



Oceano Community Services District

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Date: August 23, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #9(A): Consideration of a Recommendation to Approve the Final 2023-24 Budget

Recommendation

It is recommended that your Board approve the attached Final 2023-24 budget.

Discussion

The 2023-24 Preliminary Budget approved on June 28, 2023, established the revenue and expenditure plans illustrated in the attached budget schedules (Exhibit A), which now also include encumbrances (Exhibit B) for contracts and related grant revenues that carry-over from fiscal year 2022-23, reserves (Exhibit C) and the schedule of budget adjustments (Exhibit D). Since approval of the Preliminary Budget established the revenue and expenditure plans, the primary purpose of adopting the final budget is to establish the District's financial reserves for Fiscal Year 2023-24.

Reserve amounts are based on the initial closing of accounting records on June 30, 2023. Some adjustments may occur once the final accounting closing is complete, along with the audit, in the next few months. Significant adjustments are not expected since the initial closing has evaluated the accounting of significant items.

The District's detailed reserves in the Final Budget are included in Exhibit C. The exhibit illustrating reserves includes beginning balances (including fund balance available and encumbrances), additions, cancellations, and estimated ending reserve balances on June 30, 2024. It also provides the reserve details for each fund. Establishing the details is a Board discretionary decision, except for restricted reserves which have legal conditions for their use. The District's primary restricted reserves are for Public Facilities Fees, which must be expended on allowable fire fund equipment and facilities. Ending reserve balances on June 30, 2024, will vary from estimates based on revenues and expenditure variances that develop during fiscal year 20223-24.



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The following table illustrates a summary of reserves for each fund:

Fund	Estimated Beginning July 1, 2023	Increase/ (Decrease)	Estimated Ending June 30, 2024
General	\$ 175,563	\$ 43,692	\$ 219,255
Facilities	139,437	(34,893)	104,544
Total General	\$ 279,973	\$ 8,799	\$ 323,799
Water	\$ 1,289,250	42,278	\$ 1,331,528
Wastewater	1,201,009	14,190	1,215,199
Garbage	187,159	(65,149)	122,010
Equipment	36,265	4,025	40,290
Total Enterprise	\$ 2,713,683	\$ (4,656)	\$ 2,709,028
District Totals	\$ 3,028,683	\$ 4,143	\$ 3,032,826

The following are the primary items related to the Final Budget reserves:

1. The increase in General Fund reserves of \$8,799 is a result of utilizing last year's fund balance available (FBA), which is the total operation surplus from the prior year of \$135,087.
2. The Water Fund reserves will increase by \$42,278 based on the FBA from the prior year and the new water rates established with Ordinance 2020-01.
3. The Wastewater Fund will increase reserves by \$14,190 based on the FBA from the prior year.
4. The Garbage Fund reserves will decrease by (\$65,149) based on the prior year FBA and Resolution 2020-02 that reduced the franchise fee payment from South County Sanitary from 10% to 5%.

Other Agency Involvement

The County Auditor and the Local Agency Formation Commission are provided copies of the District's annual budget once approved. 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.

Other Financial Considerations

Grant revenues continue to be important for the District. The Water Fund has received or been recommended for \$875,000 for the Water Resource Reliability Program, \$2.5 Million for the Stormwater Capture and Groundwater Recharge Project, \$1.15 Million for additional waterlines from Proposition 1 grant



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funds, and recently \$3 Million from Carbajal Community Project Funding. The Garbage Fund has received \$21,650 from the Integrated Waste Management Authorities Technical Assistance Grant Program and the County Off-Highway Vehicle fund. The most recent adopted water rates established funding for the long-term capital improvement plans which will be funded through a combination of pay-as-you-go, grant funds, and debt financed projects.

Results

The review of the Final 2023-24 budget and reserves helps to support financial transparency and a well governed community.

Attachments:

- A. FY 2023-24 Final Budget
- B. Encumbrances from FY 2022-23
- C. Summary of Reserves FY 2023-24
- D. FY 2023-24 Budget Adjustments



**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Fire	\$0
	Lighting	\$0
	Parks & Recreation	\$0
	Facilities	\$291,966
	Admin	\$2,444,137
Total Sources of Funds		\$2,736,103
USES OF FUNDS		
	Fire	\$1,195,322
	Lighting	\$49,868
	Parks & Recreation	\$19,500
	Facilities	\$359,230
	Admin	\$1,151,804
Total Expenditures		\$2,775,723
OPERATING SURPLUS/(DEFICIT)		
	Fire	(\$1,195,322)
	Lighting	(\$49,868)
	Parks & Recreation	(\$19,500)
	Facilities	(\$67,263)
	Admin	\$1,292,333
OPERATING SURPLUS/(DEFICIT)		(\$39,620)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water & Garbage Funds	55,373
	(Transfers Out) - To Water & Wastewater Funds	(132,334)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(9,707)
NET TRANSFERS & ENCUMBRANCES		(\$86,668)
RESERVES		
	Prior Year FBA	(135,087)
	(Use of Reserves)	
	Additions to Reserves	8,799
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$126,288)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$450,087
	Operating Surplus / (Deficit)	(\$39,620)
	Transfers & Encumbrances	(\$86,668)
ENDING RESERVES		\$323,799



