



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves
 FISCAL YEAR 2015-2016

	Governmental	Administration	Fire	Lighting	Parks and Recreation	Equipment	Facilities	Total General Fund	Water	Sewer	Garbage	Total Enterprise Funds	Total
RESERVE DESIGNATIONS													
BEGINNING RESERVES (Audited and Restated)													
Type R=Restricted; C=Commitment													
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,588	\$ 179,588	\$ -	\$ -	\$ -	\$ -	\$ 179,588
C Infrastructure / Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
C Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-	200,543	-	-	200,543	200,543
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned (Ent) / Commitment (GF)	72,820	-	-	-	-	-	-	72,820	259,997	840,071	262,006	1,362,074	1,434,894
Total Beginning Reserves	\$ 72,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,588	\$ 252,408	\$ 460,540	\$ 840,071	\$ 262,006	\$ 1,562,617	\$ 1,815,025
RESERVES INCREASES (Including FBA from 2014-15)													
R Facility Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,660	\$ 2,660	\$ -	\$ -	\$ -	\$ -	\$ 2,660
D Infrastructure / Capital Outlay	70,066						\$ 30,000	100,066	122,072	50,549	25,000	197,621	297,687
C Emergency							\$ -	-				-	-
C Minimum							\$ -	-				-	-
Joint Venture Deposits							\$ -	-				-	-
D Contingencies	16,428						\$ 50,304	66,732	20,000	5,000	39,832	64,832	131,564
Other							\$ -	-				-	-
Unassigned (Ent) / Commitment (GF)						4,023	63,940	67,963			5,360	5,360	73,323
Total Reserve Increases Decreases	\$ 86,494	\$ -	\$ -	\$ -	\$ -	\$ 4,023	\$ 146,904	\$ 237,421	\$ 142,072	\$ 55,549	\$ 70,192	\$ 267,813	\$ 505,234
RESERVES CANCELLATIONS													
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D Infrastructure / Capital Outlay													
C Emergency													
C Minimum													
Joint Venture Deposits													
Contingencies													
Other													
Unassigned (Ent) / Commitment (GF)										(50,000)		(50,000)	(50,000)
Total Reserve Increases Decreases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)
ENDING RESERVES													
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,248	\$ 182,248	\$ -	\$ -	\$ -	\$ -	\$ 182,248
D Infrastructure / Capital Outlay	70,066						30,000	100,066	122,072	50,549	25,000	197,621	297,687
C Emergency													
C Minimum													
Joint Venture Deposits									200,543			200,543	200,543
D Contingencies	16,428						50,304	66,732	20,000	5,000	39,832	64,832	131,564
Other													
Unassigned (Ent) / Commitment (GF)	72,820					4,023	63,940	140,783	259,997	790,071	267,366	1,317,434	1,458,217
Total Ending Reserves	\$ 159,314	\$ -	\$ -	\$ -	\$ -	\$ 4,023	\$ 326,492	\$ 489,829	\$ 602,612	\$ 845,620	\$ 332,198	\$ 1,780,430	\$ 2,270,259



GENERAL FUND



**GENERAL FUND
REVENUE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Revenues and Other Sources:					
Account Number		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Revenues					
3100	Prop Tax: Current Secured	779,913	762,471	802,190	834,277
3101	Prop Tax: Current Unsecured	19,619	19,670	20,161	19,754
3102	Prop Tax: Prior Secured	(2,397)	(3,637)	0	0
3103	Prop Tax: Prior Unsecured	1,479	1,032	1,032	0
	Unitary Taxes			13,239	13,512
3105	Penalties and Interest	(14)	(355)	34	0
3106	Delinquent Chgs Prop Tax Roll: Garbage	1,127	3,000	818	0
3120	Homeowners' Prop Tax Relief	6,463	6,386	6,479	6,384
3213	Will Serve Letter Fee	690	600	810	0
3220	Fire: Weed Abatement	1,453	4,537	0	0
3230	Miscellaneous Income	15	100	100	0
3235	Public Facility Fees	20,864	15,000	8,284	
3238	Firework Permit Fees	1,540	1,500	1,500	1,500
3239	Rent: Village Group	11,748	10,800	10,800	
3245	SSLOCSD Reimbursement	22,000	22,000	22,000	22,000
3259	New Fire Building Rent (JPA)	18,750	15,000	15,000	
3262	Village Group Utility Income	0	0	434	0
3300	Interest	1,928	1,600	816	0
3308	Interest: Facility Fees Restricted	403	30		0
3557	CO Collection Chg: SB2557	(18,692)	(18,332)	(18,332)	(20,000)
				0	0
3243	State Mandate Reimbursements	0	0	2,358	0
3260	IRS/EDD Refunds	0	0	13	0
	Proceeds of Truck Financing		40,000	40,000	
	Use of Reserves		17,744	15,626	
				0	0
Total Revenues and Other Sources		866,889	899,146	943,362	877,427

