

**OCEANO COMMUNITY SERVICES DISTRICT
 PRELIMINARY BUDGET
 FISCAL YEAR 2020/21**

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Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2020/21 has been prepared consistent with the current FY 2019/20 budget. The financial condition of the District is subject to impacts that need to be addressed in the upcoming year.

Significant Budget Items

The OCSD (FY) 2020/21 Preliminary Budget includes two funds with significant budget issues:

- Emergency services and fire protection are provided by the Five Cities Fire Authority (FCFA) and an amendment to the Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach was approved on June 19, 2019. The amendment required the District to place a measure on the ballot to give the Oceano voters the choice to approve a special tax to increase funding for emergency medical and fire protection services. The measure failed and has triggered the “Wind Down Period” for the District as a member of FCFA. The proposed budget has the General Fund using \$90,683 of reserves. The preliminary budget includes full payment of \$113,940 to the Wastewater Fund from the Facilities fund. This interfund loan was adopted by the Board for the construction of the Sheriff building with Wastewater funds which will be repaid over time. By continuing to pay the loan back, the term of the loan will not be extended and will be fully paid off on July 1, 2022. Paying the interfund loan in full is the only change from the Budget Workshop presented at the May 27, 2020 meeting.
- The Water Fund has a significant estimated deficit of \$484,784 for the proposed FY 2020/21 budget which will require the District to implement a Proposition 218 water rate increase process later this year. The Water Fund deficit is a result of three primary factors. The first is a shortfall in revenue, which has exceeded \$365,000 over the past five 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 FY 2018/19 budget and increased charges to the Water Fund while reducing charges to the Wastewater Fund. The third factor are unfunded costs associated with capital improvement projects.

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

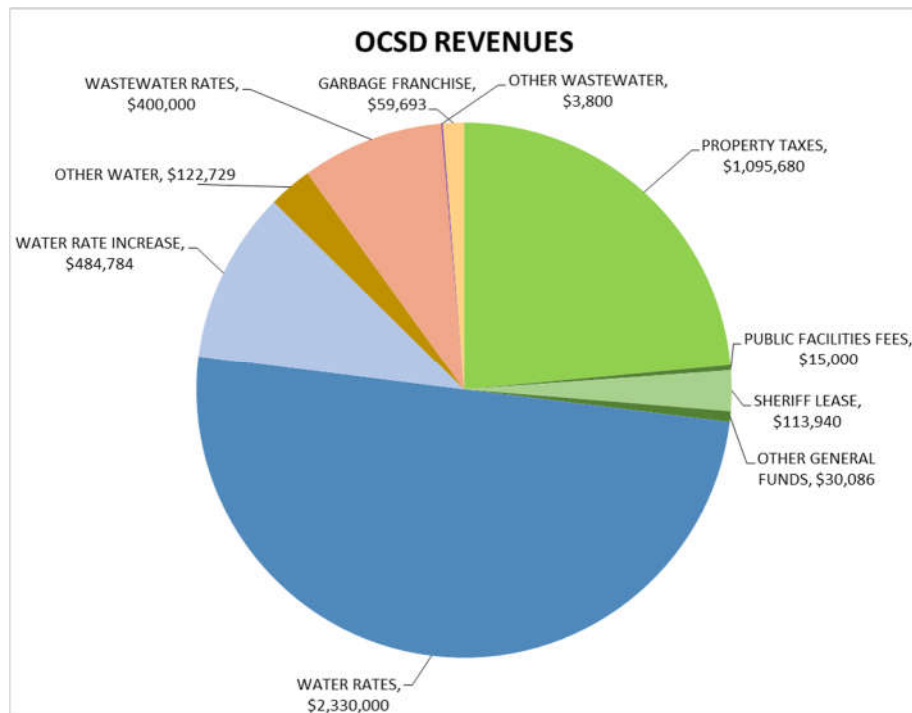
Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

OCSD Combined Budget - All Funds						
	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>SUB TOTAL</u>	<u>COMBINING</u>		
	<u>FUND</u>	<u>FUNDS</u>		<u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>%</u>
OPERATING REVENUE	\$1,254,706	\$3,304,500	\$4,559,206		\$4,559,206	97%
NON OPERATING REVENUE	1,147,589	126,529	1,274,118	(1,147,589)	126,529	3%
TOTAL REVENUE	2,402,295	3,431,029	5,833,324	(1,147,589)	4,685,735	100%
LABOR	870,504	535,572	1,406,076	(221,985)	1,184,091	25%
SERVICES & SUPPLIES	1,484,498	2,050,541	3,535,039		3,535,039	74%
CAPITAL OUTLAY	0	40,000	40,000		40,000	1%
DEBT SERVICE	0	10,000	10,000		10,000	0%
ADMIN COST	55,536	870,069	925,605	(925,605)	0	0%
TOTAL EXPENDITURES	2,410,538	3,506,181	5,916,720	(1,147,589)	4,769,130	100%
SURPLUS/ (DEFICIT)	(8,243)	(75,153)	(83,396)	0	(83,396)	0

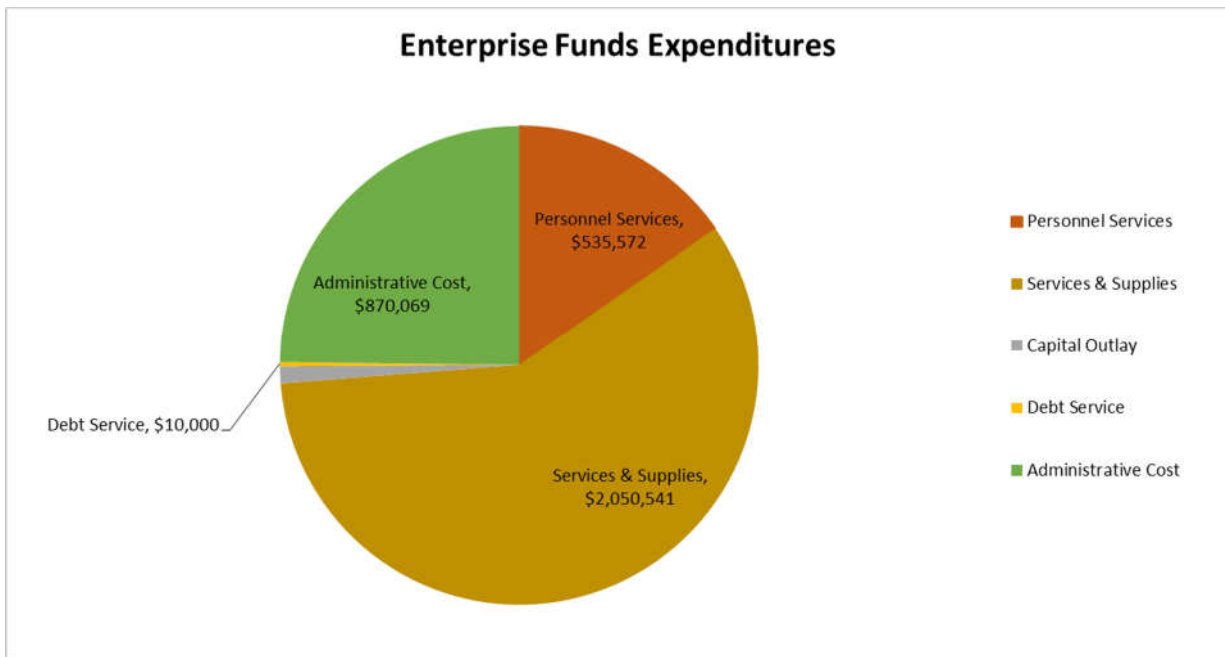
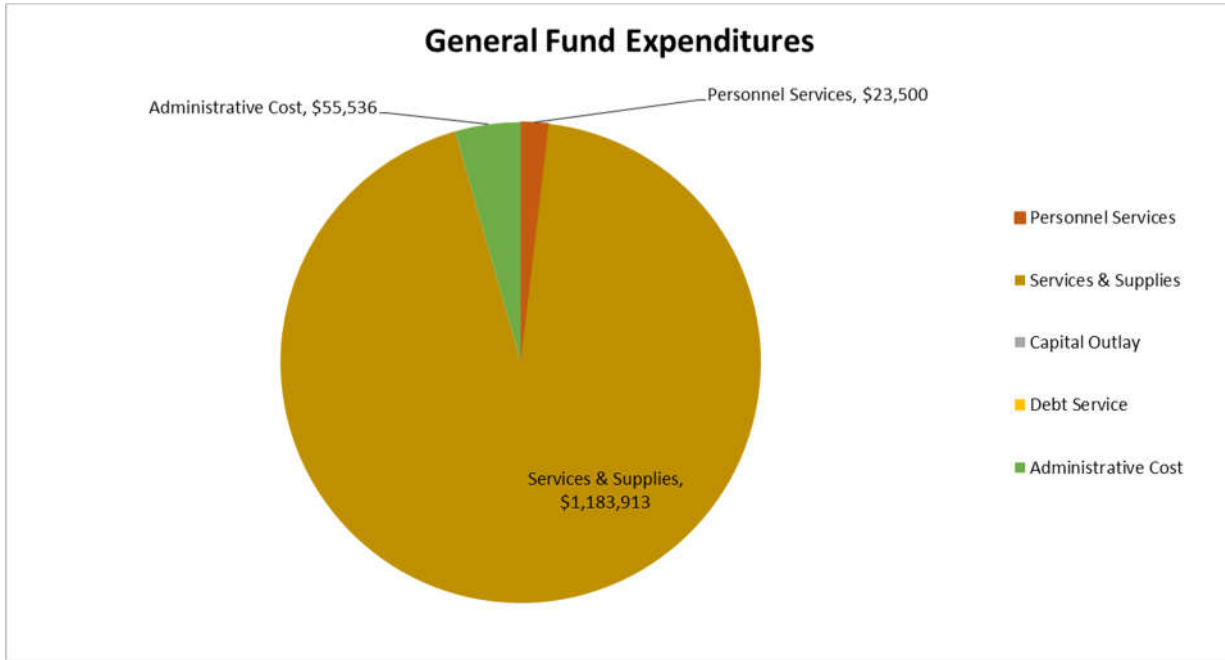
Total General Fund revenues are estimated to increase \$46,090 (2%) from \$2,356,205 estimated for FY 2019/20 to \$2,402,295 in FY 2020/21. The Enterprise Fund revenues are estimated to increase \$477,717 (16%) from \$2,953,312 estimated in FY 2019/20 to \$3,431,029 in FY 2020/21. This includes the anticipated water rate increase in the Water Fund.