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$1,292,333
	Other Sources of Funds	\$1,151,804
	Total Sources of Funds	\$2,444,137
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$466,000
	Benefits	\$150,325
	Personnel Services	\$616,325
	Services & Supplies	\$306,389
	Operating Crew Benefits Allocation	\$229,090
	Administrative Cost	\$0
	Total Expenditures	\$1,151,804
	OPERATING SURPLUS/(DEFICIT)	\$1,292,333
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,383,728)
RESERVES		
	Prior FBA	(135,087)
	(Use of Reserves)	0
	Additions to Reserves	43,692
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$91,395)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	310,650
	Operating Surplus / (Deficit)	1,292,333
	Transfers & Encumbrances	(1,383,728)
	ENDING RESERVES	219,255



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	1,243,348
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,809
01-4-3120-000	Homeowners' Prop Tax Relief	6,314
01-4-3121-000	SB 1090	13,866
01-4-3238-200	Fireworks Permit	1,748
01-4-3300-000	Interest Income	4,922
01-4-3557-000	CO Charge: SB 2557	(17,674)
Total Revenues		\$1,292,333
OTHER SOURCES OF FUNDS		
01-5-4100-376	Allocated Administrative Overhead	922,714
01-5-4100-377	Allocated Operating Crew Overhead	229,090
Total Other Sources of Funds		\$1,151,804
Total Sources of Funds		\$2,444,137
USES OF FUNDS		
SALARIES & WAGES		
01-5-4100-010	Salary & Wages	461,000
01-5-4100-020	Overtime	5,000
Total Salaries & Wages		\$466,000
BENEFITS		
01-5-4100-061	PERS Contribution	56,000
01-5-4100-062	PERS UAL Payment	0
01-5-4100-070	SUI	2,200
01-5-4100-071	Medicare	6,825
01-5-4100-072	FICA	2,400
01-5-4100-075	Compensation Insurance	5,000
01-5-4100-090	Insurance	77,000
01-5-4100-097	Cell Phone Allowance	900
Total Benefits		\$150,325
Total Personnel Services		\$616,325



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SERVICES & SUPPLIES		
01-5-4100-110	Communications & Dispatch	9,795
01-5-4100-150	Insurance	37,000
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	13,000
01-5-4100-180	Memberships	9,000
01-5-4100-193	Bank Fees	6,200
01-5-4100-200	Office Expense	5,875
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	25,000
01-5-4100-220	Professional Services	35,000
01-5-4100-221	Information Technology	5,000
01-5-4100-223	Legal Services	75,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	22,800
01-5-4100-230	Required Legal Notice	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700
01-5-4100-247	LAFCO Annual Charge	12,804
01-5-4100-248	Permits, Fees, Licenses	2,500
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-285	Classes/ Seminars/ Training Fee	6,350
01-5-4100-286	Board Member Travel	2,200
01-5-4100-290	Utilities	11,500
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	5,550
Total Services & Supplies		\$306,389
Operating Crew Benefits & Direct Labor Cost Allocations		
01-5-4100-600	Leave time	54,000
01-5-4100-010	Salaries & Wages (Admin)	6,400
01-5-4100-601	PERS Contribution	40,000
01-5-4100-602	Medicare	5,500
01-5-4100-192	P/R Fed & State Taxes	4,500
01-5-4100-070	SUI	1,750
01-5-4100-603	Insurance	92,000
01-5-4100-080	Boot Allowance	1,500
01-5-4100-100	Clothing	7,000
01-5-4100-604	Standby	16,440
Total Operating Crew Benefits		\$229,090
Total Expenditures		\$1,151,804



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		\$1,292,333
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$1,383,728)
	RESERVES	
	Prior Year FBA	(135,087)
	(Use of Reserves)	0
	Additions to Reserves	43,692
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$91,395)
NET BUDGETARY SOURCES/USES		\$0
	RESERVES	
	Beginning Reserves	\$310,650
	Operating Surplus / (Deficit)	\$1,292,333
	Transfers & Encumbrances	(\$1,383,728)
ENDING RESERVES		\$219,255



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,995
	Benefits	\$1,145
	Personnel Services	\$3,140
	Services & Supplies	\$1,164,500
	Capital Overlay	\$0
	Administrative Cost Allocation	\$27,681
	Total Expenditures	\$1,195,322
OPERATING SURPLUS/(DEFICIT)		(\$1,195,322)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
		0
	Total Revenues	\$0
OTHER SOURCES OF FUNDS		
		0
	Total Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4200-010	Salary & Wages	1,995
01-5-4200-020	Overtime	0
	Total Salaries & Wages	\$1,995
BENEFITS		
01-5-4200-377	Operating Crew Benefits Allocation	1,145
	Total Benefits	\$1,145
	Total Personnel Services	\$3,140
SERVICES & SUPPLIES		
01-5-4200-220	Contract Fire and Emergency Services	1,150,000
01-5-4200-110	Communication	1,000
01-5-4200-220	Professional Services	7,500
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	1,000
	Total Services & Supplies	\$1,164,500



