

FY 2022-2023 OCSD PRELIMINARY BUDGET



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2022/23

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Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2022/23 has been prepared consistent with the current FY 2021/22 budget. The financial condition of the District is subject to impacts that will need to be addressed in the upcoming years.

Significant Budget Item

The OCSD (FY) 2022/23 Preliminary Budget includes one significant budget issue.

- Emergency services and fire protection are provided by the Five Cities Fire Authority (FCFA) and a third amendment to the Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach was approved on June 24, 2020. The latest amendment requires the District to place a measure on the ballot to give the Oceano voters the choice to approve a District initiated special tax to increase funding for emergency medical and fire protection services. The March 2020 Oceano election failed to pass by only 10 votes which indicated that over 66% of Oceano voters desired to remain as part of the FCFA and were willing to pay more to fund emergency fire and medical services. The third amendment to the JPA requires the same funding formula used last year.
- The Wastewater Fund incurs a deficit each year before the interfund transfer from the Facilities Fund for the repayment of building the Sherriff's substation. The repayment schedule is set to end this year. The last time the District proposed a Prop 218 rate increase in the Wastewater Fund was 2011. The operating shortfalls need to be addressed in the upcoming years as well as the deferred infrastructure repairs and replacement.

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

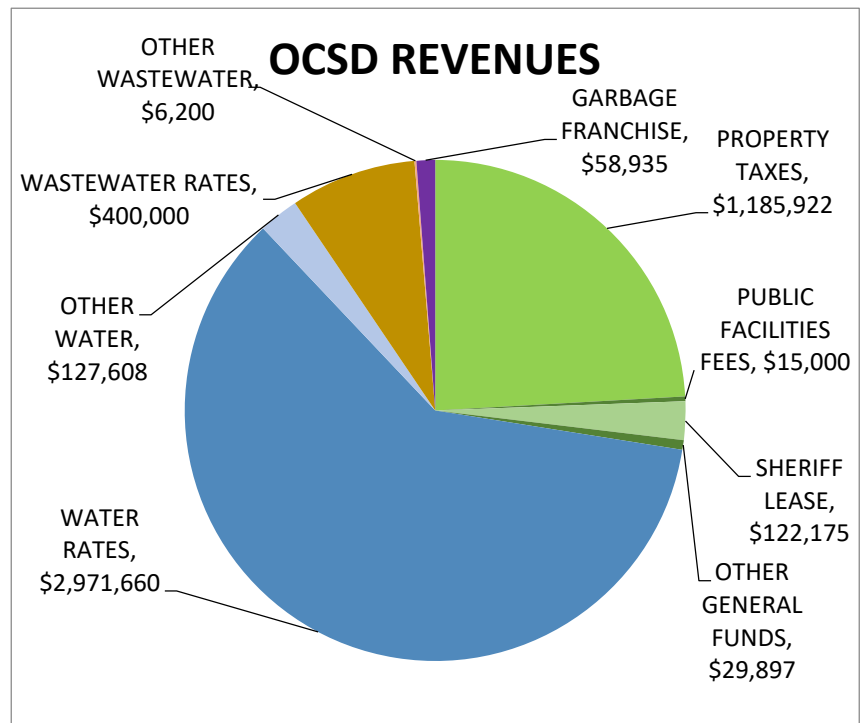
Combined Preliminary Budget

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	\$1,352,994	\$3,467,420	\$4,820,414		\$4,820,414	97%
NON OPERATING REVENUE	1,145,967	133,808	1,279,775	(1,145,967)	133,808	3%
TOTAL REVENUE	2,498,961	3,601,228	6,100,189	(1,145,967)	4,954,222	100%
LABOR	848,262	587,760	1,436,022	(222,000)	1,214,022	24%
SERVICES & SUPPLIES	1,511,733	2,002,895	3,514,628		3,514,628	70%
CAPITAL OUTLAY	0	175,000	175,000		175,000	4%
DEBT SERVICE	0	95,942	95,942		95,942	2%
ADMIN COST	55,438	868,529	923,967	(923,967)	0	0%
TOTAL EXPENDITURES	2,415,433	3,730,126	6,145,559	(1,145,967)	4,999,592	100%
SURPLUS/ (DEFICIT)	83,528	(128,898)	(45,370)	0	(45,370)	0