The adjacent chart illustrates the OCSD estimated revenues for FY 2020/21.



Total budgeted General Fund expenditures are estimated to decrease \$93,206 (3.7%) from \$2,503,744 budgeted in FY 2019/20 to \$2,410,538 in FY 2020/21. Enterprise Fund expenditures are estimated to decrease \$196,188 (5.3%) from \$3,702,369 budgeted in FY 2019/20 to \$3,506,181 in FY 2020/21 due to lower capital improvement expenditures in the Water Fund.

The following graph illustrates the OCSD costs for FY 2020/21 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

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

Emergency Services and Fire Protection – See budget schedules on pages 19-21

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 approved amendment adopted on June 12, 2019, is the second amendment to the JPA and established the funding formula to allocate the costs of FCFA to the member agencies. The second amendment provided that the District's share of FCFA FY 2020/21 costs would be calculated with the same funding formula as last year since the ballot measure failed in March 2020. The proposed preliminary budget has been drafted without deferring the principal payment on the interfund loan to the Wastewater Fund for building the Sheriff's station. By not deferring the principal amount of the interfund loan and transferring the entire \$113,940 pursuant to resolution 2017-04, the General Fund will have to draw down reserves by \$90,683 for FY 20/21.

The future of the District's fire and emergency services will be determined through the "Wind Down Period" established in the second and potentially the third amendment of the JPA, which has been presented in Agenda Item 8(a). Prior to June 2021, several "wind down" actions may need to be taken, including distribution of assets and determinations regarding current and long-term liabilities. During the wind down period, OCSD may need to determine whether the District can provide fire and emergency services through a temporary agreement with FCFA or whether the District will divest itself from those services through the San Luis Obispo County Local Agency Formation Commission (LAFCO) process. If the third amendment to the JPA is approved during Agenda Item 8(a), the "Wind Down Period" will be halted and the JPA extended for a minimum of two additional years.

Lighting Fund - See budget schedules on pages 23-25

The lighting fund pays for streetlights and is funded through a portion of the District's property tax allocation. The proposed FY 2020/21 budget of \$42,961 is a decrease of (\$8,192) (-16%) from the \$51,153 budgeted in FY 2019/20. Actual expenditures have been averaging \$42,000 per year.

Administrative Fund - See budget schedules on pages 14-17

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 2020/21 budget of \$1,147,589 represents a minimal increase of \$1,659 (0.1%) from the \$1,145,930 FY 2019/20 budget. The slight increase is a result of supplies and services increasing while personnel costs are decreasing. There are specific budget line items that have been adjusted for future agenda items. For example, Legal Services were increased to analyze

the options for the alternatives to the District's at-large elections. Professional services were also increased to set up the District's online payment platform for credit and debit card customer payments.

Facilities Fund - See budget schedules on pages 27-30

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.

Wastewater funds were utilized to construct the Sheriff's Substation and an interfund loan was established with repayment from the Facilities Fund annually. An annual interfund transfer of \$113,940, which matches the rental income paid by the Sheriff, from the Facilities Fund to the Wastewater Fund was adopted to be made each year until FY 2022/23. The proposed budget transfers the interest and the principal portion for the entire amount of \$113,940. Based on the potential third amendment to the FCFA JPA, presented in agenda item 8(a), staff recommendations include continuing to make the entire loan payment to the Wastewater Fund. This is a change from the budget presented at the Budget Workshop on May 27, 2020 where only the interest of \$23,075 was proposed to be transferred to the Wastewater Fund. The Sheriff's 20-year lease will be up for renewal in 2023.

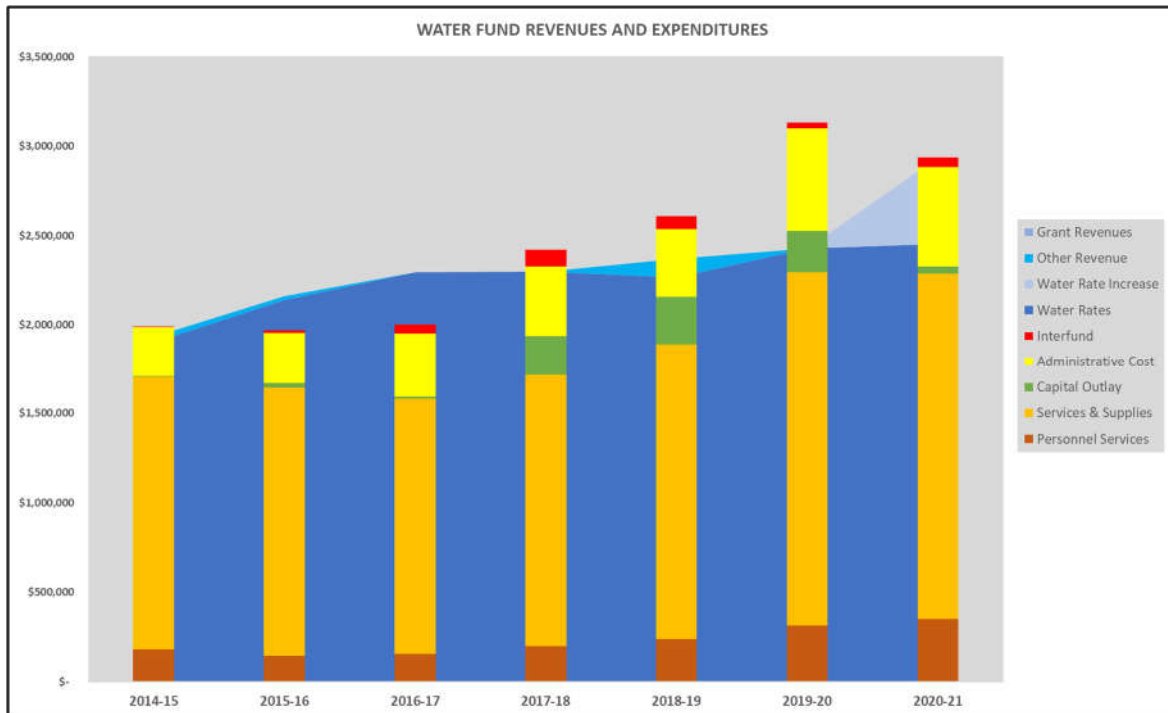
The District is in an agreement with the Planning and Building department of the County of San Luis Obispo related to Public Facilities Fees (PFF's). The County currently collects PFF's and distributes them to the District. These fees can be utilized for capital improvements and equipment related to the Fire Fund.

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 32-36

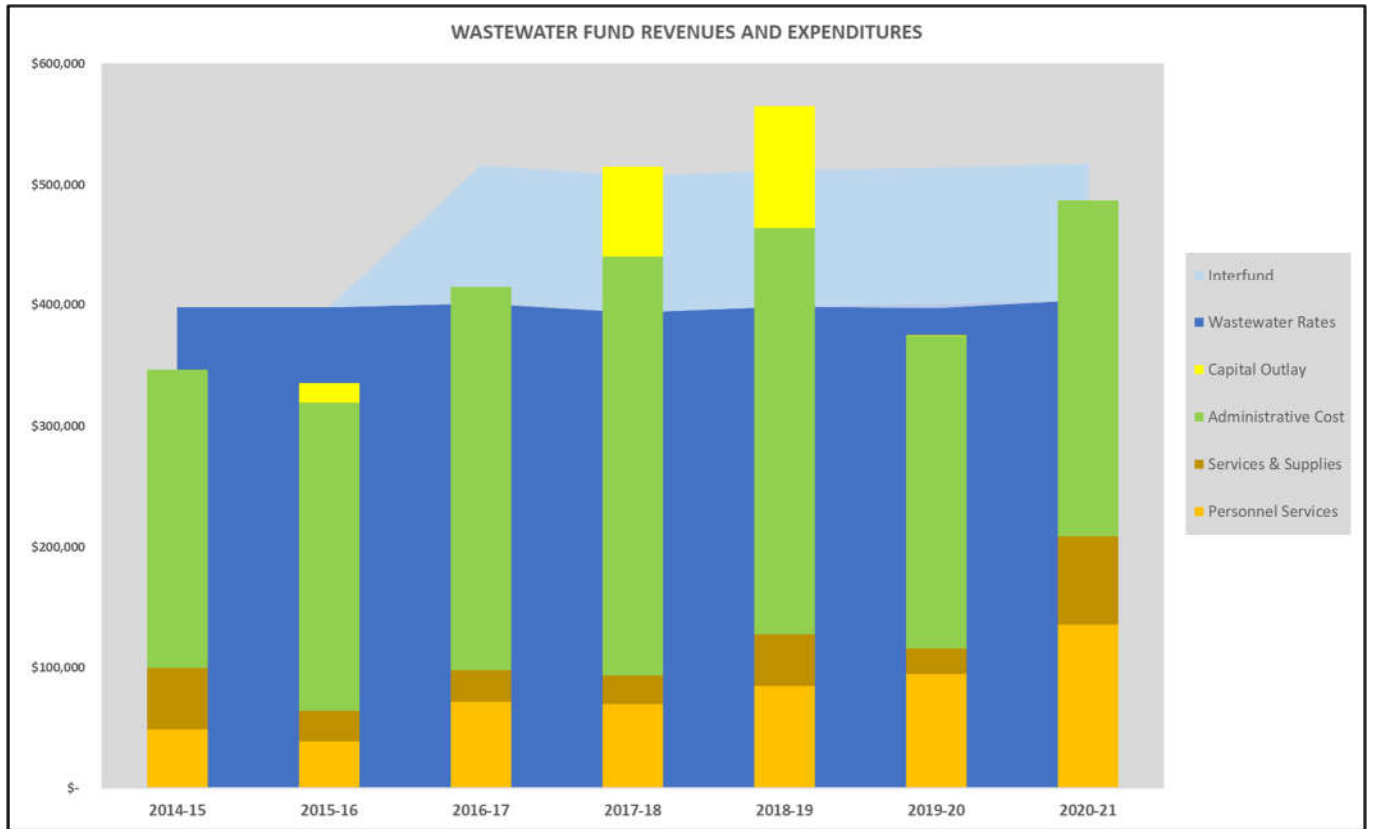


The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The last water system rate increase was approved in April of 2015 by Ordinance 2015-01 and has been adjusted based on increases in the consumer price index for each year. Since the rate increase there has been a \$367,907 shortfall in target revenues due to water conservation efforts of the community. The Board will be considering a water rate increase at a future Board meeting to cover the expenditures included in the proposed budget.