Notes:

- 1 Property Tax Estimates simplified to the amounts provided in County tax estimates
- 2 Will Serve Fees are minor and assumed to be zero; actual fees will reduce Administrative Cost Allocations
- 3 Fire Abatement no longer coordinated through OCSD
- 4 Delinquent Garbage Fees moved to Garbage Fund
- 5 Public Facilities Fees moved to the Facilities Fund
- 6 Fireworks Permit Fees moved to Fire Fund
- 7 Village Group Rent moved to Facilities Fund
- 8 SSLOCSD Reimbursements used to offset Administrative Cost Allocations
- 9 Fire Building Rent moved to Facilities Fund
- 10 Village Group Utility Income moved to Facilities Fund
- 11 Interest Facilities Fees (Restricted) moved to Facilities Fees



ADMINISTRATIVE BUDGET



**ADMINISTRATIVE BUDGET
EXPENDITURE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance: Expenditure Accounts 4100		Actual	Budget	Operating 2014-15	Budget 2015-16
Personnel					
010	Wages and Salaries	245,474	333,509	315,000	348,908
020	Overtime	2,763	828	2,111	4,618
061	PERS	23,157	55,108	52,000	48,321
	PERS UAL Payment				15,000
070	SUI (Unemp Ins)	4,843	1,736	3,302	3,038
071	Medicare Employer Portion	3,924	4,848	4,471	5,127
072	FICA	2,334	0	0	0
075	State Compensation Ins	5,474	7,695	3,528	10,421
080	Boot Allowance	0	0	0	750
090	Employee Insurances	32,230	38,400	29,872	38,400
097	Cell Phone Allowance	225	900	815	900
098	Moving Expense	2,424	0	0	0
099	Auto Allowance	900	0	28	0
Total Personnel Cost		323,748	443,024	411,127	475,483
Services and Supplies					
110	Communications & Dispatch	4,672	3,500	4,284	5,000
150	Insurance (100% in Admin, then allocated, in 2015-16)	22,355	17,100	23,641	22,500
170	Maint: Equipment	1,202	2,344	3,500	3,500
173	Maint: Structures	15,395	10,300	8,931	10,000
180	Memberships	5,187	5,400	5,400	5,500
190+191	Over and Short + misc	196	50	163	200
193	Bank Fees	1,273	1,900	1,900	2,000
200	Office Expense	6,149	6,000	6,000	6,000
205	Outside UB Mailing Expense	4,458	5,000	7,000	7,500
210	Postage	1,042	450	1,500	1,500
217	Contract Accounting	855	500	0	0
218	Audit - Estimate (not in contract)	22,825	23,000	19,500	19,500
220	Professional Services	15,174	17,195	15,000	17,500
221	Information Technology	2,775	4,700	2,500	5,000
222	Contract Engineering	5,115	5,000	0	0
223	Legal Services	86,423	51,200	72,000	72,000
224	Annual Software Maint.	0	0	0	12,500
225	Board Member Stipends	12,550	18,000	18,000	18,000
230	Legal Notices	2,685	3,500	2,000	2,000
235	Books/Journals/Subsc	3,217	3,600	1,500	1,500
241	Rents/Leases: Equip	4,289	2,628	2,628	3,000
247	LAFCO 15-16 charged to Admin then allocated	0	0	0	15,000
248	Air Pollution Control District Permits Licenses and Fees	0	100	100	1,000

**ADMINISTRATIVE BUDGET
EXPENDITURE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance: Expenditure Accounts 4100		Actual	Budget	Operating 2014-15	Budget 2015-16
260	Special Dept Exp-Elections Expense	0	5,200	4,200	5,000
280	Private Vehicle Mileage	378	1,600	500	500
285	Classes/Seminars	1,470	2,000	2,000	5,000
286	Board Member Travel/Expense	1,258	1,500	0	1,500
290	Utilities	6,997	8,200	7,212	8,500
	Contingency				
Total Services and Supplies		227,940	199,967	209,459	251,200
Other Expenditures					
297	Pass-Through Rev	967	3,000	818	0
320	Fixed Assets	3,831	0	0	
351	Cap: Equipment/Vehicles	0	57,437	61,058	
376	Allocation/Adm Exp	(550,658)	(619,691)	(619,691)	(704,684)
382	Contingency	242	1,000	0	
		0	0	0	
Total Other Expenditures Cost		(545,618)	(558,254)	(557,815)	(704,684)
Reserve Designations					
	Contingencies	0	0	0	4,428
Total Reserve Designations Cost		0	0	0	4,428
Total Expenditures		6,070	84,737	62,771	26,427

Notes

- 1 Starting 2015-16, PERS charges UAL (Unfunded Actuarial Liability) in lump sum.
- 2 100% of Insurance proposed to be included in Administrative Fund
- 3 Annual software maintenance previously allocated to individual funds; 2015-16 recommendation is to charge through Admin Allocation.
- 4 LAFCo charges previously allocated to individual funds; 2015-16 recommendation is to charge through Admin Allocation.

