

Oceano Community Services District
Preliminary Budget
for
Fiscal Year 2019-2020



**OCEANO COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET
FISCAL YEAR 2019/20**

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Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2019/20 has been prepared consistent with the current FY 2018/19 budget. Overall, the District's financial condition has been improving over the past several years. Nevertheless, the financial condition is subject to impacts that will need to be addressed in the upcoming year. The impacts have generally been anticipated and multi-year strategies will be needed or OCSD will be at-risk of a deteriorating financial condition in upcoming fiscal years.

Significant Budget Items

The OCSD (FY) 2019/20 Preliminary Budget includes two funds with significant budget issues.

- Fire and Emergency services are provided by the Five Cities Fire Authority and consideration of an amendment to the Joint Powers Authority agreement with the cities of Arroyo Grande and Grover Beach is needed for approval of the FY 2019/20 FCFA budget. Utilizing \$90,942 of General Fund reserves and \$58,730 of fund balance available* from the prior year budget savings is necessary to balance the Fire Fund budget in FY 2019/20. Doing so will reduce current estimated reserves in the General Fund from \$626,540 to \$535,598.
- The OCSD Water Fund has a significant estimated deficit of \$503,455 for the FY 2019/20 budget. Although fund balance available generated from current year budget savings of \$321,316 will help fund a majority of the estimated deficit, utilizing \$195,139 in Water Fund reserves will be needed. Doing so will reduce current estimated reserves in the Water Fund from \$1,406,193 to \$1,211,054.

The Water Fund deficit is a result of three primary factors. The first is a shortfall in revenue, which has exceeded \$290,000 over the past four years and has resulted from successful water conservation efforts by the community. The second factor was anticipated and resulted from a change in the allocation of Administrative overhead. Changes were approved in the current FY 2018/19 budget and increase charges to the Water Fund while reducing charges to the Wastewater Fund. The third factor is unanticipated costs associated with State water. Additional details are provided in subsequent sections on each of the OCSD budget units.

- Although the remaining OCSD budgets are balanced, it should be noted that the Wastewater Fund is relying on \$113,940 in annual reimbursements from the interfund loan that was provided to construct the Sheriff's substation in 2002. These reimbursements will end in FY 2022/23. Planning for the future reduction of interfund reimbursements combined with the need to fund wastewater fund capital improvements should be evaluated in FY 2019/20.

* **"Fund Balance Available"** is the estimate of budget savings from the current year that is available to help fund the FY 2019/20 budget

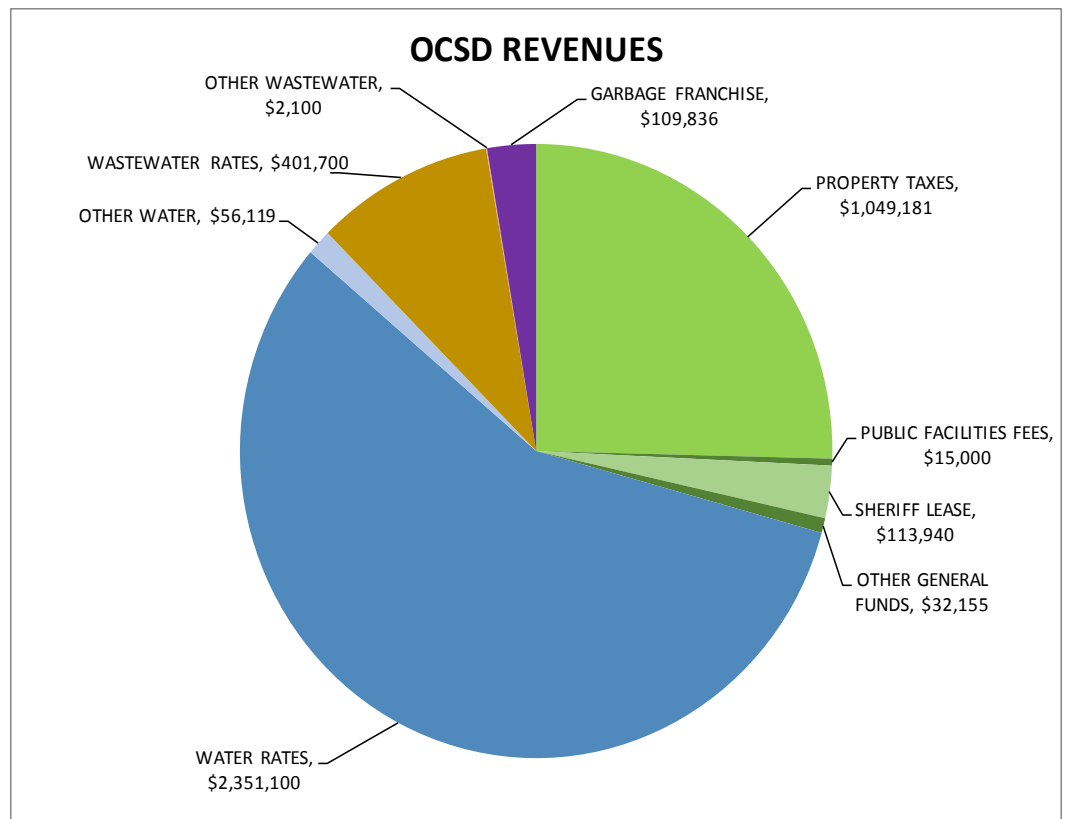
Combined Preliminary Budget

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	\$1,210,276	\$2,891,726	\$4,102,002		\$4,102,002	99%
NON OPERATING REVENUE	1,145,929	58,219	1,204,148	(1,145,929)	58,219	1%
TOTAL REVENUE	2,356,205	2,949,945	5,306,150	(1,145,929)	4,160,221	100%
LABOR	861,796	478,015	1,339,811	(192,250)	1,147,561	24%
SERVICES & SUPPLIES	1,504,421	2,088,828	3,593,248		3,593,248	76%
CAPITAL OUTLAY	0	0	0		0	0%
DEBT SERVICES	0	9,067	9,067		9,067	0%
ADMIN COST	57,221	896,458	953,679	(953,679)	0	0%
TOTAL EXPENDITURES	2,423,437	3,472,368	5,895,805	(1,145,929)	4,749,876	100%
SURPLUS/ (DEFICIT)	(67,232)	(522,423)	(589,655)	0	(589,655)	0
INTERFUND TRANSFERS	(82,440)	82,440	0	0	0	
FUND BALANCE AVAILABLE	58,730	523,271	582,001	0	582,001	
NET SURPLUS / (DEFICIT)	(\$90,942)	\$83,287	(\$7,654)	\$0	(\$7,654)	\$0

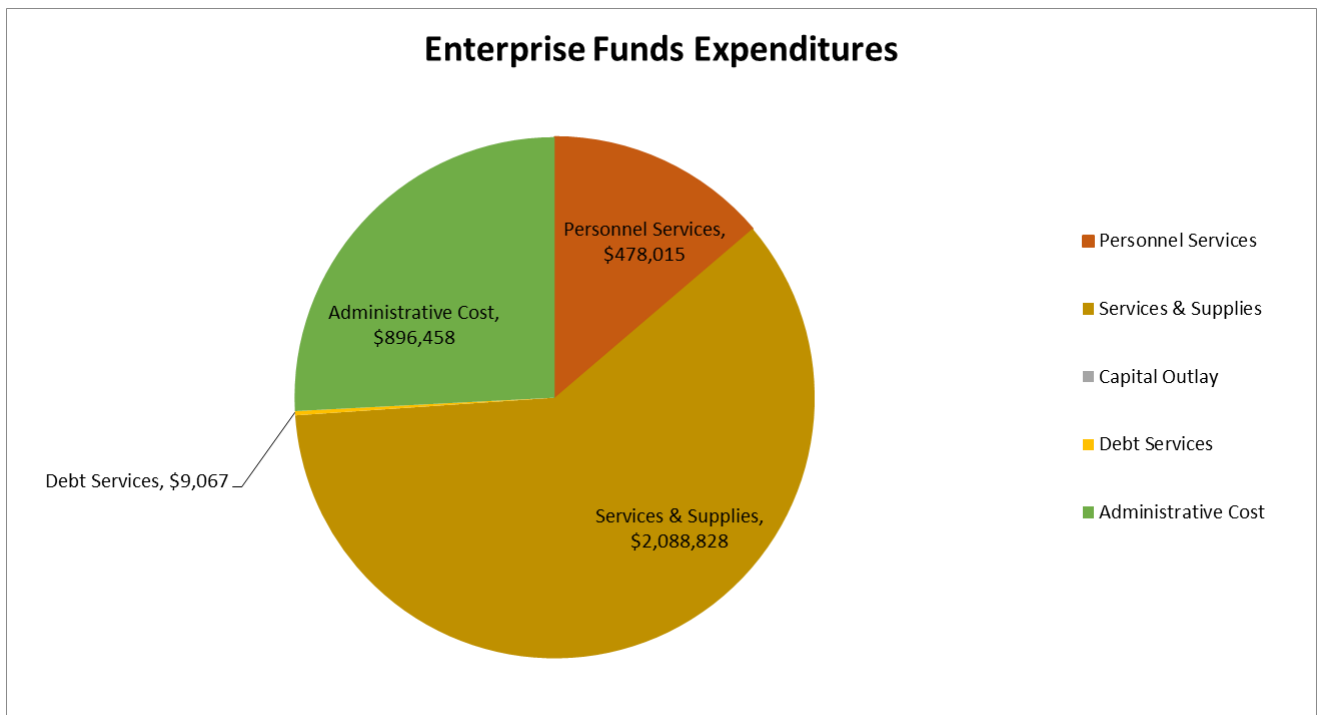
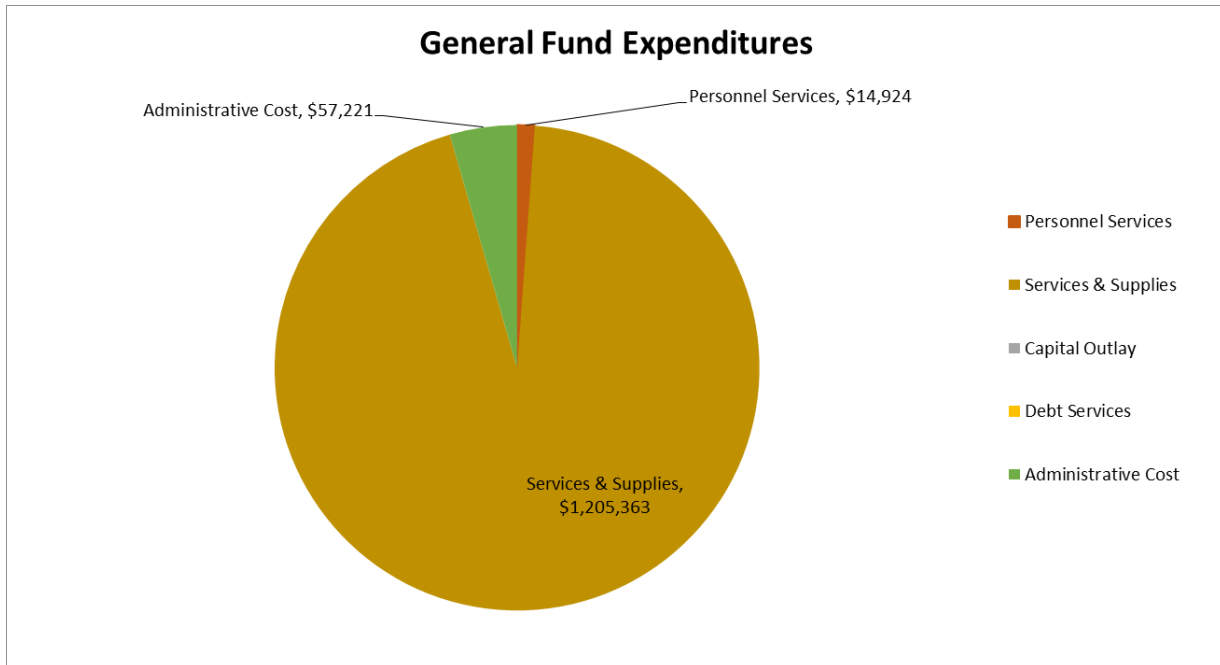
Total General Fund revenues are estimated to increase \$50,491 (8%) from \$998,690 estimated for FY 2018/19 to \$1,049,181 in FY 2019/20. Enterprise Fund revenues are estimated to increase \$85,000 (3%) from \$2,865,044 in FY 2018/19 to \$2,949,945 in FY 2019/20.