Over the last three years 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 and 84 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.

There are expenditure line items included in the proposed budget that reflect future projects to take place in FY 2020/21. One is the increase to the water meter budget and the other to the renovation of the water tanks.

Wastewater Fund - See budget schedules on pages 38-41



The Wastewater operating deficit for the FY 2020/21 budget is (\$83,164). The proposed preliminary budget includes the interfund transfer from the Facilities Fund of \$113,940 to the Wastewater Fund for the repayment of the loan for construction of the Sheriffs building. The proposed budget presented at the Budget Workshop only transferred the interest of \$23,075. The Wastewater Fund continues to incur operating net losses because the revenues are not increased every year for inflation as done for water rates. The operating shortfall needs to be addressed in the upcoming years as well as the deferred infrastructure repairs and replacement.

Garbage Fund - See budget schedules on pages 43-45

The Garbage Fund is proposed to have an operating deficit for the FY 2020/21 budget of (\$52,086). In June 2019, the garbage rates were increased by 10.1% to the residents. The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees paid to the District, garbage bills are lower for customers. Cancellation of reserves will be used to fund operations in the Garbage Fund until the franchise fee is revisited by the Board.



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	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
SOURCES OF FUNDS									
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$149,601	\$159,555	\$157,486
	Admin	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,088,815	\$2,196,650	\$2,244,809
	Total Sources of Funds	\$1,534,638	\$1,691,162	\$1,925,883	\$2,029,005	\$2,239,205	\$2,238,416	\$2,356,205	\$2,402,295
USES OF FUNDS									
	Fire	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,088	\$1,186,861
	Lighting	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$35,384	\$51,153	\$42,961
	Facilities	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$117,008	\$122,574	\$33,127
	Admin	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,014,092	\$1,145,930	\$1,147,589
	Total Expenditures	\$1,508,683	\$1,572,801	\$1,782,360	\$1,979,939	\$2,085,619	\$2,345,211	\$2,503,744	\$2,410,538
	OPERATING SURPLUS/(DEFICIT)								
	Fire	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,178,727)	(\$1,184,088)	(\$1,186,861)
	Lighting	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$35,384)	(\$51,153)	(\$42,961)
	Facilities	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	\$32,593	\$36,981	\$124,359
	Admin	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,074,723	\$1,050,720	\$1,097,220
	OPERATING SURPLUS/(DEFICIT)	\$25,955	\$118,361	\$143,524	\$49,065	\$153,586	(\$106,795)	(\$147,539)	(\$8,243)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)
	Encumbrances - Sources of Funding						60,454	60,454	0
	Encumbrances - (Designated Funds)						(73,278)	(73,278)	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$95,264)	(\$95,264)	(\$82,440)
	RESERVES								
	Use of Reserves				33,375		202,059	242,803	90,683
	(Additions to Reserves)	(25,955)	(118,361)	(61,084)		(71,146)			
	Other Adjustments								
	RESERVES - INCREASE / (DECREASE)	(\$25,955)	(\$118,361)	(\$61,084)	\$33,375	(\$71,146)	\$202,059	\$242,803	\$90,683
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
SOURCES OF FUNDS									
	Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,077,768	\$1,074,713	\$1,050,721	\$1,097,220
	Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$960,227	\$1,014,102	\$1,145,929	\$1,147,589
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,088,815	\$2,196,650	\$2,244,809
USES OF FUNDS									
	Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$404,011	\$432,212	\$460,650	\$434,500
	Benefits	\$99,036	\$108,857	\$108,634	\$142,238	\$119,612	\$164,526	\$193,972	\$190,520
	Personnel Services	\$449,661	\$452,248	\$550,055	\$577,954	\$523,623	\$596,738	\$654,622	\$625,020
	Services & Supplies	\$200,902	\$191,738	\$242,130	\$275,065	\$259,007	\$266,440	\$299,058	\$300,585
	Operating Crew Benefits Allocation	\$0	\$808	\$750	\$4,713	\$118,879	\$150,914	\$192,250	\$221,985
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,014,092	\$1,145,930	\$1,147,589
	OPERATING SURPLUS/(DEFICIT)	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,074,723	\$1,050,720	\$1,097,220



**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	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
SOURCES OF FUNDS									
REVENUES									
01-4-3100-000	Property Taxes: Current Year - Secured	843,006	879,236	933,879	964,610	1,015,514	1,005,216	1,022,013	1,055,500
01-4-3101-000	Property Taxes: Current Year - Unsecured	20,571	20,657	21,222	21,060	22,876	36,965	22,667	39,000
01-4-3102-000	Property Taxes: Prior Year - Secured	(1,554)	(820)	(1,100)	(2,135)	(3,341)	1,107	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	923	0	625	1,160	867	0	0	0
	Unitary Tax	0	0	0	0	0	19,470	14,193	11,500
01-4-3105-000	Penalties & Interest	474	4,918	13,193	32,901	78	66	0	0
01-4-3106-000	Delinq Garbage Charges	818	2,403	1,474	2,787	1,442	449	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,479	6,517	6,500	6,381	6,449	6,130	6,273	6,125
01-4-3213-100	Will Serve Letter Fee	900	1,170	1,160	930	1,470	480	0	0
01-4-3230-100/195	Misc Income	121	23	1,409	3	1,807	743	0	0
01-4-3238-200	Firework Permit	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
01-4-3243-100	Reimbursements	7,165	2,042	0	0	0	0	0	0
01-4-3245-000	SSLOCSD Reimbursements	22,000	3,666	135	425	0	0	0	0
01-4-3260-100	IRS/EDD Refunds	13	0	0	0	0	0	0	0
01-4-3300-000	Interest Income	4,053	1,269	1,237	385	43,581	18,512	0	0
01-4-3557-000	CO Charge: SB 2557	(16,460)	(17,097)	(17,639)	(14,512)	(15,514)	(15,965)	(15,965)	(16,445)
01-4-3606-205	PG&E Energy Rebate	0	0	0	2,100	1,000	0	0	0
	Total Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,077,768	\$1,074,713	\$1,050,721	\$1,097,220
OTHER SOURCES OF FUNDS									
	Allocated Administrative Overhead	618,163	637,156	793,506	842,244	841,347	863,178	953,679	925,605
	Allocated Operating Crew Overhead	0	0	0	0	118,880	150,924	192,250	221,985
	Total Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$960,227	\$1,014,102	\$1,145,929	\$1,147,589
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,088,815	\$2,196,650	\$2,244,809
USES OF FUNDS									
SALARIES & WAGES									
01-5-4100-010	Salary & Wages	348,038	339,788	438,144	431,860	398,399	431,444	452,300	425,800
01-5-4100-020	Overtime	2,587	3,603	3,277	3,856	5,612	768	8,350	8,700
	Total Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$404,011	\$432,212	\$460,650	\$434,500
BENEFITS									
01-5-4100-061	PERS Contribution	51,342	26,513	30,065	52,240	28,092	52,495	58,000	54,000
01-5-4100-062	PERS UAL Payment	2,361	14,522	17,851	22,790	30,576	38,419	38,500	49,500
01-5-4100-063	Pension Expense (GASB 68)	0	7	46	0	0	0	0	0
01-5-4100-070	SUI	2,746	2,604	0	0	0	1,517	2,500	2,170
01-5-4100-071	Medicare	4,516	4,857	5,692	6,528	5,904	6,874	6,400	6,200
01-5-4100-072	FICA	0	0	129	837	628	1,465	1,650	1,725
01-5-4100-192	P/R Fed & State Taxes	0	526	4,523	2,643	3,764	0	0	0
01-5-4100-075	Compensation Insurance	2,271	15,600	7,363	13,785	5,028	5,056	5,022	5,225
01-5-4100-090	Insurance	34,874	43,402	42,140	42,515	44,721	57,700	81,000	70,800
01-5-4100-097	Cell Phone Allowance	900	825	825	900	900	1,000	900	900
01-5-4100-099	Auto/Expense Allowance	26	0	0	0	0	0	0	0
	Total Benefits	\$99,036	\$108,857	\$108,634	\$142,238	\$119,612	\$164,526	\$193,972	\$190,520
	Total Personnel Services	\$449,661	\$452,248	\$550,055	\$577,954	\$523,623	\$596,738	\$654,622	\$625,020