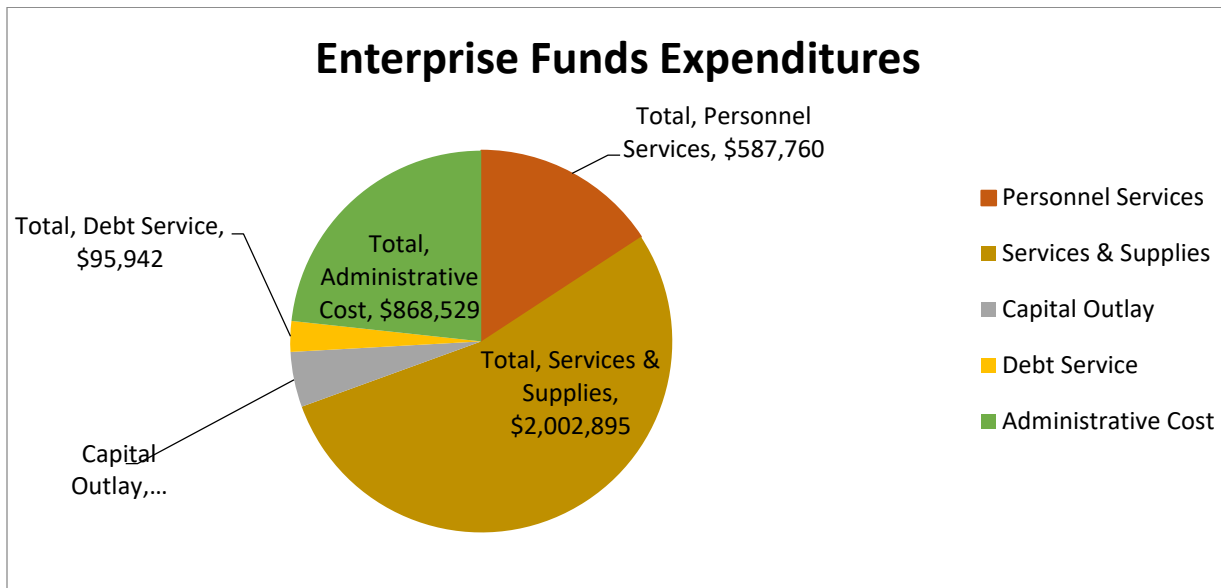
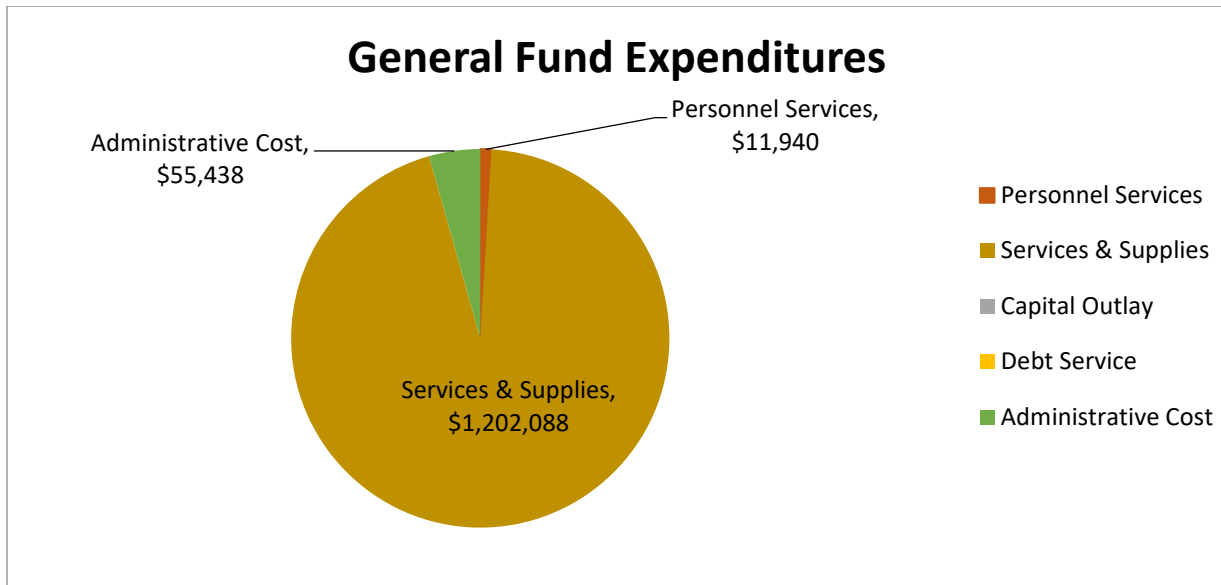
Total General Fund revenues are estimated to increase \$46,605 (4%) from \$1,129,253 estimated for FY 2021/22 to \$1,175,858 in FY 2022/23. The Enterprise Fund revenues, not including the Proposition 1 funds granted to the District in FY 2021/22, are estimated to increase by \$215,458 (4%) from \$3,385,770 estimated in FY 2021/22 to \$3,601,228 in FY 2022/23.