FIRE BUDGET



**FIRE BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Projected 2015-16
Expenditure Accounts 4200					
Personnel					
010	Wages and Salaries	119	900	1,350	1,500
020	Overtime	279	500	500	500
061	PERS (including Unfunded Liability for pre FCFA service)	3,513	4,099	4,500	4,500
070	SUI (Unemp Ins)	0	0	0	0
071	Medicare Employer Portion	0	25	25	30
090	Employee Insurances	63	225	225	250
Total Personnel Cost		3,974	5,749	6,600	6,780
Services and Supplies					
077	JPA Quarterly Pmts	709,520	723,710	723,710	754,667
110	Communications & Dispatch	18,837	18,816	18,828	29,900
150	Insurance	0	0	0	0
170	Maint: Equipment		0	25	0
173	Maint: Structures	8,135	5,000	5,000	0
210	Postage			31	
230	Legal Notices	183	300	300	0
241	Rents/Leases: Equip	6,447	5,772	5,772	0
247	LAFCO	487	500	569	0
290	Utilities	4,128	4,300	4,459	5,000
325	Hydrant Repair	252		240	0
Total Services and Supplies		747,989	758,398	758,934	789,567
Other Expenditures					
376	Allocation/Adm Exp	22,026	24,788	24,788	28,188
		0	0	0	0
Total Other Expenditures Cost		22,026	24,788	24,788	28,188
Reserve Designations					
Restricted Reserve Contribution (Facilities Fees)		0	15,030	15,030	
Total Reserve Designations Cost		0	15,030	15,030	0
Total Expenditures		773,989	803,965	805,352	824,535

Notes

- 1 Insurance is proposed to be charged to the Administrative Fund.
- 2 LAFCo is proposed to be charged to the Administrative Fund.
- 3 Facilities Fees are proposed to be included in the Facilities Fund (a new Fund in 2015-16)

LIGHTING BUDGET



**LIGHTING BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:					
Expenditure Accounts 4195		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Personnel					
010	Wages and Salaries	260	600	600	600
020	Overtime	220	400	400	400
061	PERS	65	100	100	100
070	SUI (Unemp Ins)	0		0	0
071	Medicare Employer Portion	7	20	20	20
072	FICA	0		0	0
075	State Compensation Ins	0		0	0
090	Employee Insurances	81	200	200	300
Total Personnel Cost		633	1,320	1,320	1,420
Services and Supplies					
175	Sys Parts/Oper Supp	354	1,000	1,000	1,000
247	LAFCO	121	130	0	0
295	Lighting	32,167	34,617	41,000	43,500
150 Insuramce		0	0	0	0
Total Services and Supplies		32,642	35,747	42,000	44,500
Other Expenditures					
376	Allocation/Adm Exp	2,753	6,197	6,197	7,047
Total Other Expenditures Cost		2,753	6,197	6,197	7,047
Total Reserve Designations Cost		0	0	0	0
Total Expenditures		36,028	43,264	49,517	52,967



EQUIPMENT FUND



**EQUIPMENT FUND
REVENUE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Revenues and Other Sources:		Account Number	2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Revenues						
	Truck Rental from Water					6,545
	Vehicle Charges to Water					10,000
	Total From Water					16,545
	Truck Rental from Sewer					6,545
	Vehicle Charges to Water					5,000
	Total From Sewer					11,545
	Vehicle Charges to Garbage					1,000
					0	
Total Revenues and Other Sources			0	0	0	29,090

Notes

New Fund proposed to account for new utility truck and other equipment replacement.

**EQUIPMENT BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Personnel				
010	Wages and Salaries		0	
020	Overtime		0	
061	PERS		0	
070	SUI (Unemp Ins)		0	
071	Medicare Employer Portion		0	
072	FICA		0	
075	State Compensation Ins		0	
080	Boot Allowance		0	
090	Employee Insurances		0	
Total Personnel Cost		0	0	0
Services and Supplies				
173	Maint: Structures		0	
100	Clothing		0	
110	Communications		0	
150	Insurance		0	
171	Maint Vehicles		0	6,500
172	Gas and Oil		0	9,500
Total Services and Supplies		0	0	16,000
Other Expenditures				
376	Allocation/Adm Exp			
	Payments on Ford			9,067
382	Contingency			
Total Other Expenditures Cost		0	0	9,067
Reserve Designations				
C	Equipment Replacement	0	0	4,023
		0	0	0
Total Reserve Designations Cost		0	0	4,023
Total Expenditures		0	0	29,090

Notes

New Fund proposed to account for new utility truck and other equipment replacement.



