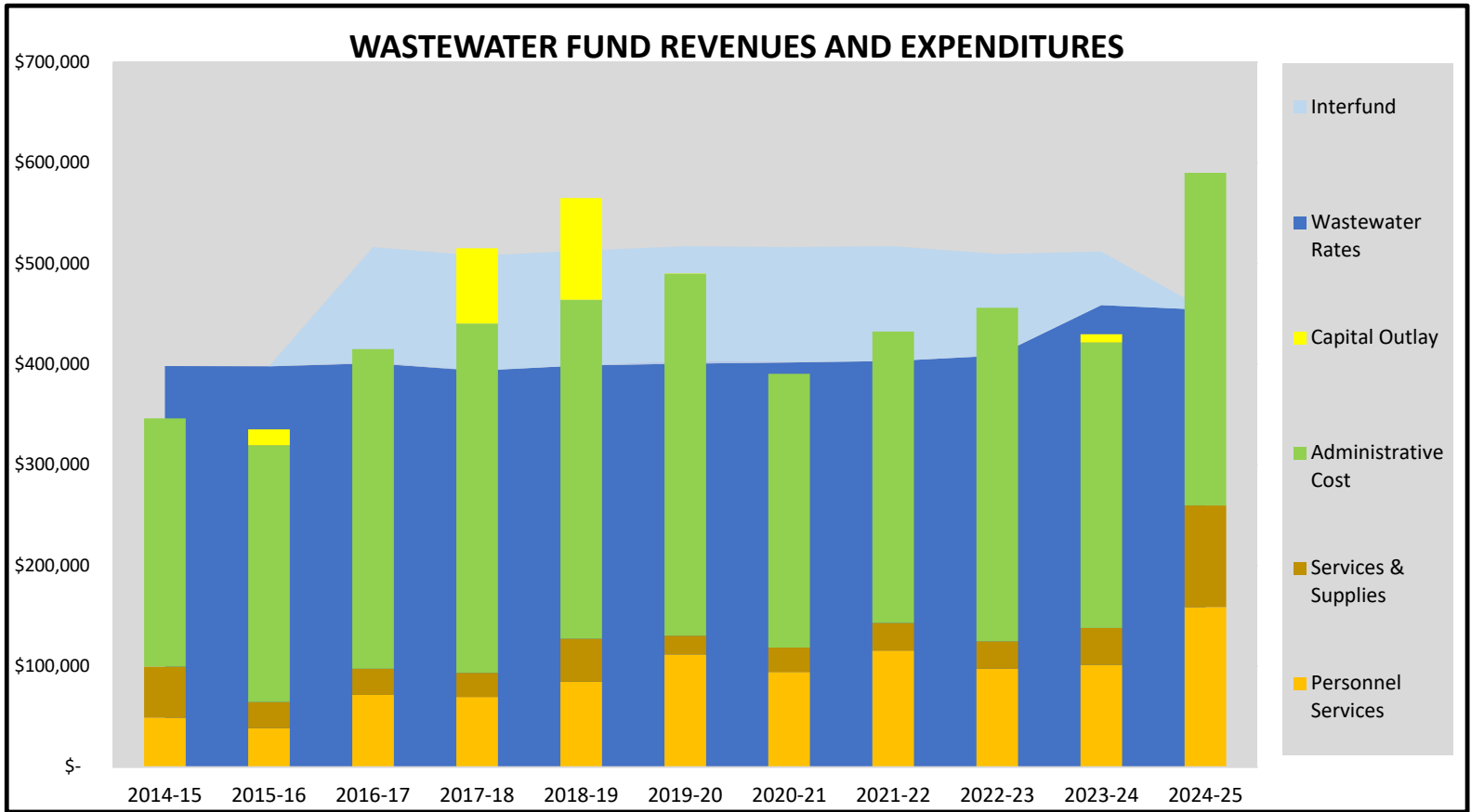
Water Fund - See budget schedules on pages 35-39



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

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

Wastewater Fund - See budget schedules on pages 40-44



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

Garbage Fund - See budget schedules on pages 45-48

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

Equipment Fund - See budget schedules on pages 49-52

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



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
	Admin	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
	Total Sources of Funds	\$2,029,005	\$2,239,205	\$2,322,246	\$2,538,301	\$2,368,525	\$2,435,326	\$2,665,699	\$2,752,007	\$2,129,312
USES OF FUNDS										
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
	Admin	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	Total Expenditures	\$1,979,939	\$2,085,619	\$2,460,431	\$2,328,472	\$2,289,606	\$2,342,266	\$2,436,646	\$2,791,626	\$2,361,409
OPERATING SURPLUS/(DEFICIT)										
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
	Admin	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773
	OPERATING SURPLUS/(DEFICIT)	\$49,065	\$153,586	(\$138,185)	\$209,829	\$78,919	\$93,059	\$229,053	(\$39,619)	(\$232,098)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(132,334)	(132,334)	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)							(9,707)	(9,707)	
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$77,941)	(\$86,668)	(\$86,668)	\$31,500
RESERVES										
	(Use of Reserves)	(33,375)		(220,626)		(15,592)			(126,287)	(200,598)
	Additions to Reserves		71,146		127,390		15,119	142,385		
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$33,375)	\$71,146	(\$220,626)	\$127,390	(\$15,592)	\$15,119	\$142,385	(\$126,287)	(\$200,598)
NET BUDGETARY SOURCES/USES										
		(\$0)	(\$0)	(\$1)	\$1	(\$0)	\$0	\$0	\$0	(\$0)