**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	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
SERVICES & SUPPLIES									
01-5-4100-110	Communications & Dispatch	3,913	4,488	8,202	8,934	8,102	10,072	8,950	10,375
01-5-4100-150	Insurance	5,327	11,471	25,932	21,373	22,608	24,000	24,000	24,720
01-5-4100-170	Maintenance: Equipment	3,774	1,855	1,269	154	357	579	3,700	3,810
01-5-4100-173	Maint: Structures/ Improvements	8,996	6,140	6,504	10,507	6,799	6,431	10,500	10,815
01-5-4100-180	Memberships	2,644	8,303	6,026	6,858	6,990	7,577	6,800	7,010
01-5-4100-190	Misc Expense	51	(291)	(22)	0	0	0	0	0
01-5-4100-191	Over and Short	83	(236)	(4,745)	96	(387)	0	0	0
01-5-4100-193	Bank Fees	1,410	1,432	2,059	4,262	4,631	3,731	4,650	4,790
01-5-4100-200	Office Expense	3,810	5,584	4,253	6,401	7,286	6,894	6,950	7,175
01-5-4100-205	Outside UB Mail Service	7,930	13,365	14,639	19,082	0	0	0	0
01-5-4100-210	Postage	1,427	649	476	348	1,946	1,736	2,500	2,575
01-5-4100-218	Audit	19,500	18,525	34,250	21,775	20,200	19,820	19,820	19,875
01-5-4100-219	Special Admin Expense	1,169	327	0	0	0	0	0	0
01-5-4100-220	Professional Services	14,510	16,344	19,397	21,686	23,706	28,373	23,000	29,000
01-5-4100-221	Information Technology	3,932	3,879	10,080	6,178	8,846	8,097	10,000	10,300
01-5-4100-223	Legal Services	86,085	70,869	58,620	81,715	85,582	76,926	89,650	96,000
01-5-4100-225	Board Stipends	11,200	10,650	10,700	8,700	9,850	10,067	18,540	12,000
01-5-4100-226	Annual Software Maintenance	0	0	7,318	14,803	15,306	16,084	14,420	16,565
01-5-4100-230	Required Legal Notice	579	188	90	375	375	652	2,575	2,655
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	287	251	1,027	698	546	0	1,545	1,590
01-5-4100-241	Rents/ Lease: Equipment	2,570	1,752	0	0	0	0	3,090	3,185
01-5-4100-247	LAFCO Annual Charge	0	0	14,349	15,280	12,790	15,220	16,995	12,480
01-5-4100-248	Permits, Fees, Lincenses	0	0	364	495	798	2,435	1,030	1,065
01-5-4100-250	Small Tools/ Equipment	0	0	16	0	0	0	0	0
01-5-4100-260	Election Expense	4,141	0	4,871	0	549	10,000	10,000	5,500
01-5-4100-280	Private Vehicle/ Milage Expense	377	36	62	233	0	241	515	530
01-5-4100-283	Job Advertising Expense	224	978	0	0	412	2,400	1,803	0
01-5-4100-285	Classes/ Seminars/ Training Fee	660	1,630	2,746	2,159	2,959	3,485	5,665	5,835
01-5-4100-286	Board Member Travel	76	25	2,881	132	439	280	2,060	2,125
01-5-4100-290	Utilities	6,910	11,121	9,979	9,529	11,707	10,384	10,300	10,610
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	818	2,403	789	2,664	1,239	956	0	0
01-5-4100-320	Fixed Assets - Phone System/ Website	0	0	0	6,096	5,369	0	0	0
01-5-4100-199	Claims & Stettlements	8,500	0	0	4,907	0	0	0	0
Total Services & Supplies		\$200,902	\$191,738	\$242,130	\$275,065	\$259,007	\$266,440	\$299,058	\$300,585
Operating Crew Benefits & Direct Labor Cost Allocations									
	Leave time	0	0	0	0	27,682	36,947	43,000	54,500
	Salaries & Wages (Admin)	0	0	0	0	0	0	6,400	7,450
	PERS Contribution	0	0	0	0	23,478	28,785	31,500	43,000
	Medicare	0	0	0	0	3,448	3,618	4,700	5,500
	P/R Fed & State Taxes	0	0	0	0	0	647	4,150	4,275
	SUI	0	0	0	0	0	0	1,750	1,750
	Insurance	0	0	0	0	39,309	59,544	74,500	83,400
	Boot Allowance	0	750	750	750	1,000	1,000	1,000	1,250
	Clothing	0	58	0	3,963	6,463	6,116	7,000	7,210
	Standby	0	0	0	0	17,500	14,257	18,250	13,650
Total Operating Crew Benefits		\$0	\$808	\$750	\$4,713	\$118,879	\$150,914	\$192,250	\$221,985



**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	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
	Total Expenditures	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,014,092	\$1,145,930	\$1,147,589
	OPERATING SURPLUS/(DEFICIT)	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,074,723	\$1,050,720	\$1,097,220
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Facilitate Fund	0	0	0	0	0	151,267	151,267	41,919
	(Transfers Out) - Fire and Lighting	(830,967)	(869,259)	(897,729)	(1,028,792)	(1,099,004)	(1,242,010)	(1,263,142)	(1,229,822)
	Encumbrances - Sources of Funding	0	0	0	0	47,904	22,096	22,096	0
	Encumbrances - (Designated LHMP Funds)	0	0	0	0	(47,904)	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$830,967)	(\$869,259)	(\$897,729)	(\$1,028,792)	(\$1,099,004)	(\$1,068,647)	(\$1,089,779)	(\$1,187,903)
	RESERVES								
	Use of Reserves								
	(Additions to Reserves)	(26,681)	(28,627)	(66,477)	26,646	(37,482)	(6,076)	39,059	90,683
	Other Adjustments								
	RESERVES - INCREASE / (DECREASE)	(\$26,681)	(\$28,627)	(\$66,477)	\$26,646	(\$37,482)	(\$6,076)	\$39,059	\$90,683
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$1,510	\$345	\$640	\$92	\$20	\$0	\$1,000	\$1,000
	Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,641	\$7,834	\$8,040	\$14,445
	Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,662	\$7,834	\$9,040	\$15,445
	Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,144,998	\$1,146,438	\$1,143,648
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$25,895	\$28,610	\$27,768
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,088	\$1,186,861
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,178,727)	(\$1,184,088)	(\$1,186,861)



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
SOURCES OF FUNDS									
REVENUES									
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
SALARIES & WAGES									
01-5-4200-010	Salary & Wages	1,356	345	255	92	0	0	1,000	1,000
01-5-4200-020	Overtime	153	0	385	0	20	0	0	0
Total Salaries & Wages		\$1,510	\$345	\$640	\$92	\$20	\$0	\$1,000	\$1,000
BENEFITS									
01-5-4200-061	PERS Contribution	4,267	40	50	2	0	0	0	0
01-5-4200-062	PERS UAL Payment	0	4,369	4,851	5,700	7,046	7,079	7,079	13,335
01-5-4200-062	Medicare	24	5	10	2	0	0	0	0
01-5-4200-075	FICA	0	0	4	0	0	0	0	0
01-5-4200-090	Insurance	230	61	26	19	1	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	755	961	1,110
Total Benefits		\$4,520	\$4,475	\$4,941	\$5,723	\$7,641	\$7,834	\$8,040	\$14,445
Total Personnel Services		\$6,030	\$4,820	\$5,581	\$5,816	\$7,662	\$7,834	\$9,040	\$15,445
SERVICES & SUPPLIES									
01-5-4200-077	JPA - Quarterly Payments	723,710	754,337	779,965	808,530	987,362	1,138,148	1,138,148	1,138,148
01-5-4200-100	Clothing	0		42	0	0	0	0	0
01-5-4200-110	Communication	18,828	31,055	28,868	28,929	92	576	0	0
	Community Outreach	0	0	0	0	0	2,500	2,500	0
01-5-4200-150	Insurance	446	446	0	0	0	0	0	0
01-5-4200-170	Maintenance - Equipment	25	89	50	62	0	0	0	0
01-5-4200-173	Maintenance - Sturcture/ Improvements	1,826	1,115	1,364	1,262	1,378	0	0	0
01-5-4200-175	Operating Supplies	0	0	70	0	32	43	0	0
01-5-4200-200	Office Expense	28	96	48	0	34	0	0	0
01-5-4200-210	Postage	26				0	0	0	0
01-5-4200-220	Professional Services	0	0	0	16,165	17,150	0	0	0
01-5-4200-241	Rents & Leases - Equipment	5,772	5,772	0	0	0	0	0	0
01-5-4200-247	LAFCO Annual Charge	569				0	0	0	0
01-5-4200-290	Utilities	4,299	3,952	3,598	3,193	4,353	3,731	5,275	5,000
01-5-4200-291	Sandbags	0	0	498	386	375	0	515	500
01-5-4200-320	Fixed Assets - Equipment	0	0	0	65,189	0	0	0	0
01-5-4200-320	Hydrant R&M	240	0	0	0	0	0	0	0



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
	Total Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,144,998	\$1,146,438	\$1,143,648
	CAPITAL OVERLAY								
		0	0	0	0	0	0	0	0
	Total Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
01-5-4200-376	Allocated Overhead - Admin	24,727	25,486	31,740	34,690	33,654	25,895	28,610	27,768
	Total Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$25,895	\$28,610	\$27,768
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,088	\$1,186,861
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,178,727)	(\$1,184,088)	(\$1,186,861)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes & Fac Fund (Transfers Out)	786,526	827,169	851,824	964,222	1,052,092	1,206,627	1,211,989	1,186,861
	Encumbrances - Sources of Funding						0	0	0
	Encumbrances - (Designated Funds)						(27,900)	(27,900)	0
	NET TRANSFERS & ENCUMBRANCES	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,089	\$1,186,861



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED FY 2020/2021
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$393	\$221	\$327	\$0	\$0	\$0	\$1,000	\$1,000
	Benefits	\$124	\$29	\$35	\$0	\$594	\$755	\$961	\$1,110
	Personnel Services	\$517	\$250	\$362	\$0	\$594	\$755	\$1,961	\$2,110
	Services & Supplies	\$37,742	\$35,468	\$37,607	\$30,898	\$37,904	\$25,997	\$39,655	\$31,595
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,632	\$9,537	\$9,256
	Total Expenditures	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$35,384	\$51,153	\$42,961
	OPERATING SURPLUS/(DEFICIT)	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$35,384)	(\$51,153)	(\$42,961)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - 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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED FY 2020/2021
SOURCES OF FUNDS									
REVENUES									
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS									
		0	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
SALARIES & WAGES									
01-5-4195-010	Salaries & Wages	393	160	297	0	0	0	1,000	1,000
01-5-4195-020	Overtime Wages	0	61	30	0	0	0	0	0
	Total Salaries & Wages	\$393	\$221	\$327	\$0	\$0	\$0	\$1,000	\$1,000
BENEFITS									
01-5-4195-071	Medicare	6	3	5	0	0	0	0	0
01-5-4195-061	PERs Contributions	43	13	0	0	0	0	0	0
01-5-4195-090	Insurance	75	13	30	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	755	961	1,110
	Total Benefits	\$124	\$29	\$35	\$0	\$594	\$755	\$961	\$1,110
	Total Personnel Services	\$517	\$250	\$362	\$0	\$594	\$755	\$1,961	\$2,110
SERVICES & SUPPLIES									
01-5-4195-175	Operating Supplies	0	0	1,406	0	0	0	1,545	1,595
01-5-4195-150	Insurance	111	112	0	0	0	0	0	0
01-5-4195-295	Street Lighting	37,630	35,357	36,202	30,898	37,904	25,997	38,110	30,000
	Total Services & Supplies	\$37,742	\$35,468	\$37,607	\$30,898	\$37,904	\$25,997	\$39,655	\$31,595
CAPITAL OUTLAY									
		0	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION									
01-5-4195-376	Administrative Cost Allocation	6,182	6,372	7,935	8,672	8,413	8,632	9,537	9,256
01-5-4195-377	Operating Crew Overhead								
	Total Administrative Cost Allocation	\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,632	\$9,537	\$9,256
	Total Expenditures	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$35,384	\$51,153	\$42,961
	OPERATING SURPLUS/(DEFICIT)	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$35,384)	(\$51,153)	(\$42,961)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - 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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED FY 2020/2021
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes (Transfers Out)	44,441	42,090	45,905	39,570	46,912	35,383	51,153	42,961
	Encumbrances - Sources of Funding								0
	Encumbrances - (Designated)								0
	NET TRANSFERS & ENCUMBRANCES	\$44,441	\$42,090	\$45,905	\$39,570	\$46,912	\$35,383	\$51,153	\$42,961