The adjacent chart illustrates the OCSD estimated revenues for FY 2019/20.



Total General Fund expenditures are estimated to increase \$318,950 (15%) from \$2,104,487 estimated for FY 2018/19 to \$2,423,437 in FY 2019/20. The increase in FCFA expenditures of \$150,786 (15%) represents the primary increase in costs. Enterprise Fund expenditures are estimated to increase \$441,802 (14%), which excludes the expenditures reimbursed by grants in FY 2018/19. The increase of \$196,000 in State water represents the majority increase in costs.

The following graph illustrates the OCSD costs for FY 2019/20 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

- Fire Fund
- Lighting Fund
- Administrative Fund
- Facilities Fund

Fire and Emergency Services – See budget schedules on pages 19-23

The budget for the Fire Fund is based on the amendment to the joint powers authority (JPA) for the Five Cities Fire Authority (FCFA). The most recent amendment, which approved by the Board on June 12, 2019, is the second amendment to the JPA and is necessary to establish the funding needed to implement the FCFA strategic plan. The second amendment also provides that the District's share of FY 2019/20 costs for FCFA is \$1,138,148. In order to fund FY 2019/20 cost, utilizing \$90,942 in General Fund reserves will be necessary and \$58,730 of fund balance available from the prior year budget savings. Those reserves are estimated to be \$626,540 at the beginning of FY 2019/20 and will decrease to \$535,598.

In addition to establishing funding for the FY 2019/20 FCFA budget, the second amendment also establishes the new funding formula for future year FCFA costs. As discussed by the Board during several agenda items since the FCFA Strategic Plan was adopted in 2017, the ability of OCSD to fund strategic plan measures will depend on whether community voters support a special tax in the March 2020 primary election.

The amount of the special tax needed to cover FCFA costs in future years is currently being evaluated in preparation of a March 2020 ballot item. The deadline for the Board to call for the election is in October 2019. The Board meeting that staff anticipates providing estimates of the special tax is July 24, 2019.

If approved by voters, the special tax will go into effect the following fiscal year (FY 2020/21). If the special tax is not approved by OCSD voters, the FY 2020/21 budget for FCFA will be consistent with the proposed FY 2019/20. If the special tax is not approved by voters, however, OCSD will no longer be able to fund its share of FCFA costs after FY 2020/21 and pursuant to the second amendment, the community will cease to be part of the Five Cities Fire Authority as of June 30, 2021. Between March 2020 and June 2021, several "wind-down" actions will be taken to separate OCSD from FCFA, including distribution of assets and determinations regarding current and long-term liabilities. During the wind-down period, OCSD will also need to determine whether the District can provide fire and emergency services as a stand-alone fire department or whether the District might seek to divest itself from those services through the San Luis Obispo County Local Agency Formation Commission (LAFCo).

Additional information on FCFA Strategic Plan and a recent study prepared by the County of San Luis Obispo on fire and emergency services in the unincorporated areas of the county, including Oceano, can be located on the District's website at the following link:

<https://oceanocsd.org/customer-services/district-services/fire-emergency/>

Lighting Fund - See budget schedules on pages 24-27

The lighting fund pays for street lights and is funded through a portion of the District's property tax allocation. The proposed FY 2019/20 budget of \$51,153 is an increase of \$710 (1.4%) from \$50,443 budgeted in FY 2018/19. Actual expenditures have been closer to \$45,000 per year.

Administrative Fund - See budget schedules on pages 13-18

The Administrative Fund includes the cost of the general manager and staff responsible for the district's accounting and finances, human resources, clerk and records retention, contract management and related administrative functions. The proposed FY 2019/20 budget of \$1,145,929 represents a decrease of \$24,071 (-2.1%) from \$1,170,000 budgeted in FY 2018/19. The decrease is primarily a result of deferring a recruitment for an Assistant General Manager / District Engineer that had been budgeted in FY 2018/19 with a planned overlap of approximately six months prior to the retirement of the current General Manager. The FY 2019/20 budget is based on the announced current General Manager retirement in December 2019 and an estimate 3 months of overlap with the hiring of a new General Manager.

Facilities Fund - See budget schedules on pages 28-32

The Facilities Fund includes revenues and expenditures for the fire station, administrative offices, Sheriff's substation, and the old firehouse. The fire station is rented to FCFA for \$15,000 per year. The Sheriff's substation is leased to the County of San Luis Obispo for \$113,400 per year. A portion of the old firehouse is rented to Village AA for \$11,700 per year.

In FY 2016-17 the Sheriff's substation was reclassified to the Facilities Fund from the Water Fund (30%) and Wastewater Fund (70%). An interfund transfer of \$113,940 from the Facilities Fund to the Wastewater Fund is made each year until FY 2022/23 for the repayment of the original construction of the building. The reclassification reestablished the integrity of its Governmental Fund Accounting system. The Sheriff's 20-year lease will be up for renewal in April 2021.

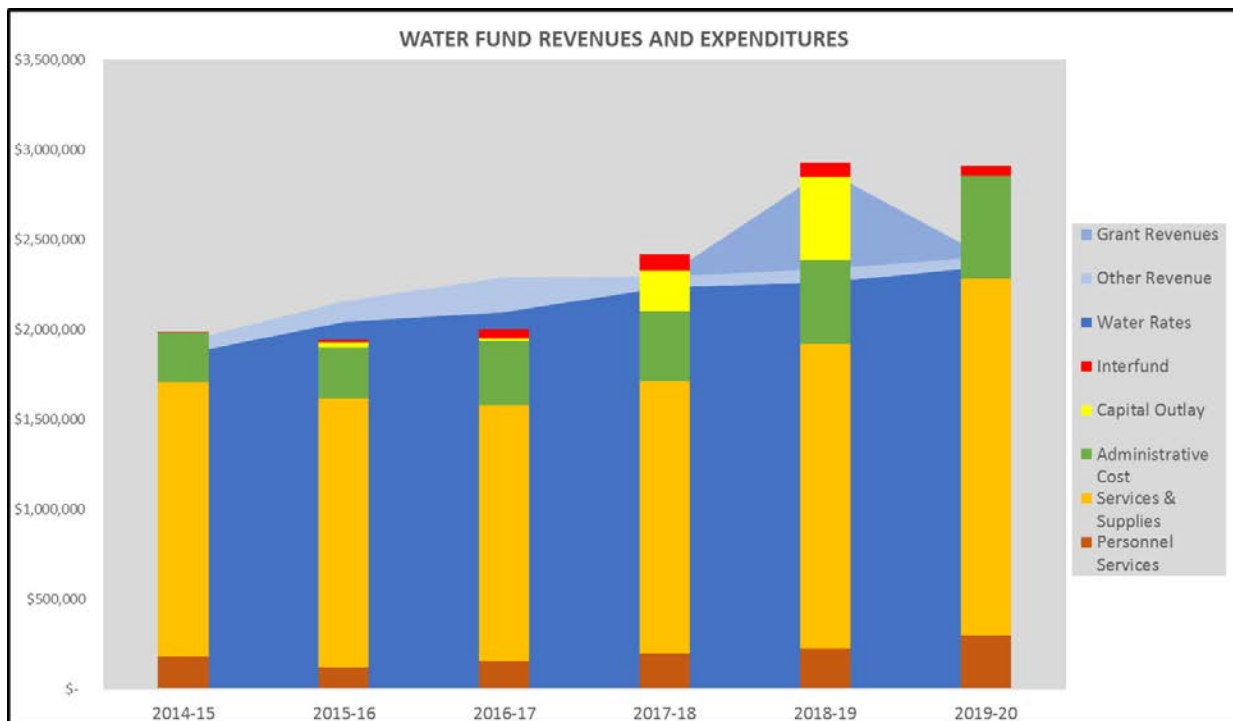
The District is in an agreement with the Planning and Building department of the County of San Luis Obispo related to Public Facilities Fees (PFF's). The County currently collects PFF's and distributes them to the District. These fees can be utilized for capital improvements and equipment related for the Fire Fund. The ending balance for PFF reserves are up to \$261,466. The emergency generator for the fire station, Sheriff's building and administrative office has encumbered \$46,642 of the PFF reserves.

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

- Water Fund
- Wastewater Fund
- Garbage Fund

Water Fund - See budget schedules on pages 34-39



The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. A water system rate increase was approved in April of 2015 by Ordinance 2015-01 and has been adjusted based on increases in the consumer price index for each year. Since the rate increase there has been a \$291,652 shortfall in target revenues due to water conservation efforts of the community.