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,347,838	\$1,292,333	\$710,773
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,130,676	\$1,151,804	\$1,341,645
	Total Sources of Funds	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
USES OF FUNDS										
PERSONNEL SERVICES										
	Salaries & Wages	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,738	\$466,000	\$480,500
	Benefits	\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$129,193	\$144,438	\$150,325	\$197,450
	Personnel Services	\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$558,412	\$604,176	\$616,325	\$677,950
	Services & Supplies	\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$341,180	\$306,389	\$423,585
	Operating Crew Benefits Allocation	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$185,320	\$229,090	\$240,110
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
01-4-3100-000	Property Taxes: Current Year - Secured	964,610	1,015,514	1,039,689	1,090,127	1,146,033	1,252,568	1,273,983	1,243,348	714,086
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,060	22,876	38,492	39,056	37,339	40,640	43,209	39,809	0
01-4-3102-000	Property Taxes: Prior Year - Secured	(2,135)	(3,341)	3,742	(1,923)	(2,836)	(2,787)	359	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	1,160	867	1,148	649	695	519	936	0	0
01-4-3105-000	Penalties & Interest	32,901	78	110	61	50	110	15	0	0
01-4-3106-000	Delling Garbage Charges	2,787	1,442	1,600	1,900	6,503	1,221	1,074	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,381	6,449	6,253	6,326	6,210	6,315	6,227	6,314	0
01-4-3121-000	SB 1090	0	0	12,755	12,755	6,377	6,377	21,769	13,866	0
01-4-3213-100	Will Serve Letter Fee	930	1,470	390	1,110	690	780	720	0	0
01-4-3230-100	Misc Income	3	1,807	743	5,967	3,856	3,559	8,471	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,600	1,236	1,273	1,748	1,748	0
01-4-3243-100	Reimbursements	0	0	0	0	1,385	3,263	0	0	0
01-4-3300-000	Interest Income	385	43,581	34,556	14,728	9,777	26,302	6,996	4,922	6,996
01-4-3557-000	CO Charge: SB 2557	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(18,019)	(17,674)	(17,674)	(10,308)
01-4-3606-205	PG&E Energy Rebate	2,100	1,000	0	0	0	0	0	0	0
01-4-3900-011	Board Member receivable PMT	0	0	0	0	0	0	5		
Total Revenues		\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,347,838	\$1,292,333	\$710,773
OTHER SOURCES OF FUNDS										
	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	828,571	945,356	922,714	1,101,535
	Allocated Operating Crew Overhead	0	118,880	144,839	161,542	169,578	127,606	185,320	229,090	240,110
Total Other Sources of Funds		\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,130,676	\$1,151,804	\$1,341,645
Total Sources of Funds		\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
USES OF FUNDS										
SALARIES & WAGES										
01-5-4100-010	Salary & Wages	431,860	398,399	455,896	465,901	438,250	428,751	459,514	461,000	475,000
01-5-4100-020	Overtime	3,856	5,612	622	146	225	468	224	5,000	5,500
Total Salaries & Wages		\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,738	\$466,000	\$480,500
BENEFITS										
01-5-4100-061	PERS Contribution	52,240	28,092	56,178	58,853	74,857	40,148	49,148	56,000	60,000
01-5-4100-062	PERS UAL Payment	22,790	30,576	38,419	47,727	5,575	11,433	0	0	24,000
01-5-4100-070	SUI	0	0	0	0	0	3,773	0	2,200	2,200
01-5-4100-071	Medicare	6,528	5,904	6,939	6,582	6,939	6,531	8,054	6,825	7,000
01-5-4100-072	FICA	837	628	1,543	1,949	2,255	2,309	2,419	2,400	2,450
01-5-4100-075	Compensation Insurance	13,785	5,028	5,269	4,165	4,220	4,624	4,485	5,000	5,500
01-5-4100-090	Insurance	42,515	44,721	57,230	73,050	85,734	59,474	79,733	77,000	95,400
01-5-4100-097	Cell Phone Allowance	900	900	975	900	900	900	600	900	900
Total Benefits		\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$129,193	\$144,438	\$150,325	\$197,450
Total Personnel Services		\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$558,412	\$604,176	\$616,325	\$677,950



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
01-5-4100-110	Communications & Dispatch	8,934	8,102	10,078	10,121	10,141	10,721	10,712	9,795	11,320
01-5-4100-150	Insurance	21,373	22,608	24,219	26,576	30,562	35,552	37,977	37,000	42,500
01-5-4100-170	Maintenance: Equipment	154	357	434	579	415	325	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,507	6,799	6,058	5,623	5,555	12,826	7,471	13,000	13,500
01-5-4100-180	Memberships	6,858	6,990	7,827	3,877	7,934	8,651	9,100	9,000	9,500
01-5-4100-193	Bank Fees	4,262	4,631	3,916	4,074	4,817	4,888	5,810	6,200	6,200
01-5-4100-200	Office Expense	6,401	7,286	7,952	5,232	6,834	7,816	6,022	5,875	8,200
01-5-4100-200	Office Lease	0	0	0	0	0	0	0	0	61,950
01-5-4100-205	Outside UB Mail Service	19,082	0	1,231	27	0	898	0	0	950
01-5-4100-210	Postage	348	1,946	505	508	1,075	1,601	325	2,575	2,575
01-5-4100-218	Audit	21,775	20,200	19,820	21,975	21,620	22,340	25,000	25,000	27,000
01-5-4100-220	Professional Services	21,686	23,706	23,778	19,417	25,134	37,233	27,148	35,000	38,750
01-5-4100-221	Information Technology	6,178	8,846	7,175	3,749	2,363	619	598	5,000	5,000
01-5-4100-223	Legal Services	81,715	85,582	88,808	53,072	41,518	52,867	119,103	75,000	85,000
01-5-4100-225	Board Stipends	8,700	9,850	10,050	6,250	9,050	9,300	9,200	12,000	12,000
01-5-4100-226	Annual Software Maintenance	14,803	15,306	13,749	17,987	18,994	19,978	25,675	22,800	26,750
01-5-4100-230	Required Legal Notice	0	375	436	1,178	1,202	180	209	1,200	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	698	546	341	1,654	470	596	3,879	1,700	5,000
01-5-4100-247	LAFCO Annual Charge	15,280	12,790	15,220	10,861	11,120	12,079	12,967	12,804	13,500
01-5-4100-248	Permits, Fees, Licenses	495	798	2,272	2,821	4,298	4,780	6,249	2,500	6,500
01-5-4100-260	Election Expense	0	549	0	22,845	0	10,684	0	0	11,000
01-5-4100-280	Private Vehicle/ Mileage Expense	233	0	181	0	0	0	0	530	530
01-5-4100-283	Job Advertising Expense	0	412	2,400	0	2,444	1,105	409	0	1,200
01-5-4100-285	Classes/ Seminars/ Training Fee	2,159	2,959	3,045	1,284	5,196	5,313	13,865	6,350	14,450
01-5-4100-286	Board Member Travel	132	439	210	0	0	50	1,000	2,200	2,200
01-5-4100-290	Utilities	9,529	11,707	10,671	10,982	9,910	12,467	11,734	11,500	13,000
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	917	1,221	0	0
01-5-4100-320	Fixed Assets	6,096	5,369	0	0	0	0	5,507	5,550	0
Total Services & Supplies		\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$341,180	\$306,389	\$423,585