FACILITIES FUND



**FACILITIES FUND
REVENUE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Revenues and Other Sources:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Revenues					
3260	Sheriff Substation Rent	123,435	113,940	123,435	113,940
	New Fire Station				15,000
	Old Fire Station				10,800
	Public Facilities Fees				15,000
	Utility Reimbursements				0
	Interest Income - Facility Fees				1,500
	Rental Income Transfer W/S 30%/70%	0	(74,042)	(74,042)	0
		0	0	0	0
Total Revenues and Other Sources		123,435	39,898	49,393	156,240

Notes

New Facilities Fund proposed for all District facilities.

**FACILITIES BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Personnel					
010	Wages and Salaries	198	2,758	2,758	2,500
020	Overtime	43	626	626	500
061	PERS	24	371	371	250
070	SUI (Unemp Ins)	0	30	30	0
071	Medicare Employer Portion	4	49	49	100
072	FICA	3	100	100	0
075	State Compensation Ins	0	0	0	0
080	Boot Allowance	1	0	0	0
090	Employee Insurances	26	576	576	750
Total Personnel Cost		299	4,510	4,510	4,100
Services and Supplies					
173	Maint: Structures	3,022	9,500	9,500	15,000
100	Clothing	31		0	
110	Communications	68		0	
150	Insurance	366		0	0
171	Maint Vehicles	57		0	
172	Gas and Oil	97		0	
173	Maint Structures			0	2,000
247	LAFCO	487	100	569	0
Total Services and Supplies		4,128	9,600	10,069	17,000
Other Expenditures					
376	Allocation/Adm Exp	22,026	24,788	23,944	28,188
380	NCMA Expense	0	0	0	0
	Emergency Generator Project				15,000
382	Contingency	0	1,000	1,000	1,509
Total Other Expenditures Cost		22,026	25,788	24,944	44,697
Reserve Designations					
Unassigned pending interfund debt evaluation		0	0	0	63,940
Total Reserve Designations Cost		0	0	0	63,940
Total Expenditures		26,453	39,898	39,523	129,737

Notes

- 1 Distribution of net rental income to water and sewer funds proposed to be considered by the Board of Directors mid-year upon completing an evaluation of the Sheriff Building funding and historical repayments.
- 2 The \$15,000 for the Emergency Generator project is for the Fire and Sheriff facilities to prepare final project alternatives, and plans for Board approval and contracting; subject to confirmation on the allowable use of the Public Facilities Fees.

WATER FUND



**WATER FUND
REVENUE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Revenues and Other Sources:					
	Account Number	2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Revenues					
3200	Water Sales	1,505,682	1,424,379	1,442,605	1,643,956
3204	Lopez Remediation: Sales	393,025	370,570	360,514	443,401
3205	Water Connection Fees	11,836	14,500	9,757	10,000
3206	Water Front Footage Fees	57,120	16,320	12,240	12,500
3207	UB Courtesy Notice Fees	4,735	4,700	4,622	4,700
3208	UB Sec Notc/Door Hgr Fees	31,480	27,000	27,580	27,000
3209	SWP Capacity Charges	65,182	18,738	19,359	17,500
3210	Meter Fees	20,925	8,100	10,125	8,100
3211	Lopez / Sewer Connection Fees	15,000	4,000	4,000	4,000
3212	New UB A/C Setup	4,080	3,400	4,530	4,000
3217	CYN Crest /Christie/ AG Wheeling	17,029	17,400	24,203	25,000
3255	Inspection Fees	375	200	225	250
	Rental Income Transfer W/S 30%/70%	0	22,213	22,213	0
3300	Interest	974	130	0	2,500
	City of Arroyo Grande	152,355	0	0	0
	Interfund Transfer In	60,149	0	0	0
	Misc	185	0	0	0
3230-350		0	0	5,729	0
Total Revenues and Other Sources		2,340,132	1,931,650	1,947,702	2,202,907

Notes

- 1 Operating Revenues and Operating Expenditures balance
- 2 Revenues from New Development decreased and assigned to Capital Improvement Projects
- 3 Water Sales Revenues based on new water rates
- 4 Rental Income moved to Facilities Fund; amount for Water Fund to be determined after evaluating original funding and history of repayment