The adjacent chart illustrates the OCSD estimated revenues for FY 2022/23.



Total General Fund expenditures are estimated to increase \$52,857 (2.24%) from \$2,362,576 budgeted for FY 2021/22 to \$2,415,433 in FY 2022/23. Enterprise Fund expenditures are estimated to increase \$93,376 (1%) from a total of \$3,636,750 which is less the \$2,880,090 Proposition 1 grant funds approved by the California State Water Board in FY 2021/22 to \$3,730,126 in FY 2022/23.

The following graph illustrates the OCSD costs for FY 2022/23 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 17-20

The budget for the Fire Fund is based on the amendment to the joint powers authority (JPA) for the Five Cities Fire Authority (FCFA). The most recent amendment adopted on June 24, 2020, is the third amendment to the JPA and established the funding formula to allocate the costs of FCFA to the member agencies. The third amendment provided that the District's share of FCFA FY 2022/23 costs would be calculated with the same funding formula as last year.

The future of the District's fire and emergency services will be considered by the community on the June 2022 primary ballot with a measure for a special tax. Should the ballot measure pass, the new funding formula will be implemented July 1, 2022. If the measure fails the "wind down" period will be initiated and the District will no longer be a part of the JPA effective June 30, 2023. Several actions will be taken, including work program elements related to identification of assets, liabilities and distribution of assets and liabilities identified with specific dates. During the wind down period, OCSD will also 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.

Lighting Fund - See budget schedules on pages 21-23

The lighting fund pays for streetlights and is funded through a portion of the District's property tax allocation. The proposed FY 2022/23 budget of \$45,845 is a minimal increase of \$2,820 from the \$43,025 budgeted in FY 2021/22.

Administrative Fund - See budget schedules on pages 12-16

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, utility billing, and related administrative functions. The proposed FY 2022/23 budget of \$1,145,967 represents an increase of \$46,092 (4.19%) from the \$1,099,875 FY 2021/22 budget.

Facilities Fund - See budget schedules on pages 24-27

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. A portion of the old firehouse is rented to Village AA for \$12,000 per year. In previous years, the Sheriff's substation was leased to the County of San Luis Obispo for \$9,495 a month but with the five-year extension coming

up in September 2022 the rent will increase to \$10,318.52 a month for a total increase of \$8,235 for the FY 2022/23.

Wastewater funds were utilized to construct the Sheriff's Substation and an interfund loan was established with repayment from the Facilities Fund annually. This is the final year of the annual interfund transfer from the Facilities Fund to the Wastewater Fund.