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
	Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$149,601	\$159,555	\$157,486
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$149,601	\$159,555	\$157,486
USES OF FUNDS									
	Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,500	\$2,000	\$3,725
	Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,509	\$1,923	\$2,220
	Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$5,009	\$3,923	\$5,945
	Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$14,628	\$19,270	\$8,670
	Capital Outlay	\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$80,107	\$80,307	\$0
	Administrative Cost	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$17,264	\$19,074	\$18,512
	Total Expenditures	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$117,008	\$122,574	\$33,127
	OPERATING SURPLUS/(DEFICIT)	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	\$32,593	\$36,981	\$124,359



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
REVENUES									
10-4-3257-000	Utility Reimbursement	626	878	1,704	1,202	2,209	1,792	3,915	1,846
10-4-3258-000	Old Fire Station Rent	10,800	12,075	11,700	10,725	10,725	11,700	11,700	11,700
10-4-3259-000	Fire Rent	15,000	15,000	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	113,940	113,940
	Public Facilities Fees	0	6,258	25,358	27,280	20,060	7,169	15,000	15,000
10-4-3300-003	Interest Income	0	331	1,041	980	919	0	0	0
	Total Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$149,601	\$159,555	\$157,486
OTHER SOURCES OF FUNDS									
	Nuclear Power Preparedness - Emergency Generator	0	0	0	0	38,358	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$149,601	\$159,555	\$157,486
USES OF FUNDS									
SALARIES & WAGES									
10-5-4300-010	Salary & Wages	61	709	122	807	1,834	3,348	2,000	3,725
10-5-4300-010	Overtime	0	0	0	234	837	152	0	0
	Total Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,500	\$2,000	\$3,725
BENEFITS									
10-5-4300-060	PERS - Retirement	6	84	15	129	0	0	0	0
10-5-4300-071	Medicare	1	8	2	17	0	0	0	0
10-5-4300-072	FICA	0	3	0	0	0	0	0	0
10-5-4300-080	Boot Allowance	1	0	0	0	0	0	0	0
10-5-4300-090	Medical Insurance	13	0	12	139	0	0	0	0
	Operating Crew Overhead		0	0	0	1,189	1,509	1,923	2,220
	Total Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,509	\$1,923	\$2,220
	Total Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$5,009	\$3,923	\$5,945
SERVICES & SUPPLIES									
10-5-4300-110	Communication	21	44	25	25	33	27	0	0
10-5-4300-100	Clothing	45	27	0	0	0	0	0	0
10-5-4300-150	Insurance	464	446	0	0	0	0	0	0
10-5-4300-163	Maint: Structure/ Improvements	0	3,711	11,633	4,494	3,148	13,307	15,450	5,000
10-5-4300-171	Maint. Vehicles	5	7	7	0	0	0	0	0
10-5-4300-172	Gas and Oil	79	50	0	0	0	0	0	0
10-5-4300-173	So: Maint. Structures/ Improvements	769	3,251	1,364	18,590	2,465	0	2,060	2,125
10-5-4300-192	Over/Short	0	0	(194)	195	0	0	0	0
10-5-4300-219	Special Admin Expense	7	0	0	0	0	0	0	0
10-5-4300-220	Professional Services	0	0	0	550	1,505	1,033	1,500	1,545
10-5-4300-247	LAFCO Annual Charge	569	0	0	0	0	0	0	0
10-5-4300-248	Permits, Fees, Lincenses	0	0	0	0	819	0	0	0
10-5-4300-290	Utilities	0	0	0	118	0	261	260	0
10-5-4300-366	Emergency Generator Project	0	0	1,826	22,239	3,152	0	0	0
10-5-4300-385	Depreciation Expense	386	2,350	0	0	0	0	0	0
	Total Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$14,628	\$19,270	\$8,670



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
CAPITAL OUTLAY									
10-5-4300-320	Fixed Assets	0	22,572	45,144	36,189	36,470	80,107	80,307	0
Total Capital Outlay		\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$80,107	\$80,307	\$0
ADMINISTRATIVE COST ALLOCATION									
10-5-4300-376	Admin Allocation	24,727	25,486	31,740	34,690	33,654	17,264	19,074	18,512
Total Administrative Cost Allocation		\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$17,264	\$19,074	\$18,512
Total Expenditures		\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$117,008	\$122,574	\$33,127
OPERATING SURPLUS/(DEFICIT)		(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	\$32,593	\$36,981	\$124,359
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To General & Sewer	0	0	(113,940)	(113,940)	(113,940)	(265,205)	(265,205)	(155,859)
	Encumbrances - Sources of Funding	0	0	0	0	0	38,358	38,358	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	(45,378)	(45,378)	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$240,725)	(\$240,725)	(\$124,359)
RESERVES									
	Use of Reserves	727	0	5,393	31,728		208,132	203,744	0
	(Additions to Reserves)	0	(89,734)	0	0	(33,665)	0	0	0
	Other Adjustments	0	0	0	0		0	0	0
RESERVES - INCREASE / (DECREASE)		\$727	(\$89,734)	\$5,393	\$31,728	(\$33,665)	\$208,132	\$203,744	\$0
NET BUDGETARY SOURCES/USES		\$0	(\$0)	(\$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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
	Water	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,429,238	\$2,407,219	\$2,937,513
	Wastewater	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$400,145	\$403,800	\$403,800
	Garbage	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$100,672	\$109,836	\$59,693
	Equipment	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
	Total Sources of Funds	\$2,993,092	\$2,742,430	\$2,816,237	\$2,886,771	\$2,917,849	\$2,953,312	\$2,949,945	\$3,431,029
USES OF FUNDS									
	Water	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,803,524	\$3,098,220	\$2,881,438
	Wastewater	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$374,718	\$476,517	\$486,964
	Garbage	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$85,570	\$102,565	\$111,779
	Equipment	\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$19,234	\$25,067	\$26,000
	Total Expenditures	\$2,825,944	\$2,438,459	\$2,470,126	\$3,023,935	\$3,217,815	\$3,283,046	\$3,702,369	\$3,506,181
OPERATING SURPLUS/(DEFICIT)									
	Water	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$374,286)	(\$691,001)	\$56,075
	Wastewater	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	\$25,427	(\$72,717)	(\$83,164)
	Garbage	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	\$15,102	\$7,271	(\$52,086)
	Equipment	\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$4,023	\$4,023	\$4,023
	OPERATING SURPLUS/(DEFICIT)	\$167,148	\$303,971	\$346,110	(\$137,163)	(\$299,966)	(\$329,734)	(\$752,424)	(\$75,153)
Transfers & Encumbrances									
	Water	(2,267)	(13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$34,888)	(\$38,114)	(\$56,075)
	Wastewater	-	(9,733)	\$104,179	\$71,507	\$93,670	\$104,710	\$102,395	\$102,025
	Garbage	-	-	\$6,857	\$458	\$4,917	\$6,701	\$6,500	\$6,467
	Equipment	-	-	\$0	\$25,000	\$0	\$0	\$0	\$0
	Transfers & Encumbrances	(2,267)	(23,167)	59,060	5,324	27,212	76,523	70,781	52,417



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
	Revenues	\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,429,238	\$2,407,219	\$2,937,513
	Other Sources of Funds	\$34,182	\$22,599	\$0	\$0	\$104,318	\$0	\$0	\$0
	Total Sources of Funds	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,429,238	\$2,407,219	\$2,937,513
USES OF FUNDS									
	Salaries & Wages	\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$164,511	\$184,000	\$201,000
	Benefits	\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$103,181	\$129,585	\$148,858
	Personnel Services	\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$267,692	\$313,585	\$349,858
	Services & Supplies	\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,767,868	\$1,982,428	\$1,936,217
	Capital Outlay	\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$250,057	\$230,000	\$40,000
	Administrative Cost	\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$517,907	\$572,207	\$555,363
	Total Expenditures	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,803,524	\$3,098,220	\$2,881,438
	OPERATING SURPLUS/(DEFICIT)	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$374,286)	(\$691,001)	\$56,075



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
REVENUES									
02-4-3200-000	Sales: Residential	1,439,307	1,530,386	1,595,914	1,700,274	1,686,430	1,799,000	1,799,000	1,828,000
02-4-3203-000/001	Revenue Accrual	0	46,046	12,573	2,144	(4,652)	0	0	0
02-4-3204-000	Sales: Lopez	361,019	409,457	435,506	475,743	457,660	493,000	493,000	502,000
02-4-3205-000	Connection Fees	7,204	3,258	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	11,535	24,480	43,901	8,160	0	16,320	16,320	16,320
02-4-3207-000	Sales: U/B Courtesy Notice	4,620	4,487	4,279	4,240	4,322	4,329	4,500	4,500
02-4-3208-000	Delinquent U/B Acct Fees	29,235	27,335	29,010	25,470	28,481	27,930	27,000	27,000
02-4-3209-000	Capacity Charges	4,424	31,051	92,480	27,758	28,741	25,164	25,164	25,919
02-4-3210-00	Meter Fees	6,075	11,263	8,466	8,296	6,750	5,400	5,400	5,400
02-4-3211-000	Lopez Connection Fees	1,000	7,000	19,000	5,000	5,000	4,000	4,000	4,000
02-4-3212-000	New Account Setup Fee	4,530	2,910	2,640	2,421	2,700	3,240	2,600	3,240
02-4-3217-297	Wheeling/Fire Protection	24,203	21,056	19,281	24,390	22,622	21,525	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	0	200	528	294	680	683	0	0
02-4-3260-350	Reimbursement - New Development	5,979	17,877	26,602	3,315	4,852	5,238	5,035	11,150
02-4-3255-000	Inspection Fees	150	225	175	150	150	0	200	200
02-4-3300-000	Interest Income	844	136	133	146	149	0	0	0
02-4-3300-002	Interst - Co Restricted /WCI	0	1,036	1,635	2,883	2,221	0	0	0
02-4-3900-000	Other Income	0	0	1,588	2,957	0	1,875	0	0
02-4-3900-490	Claims & Settlements	0	0	0	4,632	19,298	21,534	0	0
	Water Rate Increase - Prop 218	0	0	0	0	0	0	0	484,784
	Total Revenues	\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,429,238	\$2,407,219	\$2,937,513
OTHER SOURCES OF FUNDS									
02-4-3230-630	Well #5 Rehabilitation	0	22,599	0	0	0	0	0	0
	WRRP Grant Phase #1	0	0	0	0	104,318	0	0	0
	WRRP Grant Phase #2	0	0	0	0	0	0	0	0
	Use of County Deposit - State Water	0	0	0	0	0	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	34,182	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$34,182	\$22,599	\$0	\$0	\$104,318	\$0	\$0	\$0
	Total Sources of Funds	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,429,238	\$2,407,219	\$2,937,513