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
Operating Crew Benefits & Direct Labor Cost Allocations										
	Leave time	0	27,682	31,352	40,861	54,807	29,044	55,902	54,000	59,000
	Salaries & Wages (Admin)	0	0	0	0	0	0	4,080	6,400	6,670
	PERS Contribution	0	23,478	29,785	34,202	30,886	30,017	35,467	40,000	42,000
	Medicare	0	3,448	3,676	3,884	3,676	4,089	4,626	5,500	5,800
	P/R Fed & State Taxes	0	0	0	0	0	0	0	4,500	4,500
	SUI	0	0	0	0	0	0	0	1,750	1,750
	Insurance	0	39,309	58,365	61,454	60,468	50,817	65,279	92,000	95,400
	Boot Allowance	750	1,000	1,000	1,000	1,000	1,000	1,200	1,500	1,500
	Clothing	3,963	6,463	6,362	6,491	5,141	6,779	6,205	7,000	7,050
	Standby	0	17,500	14,300	13,650	13,600	5,860	12,560	16,440	16,440
	Total Operating Crew Benefits	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$185,320	\$229,090	\$240,110
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
OPERATING SURPLUS/(DEFICIT)		\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773
TRANSFERS & ENCUMBRANCES										
	Transfers In	0	0	0	46,263	19,120	0	0	0	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,256,915)	(1,351,971)	(1,383,728)	(979,240)
	Encumbrances - Sources of Funding	0	47,904	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	(47,904)	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,211,243)	(\$1,256,915)	(\$1,351,971)	(\$1,383,728)	(\$979,240)
RESERVES										
	(Use of Reserves)	(26,646)		(109,083)		(15,592)		(4,133)	(91,395)	(268,467)
	Additions to Reserves		37,482		127,390		61,578			
	Other Adjustments								0	0
	RESERVES - INCREASE / (DECREASE)	(\$26,646)	\$37,482	(\$109,083)	\$127,390	(\$15,592)	\$61,578	(\$4,133)	(\$91,395)	(\$268,467)
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$1,995	\$2,000
	Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$927	\$1,145	\$2,441
	Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$927	\$3,140	\$4,441
	Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,152,717	\$1,164,500	\$867,500
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,361	\$27,681	\$22,031
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
		0	0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
		0	0	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
01-5-4200-010	Salary & Wages	92	0	0	0	181	0	0	1,995	2,000
01-5-4200-020	Overtime	0	20	0	0	0	0	0	0	0
	Total Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$1,995	\$2,000
BENEFITS										
01-5-4200-061	PERS Contribution	2	0	0	0	0	0	0	0	0
01-5-4200-062	PERS UAL Payment	5,700	7,046	7,079	12,879	0	0	0	0	1,240
01-5-4200-062	Medicare	2	0	0	0	0	0	0	0	0
01-5-4200-090	Insurance	19	1	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	594	724	808	848	638	927	1,145	1,201
	Total Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$927	\$1,145	\$2,441
	Total Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$927	\$3,140	\$4,441
SERVICES & SUPPLIES										
01-5-4200-077	JPA - Quarterly Payments	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148	0	0	0
	Contract Fire and Emergency Services	0	0	0	0	0	0	1,150,000	1,150,000	853,000
01-5-4200-110	Communication	28,929	92	578	664	582	601	148	1,000	1,000
01-5-4200-170	Maintenance - Equipment	62	0	0	0	0	0	0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,262	1,378	0	0	0	0	0	0	0
01-5-4200-175	Operating Supplies	0	32	0	0	0	0	0	0	0
01-5-4200-200	Office Expense	0	34	323	0	93	213	0	0	0
01-5-4200-210	Postage	0	0	708	0	0	0	0	0	0
01-5-4200-220	Professional Services	16,165	17,150	14,750	0	5,294	9,351	0	7,500	7,500
01-5-4200-290	Utilities	3,193	4,353	3,771	2,207	2,101	1,603	1,569	5,000	5,000
01-5-4200-291	Sandbags	386	375	0	483	590	1,686	1,000	1,000	1,000
01-5-4200-320	Fixed Assets - Equipment	65,189	0	0	0	0	0	0	0	0
	Total Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,152,717	\$1,164,500	\$867,500



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OVERLAY										
		0	0	0	0	0	0	0	0	0
Total Capital Overlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION										
01-5-4200-376	Allocated Overhead - Admin	34,690	33,654	35,954	27,172	33,941	33,143	28,361	27,681	22,031
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,361	\$27,681	\$22,031
Total Expenditures		\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
OPERATING SURPLUS/(DEFICIT)		(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,197,394	1,294,394	1,307,712	893,971
	(Transfers Out) - Water & Wastewater Funds					(10,252)	(12,013)	(112,390)	(112,390)	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
NET TRANSFERS & ENCUMBRANCES		\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,185,381	\$1,182,004	\$1,195,322	\$893,971



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$1,995	\$2,000
	Benefits	\$0	\$594	\$724	\$808	\$848	\$638	\$927	\$1,145	\$1,201
	Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$638	\$927	\$3,140	\$3,201
	Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$34,848	\$37,500	\$39,500
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,454	\$9,227	\$11,015
	Total Expenditures	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
	OPERATING SURPLUS/(DEFICIT)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)



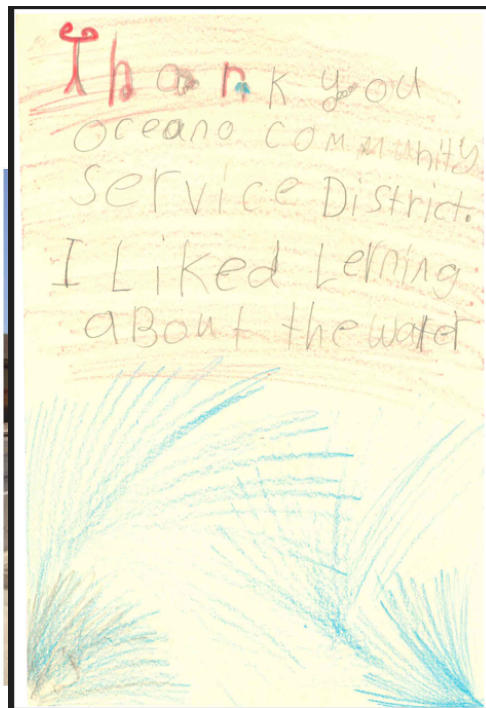
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

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



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

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



PARKS & RECREATION BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$30,790	\$15,030
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,727	\$4,614	\$16,523
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)



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

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



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$163,386	\$152,022	\$76,893
	Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$139,944	\$0
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
USES OF FUNDS										
	Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,201	\$4,000	\$4,000
	Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,853	\$2,291	\$2,401
	Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,054	\$6,291	\$6,401
	Services & Supplies	\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$33,704	\$22,571	\$26,774	\$17,600
	Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,177	\$17,327	\$312,324	\$0
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,180	\$13,841	\$16,523
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	(9,707)	(9,707)	(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$32,370	\$32,370	\$31,500
	RESERVES									
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(48,847)	0	(49,894)	0
	Additions to Reserves	0	33,665	0	0	0	2,387	146,519	15,000	67,869
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$146,519	(\$34,894)	\$67,869
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0