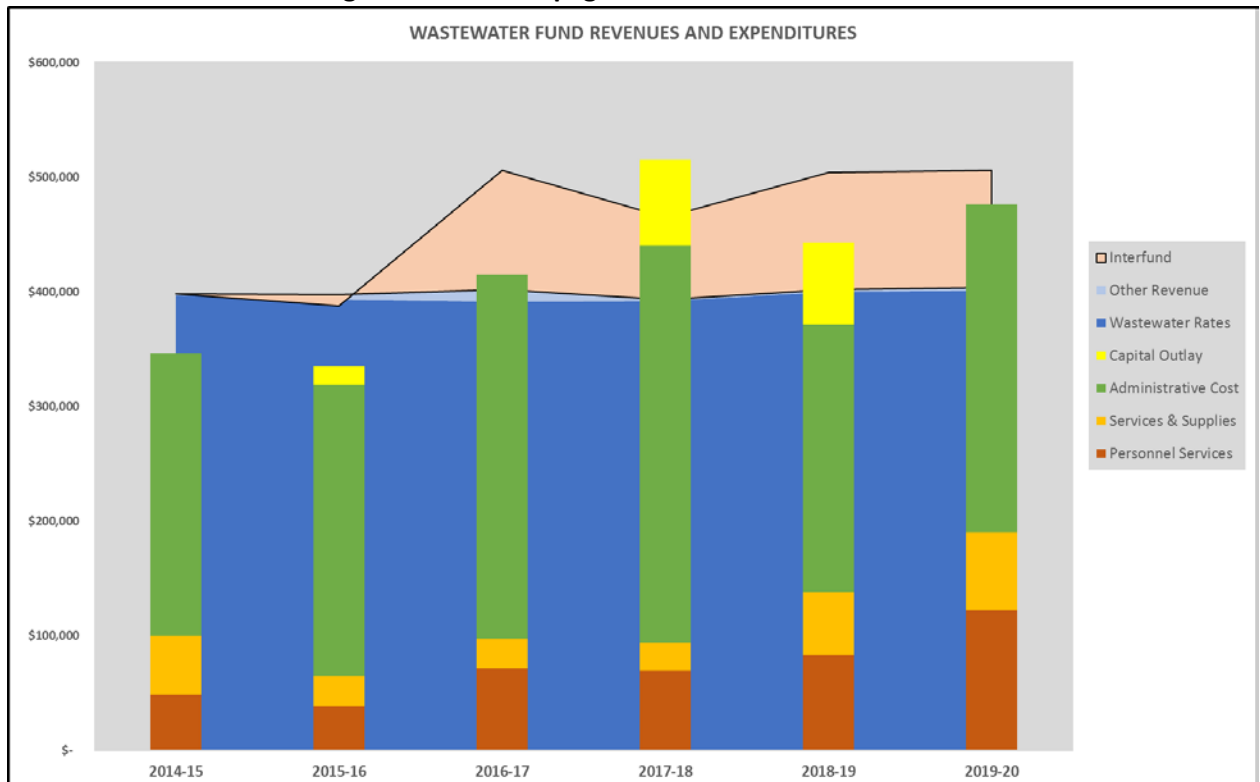
This past year the charges for State water owned and operated by California Department of Water Resources (DWR) were significantly higher than estimated in 2017 and 2018. The increase in cost billed by DWR was \$222,723 greater than the prior year. The District requested to use the deposit held by the County to minimize the budgetary impact of FY 2018/19. This budget adjustment increased State water expenditures to \$1,118,455 and State water costs came under \$953,953 leaving a remaining balance of \$164,502 to reduce FY 2019/20 costs.

The District has secured \$375,000 in grants from state agencies for the water system capital improvements projects. The Water Resource Reliability Program (WRRP) funded by Proposition 1 has evaluated long-term infrastructure needs of the Districts water system that includes significant deferred maintenance and replacement. The design phase scope of work includes other preconstruction activities including environmental compliance, other technical assistance and community outreach.

The utilities staff currently includes a total of four employees with the hiring of the operator in training/ solid waste coordinator in February 2019. This staffing level is consistent with the historical staffing levels for the District. Nevertheless, as the grant funded WRRP projects move forward and work on capital projects increase Board consideration of staffing a Lead Operator will be important. Currently the Utilities Supervisor works as the lead and an on-call operator. Transitioning the Utilities Supervisor to a salary position with a greater emphasis on capital projects would also require shifting responsibilities for other utility crew positions. The fiscal impacts of the Lead Operator and operator in training are included in this budget and have increased the salary and wages expenditures in the enterprise funds. Next steps are to meet and confer with the Service Employees International Union, Local 620.

The administrative cost in the Water Fund increased last year to better reflect the work and time spent on water services. The FY 2017/18 budget allocated 45% to the Water Fund and the current allocation has increased the Water Fund by 15% to 60%. The inverse occurred in the Wastewater Fund going from 40% of the administrative allocation to 30%. It had been clear in the past years that the allocation to the Wastewater Fund was too high.

Wastewater Fund - See budget schedules on pages 40-44



The Wastewater operating deficit for the FY 2019/20 budget is (\$72,716). The Facilities Fund pays an interfund transfer of \$113,940 the Wastewater Fund for the repayment of the original construction of the Sheriffs building. After the interfund debt payment the Wastewater Fund has a \$29,679 surplus for FY 2019/20. The Wastewater Fund continues to incur operating net losses because the revenues are not increased every year similar to the Water Fund. The operating shortfall needs to be addressed in the upcoming year as well as the deferred infrastructure repairs and replacement.

The Sewer System Management Plan (SSMP) must be updated every five years. In 2015, the SSMP was performed in house. A similar process will be done in FY 2019/20 and no expenditures have been budgeted for the SSMP. An internal audit is done every two years to help manage the expenses and time that are dedicated to the update.

Garbage Fund - See budget schedules on pages 45-49

The Garbage Fund operating surplus for the FY 2019/20 budget is \$13,771. The District has filled the solid waste coordinator/ operator in training position and the costs related to their duties have been reflected in the expenditures. The expenditure line item professional services increased from last year to cover the amount of times the utilities staff fills the roll off with solid waste.



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Fire	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$26,426	\$148,482	\$168,743	\$169,127	\$236,057	\$159,555
	Admin	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$1,981,611	\$2,196,650
	Total Sources of Funds	\$1,534,638	\$1,691,162	\$1,925,883	\$2,029,005	\$2,217,668	\$2,356,205
USES OF FUNDS							
	Fire	\$786,526	\$827,169	\$851,824	\$964,222	\$1,051,073	\$1,184,089
	Lighting	\$44,441	\$42,090	\$45,904	\$39,570	\$43,280	\$51,153
	Facilities	\$27,153	\$58,748	\$91,696	\$118,415	\$111,403	\$42,266
	Admin	\$650,563	\$644,794	\$792,935	\$857,732	\$898,731	\$1,145,929
	Total Expenditures	\$1,508,683	\$1,572,801	\$1,782,359	\$1,979,939	\$2,104,487	\$2,423,437
OPERATING SURPLUS/(DEFICIT)							
	Fire	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,051,073)	(\$1,184,089)
	Lighting	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$43,280)	(\$51,153)
	Facilities	(\$727)	\$89,734	\$77,047	\$50,712	\$124,655	\$117,289
	Admin	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,082,880	\$1,050,721
	OPERATING SURPLUS/(DEFICIT)	\$25,955	\$118,361	\$143,524	\$49,065	\$113,181	(\$67,232)
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500
	(Transfers Out) - To Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)
	Encumbrances - Sources of Funding					0	
	Encumbrances - (Designated Funds)					(47,391)	
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$82,440)	(\$82,440)	(\$129,831)	(\$82,440)
RESERVES							
	Use of Reserves				33,375	75,380	90,942
	(Additions to Reserves)	(25,955)	(118,361)	(61,084)			
	Use of Prior Year FBA						58,730
	Other Adjustments						
	RESERVES - INCREASE / (DECREASE)	(\$25,955)	(\$118,361)	(\$61,084)	\$33,375	\$75,380	\$149,672
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	\$58,730	\$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 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,035,492	\$1,050,721
	Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$946,119	\$1,145,929
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$1,981,611	\$2,196,650
USES OF FUNDS							
	Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$389,305	\$460,650
	Benefits	\$99,036	\$108,857	\$108,634	\$142,238	\$147,355	\$193,972
	Personnel Services	\$449,661	\$452,248	\$550,055	\$577,954	\$536,660	\$654,622
	Services & Supplies	\$200,902	\$192,546	\$242,880	\$279,778	\$240,589	\$299,058
	Operating Crew Benefits Allocation	\$0	\$0	\$0	\$0	\$121,481	\$192,250
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$650,563	\$644,794	\$792,935	\$857,732	\$898,731	\$1,145,929
	OPERATING SURPLUS/(DEFICIT)	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,082,880	\$1,050,721



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
01-4-3100-000	Property Taxes: Current Year - Secured	843,006	879,236	933,879	964,610	973,709	1,022,013
01-4-3101-000	Property Taxes: Current Year - Unsecured	20,571	20,657	21,222	21,060	21,380	22,667
01-4-3102-000	Property Taxes: Prior Year - Secured	(1,554)	(820)	(1,100)	(2,135)	1,160	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	923	0	625	1,160	1,072	0
	Unitary Tax	0	0	0	0	15,738	14,193
01-4-3105-000	Penalties & Interest	474	4,918	13,193	32,901	26,312	0
01-4-3106-000	Delinq Garbage Charges	818	2,403	1,474	2,787	1,275	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,479	6,517	6,500	6,381	6,448	6,273
01-4-3213-100	Will Serve Letter Fee	900	1,170	1,160	930	1,680	0
01-4-3230-100	Misc Income	121	23	1,409	3	0	0
01-4-3238-200	Firework Permit	1,540	1,540	1,540	1,540	0	1,540
01-4-3243-100	Reimbursements	7,165	2,042	0	0	2,232	0
01-4-3245-000	SSLOCS D Reimbursements	22,000	3,666	135	425	0	0
01-4-3260-100	IRS/EDD Refunds	13	0	0	0	0	0
01-4-3300-000	Interest Income	4,053	1,269	1,237	385	0	0
01-4-3557-000	CO Charge: SB 2557	(16,460)	(17,097)	(17,639)	(14,512)	(15,514)	(15,965)
01-4-3606-205	PG&E Energy Rebate	0	0	0	2,100	0	0
	Total Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,035,492	\$1,050,721
OTHER SOURCES OF FUNDS							
	Encumrance - LHMP Grant Funds	0	0	0	0	47,391	0
	Allocated Administrative Overhead	618,163	637,156	793,506	842,244	777,247	953,679
	Allocated Operating Crew Overhead	0	0	0	0	121,481	192,250
	Total Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$946,119	\$1,145,929
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$1,981,611	\$2,196,650
USES OF FUNDS							
SALARIES & WAGES							
01-5-4100-010	Salary & Wages	348,038	339,788	418,479	431,860	383,764	452,300
01-5-4100-012	W&S - Classic PERS EE Cont By District	0	0	19,665	0	0	0
01-5-4100-020	Overtime	2,587	3,603	3,277	3,856	5,541	8,350
	Total Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$389,305	\$460,650