**WATER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Personnel					
010	Wages and Salaries	94,308	100,648	116,696	112,051
020	Overtime	15,910	22,866	16,145	26,949
	Standby				14,599
061	PERS	10,525	13,530	14,174	13,902
070	SUI (Unemp Ins)	0	1,105	1,105	0
071	Medicare Employer Portion	1,478	1,791	1,830	2,228
072	FICA	697	700	700	
075	State Compensation Ins	15,104	11,457	9,112	13,344
080	Boot Allowance	120	167	167	0
090	Employee Insurances	15,591	21,024	18,679	23,760
Total Personnel Cost		153,733	173,288	178,608	206,833
Services and Supplies					
100	Clothing	2,495	2,498	2,498	2,500
110	Communications & Dispatch	7,151	5,079	5,254	5,500
150	Insurance	7,255	2,960	11,459	0
163	Maint: Wtr/Swr Struct	6,209	5,000	1,851	5,000
170	Maint: Equipment	1,121	4,000	5,559	5,000
171	Maint: Vehicles	5,459	3,034	3,034	0
172	Fuel	7,755	6,726	6,417	0
173	Maint: Structures	614	500	9,704	10,000
175	Sys Parts/Oper Supp	32,208	15,721	16,381	15,000
176	Water Meters	10,018	7,000	5,287	4,000
177	Safety Expense	281	400	400	500
180	Memberships	2,778	2,000	2,000	2,000
190	misc	225	0	250	250
200	Office Expense	1,329	1,000	1,000	1,000
205	Outside UB Mailing Expense	4,458	5,000	5,000	6,000
210	Postage	27	0	18	0
220	Professional Services	53,226	40,000	25,000	25,000
221	Information Technology	0	0	350	500
222	Contract Engineering	2,671	5,000	3,500	4,000
223	Legal Services	0	0	0	0
224	Annual Software Maint.	8,997	9,000	9,423	0
230	Legal Notices	0	150	2,000	1,000
231	Bad Debt	0	250	1,000	0
235	Books/Journals/Subsc	430	0	0	0
241	Rents/Leases: Equip	1,008	2,000	2,000	2,000
247	LAFCO	5,847	6,125	6,833	0
248	Permits, Fees, Licenses	1,744	1,254	6,000	2,350

**WATER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
250	Small Tools	142	0	702	1,000
260	Special Dept Exp - Lopez Water	392,481	432,520	411,481	443,531
285	Classes/Seminars	1,702	2,000	2,714	5,000
290	Utilities	26,095	46,000	55,000	50,000
Total Services and Supplies		583,726	605,217	602,115	591,131
Other Expenditures			0		
297	Pass-Through Rev	17,029	17,400	24,203	25,000
362	Litigation: SMVWCD	6,933	7,000	8,000	6,000
376	Allocation/Adm Exp	264,316	278,862	278,862	317,109
	Charges from the Equipment Fund				16,545
380	NCMA Expense	43,338	50,400	25,304	30,000
382	Contingency	0	5,000	0	924
390	General Fund Loan Payment	0	42,426	42,426	0
391	Garbage Fund Loan Payment	0	13,444	13,444	0
393	1979 Revenue Bond Pmts	19,875	19,425	19,425	18,375
394	Software Lease Pmts	31,627	26,762	26,762	0
395	State Water Rources Control	1,940	4,000	4,500	5,000
397	SWP Multi Year Water Pool Prog	0	60,000	0	0
398	State Water Project Pmts	897,564	887,000	887,000	935,990
	CIP Planning				50,000
	Well #8 Rehabilitation		45,000	30,662	
	Well #5 Rehabilitation			250	
Total Other Expenditures Cost		1,282,622	1,456,719	1,360,838	1,404,943
Reserve Designations					
	Unassigned	0	0	0	0
Total Reserve Designations Cost		0	0	0	0
Total Expenditures		2,020,081	2,235,224	2,141,561	2,202,907

Notes

- 1 Insurance moved to the Administrative Fund
- 2 Annual software maintenance moved to the Administrative Fund
- 3 LAFCO charges moved to Administrative Fund
- 4 Interfund Loan repayments are not included pending evaluation of original funding and repayments



SEWER FUND



**SEWER FUND
REVENUE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Revenues and Other Sources:					
Account Number		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Projected 2015-16
Revenues					
3210	Sewer Sales	379,926	382,033	394,190	400,000
3211	Connection Fees	7,000	2,000	2,025	4,000
3215	Sanitation District Fees	504,553	500,000	504,258	500,000
3255	Inspection Fees	500	200	150	500
3256	FOG Program Inspections			1,405	3,000
3260	Sheriff Substation Rent	0	51,829	51,829	0
3300	Interest Income				6,000
3900	Other Income	800	0	0	0
Total Revenues and Other Sources		892,779	936,062	953,857	913,500