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
USES OF FUNDS									
SALARIES & WAGES									
02-5-4400-010	Salaries and Wages	117,454	114,541	114,154	129,274	127,908	152,367	143,000	170,000
02-5-4400-012	Classic EE Contr by ER PERS	0	12,452	4,818	0	4,613	0	0	0
02-5-4400-020	Overtime	16,316	0	12,700	20,155	30,670	12,144	41,000	31,000
Total Salaries & Wages		\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$164,511	\$184,000	\$201,000
BENEFITS									
02-5-4400-061	PERs Contribution	14,207	6,913	7,401	14,522	0	0	0	0
02-5-4400-062	Pers UAL Payment	0		335	15,455	0	0	0	0
02-5-4400-071	Medicare	1,830	1,694	1,672	2,060	0	0	0	0
02-5-4400-075	Workers Compensation Insurance	9,037	5,649	4,064	0	4,000	6,590	6,545	6,788
02-5-4400-080	Boot Allowance	60				0			0
02-5-4400-090	Insurance	20,754	3,895	11,495	17,963	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	71,740	96,591	123,040	142,070
Total Benefits		\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$103,181	\$129,585	\$148,858
Total Personnel Services		\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$267,692	\$313,585	\$349,858
SERVICES & SUPPLIES									
02-5-4400-100	Clothing	1,982	2,423	190	0	0	0	0	0
02-5-4400-110	Communications	4,860	5,237	2,730	2,516	3,267	2,729	3,500	3,500
02-5-4400-150	Insurance	6,439	5,019	0	0	0	0	0	0
02-5-4400-163	Maint: Structures/ Improvments	2,627	375	8,127	640	10,643	8,373	8,900	8,900
02-5-4400-164	Paving	0	0	0	0	0	1,267	6,250	1,300
02-5-4400-170	Maintenance - Equipment	4,736	2,893	4,458	3,545	3,902	3,425	5,665	5,665
02-5-4400-171	Maintenance: Vehicles	2,250	0	687	56	0	107	0	0
02-5-4400-172	Gas and Oil	5,829	0	0	0	0	0	0	0
02-5-4400-173	Maint: Shared Structures/ Improvements	8,054	5,919	0	8,094	13,912	3,379	10,815	10,815
02-5-4400-175	System Parts/ Operating Supplies	15,393	32,611	16,833	8,861	13,971	6,828	17,510	17,510
02-5-4400-176	Water Meters	5,977	10,347	9,897	10,247	10,992	11,156	10,815	21,630
02-5-4400-177	Safety Expense	80	0	129	0	8	0	570	570
02-5-4400-178	Chemicals	0	0	594	627	3,600	901	3,800	3,800
02-5-4400-180	Membership	2,249	801	1,865	1,927	1,490	2,515	2,700	2,700
02-5-4400-190	Misc Expense	(3,652)	147	887	178	0	0	0	0
02-5-4400-191	Over and Short	0	0	(393)	(108)	0	0	0	0
02-5-4400-195	Customer Refund	0	0	280	0	0	0	0	0
02-5-4400-200	Office Expense	873	204	800	376	475	52	620	620
02-5-4400-205	Outside UB Mail Service	4,131	1,650	0	0	7,063	6,646	9,000	9,000
02-5-4400-210	Postage	15	4	84	0	0	0	0	0
02-5-4400-219	Special Admin Expense	(4,470)	0	0	0	0	0	0	0
02-5-4400-220	Professional Services	23,080	14,673	14,334	13,191	14,657	12,434	18,025	18,025
02-5-4400-221	Information Technology	150	0	0	0	0	676	575	575
02-5-4400-222	Contracted Engineering	2,280	18,530	6,503	686	1,965	24	5,665	5,665
02-5-4400-224	Annual Software Maint	8,278	13,020	5,804	0	0	0	0	0
02-5-4400-225	Administrative Services	225		0	0	0	0	0	0
02-5-4400-226	Engineering & Other Reimbursements	0	18,439	26,563	4,660	9,458	5,309	10,815	10,815
02-5-4400-230	Legal Notices	1,685	879	138	567	0	0	1,145	1,145
02-5-4400-231	Bad Debt Expense	3,767	1,014	1,078	0	1,092	4,697	545	545
02-5-4400-235	Books/ Journals/ Sub/ Software	3	78	0	0	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	30	0	0	0	0	0	2,115	2,115
02-5-4400-247	LAFCO Charge	6,833	13,965		0	0	0	0	0
02-5-4400-248	Permits, Fees, Licenses	7,696	8,893	7,790	7,381	8,831	9,221	13,085	13,085



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
02-5-4400-250	Small Tools and Instruments	583	0	644	32	1,412	2,396	2,575	2,575
02-5-4400-285	Classes/ Seminars	2,253	633	1,212	2,118	150	2,856	10,279	2,900
02-5-4400-261	Water Supply - Lopez	461,167	433,135	457,285	441,331	472,914	462,693	505,069	493,997
02-5-4400-262	Water Supply - State Water	836,755	819,164	769,032	871,102	953,953	1,101,264	1,150,000	1,151,000
02-5-4400-290	Utilities	44,534	13,693	9,533	10,926	2,346	10,508	60,000	20,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,845	23,619	21,464	25,807	19,407	19,732	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	0	0	7,588	2,890	0	5,601	0	0
02-5-4400-362	Litigation: SMGB	8,943	10,620	7,918	34,018	56,291	24,903	50,000	50,000
02-5-4400-366	Storage Tank O&M	0	0	0	12,090	0	0	0	0
02-5-4400-380	NCMA Tec	28,751	42,239	41,834	31,149	32,684	36,780	38,625	44,000
02-5-4400-386	Interest Expense	4	0	0	0	0	0	0	0
02-5-4400-387	Interest Expense - Interfund	0	0	1,161	1,085	1,010	0	0	0
02-5-4400-393	Interest Expense - Water Bonds	4,125	3,160	2,340	750	0	0	0	0
02-5-4400-394	Software Lease Interest	404	0	0	0	0	0	0	0
02-5-4400-395	State Water Resources Control	4,500	0	0	0	0	0	0	0
02-5-4400-499	Claim & Settlements	0	(5,730)	(3,703)	18,614	5,025	21,396	7,500	7,500
Total Services & Supplies		\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,767,868	\$1,982,428	\$1,936,217
CAPITAL OUTLAY									
02-5-4400-354	CIP - Overlay	0	18,157	0	0	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	0	0	0	123,486	12,020	0	0	0
02-5-4400-440	CIP - Well #8	28	(28)	0	0	10,042	0	0	0
02-5-4400-441	CIP - Well #5	368	7,137	0	0	0	0	0	0
02-5-4400-441	CIP - Well #4	0	0	0	0	0	35,000	35,000	0
02-5-4400-442	CIP - Air Park Drive Relocation	0	1,041	11,250	43,101	20,575	0	0	0
02-5-4400-443	CIP - HWY One Relocation	0	0	0	5,714	119,024	20,057	0	0
02-5-4400-444	CIP - WRRP	0	0	0	43,630	104,318	0	0	0
02-5-4400-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0
02-5-4400-446	CIP - Norswing	0	0	0	0	1,842	195,000	195,000	0
	CIP - Water Tank Renovation	0	0	0	0	0	0	0	40,000
Total Capital Outlay		\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$250,057	\$230,000	\$40,000
ADMINISTRATIVE COST ALLOCATION									
02-5-4400-376	Administrative Cost Allocation	278,716	286,720	357,078	390,260	378,606	517,907	572,207	555,363
Total Administrative Cost Allocation		\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$517,907	\$572,207	\$555,363
Total Expenditures		\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,803,524	\$3,098,220	\$2,881,438
OPERATING SURPLUS/(DEFICIT)		(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$374,286)	(\$691,001)	\$56,075



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
TRANSFERS & ENCUMBRANCES									
	Transfers In	0	0	0	0	0	0	0	0
	(Transfers Out) - To General , Garbage, Equipment	(2,267)	(13,434)	(51,976)	(91,641)	(71,375)	(52,228)	(55,454)	(56,075)
	Encumbrances - Sources of Funding						147,775	147,775	
	Encumbrances - (Designated Funds)						(130,435)	(130,435)	
NET TRANSFERS & ENCUMBRANCES		(\$2,267)	(\$13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$34,888)	(\$38,114)	(\$56,075)
RESERVES									
	Use of Reserves	53,995			121,403	237,530	409,174	729,115	0
	(Additions to Reserves)		(191,539)	(291,084)			0	0	0
	Use of Prior Year FBA						0	0	0
	Other Adjustments						0	0	0
RESERVES - INCREASE / (DECREASE)		\$53,995	(\$191,539)	(\$291,084)	\$121,403	\$237,530	\$409,174	\$729,115	\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
	Revenues	\$841,133	\$481,555	\$400,898	\$393,600	\$398,818	\$397,333	\$403,800	\$403,800
	Other Sources of Funds	\$80,437	\$0	\$1,299	\$0	\$0	\$2,812	\$0	\$0
	Total Sources of Funds	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$400,145	\$403,800	\$403,800
USES OF FUNDS									
	Salaries & Wages	\$35,592	\$41,678	\$59,445	\$45,086	\$52,247	\$54,633	\$72,500	\$78,537
	Benefits	\$13,140	(\$3,194)	\$12,070	\$24,468	\$32,444	\$39,899	\$49,792	\$57,038
	Personnel Services	\$48,732	\$38,483	\$71,514	\$69,554	\$84,691	\$94,532	\$122,292	\$135,575
	Services & Supplies	\$492,207	\$109,670	\$25,944	\$23,905	\$42,760	\$20,908	\$68,121	\$73,708
	Capital Outlay	\$0	\$15,896	\$0	\$74,785	\$100,952	\$325	\$0	\$0
	Administrative Cost	\$246,723	\$254,862	\$317,402	\$346,898	\$336,539	\$258,953	\$286,104	\$277,681
	Total Expenditures	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$374,718	\$476,517	\$486,964
	OPERATING SURPLUS/(DEFICIT)	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	\$25,427	(\$72,717)	(\$83,164)