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
BENEFITS							
01-5-4100-061	PERS Contribution	51,342	26,513	30,065	52,240	51,656	58,000
01-5-4100-062	PERS UAL Payment	2,361	14,522	17,851	22,790	30,576	38,500
01-5-4100-063	Pension Expense (GASB 68)	0	7	46	0	0	0
01-5-4100-070	SUI	2,746	2,604	0	0	0	2,500
01-5-4100-071	Medicare	4,516	4,857	5,692	6,528	6,016	6,400
01-5-4100-072	FICA	0	0	129	837	304	1,650
01-5-4100-192	P/R Fed & State Taxes	0	526	4,523	2,643	0	0
01-5-4100-075	Compensation Insurance	2,271	15,600	7,363	13,785	5,300	5,022
01-5-4100-090	Insurance	34,874	43,402	42,140	42,515	52,603	81,000
01-5-4100-097	Cell Phone Allowance	900	825	825	900	900	900
01-5-4100-099	Auto/Expense Allowance	26	0	0	0	0	0
Total Benefits		\$99,036	\$108,857	\$108,634	\$142,238	\$147,355	\$193,972
Total Personnel Services		\$449,661	\$452,248	\$550,055	\$577,954	\$536,660	\$654,622
SERVICES & SUPPLIES							
01-5-4100-110	Communications & Dispatch	3,913	4,488	8,202	8,934	7,821	8,950
01-5-4100-100	Clothing	0	58	0	3,963	0	0
01-5-4100-090	Boot Allowance	0	750	750	750	0	0
01-5-4100-150	Insurance	5,327	11,471	25,932	21,373	22,606	24,000
01-5-4100-170	Maintenance: Equipment	3,774	1,855	1,269	154	476	3,700
01-5-4100-173	Maint: Structures/ Improvements	8,996	6,140	6,504	10,507	6,599	10,500
01-5-4100-180	Memberships	2,644	8,303	6,026	6,858	7,240	6,800
01-5-4100-190	Misc Expense	51	(291)	(22)	0	0	0
01-5-4100-191	Over and Short	83	(236)	(4,745)	96	0	0
01-5-4100-193	Bank Fees	1,410	1,432	2,059	4,262	4,232	4,650
01-5-4100-200	Office Expense	3,810	5,584	4,253	6,401	9,077	6,950
01-5-4100-205	Outside UB Mail Service	7,930	13,365	14,639	19,082	0	0
01-5-4100-210	Postage	1,427	649	476	348	2,569	2,500
01-5-4100-218	Audit	19,500	18,525	34,250	21,775	19,150	19,820
01-5-4100-219	Special Admin Expense	1,169	327	0	0	0	0
01-5-4100-220	Professional Services	14,510	16,344	19,397	21,686	22,611	23,000
01-5-4100-221	Information Technology	3,932	3,879	10,080	6,178	9,373	10,000
01-5-4100-223	Legal Services	86,085	70,869	58,620	81,715	77,432	89,650
01-5-4100-225	Board Stipends	11,200	10,650	10,700	8,700	8,867	18,540
01-5-4100-226	Annual Software Maintenance	0	0	7,318	14,803	10,468	14,420
01-5-4100-230	Required Legal Notice	579	188	90	0	297	2,575



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	287	251	1,027	698	133	1,545
01-5-4100-241	Rents/ Lease: Equipment	2,570	1,752	0	0	0	3,090
01-5-4100-247	LAFCO Annual Charge	0	0	14,349	15,280	12,790	16,995
01-5-4100-248	Permits, Fees, Lincenses	0	0	364	495	447	1,030
01-5-4100-250	Small Tools/ Equipment	0	0	16	0	0	0
01-5-4100-260	Election Expense	4,141	0	4,871	0	549	10,000
01-5-4100-280	Private Vehicle/ Milage Expense	377	36	62	233	0	515
01-5-4100-283	Job Advertising Expense	224	978	0	0	549	1,803
01-5-4100-285	Classes/ Seminars/ Training Fee	660	1,630	2,746	2,159	980	5,665
01-5-4100-286	Board Member Travel	76	25	2,881	132	513	2,060
01-5-4100-290	Utilities	6,910	11,121	9,979	9,529	9,455	10,300
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	818	2,403	789	2,664	985	0
01-5-4100-320	Fixed Assets - Phone System	0	0	0	0	5,369	0
01-5-4100-199	Claims & Stettlements	8,500	0	0	4,907	0	0
	New Website	0	0	0	6,096	0	0
	Total Services & Supplies	\$200,902	\$192,546	\$242,880	\$279,778	\$240,589	\$299,058
	Operating Crew Benefits & Direct Labor Cost Allocations						
	Leave time	0	0	0	0	29,137	43,000
	Salaries & Wages (Admin)	0	0	0	0	4,287	6,400
	PERS Contribution	0	0	0	0	21,983	31,500
	Medicare	0	0	0	0	3,216	4,700
	P/R Fed & State Taxes	0	0	0	0	505	4,150
	SUI	0	0	0	0	0	1,750
	Insurance	0	0	0	0	38,339	74,500
	Boot Allowance	0	0	0	0	1,000	1,000
	Clothing	0	0	0	0	6,215	7,000
	Standby	0	0	0	0	16,800	18,250
	Total Operating Crew Benefits	\$0	\$0	\$0	\$0	\$121,481	\$192,250
	ADMINISTRATIVE COST ALLOCATION						
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$650,563	\$644,794	\$792,935	\$857,732	\$898,731	\$1,145,929



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
OPERATING SURPLUS/(DEFICIT)		\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,082,880	\$1,050,721
TRANSFERS & ENCUMBRANCES							
	Transfers In - Facilitate Fund	0	0	0	0	0	0
	(Transfers Out) - Fire and Lighting	(830,967)	(869,259)	(897,729)	(1,028,792)	(1,035,492)	(1,050,721)
	Encumbrances - Sources of Funding	0	0	0	0	0	0
	Encumbrances - (Designated LHMP Funds)	0	0	0		(47,391)	0
NET TRANSFERS & ENCUMBRANCES		(\$830,967)	(\$869,259)	(\$897,729)	(\$1,028,792)	(\$1,082,883)	(\$1,050,721)
RESERVES							
	Use of Reserves				26,646	0	0
	(Additions to Reserves)	(26,681)	(28,627)	(66,477)		0	0
	Other Adjustments					0	0
RESERVES - INCREASE / (DECREASE)		(\$26,681)	(\$28,627)	(\$66,477)	\$26,646	\$0	\$0
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	(\$0)	(\$3)	\$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 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,510	\$345	\$640	\$92	\$27	\$1,000
	Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,653	\$8,040
	Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,680	\$9,040
	Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,020,077	\$1,146,438
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$23,317	\$28,610
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,051,073	\$1,184,089
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,051,073)	(\$1,184,089)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS							
		0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS							
SALARIES & WAGES							
01-5-4200-010	Salary & Wages	1,356	345	255	92	0	1,000
01-5-4200-020	Overtime	153	0	385	0	27	0
	Total Salaries & Wages	\$1,510	\$345	\$640	\$92	\$27	\$1,000
BENEFITS							
01-5-4200-061	PERS Contribution	4,267	40	50	2	0	0
01-5-4200-062	PERS UAL Payment	0	4,369	4,851	5,700	7,046	7,079
01-5-4200-062	Medicare	24	5	10	2	0	0
01-5-4200-075	FICA	0	0	4	0	0	0
01-5-4200-090	Insurance	230	61	26	19	0	0
	Operating Crew Benefits Allocation	0	0	0	0	607	961
	Total Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,653	\$8,040
	Total Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,680	\$9,040
SERVICES & SUPPLIES							
01-5-4200-077	JPA - Quarterly Payments	723,710	754,337	779,965	808,530	987,362	1,138,148
01-5-4200-100	Clothing	0		42	0	0	0
01-5-4200-110	Communication	18,828	31,055	28,868	28,929	0	0
	Community Outreach	0	0	0	0	0	2,500
01-5-4200-150	Insurance	446	446	0	0	0	0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
01-5-4200-170	Maintenance - Equipment	25	89	50	62	0	0
01-5-4200-173	Maintenance - Sturcture/ Improvements	1,826	1,115	1,364	1,262	0	0
01-5-4200-175	Operating Supplies	0	0	70	0	0	0
01-5-4200-200	Office Expense	28	96	48	0	0	0
01-5-4200-210	Postage	26				0	0
01-5-4200-220	Professional Services	0	0	0	16,165	27,900	0
01-5-4200-241	Rents & Leases - Equipment	5,772	5,772	0	0	0	0
01-5-4200-247	LAFCO Annual Charge	569				0	0
01-5-4200-290	Utilities	4,299	3,952	3,598	3,193	4,315	5,275
01-5-4200-291	Sandbags	0	0	498	386	500	515
01-5-4200-320	Fixed Assets - Equipment	0	0	0	65,189	0	0
01-5-4200-320	Hydrant R&M	240	0	0	0	0	0
	Total Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,020,077	\$1,146,438
	CAPITAL OVERLAY						
	Total Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION						
	Allocated Overhead	24,727	25,486	31,740	34,690	23,317	28,610
	Total Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$23,317	\$28,610
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,051,073	\$1,184,089
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,051,073)	(\$1,184,089)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
TRANSFERS & ENCUMBRANCES							
	Transfers In - Property Taxes & Fac Fund	786,526	827,169	851,824	964,222	992,212	999,568
	(Transfers Out)					0	0
	Encumbrances - Sources of Funding					0	0
	Encumbrances - (Designated Funds)					0	0
	NET TRANSFERS & ENCUMBRANCES	\$786,526	\$827,169	\$851,824	\$964,222	\$992,212	\$999,568
RESERVES							
	Use of Reserves	0	0	0	0	90,380	153,002
	(Additions to Reserves)	0	0	0	0	0	0
	Use of Prior Year FBA					0	31,519
	Other Adjustments	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$90,380	\$184,521
NET BUDGETARY SOURCES/(USES)		\$0	\$0	(\$0)	(\$0)	\$31,519	\$0



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS							
	Salaries & Wages	\$393	\$221	\$327	\$0	\$0	\$1,000
	Benefits	\$124	\$29	\$35	\$0	\$607	\$961
	Personnel Services	\$517	\$250	\$362	\$0	\$607	\$1,961
	Services & Supplies	\$37,742	\$35,468	\$37,607	\$30,898	\$34,901	\$39,655
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$6,182	\$6,372	\$7,935	\$8,672	\$7,772	\$9,537
	Total Expenditures	\$44,441	\$42,090	\$45,904	\$39,570	\$43,280	\$51,153
	OPERATING SURPLUS/(DEFICIT)	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$43,280)	(\$51,153)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