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
	CAPITAL OVERLAY	
		0
	Total Capital Overlay	\$0
	ADMINISTRATIVE COST ALLOCATION	
01-5-4200-376	Allocated Overhead - Admin	27,681
	Total Administrative Cost Allocation	\$27,681
	Total Expenditures	\$1,195,322
OPERATING SURPLUS/(DEFICIT)		(\$1,195,322)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	1,307,712
	(Transfers Out) - Water & Wastewater Funds	(112,390)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$1,195,322



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,995
	Benefits	\$1,145
	Personnel Services	\$3,140
	Services & Supplies	\$37,500
	Capital Outlay	\$0
	Administrative Cost	\$9,227
	Total Expenditures	\$49,868
OPERATING SURPLUS/(DEFICIT)		(\$49,868)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
		\$0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4195-010	Salaries & Wages	1,995
01-5-4195-020	Overtime Wages	0
Total Salaries & Wages		\$1,995
BENEFITS		
01-5-4195-377	Operating Crew Benefits Allocation	1,145
Total Benefits		\$1,145
Total Personnel Services		\$3,140
SERVICES & SUPPLIES		
01-5-4195-175	Operating Supplies	2,500
01-5-4195-295	Street Lighting	35,000
Total Services & Supplies		\$37,500
CAPITAL OUTLAY		
		0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4195-376	Administrative Cost Allocation	9,227
Total Administrative Cost Allocation		\$9,227
Total Expenditures		\$49,868



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		(\$49,868)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	56,516
	(Transfers Out) - Water & Wastewater Fund	(6,648)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
NET TRANSFERS & ENCUMBRANCES		\$49,868



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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$14,886
	Capital Outlay	\$0
	Administrative Cost	\$4,614
	Total Expenditures	\$19,500
OPERATING SURPLUS/(DEFICIT)		(\$19,500)



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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION- 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4850-010	Salaries & Wages	0
01-5-4850-020	Overtime Wages	0
Total Salaries & Wages		\$0
BENEFITS		
01-5-4850-377	Operating Crew Benefits Allocation	0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
01-5-4850-220	Professional Services	14,886
Total Services & Supplies		\$14,886
CAPITAL OUTLAY		
		0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4850-376	Administrative Cost Allocation	4,614
Total Administrative Cost Allocation		\$4,614
Total Expenditures		\$19,500

OPERATING SURPLUS/(DEFICIT)		(\$19,500)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	19,500
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
	NET TRANSFERS & ENCUMBRANCES	\$19,500
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$0
NET BUDGETARY SOURCES/USES		\$0



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$152,022
	Other Sources of Funds	\$139,944
	Total Sources of Funds	\$291,966
USES OF FUNDS		
	Salaries & Wages	\$4,000
	Benefits	\$2,291
	Personnel Services	\$6,291
	Services & Supplies	\$26,774
	Capital Outlay	\$312,324
	Administrative Cost	\$13,841
	Total Expenditures	\$359,230
OPERATING SURPLUS/(DEFICIT)		(\$67,263)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	55,373
	(Transfers Out) - To Water & Wastewater Funds	(13,296)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(9,707)
	NET TRANSFERS & ENCUMBRANCES	\$32,370
RESERVES		
	(Use of Reserves)	(49,893)
	Additions to Reserves	15,000
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$34,893)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$139,437
	Operating Surplus / (Deficit)	(\$67,263)
	Transfers & Encumbrances	\$32,370
	ENDING RESERVES	\$104,544



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
10-4-3257-000	Utility Reimbursement	1,200
10-4-3258-000	Old Fire Station Rent	12,000
10-4-3260-000	Lease - Sheriff Facility	123,822
	Public Facilities Fees	15,000
Total Revenues		\$152,022
OTHER SOURCES OF FUNDS		
	Electric Vehicle Charging Stations Grant	139,944
Total Other Sources of Funds		\$139,944
Total Sources of Funds		\$291,966
USES OF FUNDS		
SALARIES & WAGES		
10-5-4300-010	Salary & Wages	4,000
10-5-4300-010	Overtime	0
10-5-4300-071	Medicare	0
Total Salaries & Wages		\$4,000
BENEFITS		
10-5-4300-377	Operating Crew Overhead	2,291
Total Benefits		\$2,291
Total Personnel Services		\$6,291
SERVICES & SUPPLIES		
10-5-4300-163	Maint: Structure/ Improvements	10,500
10-5-4300-173	So: Maint. Structures/ Improvements	3,700
10-5-4300-220	Professional Services	12,574
Total Services & Supplies		\$26,774
CAPITAL OUTLAY		
10-5-4300-320	Sheriff's Building - Flooring	90,000
10-5-4300-320	HWY 1 Beautification Project	71,619
10-5-4300-320	Diesel Tank Removal	8,000
10-5-4300-320	Electric Vehicle Charging Stations	142,705
Total Capital Outlay		\$312,324
ADMINISTRATIVE COST ALLOCATION		
10-5-4300-376	Admin Allocation	13,841
Total Administrative Cost Allocation		\$13,841
Total Expenditures		\$359,230