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

4%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
10-4-3257-000	Utility Reimbursement	1,202	2,209	1,947	1,579	1,546	2,887	2,700	1,200	1,200
10-4-3258-000	Old Fire Station Rent	10,725	10,725	10,725	11,775	12,000	12,000	12,000	12,000	12,000
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	0	0	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	122,175	126,594	123,822	63,693
	Public Facilities Fees	27,280	20,060	10,158	20,528	7,878	2,387	22,092	15,000	0
10-4-3300-003	Interest Income	980	919	857	231	232	2,579	0	0	0
Total Revenues		\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$163,386	\$152,022	\$76,893
OTHER SOURCES OF FUNDS										
	Nuclear Power Preparedness - Emergency Generator	0	38,358	0	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant/ Rebate	0	0	0				7,895	139,944	0
Total Other Sources of Funds		\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$139,944	\$0
Total Sources of Funds		\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
USES OF FUNDS										
SALARIES & WAGES										
10-5-4300-010	Salary & Wages	807	1,834	2,925	344	1,891	3,654	1,201	4,000	4,000
10-5-4300-010	Overtime	234	837	114	0	0	315	0	0	0
10-5-4300-071	Medicare	0	0	0	0	1	3	0	0	0
Total Salaries & Wages		\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,201	\$4,000	\$4,000
BENEFITS										
	Operating Crew Overhead	0	1,189	1,448	1,615	1,696	1,276	1,853	2,291	2,401
Total Benefits		\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,853	\$2,291	\$2,401
Total Personnel Services		\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,054	\$6,291	\$6,401
SERVICES & SUPPLIES										
10-5-4300-110	Communication	25	33	27	28	23	33	30	0	0
10-5-4300-163	Maint: Structure/ Improvements	4,494	3,148	2,599	9,389	10,237	4,848	11,982	10,500	12,500
10-5-4300-173	So: Maint. Structures/ Improvements	18,590	2,465	4,659	4,860	3,034	4,414	10,185	3,700	5,100
10-5-4300-220	Professional Services	550	1,505	775	0	0	24,409	374	12,574	0
10-5-4300-248	Permits, Fees, Licenses	0	819	0	0	0	0	0	0	0
10-5-4300-290	Utilities	118	0	0	0	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	22,239	3,152	120,428	0	0	0	0	0	0
Total Services & Supplies		\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$33,704	\$22,571	\$26,774	\$17,600
CAPITAL OUTLAY										
10-5-4300-320	Fixed Assets	36,189	36,470	12,800	0	0	0	0	0	0
	Office Remodel & Parking Lot Resurface Project	0	0	0	0	0	59,857	0	0	0
	Sheriff's Building Gate	0	0	0	0	0	6,320	0	0	0
	Sheriff's Building - Flooring	0	0	0	0	0	0	0	90,000	0
	HWY 1 Beautification Project	0	0	0	0	0	0	0	71,619	0
	Diesel Tank Removal	0	0	0	0	0	0	6,356	8,000	0
	Electric Vehicle Charging Stations	0	0	0	0	0	10,971	142,705	142,705	0
Total Capital Outlay		\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,177	\$17,327	\$312,324	\$0



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION										
10-5-4300-376	Admin Allocation	34,690	33,654	35,954	18,115	30,941	33,143	14,180	13,841	16,523
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,180	\$13,841	\$16,523
Total Expenditures		\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
OPERATING SURPLUS/(DEFICIT)		\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(9,707)	(9,707)	0
NET TRANSFERS & ENCUMBRANCES		(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$32,370	\$32,370	\$31,500
RESERVES										
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(48,847)	0	(49,894)	0
	Additions to Reserves	0	33,665	0	0	0	2,387	146,519	15,000	67,869
	Other Adjustments	0	0	0	0	0	0	0	0	0
RESERVES - INCREASE / (DECREASE)		(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$146,519	(\$34,894)	\$67,869
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Water	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
	Wastewater	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
	Garbage	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
	Equipment	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
	Total Sources of Funds	\$2,886,771	\$2,917,848	\$3,173,303	\$3,403,014	\$3,636,107	\$4,323,294	\$3,772,179	\$3,715,589	\$4,023,178
USES OF FUNDS										
	Water	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
	Wastewater	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	Garbage	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
	Equipment	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	Total Expenditures	\$3,023,935	\$3,217,815	\$3,483,164	\$3,233,991	\$2,996,128	\$4,141,316	\$3,680,331	\$3,837,176	\$4,071,741
OPERATING SURPLUS/(DEFICIT)										
	Water	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
	Wastewater	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	Garbage	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
	Equipment	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	OPERATING SURPLUS/(DEFICIT)	(\$137,163)	(\$299,966)	(\$309,861)	\$169,023	\$639,978	\$181,977	\$91,848	(\$121,587)	(\$48,563)
TRANSFERS & ENCUMBRANCES										
	Transfers In	146,440	121,440	121,440	121,440	135,937	119,782	166,276	166,276	9,396
	(Transfers Out)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(64,145)	(161,340)	(161,340)	(131,024)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,748,796)	(2,748,796)	0
	NET TRANSFERS & ENCUMBRANCES	\$5,324	\$28,022	\$26,070	\$56,546	\$103,813	\$55,637	(\$142,083)	(\$142,083)	(\$121,628)
RESERVES										
	(Use of Reserves)	(131,839)	(271,943)	(283,791)				(50,235)	(263,670)	(170,192)
	Additions to Reserves				225,569	743,792	237,615			
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$131,839)	(\$271,943)	(\$283,791)	\$225,569	\$743,792	\$237,615	(\$50,235)	(\$263,670)	(\$170,191)
	NET BUDGETARY SOURCES/USES	\$0	\$1	\$0	\$0	\$1	\$0	(\$0)	\$0	(\$0)



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,167,162	\$3,123,787	\$3,402,557
	Other Sources of Funds	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$0	\$0	\$0
	Total Sources of Funds	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
USES OF FUNDS										
	Salaries & Wages	\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$198,182	\$201,316	\$218,000	\$235,000
	Benefits	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$125,423	\$154,218	\$161,370
	Personnel Services	\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$286,852	\$326,739	\$372,218	\$396,370
	Services & Supplies	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,945,374	\$1,965,238	\$1,996,330
	Capital Outlay	\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$898,261	\$150,000	\$150,000	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,005	\$54,000
	Administrative Cost	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$567,214	\$553,628	\$660,921
	Total Expenditures	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
	OPERATING SURPLUS/(DEFICIT)	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage Funds	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(79,965)	(91,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,696,336)	(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$68,667)	(\$68,667)	(\$89,444)
	RESERVES									
	(Use of Reserves)	(121,403)	(237,530)	(312,275)	0	0	0	0	(39,969)	0
	Additions to Reserves	0	0	0	97,671	740,830	243,232	55,163	0	55,492
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	\$243,232	\$55,163	(\$39,969)	\$55,492
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0