3%

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS							
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS							
SALARIES & WAGES							
01-5-4195-010	Salaries & Wages	393	160	297	0	0	1,000
01-5-4195-020	Overtime Wages	0	61	30	0	0	0
Total Salaries & Wages		\$393	\$221	\$327	\$0	\$0	\$1,000
BENEFITS							
01-5-4195-071	Medicare	6	3	5	0	0	0
01-5-4195-061	PERs Contributions	43	13	0	0	0	0
01-5-4195-090	Insurance	75	13	30	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	607	961
Total Benefits		\$124	\$29	\$35	\$0	\$607	\$961
Total Personnel Services		\$517	\$250	\$362	\$0	\$607	\$1,961
SERVICES & SUPPLIES							
01-5-4195-175	Operating Supplies	0	0	1,406	0	0	1,545
01-5-4195-150	Insurance	111	112	0	0	0	0
01-5-4195-295	Street Lighting	37,630	35,357	36,202	30,898	34,901	38,110
Total Services & Supplies		\$37,742	\$35,468	\$37,607	\$30,898	\$34,901	\$39,655
CAPITAL OUTLAY							
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

3%

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
01-5-4195-376	ADMINISTRATIVE COST ALLOCATION Administrative Cost Allocation	6,182	6,372	7,935	8,672	7,772	9,537
	Total Administrative Cost Allocation	\$6,182	\$6,372	\$7,935	\$8,672	\$7,772	\$9,537
	Total Expenditures	\$44,441	\$42,090	\$45,904	\$39,570	\$43,280	\$51,153
	OPERATING SURPLUS/(DEFICIT)	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$43,280)	(\$51,153)
	TRANSFERS & ENCUMBRANCES						
	Transfers In - Property Taxes	44,441	42,090	45,905	39,570	43,280	51,153
	(Transfers Out)					0	0
	Encumbrances - Sources of Funding					0	0
	Encumbrances - (Designated)					0	0
	NET TRANSFERS & ENCUMBRANCES	\$44,441	\$42,090	\$45,905	\$39,570	\$43,280	\$51,153
	RESERVES						
	Use of Reserves					0	0
	(Additions to Reserves)					0	0
	Other Adjustments					0	0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$0	(\$0)	(\$0)



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$151,057	\$159,555
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$85,000	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$236,057	\$159,555
USES OF FUNDS							
	Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,108	\$2,000
	Benefits	\$21	\$95	\$29	\$285	\$1,215	\$1,923
	Personnel Services	\$82	\$804	\$151	\$1,326	\$3,323	\$3,923
	Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$92,535	\$19,270
	Capital Outlay	\$0	\$22,572	\$45,144	\$36,189	\$0	\$0
	Administrative Cost	\$24,727	\$25,486	\$31,740	\$34,690	\$15,545	\$19,074
	Total Expenditures	\$27,153	\$58,748	\$91,696	\$118,415	\$111,403	\$42,266
	OPERATING SURPLUS/(DEFICIT)	(\$727)	\$89,734	\$77,047	\$50,712	\$124,655	\$117,289



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

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
10-4-3257-000	Utility Reimbursement	626	878	1,704	1,202	2,377	3,915
10-4-3258-000	Old Fire Station Rent	10,800	12,075	11,700	10,725	11,700	11,700
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000
10-4-3260-000	Lease - Sheriff Facility	0	113,940	113,940	113,940	113,940	113,940
	Public Facilities Fees	0	6,258	25,358	27,280	8,040	15,000
10-4-3300-003	Interest Income	0	331	1,041	980	0	0
	Total Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$151,057	\$159,555
OTHER SOURCES OF FUNDS							
	Nuclear Power Preparedness - Emergency Generator	0	0	0	0	38,358	0
	Public Facilities Fees - Emergency Generator	0	0	0	0	46,642	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$85,000	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$236,057	\$159,555
USES OF FUNDS							
SALARIES & WAGES							
10-5-4300-010	Salary & Wages	61	709	122	807	1,105	2,000
10-5-4300-010	Overtime	0	0	0	234	1,003	0
	Total Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,108	\$2,000
BENEFITS							
10-5-4300-060	PERS - Retirement	6	84	15	129	0	0
10-5-4300-071	Medicare	1	8	2	17	0	0
10-5-4300-072	FICA	0	3	0	0	0	0
10-5-4300-080	Boot Allowance	1	0	0	0	0	0
10-5-4300-090	Medical Insurance	13	0	12	139	0	0
	Operating Crew Overhead		0	0	-	1,215	1,923
	Total Benefits	\$21	\$95	\$29	\$285	\$1,215	\$1,923
	Total Personnel Services	\$82	\$804	\$151	\$1,326	\$3,323	\$3,923
SERVICES & SUPPLIES							
10-5-4300-110	Communication	21	44	25	25	36	0



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

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
10-5-4300-100	Clothing	45	27	0	0	0	0
10-5-4300-150	Insurance	464	446	0	0	0	0
10-5-4300-163	Maint: Structure/ Improvements	0	3,711	11,633	4,494	4,140	15,450
10-5-4300-171	Maint. Vehicles	5	7	7	0	0	0
10-5-4300-172	Oil and Gas	79	50	0	0	0	0
10-5-4300-173	So: Maint. Structures/ Improvements	769	3,251	1,364	18,590	1,093	2,060
10-5-4300-192	Over/Short	0	0	(194)	195	0	0
10-5-4300-219	Special Admin Expense	7	0	0	0	0	0
10-5-4300-220	Professional Services	0	0	0	550	1,173	1,500
10-5-4300-247	LAFCO Annual Charge	569	0	0	0	0	0
10-5-4300-248	Permits, Fees, Lincenses	0	0	0	0	1,092	0
10-5-4300-290	Utilities	0	0	0	118	0	260
10-5-4300-366	Emergency Generator Project	0	0	1,826	22,239	85,000	0
10-5-4300-385	Depreciation Expense	386	2,350	0	0	0	0
Total Services & Supplies		\$2,344	\$9,886	\$14,661	\$46,211	\$92,535	\$19,270
CAPITAL OUTLAY							
10-5-4300-320	Fixed Assests	0	22,572	45,144	36,189	0	0
Total Capital Outlay		\$0	\$22,572	\$45,144	\$36,189	\$0	\$0
ADMINISTRATIVE COST ALLOCATION							
10-5-4300-376	Admin Allocation	24,727	25,486	31,740	34,690	15,545	19,074
Total Administrative Cost Allocation		\$24,727	\$25,486	\$31,740	\$34,690	\$15,545	\$19,074
Total Expenditures		\$27,153	\$58,748	\$91,696	\$118,415	\$111,403	\$42,266
OPERATING SURPLUS/(DEFICIT)		(\$727)	\$89,734	\$77,047	\$50,712	\$124,655	\$117,289



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

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
	TRANSFERS & ENCUMBRANCES						
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500
	(Transfers Out) - To General & Sewer	0	0	(113,940)	(113,940)	(113,940)	(113,940)
	Encumbrances - Sources of Funding	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)
	RESERVES						
	Use of Reserves	727	0	5,393	31,728	0	0
	(Additions to Reserves)	0	(89,734)	0	0	(42,215)	(34,849)
	Other Adjustments	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$727	(\$89,734)	\$5,393	\$31,728	(\$42,215)	(\$34,849)
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)



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

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Water	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,861,749	\$2,407,219
	Wastewater	\$921,570	\$481,555	\$402,197	\$393,600	\$402,049	\$403,800
	Garbage	\$117,577	\$76,783	\$94,617	\$92,784	\$98,129	\$109,836
	Equipment	\$19,639	\$23,291	\$25,710	\$102,115	\$29,090	\$29,090
	Total Sources of Funds	\$2,993,092	\$2,742,430	\$2,816,237	\$2,886,771	\$3,391,017	\$2,949,945
USES OF FUNDS							
	Water	\$1,986,034	\$1,929,811	\$1,950,652	\$2,328,034	\$2,851,134	\$2,868,220
	Wastewater	\$787,662	\$418,912	\$414,861	\$515,141	\$442,792	\$476,516
	Garbage	\$51,813	\$44,675	\$84,031	\$75,838	\$75,244	\$102,565
	Equipment	\$436	\$19,045	\$20,583	\$104,922	\$19,745	\$25,067
	Total Expenditures	\$2,825,944	\$2,412,443	\$2,470,126	\$3,023,935	\$3,388,915	\$3,472,368
OPERATING SURPLUS/(DEFICIT)							
	Water	(\$51,728)	\$230,990	\$343,060	(\$29,762)	\$10,615	(\$461,001)
	Wastewater	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$40,743)	(\$72,716)
	Garbage	\$65,764	\$32,109	\$10,587	\$16,946	\$22,886	\$7,271
	Equipment	\$19,204	\$4,246	\$5,128	(\$2,807)	\$9,345	\$4,023
	OPERATING SURPLUS/(DEFICIT)	\$167,148	\$329,987	\$346,110	(\$137,163)	\$2,102	(\$522,423)
	Transfers & Encumbrances						
	Water	(2,267)	(13,434)	(\$51,976)	(\$91,641)	(\$55,545)	(\$55,454)
	Wastewater	-	(9,733)	\$104,179	\$71,507	\$102,395	\$102,395
	Garbage	-	-	\$6,857	\$458	\$6,500	\$6,500
	Equipment	-	-	\$0	\$25,000	\$0	\$0
	Transfers & Encumbrances	(2,267)	(23,167)	59,060	5,324	53,350	53,441