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		(\$67,263)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water & Garbage Funds	55,373
	(Transfers Out) - To Water & Wastewater Funds	(13,296)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(9,707)
NET TRANSFERS & ENCUMBRANCES		\$32,370
RESERVES		
	Prior Year FBA	0
	(Use of Reserves)	(49,893)
	Additions to Reserves	15,000
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$34,893)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$139,437
	Operating Surplus / (Deficit)	(\$67,263)
	Transfers & Encumbrances	\$32,370
ENDING RESERVES		\$104,544



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Water	\$3,123,787
	Wastewater	\$439,871
	Garbage	\$68,255
	Equipment	\$72,025
Total Sources of Funds		\$3,703,938
USES OF FUNDS		
	Water	\$3,089,959
	Wastewater	\$530,734
	Garbage	\$127,833
	Equipment	\$68,000
Total Expenditures		\$3,816,525
OPERATING SURPLUS/(DEFICIT)		
	Water	\$33,828
	Wastewater	(\$90,863)
	Garbage	(\$59,577)
	Equipment	\$4,025
OPERATING SURPLUS/(DEFICIT)		(\$112,588)
TRANSFERS & ENCUMBRANCES		
	Transfers In	166,276
	(Transfers Out)	(161,340)
	Encumbrances - Sources of Funding	2,601,777
	Encumbrances - (Designated Funds)	(2,748,796)
NET TRANSFERS & ENCUMBRANCES		(\$142,083)
RESERVES		
	Prior Year FBA	(250,013)
	(Use of Reserves)	(4,658)
	Additions to Reserves	
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$254,671)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
Beginning Reserves		
	Water	1,366,367
	Wastewater	1,330,528
	Garbage	230,537
	Equipment	36,265
Beginning Reserves		2,963,697
Operating Surplus / (Deficit)		
	Water	\$33,828
	Wastewater	(\$90,863)
	Garbage	(\$59,577)
	Equipment	\$4,025
Operating Surplus / (Deficit)		(112,588)
Transfers & Encumbrances		
	Water	(\$68,667)
	Wastewater	(\$24,466)
	Garbage	(\$48,950)
	Equipment	\$0
Transfers & Encumbrances		(142,083)
ENDING RESERVES		\$2,709,026



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$3,123,787
	Other Sources of Funds	\$0
	Total Sources of Funds	\$3,123,787
USES OF FUNDS		
	Salaries & Wages	\$218,000
	Benefits	\$154,218
	Personnel Services	\$372,218
	Services & Supplies	\$1,960,108
	Capital Outlay	\$150,000
	Debt Service	\$54,005
	Administrative Cost	\$553,628
	Total Expenditures	\$3,089,959
	OPERATING SURPLUS/(DEFICIT)	\$33,828
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General & Garbage Funds	105,857
	(Transfers Out) - To General, Garbage, Equipment	(79,965)
	Encumbrances - Sources of Funding	2,601,777
	Encumbrances - (Designated Funds)	(2,696,336)
	NET TRANSFERS & ENCUMBRANCES	(\$68,667)
	RESERVES	
	Prior Year FBA	(77,117)
	(Use of Reserves)	0
	Additions to Reserves	42,278
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$34,839)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$1,366,367
	Operating Surplus / (Deficit)	\$33,828
	Transfers & Encumbrances	(\$68,667)
	ENDING RESERVES	\$1,331,528



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
02-4-3200-000	Water Sales	2,916,408
02-4-3206-000	Front Footage Fees	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,500
02-4-3208-000	Delinquent U/B Acct Fees	40,000
02-4-3209-000	Capacity Charges	40,704
02-4-3210-00	Meter Fees	8,100
02-4-3211-000	Lopez Connection Fees	6,000
02-4-3212-000	New Account Setup Fee	6,000
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3230-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	300
02-4-3300-002	Interest	36,145
02-4-3224-000	Backflow Fees	5,000
Total Revenues		\$3,123,787
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$3,123,787
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
02-5-4400-010	Salaries and Wages	208,000
02-5-4400-020	Overtime	10,000
Total Salaries & Wages		\$218,000
BENEFITS		
02-5-4400-075	Workers Compensation Insurance	7,600
02-5-4400-377	Operating Crew Benefits Allocation	146,618
Total Benefits		\$154,218
Total Personnel Services		\$372,218