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

										4%
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
02-4-3200-000	Water Sales	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,888,209	2,916,408	2,916,408	3,150,000
02-4-3203-000/001	Revenue Accrual	2,144	4,652	39,742	11,122	14,882	8,669	0	0	0
02-4-3204-000	Sales: Lopez	475,743	457,660	487,270	307,184	0	0	0	0	0
02-4-3205-000	Connection Fees	0	0	0	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	8,160	0	26,030	13,518	34,381	4,080	24,480	24,480	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,240	4,322	4,345	4,235	3,817	3,810	3,647	4,500	3,700
02-4-3208-000	Delinquent U/B Acct Fees	25,470	28,481	23,305	210	29,778	62,425	68,671	40,000	70,750
02-4-3209-000	Capacity Charges	27,758	28,741	56,904	23,246	82,265	22,844	40,704	40,704	40,704
02-4-3210-000	Meter Fees	8,296	6,750	16,818	10,840	20,250	12,150	8,100	8,100	8,100
02-4-3211-000	Lopez Connection Fees	5,000	5,000	10,000	4,000	14,000	4,000	6,000	6,000	6,000
02-4-3212-000	New Account Setup Fee	2,421	2,700	3,180	4,530	4,980	4,650	5,040	6,000	6,000
02-4-3217-297	Wheeling/Fire Protection	24,390	22,622	21,383	22,952	21,520	20,993	25,000	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	294	680	1,057	1,730	301	969	0	0	0
02-4-3230-350	Reimbursement - New Development	3,315	4,852	3,916	2,804	9,308	2,214	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	150	275	200	450	300	300	300	300
02-4-3300-000	Interest Income	146	149	150	147	118	30	51,373	36,145	51,373
02-4-3300-002	Interest - Co Restricted /WCI	2,883	2,221	663	356	203	608	0	0	0
02-4-3900-000	Other Income	2,957	0	0	1,852	919	0	797	0	0
02-4-3224-000	Backflow Fees	0	0	0	1,903	1,880	1,953	4,548	5,000	5,000
02-4-3905-000	Claims & Settlements	4,632	19,298	21,534	3,389	9,843	0	944	0	0
Total Revenues		\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,167,162	\$3,123,787	\$3,402,557
OTHER SOURCES OF FUNDS										
	WRRP Grant Phase #1	0	104,318	132,147	0	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	168,588	0	0	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	266,146	0	0	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	5,891	516,053	0	0	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	0	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$0	\$0	\$0
Total Sources of Funds		\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
02-5-4400-010	Salaries and Wages	129,274	127,908	162,702	295,307	144,253	189,142	190,849	208,000	220,000
02-5-4400-020	Overtime	20,155	35,283	10,697	8,606	7,045	9,040	10,467	10,000	15,000
Total Salaries & Wages		\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$198,182	\$201,316	\$218,000	\$235,000
BENEFITS										
02-5-4400-061	PERs Contribution	14,522	0	31,509	0	0	0	0	0	0
02-5-4400-062	Pers UAL Payment	15,455	0	0	0	0	0	0	0	0
02-5-4400-071	Medicare	2,060	0	0	21	13	71	0	0	0
02-5-4400-075	Workers Compensation Insurance	0	4,000	6,873	5,411	5,297	6,937	6,818	7,600	7,700
02-5-4400-090	Insurance	17,963	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	71,740	92,697	103,387	108,530	81,662	118,605	146,618	153,670
Total Benefits		\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$125,423	\$154,218	\$161,370
Total Personnel Services		\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$286,852	\$326,739	\$372,218	\$396,370



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

										4%
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
02-5-4400-110	Communications	2,516	3,267	2,682	2,917	2,649	2,921	2,550	3,000	3,000
02-5-4400-163	Maint: Structures/ Improvements	640	10,643	6,052	3,005	1,378	5,817	23,920	5,000	15,000
02-5-4400-164	Paving	0	0	1,390	3,181	1,175	5,112	3,263	7,000	5,200
02-5-4400-170	Maintenance - Equipment	3,545	3,902	2,792	3,139	2,738	2,814	207	5,000	3,500
02-5-4400-173	Maint: Shared Structures/ Improvements	8,094	13,912	2,410	4,865	480	2,625	416	5,000	10,000
02-5-4400-175	System Parts/ Operating Supplies	8,861	13,971	5,263	13,982	8,515	6,875	13,680	13,000	14,500
02-5-4400-176	Water Meters	10,247	10,992	12,498	21,537	22,981	23,896	24,000	24,000	26,000
02-5-4400-177	Safety Expense	0	8	0	0	11	1,012	1,031	1,000	1,050
02-5-4400-178	Chemicals	627	3,600	676	0	4,830	1,391	6,828	5,000	7,200
02-5-4400-180	Membership	1,927	1,490	1,497	2,525	2,366	2,398	3,600	3,600	3,750
02-5-4400-200	Office Expense	376	475	347	0	574	741	301	1,000	1,000
02-5-4400-205	Outside UB Mail Service	0	7,063	7,352	9,787	10,088	7,026	9,334	10,000	10,400
02-5-4400-210	Postage	0	0	29	35	0	0	0	0	0
02-5-4400-220	Professional Services	13,191	14,657	17,644	23,661	16,115	45,624	25,941	25,000	26,000
02-5-4400-221	Information Technology	0	0	507	192	0	0	0	575	575
02-5-4400-222	Contracted Engineering	686	1,965	1,928	3,620	1,953	2,802	4,812	2,000	5,000
02-5-4400-226	Engineering & Other Reimbursements	4,660	9,458	3,222	11,903	6,370	6,568	5,559	10,815	10,815
02-5-4400-230	Legal Notices	567	0	0	892	58	1,080	970	1,000	1,000
02-5-4400-231	Bad Debt Expense	0	1,092	4,697	0	0	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	2,063	1,357	1,000	1,450
02-5-4400-248	Permits, Fees, Licenses	7,381	8,831	7,096	6,216	10,212	13,271	14,503	10,500	15,050
02-5-4400-250	Small Tools and Instruments	32	1,412	1,959	0	281	390	930	1,000	1,000
02-5-4400-285	Classes/ Seminars	2,118	150	2,367	449	4,052	3,188	1,000	1,000	1,000
02-5-4400-261	Water Supply - Lopez	441,331	472,914	462,693	499,934	521,318	531,120	543,858	543,858	553,575
02-5-4400-262	Water Supply - State Water	871,102	953,953	1,101,264	913,511	809,075	1,026,248	1,151,000	1,151,000	1,151,000
02-5-4400-290	Utilities	10,926	2,346	9,972	9,621	38,653	31,238	11,288	35,000	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,807	19,407	24,143	23,169	22,025	23,677	21,155	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	2,890	0	0	0	0	21,346	16,111	16,125	0
02-5-4400-362	Litigation: SMGB	34,018	56,291	27,552	10,092	0	0	0	0	0
02-5-4400-366	Storage Tank O&M	12,090	0	0	6,731	0	0	0	0	0
02-5-4400-380	NCMA Tec	31,149	32,684	41,969	53,636	49,091	48,865	57,760	50,000	58,000
02-5-4400-387	Interest Expense - Interfund	1,085	1,010	934	249	156	2,697	0	0	2,500
02-5-4400-499	Claim & Settlements	18,614	5,025	21,396	1,516	9,297	12,291	0	7,500	7,500
Total Services & Supplies		\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,945,374	\$1,965,238	\$1,996,330