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
REVENUES									
03-4-3210-000	Sales - Sewer	395,800	392,358	390,136	391,280	393,827	390,049	400,000	400,000
03-4-3203-000/001	Revenue Accrual	0	479	(78)	282	347	0	0	0
03-4-3211-000	Sewer Connections	525	4,000	8,985	2,500	2,525	2,000	2,000	2,000
03-4-3215-000	Sanitation District Collection	443,131	83,789	0	(1,487)	0	0	0	0
03-4-3230-000	Sales: Miscellaneous	0	0	0	0	314			
03-4-3255-000	Inspection Fees	75	200	175	125	125	100	100	100
03-4-3256-000	FOG Program	1,602	728	1,680	900	1,680	5,184	1,700	1,700
Total Revenues		\$841,133	\$481,555	\$400,898	\$393,600	\$398,818	\$397,333	\$403,800	\$403,800
OTHER SOURCES OF FUNDS									
03-4-3900-000	Other Income	679	0	1,299	0	0	2,812	0	0
	Rental Income (Sheriff Building Transfer 15/16)	79,758	0	0	0	0	0	0	0
Total Other Sources of Funds		\$80,437	\$0	\$1,299	\$0	\$0	\$2,812	\$0	\$0
Total Sources of Funds		\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$400,145	\$403,800	\$403,800
USES OF FUNDS									
SALARIES & WAGES									
03-5-4500-010	Salaries and Wages	29,527	37,047	51,355	39,094	40,564	50,869	55,000	65,037
03-5-4500-012	Classic EE Contr by ER PERS	0	0	2,518	0	2,411	0	0	0
03-5-4500-020	Overtime	6,065	4,631	5,571	5,992	9,272	3,764	17,500	13,500
Total Salaries & Wages		\$35,592	\$41,678	\$59,445	\$45,086	\$52,247	\$54,633	\$72,500	\$78,537
BENEFITS									
03-5-4500-061	CalPERS UAL	4,437	2,608	3,868	4,983	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	0	(8,375)	243	11,810	4,038	0	0	0
03-5-4500-071	Medicare	557	623	876	708	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	951	1,278	1,911	0	2,286	3,677	3,652	3,762
03-5-4500-080	Boot Allowance	10	0	0	0	0	0	0	0
03-5-4500-090	Insurance	7,185	671	5,171	6,968	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	26,120	36,222	46,140	53,276
Total Benefits		\$13,140	(\$3,194)	\$12,070	\$24,468	\$32,444	\$39,899	\$49,792	\$57,038
Total Personnel Services		\$48,732	\$38,483	\$71,514	\$69,554	\$84,691	\$94,532	\$122,292	\$135,575



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
	SERVICES & SUPPLIES								
03-5-4500-100	Clothing	269	426	145	0	0	0	0	0
03-5-4500-110	Communication	1,574	1,066	391	320	433	347	515	515
03-5-4500-150	Insurance	4,692	4,461	0	0	0	0	0	0
03-5-4500-163	Maint: Sewer Structures/ Improvements	2,118	4,281	685	6,807	12,164	759	17,000	17,000
03-5-4500-170	Maintenance: Equipment	268	1,002	3,942	205	1,310	1,171	3,348	3,348
03-5-4500-171	Maintenance: Vehicles	352	0	223	64	0	107	3,500	3,500
03-5-4500-172	Gas and Oil	947	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	3,003	(1,992)	1,250	1,620	2,589	4,986	0	5,135
03-5-4500-175	System Parts/ Operating Supplies	5,656	2,340	7,426	1,728	1,379	0	8,240	8,240
03-5-4500-177	Safety Expense	63	1,405	704	283	8	0	2,850	2,850
03-5-4500-180	Memberships	76	81	456	469	0	441	0	450
03-5-4500-190	Misc Expense	289	0	2	269	0	0	0	0
03-5-4500-192	Over and Short	0	0	(239)	105	0	0	0	0
03-5-4500-200	Office Expense	51	0	601	0	31	41	515	515
03-5-4500-205	Outside UB Mailing Expense	4,131	444	10	0	7,079	6,626	9,000	9,000
03-5-4500-220	Professional Services	2,130	1,024	1,260	530	11,279	0	2,575	2,575
03-5-4500-222	Contracted Engineering	660	1,035	2,903	630	140	23	2,833	2,835
03-5-4500-224	Annual Software Maintenance	2,069	749	0	0	0	0	0	0
03-5-4500-226	Engineering & Other Reimbursables	0	620	1,150	(70)	560	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	12,414	0	522	6,140	0	0	2,575	2,575
03-5-4500-247	LAFCO Annual Charges	5,409	0	0	0	0	0	0	0
03-5-4500-248	Regulatory Permits & Fees	2,088	6,101	2,406	2,588	2,836	4,020	4,020	4,020
03-5-4500-250	Small Tools & Instruments	25	0	650	32	50	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	315	300	269	570	0	241	2,800	2,800
03-5-4500-290	Utilities	1,726	1,052	957	805	2,108	923	2,600	2,600
03-5-4500-297	Pass-Thru: SSLOCSD Rev	441,386	83,817	0	0	0	0	0	0
03-5-4500-320	Fixed Assets - Equipment	0	1,299	0	0	0	0	0	0
03-5-4500-390	Bad Debt Expense	493	158	232	0	255	1,223	350	350
03-5-4500-499	Claims & Settlements	0	0	0	810	540	0	1,900	1,900
	Total Services & Supplies	\$492,207	\$109,670	\$25,944	\$23,905	\$42,760	\$20,908	\$68,121	\$73,708



**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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
CAPITAL OUTLAY									
03-5-4500-354	CIP - Overlay	0	14,856	0	0	0	0	0	0
03-5-4500-442	CIP - Air Park Drive Relocation	0	1,041	0	3,077	30,862	0	0	0
03-5-4500-443	CIP - HWY One Relocation	0	0	0	64,651	64,152	325	0	0
03-5-4500-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	0	0	0	5,938	0	0	0
Total Capital Outlay		\$0	\$15,896	\$0	\$74,785	\$100,952	\$325	\$0	\$0
ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	246,723	254,862	317,402	346,898	336,539	258,953	286,104	277,681
Total Administrative Cost Allocation		\$246,723	\$254,862	\$317,402	\$346,898	\$336,539	\$258,953	\$286,104	\$277,681
Total Expenditures		\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$374,718	\$476,517	\$486,964
OPERATING SURPLUS/(DEFICIT)		\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	\$25,427	(\$72,717)	(\$83,164)
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General Fund	0	0	113,940	113,940	113,130	113,940	113,940	113,940
	(Transfers Out) - Equipment Fund	0	(9,733)	(9,761)	(42,433)	(19,460)	(9,230)	(11,545)	(11,915)
	Encumbrances - Sources of Funding	0	0						
	Encumbrances - (Designated Funds)	0	0						
NET TRANSFERS & ENCUMBRANCES		\$0	(\$9,733)	\$104,179	\$71,507	\$93,670	\$104,710	\$102,395	\$102,025
RESERVES									
	Use of Reserves				50,034	72,453	0		
	(Additions to Reserves)	(133,908)	(52,910)	(91,515)			(130,137)	(29,678)	(18,861)
	Other Adjustments						0		
RESERVES - INCREASE / (DECREASE)		(\$133,908)	(\$52,910)	(\$91,515)	\$50,034	\$72,453	(\$130,137)	(\$29,678)	(\$18,861)
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
	Revenues	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$100,672	\$109,836	\$59,693
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$100,672	\$109,836	\$59,693
USES OF FUNDS									
	Salaries & Wages	\$4,679	\$3,609	\$16,238	\$6,899	\$10,758	\$14,168	\$22,000	\$27,000
	Benefits	\$1,557	(\$1,306)	\$1,513	\$3,600	\$13,005	\$16,011	\$20,138	\$23,139
	Personnel Services	\$6,236	\$2,303	\$17,751	\$10,499	\$23,763	\$30,179	\$42,138	\$50,139
	Services & Supplies	\$8,487	\$4,142	\$18,669	\$13,304	\$21,330	\$20,864	\$22,280	\$24,616
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$37,090	\$38,229	\$47,610	\$52,035	\$50,481	\$34,527	\$38,147	\$37,024
	Total Expenditures	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$85,570	\$102,565	\$111,779
	OPERATING SURPLUS/(DEFICIT)	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	\$15,102	\$7,271	(\$52,086)