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
SERVICES & SUPPLIES		
02-5-4400-110	Communications	3,000
02-5-4400-163	Maint: Structures/ Improvements	5,000
02-5-4400-164	Paving	7,000
02-5-4400-170	Maintenance - Equipment	5,000
02-5-4400-173	Maint: Shared Structures/ Improvements	5,000
02-5-4400-175	System Parts/ Operating Supplies	13,000
02-5-4400-176	Water Meters	24,000
02-5-4400-177	Safety Expense	1,000
02-5-4400-178	Chemicals	5,000
02-5-4400-180	Membership	3,600
02-5-4400-200	Office Expense	1,000
02-5-4400-205	Outside UB Mail Service	10,000
02-5-4400-220	Professional Services	25,000
02-5-4400-221	Information Technology	575
02-5-4400-222	Contracted Engineering	2,000
02-5-4400-226	Engineering & Other Reimbursements	10,815
02-5-4400-230	Legal Notices	1,000
02-5-4400-241	Rents/ Leases - Equipment	1,000
02-5-4400-248	Permits, Fees, Licenses	10,500
02-5-4400-250	Small Tools and Instruments	1,000
02-5-4400-285	Classes/ Seminars	1,000
02-5-4400-261	Water Supply - Lopez	543,858
02-5-4400-262	Water Supply - State Water	1,151,000
02-5-4400-290	Utilities	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265
02-5-4400-320	Fixed Assets - Equipment	10,995
02-5-4400-380	NCMA Tec	50,000
02-5-4400-499	Claim & Settlements	7,500
Total Services & Supplies		\$1,960,108
CAPITAL OUTLAY		
02-5-4400-320	CIP - 21st St Valve Replacement	15,000
02-5-4400-320	CIP Upgrade Projects	135,000
Total Capital Outlay		\$150,000



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
DEBT SERVICE		
02-5-4400-310	CalPERs UAL Funding	54,005
Total Debt Service		\$54,005
ADMINISTRATIVE COST ALLOCATION		
02-5-4400-376	Administrative Cost Allocation	553,628
Total Administrative Cost Allocation		\$553,628
Total Expenditures		\$3,089,959
OPERATING SURPLUS/(DEFICIT)		\$33,828
TRANSFERS & ENCUMBRANCES		
	Transfers In- From General & Garbage Funds	105,857
	(Transfers Out) - To General , Garbage, Equipment	(79,965)
	Encumbrances - Sources of Funding	2,601,777
	Encumbrances - (Designated Funds)	(2,696,336)
NET TRANSFERS & ENCUMBRANCES		(\$68,667)
RESERVES		
	Prior Year FBA	(77,117)
	(Use of Reserves)	
	Additions to Reserves	42,278
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$34,839)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$1,366,367
	Operating Surplus / (Deficit)	\$33,828
	Transfers & Encumbrances	(68,667)
ENDING RESERVES		\$1,331,528



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$439,871
	Other Sources of Funds	\$0
	Total Sources of Funds	\$439,871
USES OF FUNDS		
	Salaries & Wages	\$91,500
	Benefits	\$59,182
	Personnel Services	\$150,682
	Services & Supplies	\$68,240
	Capital Outlay	\$8,000
	Debt Service	\$26,998
	Administrative Cost	\$276,814
	Total Expenditures	\$530,734
	OPERATING SURPLUS/(DEFICIT)	(\$90,863)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General & Garbage Funds	52,919
	(Transfers Out) - To Equipment Fund	(28,585)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(48,800)
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)
	RESERVES	
	Prior Year FBA	(129,519)
	(Use of Reserves)	0
	Additions to Reserves	14,190
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$115,329)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$1,330,528
	Operating Surplus / (Deficit)	(\$90,863)
	Transfers & Encumbrances	(\$24,466)
	ENDING RESERVES	\$1,215,199



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
03-4-3210-000	Sales - Sewer	400,000
03-4-3211-000	Sewer Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	4,100
03-4-3257-000	Interest Income	33,671
Total Revenues		\$439,871
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$439,871
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	79,000
03-5-4500-020	Overtime	12,500
Total Salaries & Wages		\$91,500
BENEFITS		
03-5-4500-075	Workers Compensation Insurance	4,200
03-5-4500-377	Operating Crew Benefits Allocation	54,982
Total Benefits		\$59,182
Total Personnel Services		\$150,682



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
SERVICES & SUPPLIES		
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000
03-5-4500-170	Maintenance: Equipment	3,400
03-5-4500-171	Maintenance: Vehicles	3,600
03-5-4500-172	Gas and Oil	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240
03-5-4500-177	Safety Expense	2,850
03-5-4500-180	Memberships	1,050
03-5-4500-200	Office Expense	515
03-5-4500-205	Outside UB Mailing Expense	9,300
03-5-4500-220	Professional Services	2,575
03-5-4500-222	Contracted Engineering	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575
03-5-4500-248	Regulatory Permits & Fees	4,500
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800
03-5-4500-290	Utilities	2,600
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,900
Total Services & Supplies		\$68,240
CAPITAL OUTLAY		
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	8,000
Total Capital Outlay		\$8,000
DEBT SERVICE		
03-5-4500-310	CalPERs UAL Funding	26,998
Total Debt Service		\$26,998
ADMINISTRATIVE COST ALLOCATION		
03-5-4500-376	Administrative Cost Allocation	276,814
Total Administrative Cost Allocation		\$276,814
Total Expenditures		\$530,734