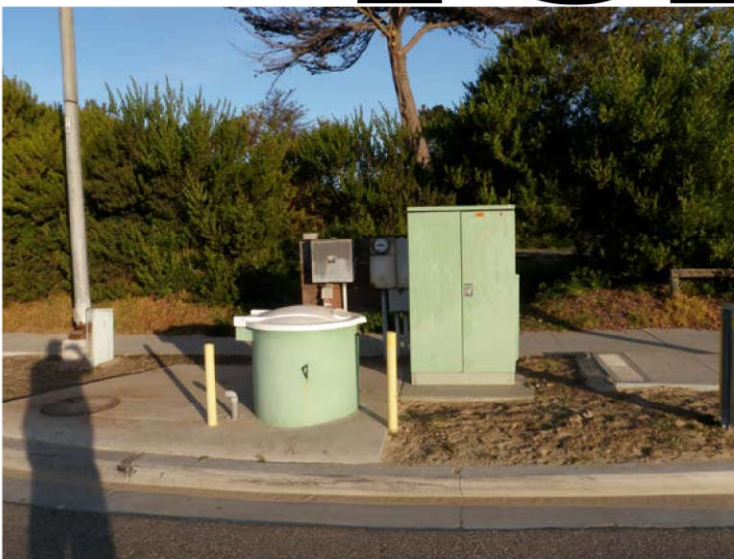


**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02**

										4%
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OUTLAY										
02-5-4400-354	CIP - Overlay	0	0	0	0	2,405	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	123,486	12,020	0	0	0	0	0	0	0
02-5-4400-366	CIP - Stroage Tank O&M	0	0	0	0	0	6,311	0	0	0
02-5-4400-440	CIP - Well #8		10,042	16,507	0	0	0	0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	43,101	20,575	3,125	0	0	0	0	0	0
02-5-4400-443	CIP - HWY One Relocation	5,714	119,024	19,407	0	0	0	0	0	0
02-5-4400-444	CIP - WRRP	43,630	104,318	132,174	175,648	0	0	0	0	0
02-5-4400-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	1,842	215,193	0	0	0	0	0	0
	CIP - 21st St Valve Replacement	0	0	0	0	0	0	41,000	15,000	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	224,103	0	0	0
	Prop 1: & Small Community Grant: WRRP #1-1 & # 1-9	0	0	0	0	5,891	552,394	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	28,715	0	0	0
	Annual CIP Projects	0	0	0	0	0	86,738	109,000	135,000	150,000
Total Capital Outlay		\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$898,261	\$150,000	\$150,000	\$150,000
DEBT SERVICE										
	CalPERS UAL Funding	0	0	0	0	13,249	19,162	54,005	54,005	54,000
Total Debt Service		\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,005	\$54,000
ADMINISTRATIVE COST ALLOCATION										
02-5-4400-376	Administrative Cost Allocation	390,260	378,606	404,482	543,437	434,835	497,142	567,214	553,628	660,921
Total Administrative Cost Allocation		\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$567,214	\$553,628	\$660,921
Total Expenditures		\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
OPERATING SURPLUS/(DEFICIT)		(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
TRANSFERS & ENCUMBRANCES										
	Transfers In- From Garbage Fund	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General , Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(79,965)	(91,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,696,336)	(2,696,336)	0
NET TRANSFERS & ENCUMBRANCES		(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$68,667)	(\$68,667)	(\$89,444)
RESERVES										
	(Use of Reserves)	(121,403)	(237,530)	(312,275)					(39,969)	
	Additions to Reserves				97,671	740,830	243,232	55,163		55,492
	Other Adjustments									
RESERVES - INCREASE / (DECREASE)		(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	\$243,232	\$55,163	(\$39,969)	\$55,492
NET BUDGETARY SOURCES/USES		\$0	(\$1)	\$0	\$0	(\$1)	(\$0)	\$0	\$0	(\$0)



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$458,775	\$439,871	\$454,057
	Other Sources of Funds	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
USES OF FUNDS										
	Salaries & Wages	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$53,221	\$91,500	\$96,500
	Benefits	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$48,245	\$59,182	\$62,026
	Personnel Services	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$101,466	\$150,682	\$158,526
	Services & Supplies	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$36,518	\$71,840	\$101,065
	Capital Outlay	\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$8,000	\$8,000	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,998	\$26,980
	Administrative Cost	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$283,607	\$276,814	\$330,461
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage Funds	113,940	113,940	113,940	113,940	113,940	100,957	52,919	52,919	0
	(Transfers Out) - To Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(28,585)	(36,522)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$24,466)	(\$36,522)
	RESERVES									
	(Use of Reserves)	(50,034)	(71,644)	0	0	0	0	(22,280)	(118,929)	(199,497)
	Additions to Reserves	0	0	6,978	115,609	65,390	34,869	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	\$34,869	(\$22,280)	(\$118,929)	(\$199,497)
	NET BUDGETARY SOURCES/USES	\$0	(\$1)	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0



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

4%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
03-4-3210-000	Sales - Sewer	391,280	393,827	389,883	393,490	390,449	400,281	401,600	400,000	400,000
03-4-3211-000	Sewer Connections	2,500	2,525	5,000	2,000	6,225	2,000	2,000	2,000	2,000
03-4-3230-000	Sales: Miscellaneous	0	314	0	0	624	363	978	0	0
03-4-3255-000	Inspection Fees	125	125	250	150	375	100	100	100	100
03-4-3256-000	FOG Program	900	1,680	5,345	5,115	5,517	5,775	6,240	4,100	4,100
03-4-3257-000	Interest Income	0	0	0	0	0	0	47,857	33,671	47,857
Total Revenues		\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$458,775	\$439,871	\$454,057
OTHER SOURCES OF FUNDS										
03-4-3900-000	Other Income	0	0	2,812	636	120	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0
Total Sources of Funds		\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
03-5-4500-010	Salaries and Wages	39,094	40,564	47,819	50,429	69,718	59,981	49,229	79,000	84,000
03-5-4500-020	Overtime	5,992	11,683	3,244	1,968	2,380	3,096	3,992	12,500	12,500
Total Salaries & Wages		\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$53,221	\$91,500	\$96,500
BENEFITS										
03-5-4500-061	CalPERs UAL	4,983	0	0	0	0	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	11,810	4,038	22,199	0	0	0	0	0	0
03-5-4500-071	Medicare	708	0	0	13	1	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	0	2,286	3,832	2,999	2,873	3,885	3,768	4,200	4,400
03-5-4500-090	Insurance	6,968	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	26,120	34,761	38,770	40,699	30,623	44,477	54,982	57,626
Total Benefits		\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$48,245	\$59,182	\$62,026
Total Personnel Services		\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$101,466	\$150,682	\$158,526