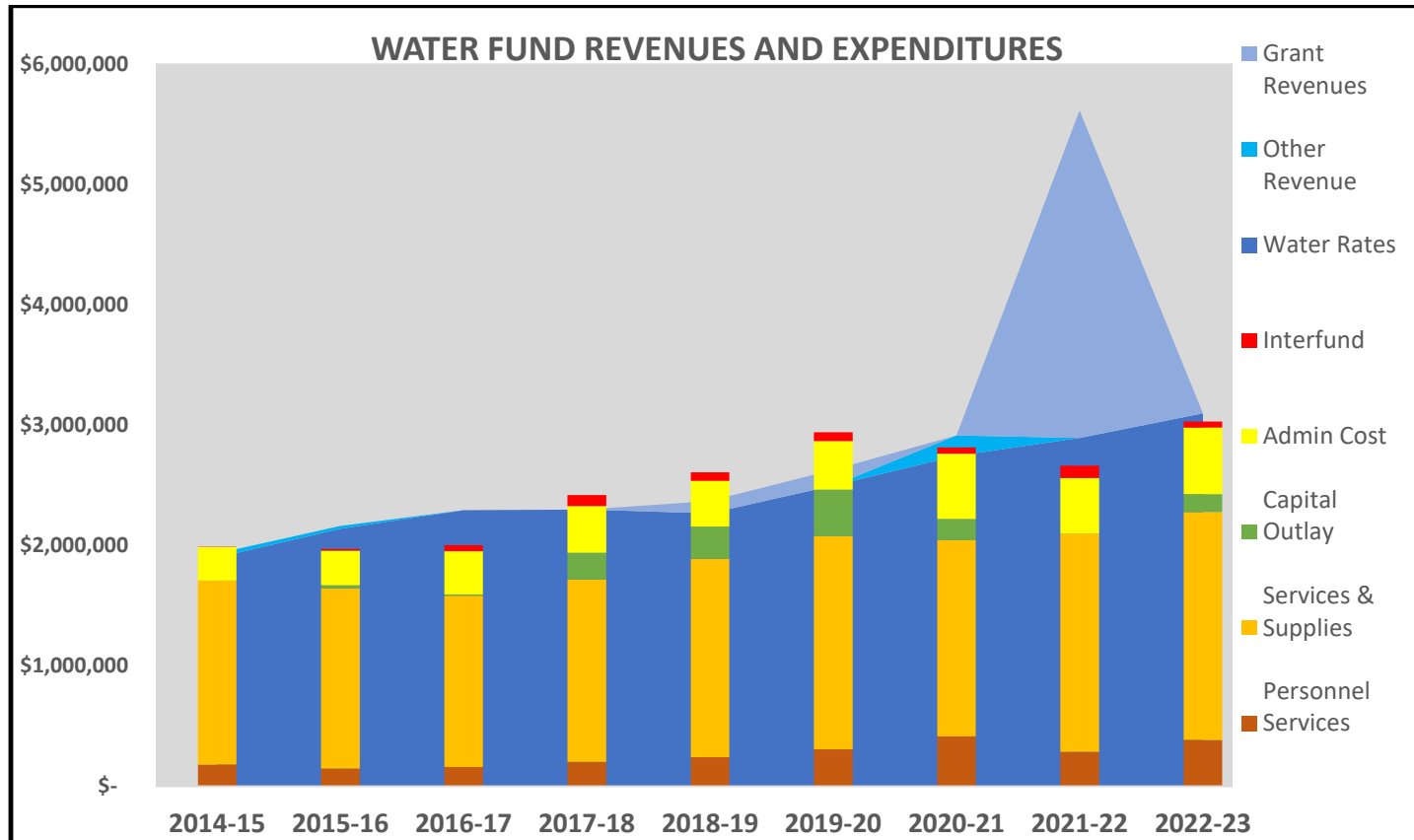
The District is in an agreement with the Planning and Building department of the County of San Luis Obispo related to Public Facilities Fees (PFF's). The County currently collects PFF's and distributes them to the District. These fees can be utilized for capital improvements and equipment related to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