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,335,776	\$2,407,219
	Other Sources of Funds	\$34,182	\$22,599	\$0	\$0	\$525,973	\$0
	Total Sources of Funds	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,861,749	\$2,407,219
USES OF FUNDS							
	Salaries & Wages	\$133,770	\$126,992	\$131,672	\$149,429	\$143,153	\$184,000
	Benefits	\$45,888	(\$7,865)	\$24,967	\$50,000	\$82,039	\$129,585
	Personnel Services	\$179,658	\$119,128	\$156,639	\$199,429	\$225,192	\$313,585
	Services & Supplies	\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,694,850	\$1,982,428
	Capital Outlay	\$396	\$26,307	\$11,250	\$222,987	\$464,743	\$0
	Administrative Cost	\$278,716	\$286,720	\$357,078	\$390,260	\$466,349	\$572,207
	Total Expenditures	\$1,986,034	\$1,929,811	\$1,950,652	\$2,328,034	\$2,851,134	\$2,868,220
	OPERATING SURPLUS/(DEFICIT)	(\$51,728)	\$230,990	\$343,060	(\$29,762)	\$10,615	(\$461,001)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
02-4-3200-000	Sales: Residential	1,439,307	1,530,386	1,595,914	1,700,274	1,732,241	1,799,000
02-4-3203-000	Revenue Accrual	0	46,046	12,573	2,144	0	0
02-4-3204-000	Sales: Lopez	361,019	409,457	435,506	475,743	475,022	493,000
02-4-3205-000	Connection Fees	7,204	3,258	0	0	0	0
02-4-3206-000	Front Footage Fees	11,535	24,480	43,901	8,160	16,320	16,320
02-4-3207-000	Sales: U/B Courtesy Notice	4,620	4,487	4,279	4,240	4,321	4,500
02-4-3208-000	Delinquent U/B Acct Fees	29,235	27,335	29,010	25,470	26,731	27,000
02-4-3209-000	Capacity Charages	4,424	31,051	92,480	27,758	24,431	25,164
02-4-3210-00	Meter Fees	6,075	11,263	8,466	8,296	5,400	5,400
02-4-3211-000	Lopez Connection Fees	1,000	7,000	19,000	5,000	4,000	4,000
02-4-3212-000	New Account Setup Fee	4,530	2,910	2,640	2,421	2,556	2,600
02-4-3217-297	Wheeling/Fire Protection	24,203	21,056	19,281	24,390	23,010	25,000
02-4-3230-000	Sales: Miscellaneous	0	200	528	294	768	0
02-4-3260-350	Reimbursement - New Development	5,979	17,877	26,602	3,315	5,035	5,035
02-4-3255-000	Inspection Fees	150	225	175	150	100	200
02-4-3300-000	Interest Income	844	136	133	146	0	0
02-4-3300-002	Interst - Co Restricted /WCI	0	1,036	1,635	2,883	0	0
02-4-3900-000	Other Income	0	0	1,588	2,957	0	0
02-4-3900-490	Claims & Settlements	0	0	0	4,632	15,841	0
Total Revenues		\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,335,776	\$2,407,219
OTHER SOURCES OF FUNDS							
02-4-3230-630	Well #5 Rehabilitation	0	22,599	0	0	0	0
	WRRP Grant Phase #1	0	0	0	0	154,767	0
	Waterline Replacement (Norswing/ HWY One)	0	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	0	177,750	0
	Use of County Deposit - State Water	0	0	0	0	193,456	0
	Rental Income (Sheriff Building Transfer 15/16)	34,182	0	0	0	0	0
Total Other Sources of Funds		\$34,182	\$22,599	\$0	\$0	\$525,973	\$0
Total Sources of Funds		\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,861,749	\$2,407,219



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
USES OF FUNDS							
SALARIES & WAGES							
02-5-4400-010	Salaries and Wages	117,454	114,541	114,154	129,274	111,905	130,000
02-5-4400-012	Classic EE Contr by ER PERS	0	12,452	4,818	0	0	0
02-5-4400-020	Overtime	16,316	0	12,700	20,155	31,248	41,000
	Lead Operator Contingency (Budget Workshop)	0	0	0	0	0	13,000
Total Salaries & Wages		\$133,770	\$126,992	\$131,672	\$149,429	\$143,153	\$184,000
BENEFITS							
02-5-4400-061	PERs Contribution	14,207	6,913	7,401	14,522	0	0
02-5-4400-062	Pension Expense	0	(26,016)	335	15,455	0	0
02-5-4400-071	Medicare	1,830	1,694	1,672	2,060	0	0
02-5-4400-075	Workers Compensation Insurance	9,037	5,649	4,064	0	4,291	6,545
02-5-4400-080	Boot Allowance	60					
02-5-4400-090	Insurance	20,754	3,895	11,495	17,963	0	0
	Operating Crew Benefits Allocation	0	0	0	0	77,748	123,040
Total Benefits		\$45,888	(\$7,865)	\$24,967	\$50,000	\$82,039	\$129,585
Total Personnel Services		\$179,658	\$119,128	\$156,639	\$199,429	\$225,192	\$313,585
SERVICES & SUPPLIES							
02-5-4400-100	Clothing	1,982	2,423	190	0	0	0
02-5-4400-110	Communications	4,860	5,237	2,730	2,516	3,461	3,500
02-5-4400-150	Insurance	6,439	5,019	0	0	0	0
02-5-4400-163	Maint: Structures/ Improvments	2,627	375	8,127	640	8,857	8,900
02-5-4400-164	Paving	0	0	0	0	0	6,250
02-5-4400-170	Maintenance - Equipment	4,736	2,893	4,458	3,545	3,657	5,665
02-5-4400-171	Maintenance: Vehicles	2,250	0	687	56	0	0
02-5-4400-171	Gas and Oil	5,829					
02-5-4400-173	Maint: Shared Structures/ Improvements	8,054	5,919	0	8,094	5,148	10,815
02-5-4400-175	System Parts/ Operating Supplies	15,393	32,611	16,833	8,861	15,564	17,510
02-5-4400-176	Water Meters	5,977	10,347	9,897	10,247	10,251	10,815
02-5-4400-177	Saftey Expense	80	0	129	0	0	570
02-5-4400-178	Chemicals	0	0	594	627	3,763	3,800



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
02-5-4400-180	Membership	2,249	801	1,865	1,927	2,612	2,700
02-5-4400-190	Misc Expense	(3,652)	147	887	178	0	0
02-5-4400-191	Over and Short	0	0	(393)	(108)	0	0
02-5-4400-195	Customer Refund	0	0	280	0	0	0
02-5-4400-200	Office Expense	873	204	800	376	576	620
02-5-4400-205	Outside UB Mail Service	4,131	1,650	0	0	6,011	9,000
02-5-4400-210	Postage	15	4	84	0	0	0
02-5-4400-219	Special Admin Expense	(4,470)		0	0		
02-5-4400-220	Professional Services	23,080	14,673	14,334	13,191	12,395	18,025
02-5-4400-221	Information Technology	150	0	0	0	0	575
02-5-4400-222	Contracted Engineering	2,280	18,530	6,503	686	560	5,665
02-5-4400-224	Annual Software Maint	8,278	13,020	5,804	0	0	0
02-5-4400-225	Administrative Services	225		0	0		
02-5-4400-226	Engineering & Other Reimbursements	0	18,439	26,563	4,660	8,739	10,815
02-5-4400-230	Legal Notices	1,685	879	138	567	0	1,145
02-5-4400-231	Bad Debt Expense	3,767	1,014	1,078	0	1,456	545
02-5-4400-235	Books/ Journals/ Sub/ Software	3	78	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	30	0	0	0	0	2,115
02-5-4400-247	LAFCO Charge	6,833	13,965	0	0	0	0
02-5-4400-248	Permits, Fees, Licenses	7,696	8,893	7,790	7,381	5,053	13,085
02-5-4400-250	Small Tools and Instruments	583	0	644	32	0	2,575
02-5-4400-285	Classes/ Seminars	2,253	633	1,212	2,118	0	10,279
02-5-4400-261	Water Supply - Lopez	461,167	433,135	457,285	441,331	472,914	505,069
02-5-4400-262	Water Supply - State Water	836,755	819,164	769,032	871,102	953,953	1,150,000
02-5-4400-290	Utilities	44,534	13,693	9,533	10,926	56,457	60,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,845	23,619	21,464	25,807	25,567	26,265
02-5-4400-320	Fixed Assets - Equipment	0	0	7,588	2,890	10,042	0
02-5-4400-362	Litigation: SMGB	8,943	10,620	7,918	34,018	48,411	50,000
02-5-4400-366	Storage Tank O&M	0	0	0	12,090	0	0
02-5-4400-380	NCMA Tec	28,751	42,239	41,834	31,149	32,724	38,625
02-5-4400-386	Interest Expense	4	0	0	0	0	0
02-5-4400-387	Interest Expense - Interfund	0	0	1,161	1,085	0	0
02-5-4400-393	Interest Expense - Water Bonds	4,125	3,160	2,340	750	0	0
02-5-4400-394	Software Lease Interest	404	0	0	0	0	0
02-5-4400-395	State Water Resources Control	4,500	0	0	0	0	0
02-5-4400-499	Claim & Settlements	0	(5,730)	(3,703)	18,614	6,680	7,500
	Total Services & Supplies	\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,694,850	\$1,982,428



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
CAPITAL OUTLAY							
02-5-4400-354	CIP - Overlay	0	18,157	0	0	0	0
02-5-4400-358	CPI - Lagoon Waterline	0	0	0	123,486	12,113	0
02-5-4400-440	CPI - Well #8	28	(28)	0		0	0
02-5-4400-441	CPI - Well #5	368	7,137	0		0	0
02-5-4400-442	CPI - Air Park Drive Relocation	0	1,041	11,250	43,101	20,780	0
02-5-4400-443	CPI - HWY One Relocation	0	0	0	5,714	71,390	0
02-5-4400-444	CPI - WRRP	0	0	0	43,630	357,517	0
02-5-4400-445	CPI - Facilities Yard	0	0	0	7,057	2,943	0
Total Capital Outlay		\$396	\$26,307	\$11,250	\$222,987	\$464,743	\$0
ADMINISTRATIVE COST ALLOCATION							
	Administrative Cost Allocation	278,716	286,720	357,078	390,260	466,349	572,207
Total Administrative Cost Allocation		\$278,716	\$286,720	\$357,078	\$390,260	\$466,349	\$572,207
Total Expenditures		\$1,986,034	\$1,929,811	\$1,950,652	\$2,328,034	\$2,851,134	\$2,868,220
OPERATING SURPLUS/(DEFICIT)		(\$51,728)	\$230,990	\$343,060	(\$29,762)	\$10,615	(\$461,001)
TRANSFERS & ENCUMBRANCES							
	Transfers In	0	0	0	0	0	0
	(Transfers Out) - To General , Garbage, Equipment	(2,267)	(13,434)	(51,976)	(91,641)	(55,545)	(55,454)
	Encumbrances - Sources of Funding					0	0
	Encumbrances - (Designated Funds)					0	0
NET TRANSFERS & ENCUMBRANCES		(\$2,267)	(\$13,434)	(\$51,976)	(\$91,641)	(\$55,545)	(\$55,454)
RESERVES							
	Use of Reserves	53,995			121,403	366,246	195,139
	(Additions to Reserves)		(217,556)	(291,084)		0	0
	Use of Prior Year FBA						321,316
	Other Adjustments					0	0
RESERVES - INCREASE / (DECREASE)		\$53,995	(\$217,556)	(\$291,084)	\$121,403	\$366,246	\$516,455
NET BUDGETARY SOURCES/USES		\$0	(\$0)	(\$0)	\$0	\$321,316	(\$0)