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

4%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
03-5-4500-110	Communication	320	433	355	370	511	381	390	515	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	6,807	12,164	1,536	7,096	1,971	750	6,607	10,000	10,000
03-5-4500-170	Maintenance: Equipment	205	1,310	133	824	1,479	4,413	4,617	3,400	4,800
03-5-4500-171	Maintenance: Vehicles	64	0	95	0	2,048	0	207	3,600	3,600
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	1,620	2,589	527	0	921	506	0	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	1,728	1,379	1,388	2,664	2,696	2,578	2,374	8,240	8,240
03-5-4500-177	Safety Expense	283	8	0	0	793	330	1,691	2,850	2,850
03-5-4500-180	Memberships	469	0	331	919	733	706	963	1,050	1,050
03-5-4500-190	Misc Expense	269	0	0	0	0	0	0	0	0
03-5-4500-192	Over and Short	105	0	0	0	0	0	0	0	0
03-5-4500-200	Office Expense	0	31	79	24	309	0	103	515	515
03-5-4500-205	Outside UB Mailing Expense	0	7,079	7,352	7,328	8,103	7,026	9,334	9,300	9,600
03-5-4500-220	Professional Services	530	11,279	0	0	0	0	0	2,575	32,575
03-5-4500-222	Contracted Engineering	630	140	808	260	0	410	225	2,835	2,835
03-5-4500-226	Engineering & Other Reimbursables	(70)	560	0	245	0	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	6,140	0	0	0	0	5,141	0	2,575	3,000
03-5-4500-248	Regulatory Permits & Fees	2,588	2,836	3,249	3,530	4,179	3,453	5,061	4,500	5,200
03-5-4500-250	Small Tools & Instruments	32	50	162	0	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	570	0	181	0	2,524	430	0	2,800	2,800
03-5-4500-290	Utilities	805	2,108	1,010	1,207	960	1,017	1,356	2,600	2,600
03-5-4500-320	Fixed Assets - Equipment	0	0	0	0	0	0	3,590	3,600	0
03-5-4500-390	Bad Debt Expense	0	255	1,223	0	0	0	0	350	350
03-5-4500-499	Claims & Settlements	810	540	0	0	0	0	0	1,900	1,900
Total Services & Supplies		\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$36,518	\$71,840	\$101,065
CAPITAL OUTLAY										
03-5-4500-442	CIP - Air Park Drive Relocation	3,077	30,862	0	0	0	0	0	0	0
03-5-4500-443	CIP - HWY One Relocation	64,651	64,152	325	0	0	0	0	0	0
03-5-4500-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	5,938	0	0	0	0	0	0	0
	CIP - Beach St. Sewer Lateral Replacement	0	0	0	0	0	0	8,000	8,000	0
	CIP - Wastewater Collection System Study	0	0	0	0	0	0	0	0	0
Total Capital Outlay		\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$8,000	\$8,000	\$0



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

4%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	DEBT SERVICE									
	CalPERS UAL Funding	0	0	0	0	6,624	9,580	26,998	26,998	26,980
	Total Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,998	\$26,980
03-5-4500-376	ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	346,898	336,539	359,540	271,718	289,409	331,428	283,607	276,814	330,461
	Total Administrative Cost Allocation	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$283,607	\$276,814	\$330,461
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Garbage Fund	113,940	113,940	113,940	113,940	113,940	100,957	52,919	52,919	0
	(Transfers Out) - Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(28,585)	(36,522)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$24,466)	(\$36,522)
	RESERVES									
	(Use of Reserves)	(50,034)	(71,644)					(22,280)	(118,929)	(199,497)
	Additions to Reserves			6,978	115,609	65,390	34,869			0
	Other Adjustments								0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	\$34,869	(\$22,280)	(\$118,929)	(\$199,497)
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	\$0	(\$1)	(\$0)	\$0	\$0	(\$0)



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$72,855	\$68,256	\$74,540
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$11,650	\$0
	Total Sources of Funds	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
USES OF FUNDS										
	Salaries & Wages	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$22,268	\$32,000	\$20,000
	Benefits	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$19,429	\$23,909	\$25,011
	Personnel Services	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$41,697	\$55,909	\$45,011
	Services & Supplies	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$18,472	\$20,285	\$20,015
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715	\$26,650	\$0
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,814	\$36,909	\$44,061
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(52,790)	(3,162)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(3,660)	(3,660)	0
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	(\$48,950)	\$4,338
	RESERVES									
	(Use of Reserves)	0	0	(16,846)	(5,378)	(79,794)	(45,815)	(87,143)	(108,797)	(30,209)
	Additions to Reserves	17,404	4,236	0	0	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$45,815)	(\$87,143)	(\$108,797)	(\$30,209)
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
06-4-3230-000	Garbage: Misc Income	0	275	0	113	360	45	266	0	0
06-4-3300-003	Interest Income	106	91	76	18	9	120	7,480	5,263	7,480
06-4-3501-000	Franchise Fees	84,923	86,647	76,636	52,705	44,082	62,006	53,958	52,465	55,575
06-4-3501-741	Landfill Savings Payment	7,756	7,880	8,672	8,386	8,445	10,221	11,151	10,528	11,485
Total Revenues		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$72,855	\$68,256	\$74,540
OTHER SOURCES OF FUNDS										
	SLO County Off-Highway Motor Vehicle Grant	0	0	0	0	0	0	11,650	11,650	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$11,650	\$0
Total Sources of Funds		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
06-5-4900-010	Salaries & Wages	6,762	10,553	13,954	6,434	17,096	16,068	22,268	32,000	20,000
06-5-4900-020	Overtime Wages	138	205	14	0	0	18	0	0	0
Total Salaries & Wages		\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$22,268	\$32,000	\$20,000
BENEFITS										
06-5-4900-061	PERS Contributions	734	0	0	0	0	0	0	0	0
06-5-4900-063	Pension Expense	1,671	564	3,206	0	0	0	0	0	0
06-5-4900-071	Medicare	109	0	0	2	2	0	0	0	0
06-5-4900-075	Compensation Insurance	0	686	958	749	763	925	897	1,000	1,000
06-5-4900-090	Insurance	1,086	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	11,755	14,484	16,154	16,958	12,760	18,532	22,909	24,011
Total Benefits		\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$19,429	\$23,909	\$25,011
Total Personnel Services		\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$41,697	\$55,909	\$45,011
SERVICES & SUPPLIES										
06-5-4900-110	Communication	148	650	389	620	633	622	780	1,000	1,000
06-5-4900-170	Maintenance - EQ/CANS	0	13	0	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	14	0	85	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	110	154	397	119	105	220	27	550	550
06-5-4900-175	Operating Supplies	0	840	0	16	0	0	32	300	300
06-5-4900-200	Office Expense	0	0	261	0	0	986	0	300	300
06-5-4900-210	Postage	33	462	0	0	226	0	0	300	300
06-5-4900-219	Special Admin Expense	450	0	0	0	36,105	18,332	0	0	0
06-5-4900-220	Professional Services	2,512	7,823	3,819	3,385	6,127	15,455	7,364	7,000	7,000
06-5-4900-230	Legal Notices	77	0	0	0	179	0	0	0	0
06-5-4900-290	Utilities	0	1,408	5,547	0	0	0	0	565	565
06-5-4900-291	School Outreach Programs	9,980	9,980	9,980	9,500	9,980	10,000	10,000	10,000	10,000
06-5-4900-320	Fixed Asset - New Truck Bed	0	0	0	0	0	0	269	270	0
Total Services & Supplies		\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$18,472	\$20,285	\$20,015