Notes

- 1 Rental Income moved to Facilities Fund; amount for Sewer Fund to be determined after evaluating original funding and history of repayment

**SEWER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Personnel					
010	Wages and Salaries	30,077	27,574	29,939	34,169
020	Overtime	4,487	6,265	5,065	8,373
	Standby				4,562
061	PERS	3,767	3,707	4,320	4,291
070	SUI (Unemp Ins)	0	303	303	0
071	Medicare Employer Portion	498	491	545	683
072	FICA	205	200	200	0
075	State Compensation Ins	1,866	1,214	960	5,122
080	Boot Allowance	20	45	45	0
090	Employee Insurances	6,185	5,760	6,300	7,200
Total Personnel Cost		47,105	45,559	47,677	64,400
Services and Supplies					
100	Clothing	405	675	675	675
110	Communications & Dispatch	2,109	1,373	1,800	2,000
150	Insurance	3,704	800	9,154	0
163	Maint: Wtr/Swr Struct	21,799	49,718	5,000	10,000
170	Maint: Equipment	322	3,000	3,000	3,000
171	Maint: Vehicles	978	4,000	4,000	0
172	Fuel	1,260	1,872	1,872	0
173	Maint: Structures	302	500	663	1,000
175	Sys Parts/Oper Supp	4,421	10,000	3,000	7,500
177	Safety Expense	0	0	100	0
180	Memberships	0	0	100	0
200	Office Expense	687	1,000	100	1,000
205	Outside UB Mailing Expense	4,458	5,000	5,000	6,000
210	Postage	0	0		0
220	Professional Services	9,678	20,000	1,000	2,500
221	Information Technology	0	0		0
222	Contract Engineering	714	10,000	1,000	2,500
223	Legal Services	0	0		0
224	Annual Software Maint.	2,249	2,700	3,000	0
225	Board Member Stipends	0	0		0
230	Legal Notices	0	0		0
231	Bad Debt	0	250	250	250
232	Bad Debt - Sanitation				
235	Books/Journals/Subsc	0	50	50	0
241	Rents/Leases: Equip	7,055	24,000	15,000	2,500
247	LAFCO	4,507	5,000	5,409	0

**SEWER BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
248	Regulatory Permits and Fees	1,072	2,000	2,516	3,700
250	Small Tools	57	0	30	0
285	Classes/Seminars	4,004	500	500	2,500
286	Board Member Travel/Expense	0	0		0
290	Utilities	1,123	1,000	1,446	2,000
		0	0	0	0
Total Services and Supplies		70,904	143,438	64,665	47,125
Other Expenditures					
297	Pass-Through Rev	493,363	500,000	504,258	500,000
320	Fixed Assets - SSMP CIP; ProForma & Prioritization	0	0		50,000
351	Cap: Equipment/Vehicles	0	0		0
376	Allocation/Adm Exp	203,743	247,876	247,876	281,872
	Rental Payments to Equipment Fund				11,545
382	Contingency	0	1,000	0	8,558
394	Software Lease Pmts	7,907	6,691	6,691	0
Total Other Expenditures Cost		705,013	755,567	758,825	851,975
Reserve Designations					
		0	0	0	0
		0	0	0	0
Total Reserve Designations Cost		0	0	0	0
Total Expenditures		823,022	944,564	871,167	963,500

Notes

- 1 Insurance moved to Administrative Fund
- 2 Annual software maintenance moved to the Administrative Fund
- 3 LAFCo charges moved to the Administrative Fund
- 4 SSMP CIP \$50,000 is proposed to address cost of manhole raising and County paving work, and funding for engineering consulting work on updating the multi-year CIP priorities.



GARBAGE FUND



**GARBAGE FUND
REVENUE WORKSHEET - FINAL BUDGET FISCAL
YEAR 2015-16**

Revenues and Other Sources:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	BUDGET Projected 2015-16
Revenues					
3300	Interest	15	20	20	1,500
3501	Garbage Franchise Fees	79,480	74,500	74,500	80,000
3230	Misc Income	0	0	53	0
	Other franchise revenues	0	0	49,034	0
		0	0	0	0
		0	0	0	0
Total Revenues and Other Sources		79,495	74,520	123,607	81,500

Notes
2014-15 reflects one time revenues for Halcyon and other jurisdictional corrections