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$841,133	\$481,555	\$400,898	\$393,600	\$402,049	\$403,800
	Other Sources of Funds	\$80,437	\$0	\$1,299	\$0	\$0	\$0
	Total Sources of Funds	\$921,570	\$481,555	\$402,197	\$393,600	\$402,049	\$403,800
USES OF FUNDS							
	Salaries & Wages	\$35,592	\$41,678	\$59,445	\$45,086	\$51,599	\$72,500
	Benefits	\$13,140	(\$3,194)	\$12,070	\$24,468	\$31,553	\$49,792
	Personnel Services	\$48,732	\$38,483	\$71,514	\$69,554	\$83,152	\$122,292
	Services & Supplies	\$492,207	\$109,670	\$25,944	\$23,905	\$55,329	\$68,120
	Capital Outlay	\$0	\$15,896	\$0	\$74,785	\$71,137	\$0
	Administrative Cost	\$246,723	\$254,862	\$317,402	\$346,898	\$233,174	\$286,104
	Total Expenditures	\$787,662	\$418,912	\$414,861	\$515,141	\$442,792	\$476,516
	OPERATING SURPLUS/(DEFICIT)	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$40,743)	(\$72,716)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
03-4-3210-000	Sales - Sewer	395,800	392,358	390,136	391,280	398,269	400,000
03-4-3203-000	Revenue Accrual	0	479	(78)	282	0	0
03-4-3211-000	Sewer Connections	525	4,000	8,985	2,500	2,000	2,000
03-4-3215-000	Sanitation District Collection	443,131	83,789	0	(1,487)	0	0
03-4-3255-000	Inspection Fees	75	200	175	125	100	100
03-4-3256-000	FOG Program	1,602	728	1,680	900	1,680	1,700
Total Revenues		\$841,133	\$481,555	\$400,898	\$393,600	\$402,049	\$403,800
OTHER SOURCES OF FUNDS							
03-4-3900-000	Other Income	679	0	1,299	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	79,758	0	0	0	0	0
Total Other Sources of Funds		\$80,437	\$0	\$1,299	\$0	\$0	\$0
Total Sources of Funds		\$921,570	\$481,555	\$402,197	\$393,600	\$402,049	\$403,800
USES OF FUNDS							
SALARIES & WAGES							
03-5-4500-010	Salaries and Wages	29,527	37,047	51,355	39,094	42,427	50,000
03-5-4500-012	Classic EE Contr by ER PERS	0	0	2,518	0	0	0
03-5-4500-020	Overtime	6,065	4,631	5,571	5,992	9,172	17,500
	Lead Operator Contingency (Budget Workshop)	0	0	0	0	0	5,000
Total Salaries & Wages		\$35,592	\$41,678	\$59,445	\$45,086	\$51,599	\$72,500
BENEFITS							
03-5-4500-061	CalPERS	4,437	2,608	3,868	4,983	0	0
03-5-4500-063	Pension Expense (GASB 68)	0	(8,375)	243	11,810	0	0
03-5-4500-071	Medicare	557	623	876	708	0	0
03-5-4500-071	Workers Compensation Insurance	951	1,278	1,911	0	2,397	3,652
03-5-4500-080	Boot Allowance	10	0	0	0	0	0
03-5-4500-090	Insurance	7,185	671	5,171	6,968	0	0
	Operating Crew Benefits Allocation	0	0	0	0	29,156	46,140
Total Benefits		\$13,140	(\$3,194)	\$12,070	\$24,468	\$31,553	\$49,792



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

3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
Total Personnel Services		\$48,732	\$38,483	\$71,514	\$69,554	\$83,152	\$122,292
SERVICES & SUPPLIES							
03-5-4500-100	Clothing	269	426	145	0	0	0
03-5-4500-110	Communication	1,574	1,066	391	320	473	515
03-5-4500-150	Insurance	4,692	4,461	0	0	0	0
03-5-4500-163	Maint: Sewer Structures/ Improvements	2,118	4,281	685	6,807	16,219	17,000
03-5-4500-170	Maintenance: Equipment	268	1,002	3,942	205	400	3,348
03-5-4500-171	Maintenance: Vehicles	352	0	223	64	3,452	3,500
03-5-4500-172	Gas and Oil	947	0	0	0	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	3,003	(1,992)	1,250	1,620	0	0
03-5-4500-175	System Parts/ Operating Supplies	5,656	2,340	7,426	1,728	1,264	8,240
03-5-4500-177	Safety Expense	63	1,405	704	283	0	2,850
03-5-4500-180	Memberships	76	81	456	469	0	0
03-5-4500-190	Misc Expense	289	0	2	269	0	0
03-5-4500-192	Over and Short	0	0	(239)	105	0	0
03-5-4500-200	Office Expense	51	0	601	0	0	515
03-5-4500-205	Outside UB Mailing Expense	4,131	444	10	0	6,011	9,000
03-5-4500-220	Professional Services	2,130	1,024	1,260	530	10,516	2,575
03-5-4500-222	Contracted Engineering	660	1,035	2,903	630	0	2,833
03-5-4500-224	Annual Software Maintenance	2,069	749	0	0	0	0
03-5-4500-226	Engineering & Other Reimbursables	0	620	1,150	(70)	0	0
03-5-4500-241	Rents & Leases/ Equipment	12,414	0	522	6,140	0	2,575
03-5-4500-247	LAFCO Annual Charges	5,409	0	0	0	0	0
03-5-4500-248	Regulatory Permits & Fees	2,088	6,101	2,406	2,588	4,407	4,020
03-5-4500-250	Small Tools & Instruments	25	0	650	32	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	315	300	269	570	0	2,800
03-5-4500-290	Utilities	1,726	1,052	957	805	2,531	2,600
03-5-4500-297	Pass-Thru: SSLOCSD Rev	441,386	83,817	0	0	0	0
03-5-4500-320	Fixed Assets - Equipment	0	1,299	0	0	7,917	0
03-5-4500-390	Bad Debt Expense	493	158	232	0	340	350
03-5-4500-499	Claims & Settlements	0	0	0	810	1,800	1,900
Total Services & Supplies		\$492,207	\$109,670	\$25,944	\$23,905	\$55,329	\$68,120



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
CAPITAL OUTLAY							
03-5-4500-354	CIP - Overlay	0	14,856	0	0	0	0
03-5-4500-442	CPI - Air Park Drive Relocation	0	1,041	0	3,077	29,716	0
03-5-4500-443	CPI - HWY One Relocation	0	0	0	64,651	38,478	0
03-5-4500-445	CPI - Facilities Yard	0	0	0	7,057	2,943	0
Total Capital Outlay		\$0	\$15,896	\$0	\$74,785	\$71,137	\$0
ADMINISTRATIVE COST ALLOCATION							
	Administrative Cost Allocation	246,723	254,862	317,402	346,898	233,174	286,104
Total Administrative Cost Allocation		\$246,723	\$254,862	\$317,402	\$346,898	\$233,174	\$286,104
Total Expenditures		\$787,662	\$418,912	\$414,861	\$515,141	\$442,792	\$476,516
OPERATING SURPLUS/(DEFICIT)		\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$40,743)	(\$72,716)
TRANSFERS & ENCUMBRANCES							
	Transfers In - From General Fund	0	0	113,940	113,940	113,940	113,940
	(Transfers Out) - Equipment Fund	0	(9,733)	(9,761)	(42,433)	(11,545)	(11,545)
	Encumbrances - Sources of Funding	0	0			0	
	Encumbrances - (Designated Funds)	0	0			0	
NET TRANSFERS & ENCUMBRANCES		\$0	(\$9,733)	\$104,179	\$71,507	\$102,395	\$102,395
RESERVES							
	Use of Reserves				50,034	94,697	
	(Additions to Reserves)	(133,908)	(52,910)	(91,515)		0	(186,028)
	Use of FBA						156,349
	Other Adjustments					0	
RESERVES - INCREASE / (DECREASE)		(\$133,908)	(\$52,910)	(\$91,515)	\$50,034	\$94,697	(\$29,679)
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	(\$0)	\$156,349	\$0



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$117,577	\$76,783	\$94,617	\$92,784	\$98,129	\$109,836
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$117,577	\$76,783	\$94,617	\$92,784	\$98,129	\$109,836
USES OF FUNDS							
	Salaries & Wages	\$4,679	\$3,609	\$16,238	\$6,899	\$10,112	\$22,000
	Benefits	\$1,557	(\$1,306)	\$1,513	\$3,600	\$12,905	\$20,138
	Personnel Services	\$6,236	\$2,303	\$17,751	\$10,499	\$23,017	\$42,138
	Services & Supplies	\$8,487	\$4,142	\$18,669	\$13,304	\$19,665	\$22,280
	Capital Outlay	\$0	\$0	\$0	\$0	\$1,471	\$0
	Administrative Cost	\$37,090	\$38,229	\$47,610	\$52,035	\$31,090	\$38,147
	Total Expenditures	\$51,813	\$44,675	\$84,031	\$75,838	\$75,244	\$102,565
	OPERATING SURPLUS/(DEFICIT)	\$65,764	\$32,109	\$10,587	\$16,946	\$22,886	\$7,271



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
06-4-3300-000	Garbage: Misc Income	53	0	0	0	0	0
06-4-3300-003	Interest	26	11	121	106	0	0
06-4-3501-000	Franchise Fees	82,001	76,772	86,818	84,923	90,249	102,036
06-4-3501-741	Landfill Savings Payment	35,497	0	7,679	7,756	7,880	7,800
Total Revenues		\$117,577	\$76,783	\$94,617	\$92,784	\$98,129	\$109,836
OTHER SOURCES OF FUNDS							
		0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$117,577	\$76,783	\$94,617	\$92,784	\$98,129	\$109,836
USES OF FUNDS							
SALARIES & WAGES							
06-5-4900-010	Salaries & Wages	4,618	3,349	14,851	6,762	9,839	20,000
06-5-4900-012	Classic EE Contr by ER PERS	0	0	139	0	0	0
06-5-4900-020	Overtime Wages	61	259	1,248	138	273	0
	Lead Operator Contingency (Budget Workshop)	0	0	0	0	0	2,000
Total Salaries & Wages		\$4,679	\$3,609	\$16,238	\$6,899	\$10,112	\$22,000
BENEFITS							
06-5-4900-061	PERS Contributions	427	212	213	734	0	0
06-5-4900-063	Pension Expense	0	(1,618)	34	1,671	0	0
06-5-4900-071	Medicare	72	54	237	109	0	0
06-5-4900-072	FICA	0	0	799	0	0	0
06-5-4900-075	Compensation Insurance	0	0	167	0	757	913
06-5-4900-080	Boot Allowance	5	0	0	0	0	0
06-5-4900-090	Insurance	1,054	47	63	1,086	0	0
	Operating Crew Benefits Allocation	0	0	0	0	12,148	19,225
Total Benefits		\$1,557	(\$1,306)	\$1,513	\$3,600	\$12,905	\$20,138
Total Personnel Services		\$6,236	\$2,303	\$17,751	\$10,499	\$23,017	\$42,138