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		(\$90,863)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund & Garbage	52,919
	(Transfers Out) - Equipment Fund	(28,585)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(48,800)
NET TRANSFERS & ENCUMBRANCES		(\$24,466)
RESERVES		
	Prior Year FBA	(129,519)
	(Use of Reserves)	0
	Additions to Reserves	14,190
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$115,329)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$1,330,528
	Operating Surplus / (Deficit)	(\$90,863)
	Transfers & Encumbrances	(\$24,466)
ENDING RESERVES		\$1,215,199



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$68,255
	Other Sources of Funds	\$0
	Total Sources of Funds	\$68,255
USES OF FUNDS		
	Salaries & Wages	\$32,000
	Benefits	\$23,909
	Personnel Services	\$55,909
	Services & Supplies	\$20,015
	Capital Outlay	\$15,000
	Administrative Cost	\$36,909
	Total Expenditures	\$127,833
OPERATING SURPLUS/(DEFICIT)		(\$59,577)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,660)
NET TRANSFERS & ENCUMBRANCES		(\$48,950)
RESERVES		
	Prior Year FBA	(43,378)
	(Use of Reserves)	(65,149)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$108,527)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$230,537
	Operating Surplus / (Deficit)	(\$59,577)
	Transfers & Encumbrances	(\$48,950)
ENDING RESERVES		\$122,010



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
06-4-3300-003	Interest Income	5,263
06-4-3501-000	Franchise Fees	52,465
06-4-3501-741	Landfill Savings Payment	10,528
Total Revenues		\$68,255
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$68,255
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	32,000
06-5-4900-020	Overtime Wages	0
Total Salaries & Wages		\$32,000
BENEFITS		
06-5-4900-075	Compensation Insurance	1,000
06-5-4900-377	Operating Crew Benefits Allocation	22,909
Total Benefits		\$23,909
Total Personnel Services		\$55,909
SERVICES & SUPPLIES		
06-5-4900-110	Communication	1,000
06-5-4900-173	Maint - Shared Structures/ Improvements	550
06-5-4900-175	Operating Supplies	300
06-5-4900-200	Office Expense	300
06-5-4900-210	Postage	300
06-5-4900-220	Professional Services	7,000
06-5-4900-290	Utilities	565
06-5-4900-291	School Outreach Programs	10,000
Total Services & Supplies		\$20,015



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2023/24
	CAPITAL OUTLAY	
06-5-4900-320	Trash Cans	15,000
	Total Capital Outlay	\$15,000
	ADMINISTRATIVE COST ALLOCATION	
06-5-4900-376	Administrative Cost Allocation	36,909
	Total Administrative Cost Allocation	\$36,909
	Total Expenditures	\$127,833
	OPERATING SURPLUS/(DEFICIT)	(\$59,577)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,660)
	NET TRANSFERS & ENCUMBRANCES	(\$48,950)
	RESERVES	
	Prior Year FBA	(43,378)
	(Use of Reserves)	(65,149)
	Additions to Reserves	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$108,527)
	NET BUDGETARY SOURCES/USES	(\$0)
	RESERVES	
	Beginning Reserves	\$230,537
	Operating Surplus / (Deficit)	(\$59,577)
	Transfers & Encumbrances	(\$48,950)
	ENDING RESERVES	\$122,010



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$72,025
	Other Sources of Funds	\$0
	Total Sources of Funds	\$72,025
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$23,000
	Capital Outlay	\$30,000
	Debt Service	\$15,000
	Total Expenditures	\$68,000
	OPERATING SURPLUS/(DEFICIT)	\$4,025
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$0
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$4,025
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$36,265
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$40,290



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	40,965
12-4-3800-002	Lease Revenue from Sewer	28,585
12-4-3800-005	Lease Revenue from Garbage	2,475
Total Revenues		\$72,025
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$72,025
USES OF FUNDS		
SALARIES & WAGES		
12-5-4350-010	Salaries & Wages	0
Total Salaries & Wages		\$0
BENEFITS		
		0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
12-5-4350-171	Maintenance - Vehicles	8,000
12-5-4350-172	Fuel	15,000
Total Services & Supplies		\$23,000
CAPITAL OUTLAY		
12-5-4350-320	Fixed Assets - Service Truck	30,000
Total Capital Outlay		\$30,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2023/24
	DEBT SERVICE	
12-5-4350-320	Equipment Lease	15,000
	Total Debt Service	\$15,000
	Total Expenditures	\$68,000
OPERATING SURPLUS/(DEFICIT)		\$4,025
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$0
	RESERVES	
	(Use of Reserves)	
	Additions to Reserves	4,025
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	\$4,025
NET BUDGETARY SOURCES/USES		\$0
	RESERVES	
	Beginning Reserves	\$36,265
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$40,290