**GARBAGE BUDGET
OPERATIONS AND MAINTENANCE WORKSHEET - FINAL BUDGET
FISCAL YEAR 2015-16**

Operations & Maintenance:		2013-14 Actual	2014-15 Budget	Operating Estimates 2014-15	Budget Projected 2015-16
Personnel					
010	Wages and Salaries	5,959	6,894	6,894	7,226
020	Overtime	98	1,566	1,566	417
061	PERS	646	927	927	452
070	SUI (Unemp Ins)	0	76	76	0
071	Medicare Employer Portion	85	123	123	111
072	FICA	28	100	100	0
075	State Compensation Ins	100	0	0	734
080	Boot Allowance	10	14	14	0
090	Employee Insurances	831	1,440	1,440	1,920
Total Personnel Cost		7,757	11,140	11,140	10,860
Services and Supplies					
100	Clothing	187	203	203	250
110	Communications & Dispatch	338	412	412	500
150	Insurance	984	240	292	0
170	Maint: Equipment	0	300	300	500
171	Maint: Vehicles	396	246	246	0
172	Fuel	582	562	562	0
173	Maint Shared Structures	1,441			0
175	Sys Parts/Oper Supp	753	1,100	1,100	1,500
200	Office Expense			46	1,000
210	Postage	0		499	500
220	Professional Services	1,115	1,300	1,300	2,000
230	Legal Notices	0	250	250	250
247	LAFCO	730	800	854	0
290	Utilities	270	300	300	500
Total Services and Supplies		6,796	5,713	6,364	7,000
Other Expenditures					
351	Cap: Equipment/Vehicles	0	0	0	0
353	Alley Maintenance	323	700	0	
362	Litigation: SMWCD	0	0	0	
376	Allocation/Adm Exp	33,040	37,180	37,180	42,280
380	NCMA Expense	0	0	0	
	Signage & Cans				15,000
382	Contingency	0	1,000	0	
	Vehicle Charges from Equipment Fund	0	0	0	1,000
Total Other Expenditures Cost		33,363	38,880	37,180	58,280
Reserve Designations					
	Unassigned Reserves	0	0	0	5,360
		0	0	0	0
Total Reserve Designations Cost		0	0	0	5,360
Total Expenditures		47,916	55,733	54,684	81,500

Notes

- 1 Insurance moved to Administrative Fund
- 2 LAFCo moved to Administrative Fund
- 3 \$15,000 proposed for signage and cans includes clean and green signage and new/replacement community trash cans.



ACCOUNT DESCRIPTIONS



**OCEANO COMMUNITY SERVICES DISTRICT
ACCOUNT JUSTIFICATION
FISCAL YEAR 2015-2016**

ADMINISTRATION	01-4100	WATER	02-4400
STREET LIGHTING	01-4195	SEWER	03-4500
FIRE	01-4200	GARBAGE	06-4900
PARKS & RECREATION	01-4850	FACILITIES FUND	10-4300

Account No	Title	Description
010	Wages and Salaries	Wages and salaries for administrative personnel
020	Overtime Wages	Compensate Admin staff for occasional overtime work
061	PERS	Provides for District contribution of Public Employees' Retirement System
062	PERS UAL Payment	Provides for payment of Public Employees' Retirement System Unfunded Liability
070	SUI (Unemployment Insurance)	Provides for State Unemployment Insurance at 6.2% of gross salaries not to exceed a maximum salary of \$7,000/year/employee
071	Medicare	Provides Medicare contributions at a rate of 1.45% of gross for employees
072	FICA	Provides for District portion of FICA payments at 6.2% for those employees required to contribute.
075	State Compensation Insurance	Provides for District contribution to State Compensation insurance
077	JPA Quarterly Payments	Provides for District's portion of JPA costs
080	Boot Allowance	Provides annual employee boot allowance
090	Employee Insurances	Provides for District portion of health, dental, vision, and life insurance premiums per Board-adopted policies
100	Clothing	Provides for shirts, pants, shop towels and their cleaning
110	Communication	Provides the internet, phones, and security system for the District.

150	Insurance	Provides for fire and general liability insurance, errors and omissions coverage, and employee honesty bond
163	Maintenance: Water Struct.	Provides for maintenance of wells, motors, pumps, accessories, generators chlorinators, etc., directly related to the water system
170	Maintenance: Equipment	Provides for maintenance on phone systems, typewriters, copier, office computers, FAX, and calculators
171	Maintenance: Vehicles	Provides maintenance of District vehicles and one backhoe.
172	Fuel	Provides for fuel expense for District vehicles
173	Maintenance: Shared Structures	Provides for facilities maintenance including landscape
175	Operating Supplies	Provides for materials and supplies for repairs and maintenance
176	Water Meter Purchases	Provides for the purchase of water meters, hydrant meters, and related repair parts for new installations and/or replacements
177	Safety Expense	Provides for safety upgrades (OSHA)
179	Fire District Misc	Provides for occasional expense not included in Budget
180	Memberships	Provides for memberships in CSDA, employee professional memberships
191	Over and Short	Accounts for the occasional shortages or overages of cash transactions
193	Bank Fees	Fees incurred on pooled cash account.
200	Office Expense	Provides for general office supplies and materials for all District activities
205	Outside UB mailing	Outside Utility Billing expense.
210	Postage	Provides postage for general office mailings and newsletters
217	Contract Accounting	Provides for accounting consults
218	Audit	Provides for the annual audit
220	Professional Services	Provides for miscellaneous professional service expenses not otherwise categorized