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OUTLAY										
06-5-4900-320	Trash Cans	0	0	0	0	0	0	13,065	15,000	0
	SLO County Off - Highway Motor Vehicle Grant							11,650	11,650	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715	\$26,650	\$0
ADMINISTRATIVE COST ALLOCATION										
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	46,714	37,814	36,909	44,061
	Total Administrative Cost Allocation	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,814	\$36,909	\$44,061
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
OPERATING SURPLUS/(DEFICIT)		\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(52,790)	(3,162)
	Encumbrances - Sources of Funding							0	0	
	Encumbrances - (Designated Funds)							(3,660)	(3,660)	
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	(\$48,950)	\$4,338
RESERVES										
	(Use of Reserves)			(16,846)	(5,378)	(79,794)	(45,815)	(87,143)	(108,797)	(30,209)
	Additions to Reserves	17,404	4,236							
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$45,815)	(\$87,143)	(\$108,797)	(\$30,209)
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,712	\$23,000	\$23,000
	Capital Outlay	\$86,833	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$65,000
	Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	TRANSFERS & ENCUMBRANCES									
	Transfers In	25,000	0	0	0	0	0	0	0	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES									
	(Use of Reserves)	0	0	0	0	0	0	0	0	0
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	4,025	4,025	4,025
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$1



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
12-4-3800-001	Lease Revenue from Water	52,641	32,375	33,595	14,727	18,270	12,685	35,114	40,965	52,340
12-4-3800-002	Lease Revenue from Sewer	42,433	19,460	20,070	10,276	12,749	8,851	24,502	28,585	36,522
12-4-3800-005	Lease Revenue from Garbage	7,042	2,583	2,705	891	1,105	766	2,121	2,475	3,162
Total Revenues		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
OTHER SOURCES OF FUNDS										
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
USES OF FUNDS										
SALARIES & WAGES										
		0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS										
		0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES										
12-5-4350-171	Maintenance - Vehicles	1,254	3,218	10,484	3,011	6,674	5,489	3,489	8,000	8,000
12-5-4350-172	Fuel	6,896	8,637	7,410	5,217	8,083	11,483	9,223	15,000	15,000
Total Services & Supplies		\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,712	\$23,000	\$23,000
CAPITAL OUTLAY										
12-5-4350-320	Fixed Assets - Service Truck	86,833	0	0	0	0	0	30,000	30,000	65,000
Total Capital Outlay		\$86,833	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$65,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	DEBT SERVICE									
12-5-4350-320	Equipment Lease	9,067	9,067	0	0	0	0	15,000	15,000	0
	Total Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	TRANSFERS & ENCUMBRANCES									
	Transfers In	25,000	0	0	0	0	0	0	0	0
	(Transfers Out)									
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES									
	(Use of Reserves)									
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	4,025	4,025	4,025
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$1)

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

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
General Manager								
Hourly	\$ 77.82	\$ 79.77	\$ 81.76	\$ 85.85	\$ 90.14	\$ 94.65	\$ 99.38	N/A
Annual	\$161,866	\$165,913	\$170,061	\$178,564	\$187,492	\$196,867	\$206,710	
Business and Accounting Manager I								
Hourly	\$ 30.06	\$ 30.81	\$ 31.58	\$ 33.16	\$ 34.82	\$ 36.56	\$ 38.39	\$ 40.31
Annual	\$62,525	\$64,085	\$65,686	\$68,973	\$72,426	\$76,045	\$79,851	\$83,845
Business and Accounting Manager II								
Hourly	\$ 36.05	\$ 36.95	\$ 37.87	\$ 39.76	\$ 41.75	\$ 43.84	\$ 46.03	\$ 48.33
Annual	\$74,984	\$76,856	\$78,770	\$82,701	\$86,840	\$91,187	\$95,742	\$100,526
Business and Accounting Manager III								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Account Administrator I								
Hourly	\$ 22.54	\$ 23.10	\$ 23.68	\$ 24.86	\$ 26.10	\$ 27.41	\$ 28.78	\$ 30.22
Annual	\$46,883	\$48,048	\$49,254	\$51,709	\$54,288	\$57,013	\$59,862	\$62,858
Account Administrator II								
Hourly	\$ 24.22	\$ 24.83	\$ 25.45	\$ 26.72	\$ 28.06	\$ 29.46	\$ 30.93	\$ 32.48
Annual	\$50,378	\$51,646	\$52,936	\$55,578	\$58,365	\$61,277	\$64,334	\$67,558
Account Administrator III								
Hourly	\$ 26.05	\$ 26.70	\$ 27.37	\$ 28.74	\$ 30.18	\$ 31.69	\$ 33.27	\$ 34.93
Annual	\$54,184	\$55,536	\$56,930	\$59,779	\$62,774	\$65,915	\$69,202	\$72,654
Utilities System Manager								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Lead Operator								
Hourly	\$ 31.74	\$ 32.53	\$ 33.34	\$ 35.01	\$ 36.76	\$ 38.60	\$ 40.53	\$ 42.56
Annual	\$66,019	\$67,662	\$69,347	\$72,821	\$76,461	\$80,288	\$84,302	\$88,525
Utilities Operator I								
Hourly	\$ 23.81	\$ 24.41	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96	\$ 30.41	\$ 31.93
Annual	\$49,525	\$50,773	\$52,042	\$54,642	\$57,366	\$60,237	\$63,253	\$66,414
Utilities Operator II								
Hourly	\$ 25.58	\$ 26.22	\$ 26.88	\$ 28.22	\$ 29.63	\$ 31.11	\$ 32.67	\$ 34.30
Annual	\$53,206	\$54,538	\$55,910	\$58,698	\$61,630	\$64,709	\$67,954	\$71,344
Utilities Operator III								
Hourly	\$ 27.50	\$ 28.19	\$ 28.89	\$ 30.33	\$ 31.85	\$ 33.44	\$ 35.11	\$ 36.87
Annual	\$57,200	\$58,635	\$60,091	\$63,086	\$66,248	\$69,555	\$73,029	\$76,690
Operator In Training								
Hourly	\$ 22.15	\$ 22.70	\$ 23.27	\$ 24.43	\$ 25.65	\$ 26.93	\$ 28.28	\$ 29.69
Annual	\$ 46,072	\$ 47,216	\$ 48,402	\$ 50,814	\$ 53,352	\$ 56,014	\$ 58,822	\$ 61,755
Position Allocation List Approved Positions:								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a			
Total	9	0	8	1	n/a			

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

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

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

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