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
REVENUES									
06-4-3230-000	Garbage: Misc Income	53	0	0	0	275	0	0	0
06-4-3300-003	Interest Income	26	11	121	106	91	0	0	0
06-4-3501-000	Franchise Fees	82,001	76,772	86,818	84,923	86,647	92,000	102,036	51,018
06-4-3501-741	Landfill Savings Payment	35,497	0	7,679	7,756	7,880	8,672	7,800	8,675
Total Revenues		\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$100,672	\$109,836	\$59,693
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$100,672	\$109,836	\$59,693
USES OF FUNDS									
SALARIES & WAGES									
06-5-4900-010	Salaries & Wages	4,618	3,349	14,851	6,762	10,420	14,149	22,000	27,000
06-5-4900-012	Classic EE Contr by ER PERS	0	0	139	0	133	0	0	0
06-5-4900-020	Overtime Wages	61	259	1,248	138	205	19	0	0
Total Salaries & Wages		\$4,679	\$3,609	\$16,238	\$6,899	\$10,758	\$14,168	\$22,000	\$27,000
BENEFITS									
06-5-4900-061	PERS Contributions	427	212	213	734	0	0	0	0
06-5-4900-063	Pension Expense	0	(1,618)	34	1,671	564	0	0	0
06-5-4900-071	Medicare	72	54	237	109	0	0	0	0
06-5-4900-072	FICA	0	0	799	0	0	0	0	0
06-5-4900-075	Compensation Insurance	0	0	167	0	686	919	913	940
06-5-4900-080	Boot Allowance	5	0	0	0	0	0	0	0
06-5-4900-090	Insurance	1,054	47	63	1,086	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	11,755	15,092	19,225	22,198
Total Benefits		\$1,557	(\$1,306)	\$1,513	\$3,600	\$13,005	\$16,011	\$20,138	\$23,139
Total Personnel Services		\$6,236	\$2,303	\$17,751	\$10,499	\$23,763	\$30,179	\$42,138	\$50,139
SERVICES & SUPPLIES									
06-5-4900-100	Clothing	124	226	145	0	0	0	0	0
06-5-4900-110	Communication	267	263	216	148	650	760	900	930
06-5-4900-150	Insurance	776	669	0	0	0	0	0	0
06-5-4900-170	Maintenance - EQ/CANS	0	0	0	0	13	0	0	0
06-5-4900-171	Maintenance - Vehicles	184	638	42	14	0	0	515	530
06-5-4900-172	Gas and Oil	476	0	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	2,069	40	41	110	154	473	260	490
06-5-4900-175	Operating Supplies	831	11	447	0	840	504	1,545	1,600
06-5-4900-192	Over and Short	0	0	(73)	(21)	0	0	0	0
06-5-4900-200	Office Expense	31	0	40	0	0	348	1,030	1,065
06-5-4900-210	Postage	335	363	1,074	33	462	0	515	530



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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
06-5-4900-219	Special Admin Expense	(48)	0	600	450	0	0	0	0
06-5-4900-220	Professional Services	0	1,510	6,930	2,512	7,823	8,678	7,000	8,940
06-5-4900-230	Legal Notices	2,245	0	0	77	0	0	0	0
06-5-4900-247	LAFCO Annual Charge	854	0	0	0	0	0	0	0
06-5-4900-290	Utilities	342	422	9,208	0	1,408	101	515	530
	School Outreach Programs	0	0	0	9,980	9,980	10,000	10,000	10,000
	Total Services & Supplies	\$8,487	\$4,142	\$18,669	\$13,304	\$21,330	\$20,864	\$22,280	\$24,616
	CAPITAL OUTLAY								
06-5-4900-445	CIP - Facilities Yard	0	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation	37,090	38,229	47,610	52,035	50,481	34,527	38,147	37,024
	Total Administrative Cost Allocation	\$37,090	\$38,229	\$47,610	\$52,035	\$50,481	\$34,527	\$38,147	\$37,024
	Total Expenditures	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$85,570	\$102,565	\$111,779
	OPERATING SURPLUS/(DEFICIT)	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	\$15,102	\$7,271	(\$52,086)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	0	0	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Equipment Fund			(643)	(7,042)	(2,583)	(799)	(1,000)	(1,033)
	Encumbrances - Sources of Funding						0		
	Encumbrances - (Designated Funds)						0		
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$6,857	\$458	\$4,917	\$6,701	\$6,500	\$6,467
	RESERVES								
	Use of Reserves								45,619
	(Additions to Reserves)	(65,764)	(32,109)	(17,444)	(17,404)	(4,236)	(21,803)	(13,771)	
	Other Adjustments								
	RESERVES - INCREASE / (DECREASE)	(\$65,764)	(\$32,109)	(\$17,444)	(\$17,404)	(\$4,236)	(\$21,803)	(\$13,771)	\$45,619
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)



EQUIPMENT FUND





OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	0	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
	Revenues	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
USES OF FUNDS									
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$13,945	\$16,000	\$16,000
	Capital Outlay	\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0
	Debt Service	\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$5,289	\$9,067	\$10,000
	Total Expenditures	\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$19,234	\$25,067	\$26,000
	OPERATING SURPLUS/(DEFICIT)	\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$4,023	\$4,023	\$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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS									
REVENUES									
12-4-3800-001	Lease Revenue from Water	15,626	12,920	12,976	52,641	32,375	13,228	16,545	17,075
12-4-3800-002	Lease Revenue from Sewer	2,267	10,370	9,761	42,433	19,460	9,230	11,545	11,915
12-4-3800-005	Lease Revenue from Garbage	1,747	0	201	7,042	2,583	799	1,000	1,033
12-4-3800-003	Insurance Proceeds	0	0	2,130	0	0	0	0	0
12-4-3800-004	Surplus Sales	0	0	643	0	0	0	0	0
Total Revenues		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
OTHER SOURCES OF FUNDS									
		0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
USES OF FUNDS									
SALARIES & WAGES									
		0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS									
		0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES									
12-5-4350-171	Maintenance - Vehicles	0	1,912	4,997	1,254	3,218	6,391	6,500	6,500
12-5-4350-172	Fuel	0	5,889	5,292	6,896	8,637	7,554	9,500	9,500
Total Services & Supplies		\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$13,945	\$16,000	\$16,000
CAPITAL OUTLAY									
12-5-4350-320	Fixed Assets	0	0	0	86,833	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0
DEBT SERVICE									
12-5-4350-320	Equipment Lease	0	9,067	9,067	9,067	9,067	5,289	9,067	10,000
12-5-4350-386	Interest Expense	436	2,177	1,226	872	502	0	0	0
Total Debt Service		\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$5,289	\$9,067	\$10,000
Total Expenditures		\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$19,234	\$25,067	\$26,000
OPERATING SURPLUS/(DEFICIT)		\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$4,023	\$4,023	\$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	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
	TRANSFERS & ENCUMBRANCES								
	Transfers In - General Fund (Backhoe) (Transfers Out)	0	0	0	25,000	0	0	0	0
	Encumbrances - Sources of Funding								0
	Encumbrances - (Designated Funds)								0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
	RESERVES								
	Use of Reserves (Additions to Reserves)	(19,204)	(4,246)	(5,128)	(22,193)	(32,995)	(4,023)	(4,023)	0
	Other Adjustments								0
	RESERVES - INCREASE / (DECREASE)	(\$19,204)	(\$4,246)	(\$5,128)	(\$22,193)	(\$32,995)	(\$4,023)	(\$4,023)	(\$4,023)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2021

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	\$ 81.73			-	-	-	-	-
Annual	\$170,000			-	-	-	-	-
Business and Accounting Manager I								
Hourly	\$ 25.70	\$ 26.34	\$ 27.00	\$ 28.35	\$ 29.77	\$ 31.25	\$ 32.82	\$ 34.45
Annual	\$53,456	\$54,787	\$56,160	\$58,968	\$61,922	\$65,000	\$68,266	\$71,656
Business and Accounting Manager II								
Hourly	\$ 30.83	\$ 31.60	\$ 32.39	\$ 34.01	\$ 35.71	\$ 37.49	\$ 39.37	\$ 41.33
Annual	\$64,126	\$65,728	\$67,371	\$70,741	\$74,277	\$77,979	\$81,890	\$85,966
Business and Accounting Manager III								
Hourly	\$ 41.75	\$ 42.79	\$ 43.86	\$ 46.05	\$ 48.36	\$ 50.78	\$ 53.31	\$ 55.98
Annual	\$86,840	\$89,003	\$91,229	\$95,784	\$100,589	\$105,622	\$110,885	\$116,438
Account Administrator I								
Hourly	\$ 19.26	\$ 19.75	\$ 20.23	\$ 21.24	\$ 22.30	\$ 23.41	\$ 24.60	\$ 25.81
Annual	\$40,061	\$41,080	\$42,078	\$44,179	\$46,384	\$48,693	\$51,168	\$53,685
Account Administrator II								
Hourly	\$ 20.71	\$ 21.22	\$ 21.75	\$ 22.85	\$ 23.98	\$ 25.16	\$ 26.43	\$ 27.75
Annual	\$43,077	\$44,138	\$45,240	\$47,528	\$49,878	\$52,333	\$54,974	\$57,720
Account Administrator III								
Hourly	\$ 22.27	\$ 22.81	\$ 23.37	\$ 24.54	\$ 25.77	\$ 27.06	\$ 28.41	\$ 29.83
Annual	\$46,322	\$47,445	\$48,610	\$51,043	\$53,602	\$56,285	\$59,093	\$62,046
Utilities System Manager								
Hourly	\$ 41.75	\$ 42.79	\$ 43.86	\$ 46.05	\$ 48.36	\$ 50.78	\$ 53.31	\$ 55.98
Annual	\$86,840	\$89,003	\$91,229	\$95,784	\$100,589	\$105,622	\$110,885	\$116,438
Lead Operator								
Hourly	\$ 27.14	\$ 27.82	\$ 28.52	\$ 29.94	\$ 31.44	\$ 33.01	\$ 34.66	\$ 36.39
Annual	\$56,451	\$57,866	\$59,322	\$62,275	\$65,395	\$68,661	\$72,093	\$75,691
Utilities Operator I								
Hourly	\$ 20.35	\$ 20.85	\$ 21.36	\$ 22.44	\$ 23.58	\$ 24.75	\$ 26.00	\$ 27.30
Annual	\$42,328	\$43,368	\$44,429	\$46,675	\$49,046	\$51,480	\$54,080	\$56,784
Utilities Operator II								
Hourly	\$ 21.87	\$ 22.41	\$ 22.97	\$ 24.13	\$ 25.34	\$ 26.59	\$ 27.94	\$ 29.34
Annual	\$45,490	\$46,613	\$47,778	\$50,190	\$52,707	\$55,307	\$58,115	\$61,027
Utilities Operator III								
Hourly	\$ 23.50	\$ 24.09	\$ 24.70	\$ 25.94	\$ 27.23	\$ 28.59	\$ 30.03	\$ 31.52
Annual	\$48,880	\$50,107	\$51,376	\$53,955	\$56,638	\$59,467	\$62,462	\$65,562
Operator In Training								
Hourly	\$ 18.93	\$ 19.39	\$ 19.89	\$ 20.88	\$ 21.92	\$ 23.02	\$ 24.16	\$ 25.39
Annual	\$ 39,374	\$ 40,331	\$ 41,371	\$ 43,430	\$ 45,594	\$ 47,882	\$ 50,253	\$ 52,811

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