221	Information Technology	Provides for information technology technician and website
222	Contracted Engineering	Provides for contracted engineering Services
223	Legal Services	Provides for routine and additional legal services
224	Annual Software Maint.	Provides for accounting software annual maintenance.
225	Board Stipends	Remunerates Board for District Board meetings, committee meetings, and other time spent in Board-approved attendance
230	Legal Notices	Provides for occasional legal notices necessary for recruitments, hearings, and other activities as prescribed by State law
231	Bad debt	Provides uncollectible accounts receivables
235	Books/Journals/Subscriptions	Provides for occasional reports, codes, or books, including West's Public Contract and Public Utility Codes, and periodical subscriptions
241	Rents/Leases Equipment	Provides for equipment leases
247	LAFCO Expense Allocation	Provides for Local Agency Formation Commission (LAFCO)
248	Permits, Fees, Licenses	Provides for annual licenses, permits and various fees
250	Small Tools	Provides for the occasional purchase of small tools necessary to repair or maintain the water system, vehicles, and/or equipment
260	Special Departmental Expense	Provides for District election expenses and various other expenses throughout the District's departments
261	Water Supply - Lopez	Water Supply - Lopez
262	Water Supply - State Water	Water Supply - State Water
280	Private Vehicle Mileage Exp	Reimburses office staff at the I.R.S. mileage reimbursement rate (\$.575/mile) for personal vehicles on District business
285	Classes and Seminars	Provides for registration, travel, lodging and meal expenses for staff to attend various classes, seminars, and meetings.

286	Board Member Expense	Provides for Board member registration travel, lodging and meal expenses when at classes, seminars, or meetings
290	Utilities	Provides for PG&E, Southern Cal Gas, water, and sewer services to the District Administrative offices
295	Lighting	Provides the contracted payments to PG&E for the existing street lights
297	Pass Thru revenues	Disburses Garbage property tax income and SSLOCSD revenue. Disburses wheeled water fees collected from AG based on water consumption.
320	Fixed Assets	Provides for purchase of fixed assets
350	Capital/Buildings	Provides for new capital/plant improvements/additions
351	Capital/Equip. & Vehicles	Provides for capitalized equipment and vehicles.
362	Litigation: SMVWCD	Provides for legal costs related to Santa Maria Valley Water Conservation District
376	Allocation of Admin Exp	Provides the method to bill all other departments for the costs included in the Admin Dept to effectively and efficiently manage and operate the District
380	NCMA Tec	Provides for professional services related to NCMA, Groundwater monitoring/annual report
382	Contingency	Provides for unforeseen expenditures, not otherwise budgeted.
393	Rev Bond Payments: Water	Provides for the semi-annual principal payments toward 1979 water Revenue Bond
394	Software Lease Payment	Provides for the software that is leased
395	State Water Control	Provides for State Water Control Resources Permit Fees
397	SWP Multi-year Project	Provides for purchase of drought buffer

Government Code Section 61112 requires that the Board establish the exclusive purpose for the Capital Outlay and Contingency designated reserves. The following are the special purposes established for Designated Reserves established with Fund Balance Available from Fiscal Year 2014-15. Any adjustments that result from final audit numbers will be submitted to the Board of Supervisors so that reserve designation can also be adjusted.

- General Fund Capital Outlay Designated Reserve – For the purpose of an emergency generator and Fire related apparatus.
- General Fund Contingencies – For the purpose of 2015-16 budget contingencies.
- Water Fund Capital Outlay Designated Reserve – For waterline repairs and replacements and related appurtenances including valves.
- Water Fund Contingencies – For the purpose of 2015-16 budget contingencies.
- Sewer Fund Capital Outlay Designated Reserve – For wastewater line repairs and replacements and related appurtenances including manholes and Sewer .
- Sewer Fund Contingencies – For the purpose of 2015-16 budget contingencies.
- Garbage Fund Capital Outlay Designated Reserve – For repairs and additions to community equipment.
- Garbage Fund Contingencies – For the purpose of 2015-16 budget contingencies including community clean-up programs.
- Facilities Fund Capital Outlay Designated Reserves – For fixed emergency generator and fixed equipment replacement. (not portable generators or portable equipment).
- Facilities Fund Contingencies – For the purpose of 2015-16 budget contingencies.