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2024

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	\$ 93.75	\$ 99.38						
Annual	\$195,000	\$206,710						
Business and Accounting Manager I								
Hourly	\$ 28.90	\$ 29.62	\$ 30.36	\$ 31.88	\$ 33.47	\$ 35.14	\$ 36.90	\$ 38.75
Annual	\$60,112	\$61,610	\$63,149	\$66,310	\$69,618	\$73,091	\$76,752	\$80,600
Business and Accounting Manager II								
Hourly	\$ 34.66	\$ 35.53	\$ 36.42	\$ 38.24	\$ 40.15	\$ 42.16	\$ 44.27	\$ 46.48
Annual	\$72,093	\$73,902	\$75,754	\$79,539	\$83,512	\$87,693	\$92,082	\$96,678
Business and Accounting Manager III								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
Account Administrator I								
Hourly	\$ 21.67	\$ 22.21	\$ 22.77	\$ 23.91	\$ 25.11	\$ 26.37	\$ 27.69	\$ 29.07
Annual	\$45,074	\$46,197	\$47,362	\$49,733	\$52,229	\$54,850	\$57,595	\$60,466
Account Administrator II								
Hourly	\$ 23.29	\$ 23.87	\$ 24.47	\$ 25.69	\$ 26.97	\$ 28.32	\$ 29.74	\$ 31.23
Annual	\$48,443	\$49,650	\$50,898	\$53,435	\$56,098	\$58,906	\$61,859	\$64,958
Account Administrator III								
Hourly	\$ 25.05	\$ 25.68	\$ 26.32	\$ 27.64	\$ 29.02	\$ 30.47	\$ 31.99	\$ 33.59
Annual	\$52,104	\$53,414	\$54,746	\$57,491	\$60,362	\$63,378	\$66,539	\$69,867
Utilities System Manager								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
Lead Operator								
Hourly	\$ 30.52	\$ 31.28	\$ 32.06	\$ 33.66	\$ 35.34	\$ 37.11	\$ 38.97	\$ 40.92
Annual	\$63,482	\$65,062	\$66,685	\$70,013	\$73,507	\$77,189	\$81,058	\$85,114
Utilities Operator I								
Hourly	\$ 22.89	\$ 23.46	\$ 24.05	\$ 25.25	\$ 26.51	\$ 27.84	\$ 29.23	\$ 30.69
Annual	\$47,611	\$48,797	\$50,024	\$52,520	\$55,141	\$57,907	\$60,798	\$63,835
Utilities Operator II								
Hourly	\$ 24.60	\$ 25.22	\$ 25.85	\$ 27.14	\$ 28.50	\$ 29.93	\$ 31.43	\$ 33.00
Annual	\$51,168	\$52,458	\$53,768	\$56,451	\$59,280	\$62,254	\$65,374	\$68,640
Utilities Operator III								
Hourly	\$ 26.44	\$ 27.10	\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Annual	\$54,995	\$56,368	\$57,782	\$60,674	\$63,710	\$66,893	\$70,242	\$73,736
Operator In Training								
Hourly	\$ 21.30	\$ 21.83	\$ 22.38	\$ 23.50	\$ 24.68	\$ 25.91	\$ 27.21	\$ 28.57
Annual	\$ 44,304	\$ 45,406	\$ 46,550	\$ 48,880	\$ 51,334	\$ 53,893	\$ 56,597	\$ 59,426
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			



Oceano Community Services District

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

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

EXHIBIT "B" – List of Encumbrances

- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2022 Annual Report for the Northern Cities Management Area in the amount of \$39,705 with a contingency of \$3,570 for a total contract amount of \$43,275. The remaining amount outstanding on this contract is \$15,302 and will roll forward to FY 2023-24.
- During FY 2022-23 Water Systems Consulting, Inc was hired to provide staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance of \$8,276 will roll forward to FY 2023-24.
- The Proposition 1 grant revenues for the Stormwater Capture and Groundwater Recharge Project of \$2,580,090 were budgeted with a contract with Cannon for consultant services in the amount of \$607,300 in FY 2021-22. The remaining balance of \$2,239,297 will roll forward to FY 2023-24.
- The Proposition 1 grant revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$300,000 were budgeted in FY 2021-22. The remaining balance of \$21,225 in revenues will roll forward to FY 2023-24.
- The Small Community Drought Relief Grant Program revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$268,000 were budgeted in FY 2022-23. The total balance will roll forward to FY 2023-24.
- The Community Development Block Grant revenues for the Water Tank Rehabilitation Project of \$225,000 were budgeted with a contract with Advanced Technical Services, Inc for consultant services for \$58,077 in FY 2022-23. The remaining balance of \$290,025 will roll forward to FY 2023-24.
- A professional service agreement with Rincon Consultants, Inc to complete the National Environmental Protection Act (NEPA) and California Environmental Quality Act process for the waterline upgrade projects were budgeted in FY 2022-23. The remaining balance of \$56,321 will roll forward to FY 2023-24.
- A professional service agreement with Charged Future was entered into for electric vehicle charging stations to be funded by rebates. The remaining balance of \$9,707 will roll forward to FY 2023-24.
- On December 14, 2022 the Board approved a budget adjustment for a new service truck and the total cost of \$122,000 will roll forward to FY 2023-24.