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SERVICES & SUPPLIES							
06-5-4900-100	Clothing	124	226	145	0	0	0
06-5-4900-110	Communication	267	263	216	148	819	900
06-5-4900-150	Insurance	776	669	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	184	638	42	14	164	515
06-5-4900-172	Gas and Oil	476	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	2,069	40	41	110	0	0
06-5-4900-175	Operating Supplies	831	11	447	0	1,120	1,545
06-5-4900-192	Over and Short	0	0	(73)	(21)	0	0
06-5-4900-200	Office Expense	31	0	40	0	0	1,030
06-5-4900-210	Postage	335	363	1,074	33	552	515
06-5-4900-219	Special Admin Expense	(48)	0	600	450	0	0
06-5-4900-220	Professional Services	0	1,510	6,930	2,512	6,908	7,000
06-5-4900-230	Legal Notices	2,245	0	0	77	103	260
06-5-4900-247	LAFCO Annual Charge	854	0	0	0	0	0
06-5-4900-290	Utilities	342	422	9,208	0	0	515
	School Outreach Programs	0	0	0	9,980	10,000	10,000
Total Services & Supplies		\$8,487	\$4,142	\$18,669	\$13,304	\$19,665	\$22,280
CAPITAL OUTLAY							
06-5-4900-445	CPI - Facilities Yard	0	0	0	0	1,471	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$1,471	\$0
ADMINISTRATIVE COST ALLOCATION							
	Administrative Cost Allocation	37,090	38,229	47,610	52,035	31,090	38,147
Total Administrative Cost Allocation		\$37,090	\$38,229	\$47,610	\$52,035	\$31,090	\$38,147
Total Expenditures		\$51,813	\$44,675	\$84,031	\$75,838	\$75,244	\$102,565



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
OPERATING SURPLUS/(DEFICIT)		\$65,764	\$32,109	\$10,587	\$16,946	\$22,886	\$7,271
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	0	0	7,500	7,500	7,500	7,500
	(Transfers Out) - Equipment Fund			(643)	(7,042)	(1,000)	(1,000)
	Encumbrances - Sources of Funding					0	
	Encumbrances - (Designated Funds)					0	
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$6,857	\$458	\$6,500	\$6,500
RESERVES							
	Use of Reserves - School Outreach & Clean Up Week					20,000	
	(Additions to Reserves)	(65,764)	(32,109)	(17,444)	(17,404)	(8,828)	(13,771)
	Other Adjustments					0	
RESERVES - INCREASE / (DECREASE)		(\$65,764)	(\$32,109)	(\$17,444)	(\$17,404)	\$11,172	(\$13,771)
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	(\$0)	\$0	\$40,558	(\$0)



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
	Revenues	\$19,639	\$23,291	\$25,710	\$102,115	\$29,090	\$29,090
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$19,639	\$23,291	\$25,710	\$102,115	\$29,090	\$29,090
USES OF FUNDS							
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$7,801	\$10,290	\$8,150	\$10,679	\$16,000
	Capital Outlay	\$0	\$0	\$0	\$86,833	\$0	\$0
	Debt Service	\$436	\$11,244	\$10,293	\$9,939	\$9,067	\$9,067
	Total Expenditures	\$436	\$19,045	\$20,583	\$104,922	\$19,745	\$25,067
	OPERATING SURPLUS/(DEFICIT)	\$19,204	\$4,246	\$5,128	(\$2,807)	\$9,345	\$4,023



OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
SOURCES OF FUNDS							
REVENUES							
12-4-3800-001	Lease Revenue from Water	15,626	12,920	12,976	52,641	16,545	16,545
12-4-3800-002	Lease Revenue from Sewer	2,267	10,370	9,761	42,433	11,545	11,545
12-4-3800-005	Lease Revenue from Garbage	1,747	0	201	7,042	1,000	1,000
12-4-3800-003	Insurance Proceeds	0	0	2,130	0	0	0
12-4-3800-004	Surplus Sales	0	0	643	0	0	0
Total Revenues		\$19,639	\$23,291	\$25,710	\$102,115	\$29,090	\$29,090
OTHER SOURCES OF FUNDS							
		0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$19,639	\$23,291	\$25,710	\$102,115	\$29,090	\$29,090
USES OF FUNDS							
SALARIES & WAGES							
			0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS							
			0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES							
12-5-4350-171	Maintenance - Vehicles	0	1,912	4,997	1,254	2,453	6,500
12-5-4350-172	Fuel	0	5,889	5,292	6,896	8,225	9,500
Total Services & Supplies		\$0	\$7,801	\$10,290	\$8,150	\$10,679	\$16,000
CAPITAL OUTLAY							
12-5-4350-320	Fixed Assets	0	0	0	86,833	0	0
Total Capital Outlay		\$0	\$0	\$0	\$86,833	\$0	\$0



OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED FY 2019/2020
	DEBT SERVICE						
12-5-4350-320	Equipment Lease	0	9,067	9,067	9,067	9,067	9,067
12-5-4350-386	Interest Expense	436	2,177	1,226	872	0	0
	Total Debt Service	\$436	\$11,244	\$10,293	\$9,939	\$9,067	\$9,067
	Total Expenditures	\$436	\$19,045	\$20,583	\$104,922	\$19,745	\$25,067
	OPERATING SURPLUS/(DEFICIT)	\$19,204	\$4,246	\$5,128	(\$2,807)	\$9,345	\$4,023
	TRANSFERS & ENCUMBRANCES						
	Transfers In - General Fund (Backhoe)	0	0	0	25,000	0	0
	(Transfers Out)					0	0
	Encumbrances - Sources of Funding					0	0
	Encumbrances - (Designated Funds)					0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$25,000	\$0	\$0
	RESERVES						
	Use of Reserves					0	0
	(Additions to Reserves)	(19,204)	(4,246)	(5,128)	(22,193)	(4,023)	(4,023)
	Other Adjustments					0	0
	RESERVES - INCREASE / (DECREASE)	(19,204)	(\$4,246)	(\$5,128)	(\$22,193)	(\$4,023)	(\$4,023)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	\$5,322	\$0

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

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% H Step #8	5.00% Longevity Step #8
General Manager									
Hourly	\$94.23	\$96.59	\$99.00	-	-	-	-	-	-
Annual	\$196,000.00	\$200,900.00	\$205,923.00	-	-	-	-	-	-
Business and Accounting Manager I									
Hourly	\$ 24.95	\$ 25.57	\$ 26.21	\$ 27.52	\$ 28.90	\$ 30.34	\$ 31.86	\$ 33.45	
Annual	\$51,896.00	\$53,186.00	\$54,517.00	\$57,242.00	\$60,112.00	\$63,107.00	\$66,264.00	\$69,576.00	
Business and Accounting Manager II									
Hourly	\$ 29.93	\$ 30.68	\$ 31.45	\$ 33.02	\$ 34.67	\$ 36.40	\$ 38.22	\$ 40.13	
Annual	\$62,254.00	\$63,814.00	\$65,416.00	\$68,682.00	\$72,114.00	\$75,712.00	\$79,504.00	\$83,470.00	
Business and Accounting Manager III									
Hourly	\$ 40.53	\$ 41.54	\$ 42.58	\$ 44.71	\$ 46.95	\$ 49.30	\$ 51.76	\$ 54.35	
Annual	\$84,302.00	\$86,403.00	\$88,566.00	\$92,997.00	\$97,656.00	\$102,544.00	\$107,656.00	\$113,048.00	
Account Administrator I									
Hourly	\$ 18.70	\$ 19.17	\$ 19.64	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.88	\$ 25.06	
Annual	\$38,896.00	\$39,874.00	\$40,851.00	\$42,890.00	\$45,032.00	\$47,278.00	\$49,670.00	\$52,125.00	
Account Administrator II									
Hourly	\$ 20.11	\$ 20.60	\$ 21.12	\$ 22.18	\$ 23.28	\$ 24.43	\$ 25.66	\$ 26.94	
Annual	\$41,829.00	\$42,848.00	\$43,930.00	\$46,134.00	\$48,422.00	\$50,814.00	\$53,373.00	\$56,035.00	
Account Administrator III									
Hourly	\$ 21.62	\$ 22.15	\$ 22.69	\$ 23.83	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96	
Annual	\$44,970.00	\$46,072.00	\$47,195.00	\$49,566.00	\$52,042.00	\$54,642.00	\$57,366.00	\$60,237.00	
Utilities System Supervisor									
Hourly	\$ 30.86	\$ 31.63	\$ 32.42	\$ 34.04	\$ 35.74	\$ 37.51	\$ 39.41	\$ 41.38	
Annual	\$64,189.00	\$65,790.00	\$67,434.00	\$70,803.00	\$74,339.00	\$78,021.00	\$81,973.00	\$86,070.00	
Utilities Operator I									
Hourly	\$ 19.76	\$ 20.24	\$ 20.74	\$ 21.79	\$ 22.89	\$ 24.03	\$ 25.24	\$ 26.50	
Annual	\$41,101.00	\$42,099.00	\$43,139.00	\$45,323.00	\$47,611.00	\$49,982.00	\$52,499.00	\$55,120.00	
Utilities Operator II									
Hourly	\$ 21.23	\$ 21.76	\$ 22.30	\$ 23.43	\$ 24.60	\$ 25.82	\$ 27.13	\$ 28.49	
Annual	\$44,158.00	\$45,261.00	\$46,384.00	\$48,734.00	\$51,168.00	\$53,706.00	\$56,430.00	\$59,259.00	
Utilities Operator III									
Hourly	\$ 22.82	\$ 23.39	\$ 23.98	\$ 25.18	\$ 26.44	\$ 27.76	\$ 29.16	\$ 30.60	
Annual	\$47,466.00	\$48,651.00	\$49,878.00	\$52,374.00	\$54,995.00	\$57,741.00	\$60,653.00	\$63,648.00	
Operator In Training									
Hourly	\$ 18.38	\$ 18.83	\$ 19.31	\$ 20.27	\$ 21.28	\$ 22.35	\$ 23.46	\$ 24.65	
Annual	\$ 38,230.40	\$ 39,166.40	\$ 40,164.80	\$ 42,161.60	\$ 44,262.40	\$ 46,488.00	\$ 48,796.80	\$ 51,272.00	

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 Supervisor	1	0	1	0	n/a
Utilities Operator I/II/III	2	0	2	0	n/a
Operator in Training	1	0	1	0	n/a
Total	9	0	8	1	n/a