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves
 FISCAL YEAR 2023-24

	Governmental	Administration	Fire	Lighting	Parks & Recreation	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Garbage	Equipment	Total Enterprise Funds	Total
RESERVE DESIGNATIONS														
BEGINNING RESERVES														
Type R=Restricted; C=Commitment														
Fund Balance Available	\$ 135,087					\$ 135,087	\$ -	\$ 135,087	\$ 77,117	\$ 129,519	\$ 43,378	\$ -	\$ 250,014	\$ 385,101
FY 22-23 Encumbrances						\$ -	\$ (9,707)	\$ (9,707)	\$ (94,559)	\$ (48,800)	\$ (3,660)	\$ -	\$ (147,019)	\$ (156,726)
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,437	\$ 139,437	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 163,494
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,502	\$ 350,000	\$ 112,646	\$ -	\$ 783,148	\$ 783,148
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ -	\$ -	\$ 500,000	\$ 500,000
C Minimum	\$ 175,563	\$ -	\$ -	\$ -	\$ -	\$ 175,563	\$ -	\$ 175,563	\$ 785,000	\$ 125,000	\$ 30,000	\$ -	\$ 940,000	\$ 1,115,563
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 38,332	\$ 36,265	\$ 174,597	\$ 174,597
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,460	\$ 51,200	\$ 6,181	\$ -	\$ 87,841	\$ 87,841
U Unassigned (Ent) / Commitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,231	\$ 174,809	\$ -	\$ -	\$ 204,040	\$ 204,040
Total Beginning Reserves	\$ 175,563	\$ -	\$ -	\$ -	\$ -	\$ 175,563	\$ 139,437	\$ 315,000	\$ 1,289,250	\$ 1,201,009	\$ 187,159	\$ 36,265	\$ 2,713,683	\$ 3,028,683
RESERVES INCREASES														
R Facility Fees Acc Leave Water Bonds						\$ -	\$ 15,000	\$ 15,000					\$ -	\$ 15,000
C Infrastructure						\$ -	\$ -	\$ -	42,278				42,278	42,278
C Emergency						\$ -	\$ -	\$ -						
C Minimum	43,692					\$ 43,692	\$ 43,692	\$ 43,692						43,692
C Equipment Replacement						\$ -	\$ -	\$ -				4,025	4,025	4,025
C Contingencies						\$ -	\$ -	\$ -						
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -		14,190			14,190	14,190
Total Reserve Increases	\$ 43,692	\$ -	\$ -	\$ -	\$ -	\$ 43,692	\$ 15,000	\$ 58,692	\$ 42,278	\$ 14,190	\$ -	\$ 4,025	\$ 60,493	\$ 119,185
RESERVES CANCELLATIONS														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,893)	\$ (49,893)					\$ -	\$ (49,893)
C Infrastructure						\$ -	\$ -	\$ -			(65,149)		(65,149)	(65,149)
C Emergency						\$ -	\$ -	\$ -						
C Minimum						\$ -	\$ -	\$ -						
C Equipment Replacement						\$ -	\$ -	\$ -						
C Contingencies						\$ -	\$ -	\$ -						
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -						
Total Reserve Decreases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,893)	\$ (49,893)	\$ -	\$ -	\$ (65,149)	\$ -	\$ (65,149)	\$ (115,042)
ENDING RESERVES														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,544	\$ 104,544	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 128,601
C Infrastructure									362,780	350,000	47,497		760,277	760,277
C Emergency									100,000	400,000			500,000	500,000
C Minimum	219,255					219,255		219,255	785,000	125,000	30,000		940,000	1,159,255
C Equipment Replacement										100,000	38,332	40,290	178,622	178,622
C Contingencies									30,460	51,200	6,181		87,841	87,841
U Unassigned (Ent) / Commitment (GF)									29,231	188,999			218,231	218,230
Total Ending Reserves	\$ 219,255	\$ -	\$ -	\$ -	\$ -	\$ 219,255	\$ 104,544	\$ 323,799	\$ 1,331,528	\$ 1,215,199	\$ 122,010	\$ 40,290	\$ 2,709,028	\$ 3,032,826

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

Date	Action
FISCAL YEAR 2023-24 BUDGET ADJUSTMENTS	
June 28, 2023	Approved the Preliminary Budget for Fiscal Year 2023-24
July 26, 2023	Approved a \$19,500 budget adjustment from General Fund reserves for Parks and Recreation.