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

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

Water Fund - See budget schedules on pages 29-33

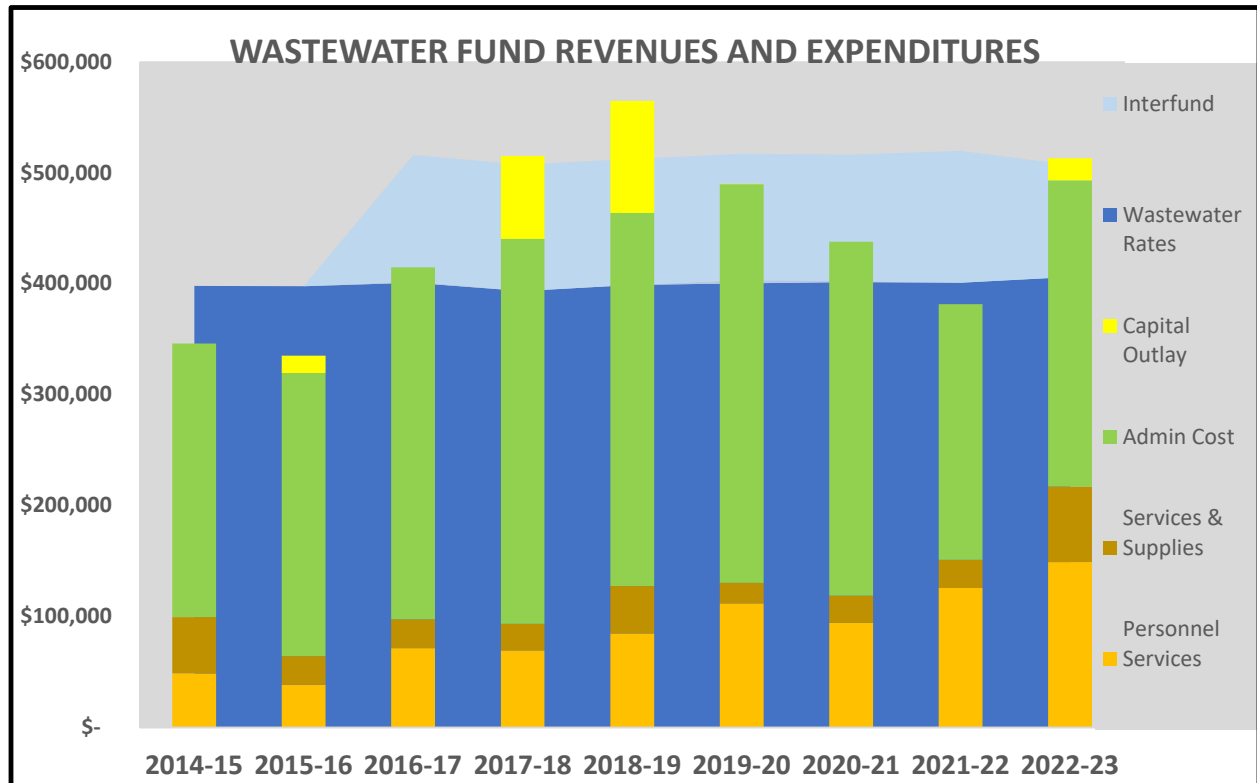


The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October of 2020 by Ordinance 2020-01

Over the last five years the District has secured \$3,100,233 in grants from state agencies for the water system capital improvement 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 the FY 2022/23. One is the increase to professional services for the staff extension services for the

Northern Cities Management Area Technical Group to update the 2002 Management Agreement and the other is the increase to capital improvement projects based on the new rates approved in 2020.



Wastewater Fund - See budget schedules on pages 34-38

The Wastewater operating deficit for the FY 2022/23 budget is (\$140,191). The proposed budget includes the final year of the interfund transfer from the Facilities Fund of \$95,295 to the Wastewater Fund for the repayment of the original construction of the Sheriffs building. Under expenditures \$25,000 has been set aside for a new wastewater collection system study. The Wastewater Fund continues to incur operating net losses because the revenues are not increased every year like the Water Fund. 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 39-42

The Garbage Fund is proposed to have an operating deficit for the FY 2022/23 budget of (\$58,003). The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees to the District, the residents garbage bills are lower.

Equipment Fund - See budget schedules on pages 43-46

The Equipment Fund is funded through the Water, Wastewater, and Garbage Funds. The proposed budget includes funds for an equipment lease for a new service truck.



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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$157,272	\$157,140	\$165,375
	Admin	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,109,687	\$2,241,224	\$2,333,586
	Total Sources of Funds	\$1,534,638	\$1,691,162	\$1,925,883	\$2,029,005	\$2,239,205	\$2,322,246	\$2,538,301	\$2,266,959	\$2,398,364	\$2,498,961
USES OF FUNDS											
	Fire	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,173,320	\$1,182,272	\$1,183,977
	Lighting	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$44,492	\$35,041	\$43,025	\$45,845
	Facilities	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$181,729	\$34,350	\$22,119	\$37,404	\$39,644
	Admin	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$958,507	\$1,099,875	\$1,145,967
	Total Expenditures	\$1,508,683	\$1,572,801	\$1,782,360	\$1,979,939	\$2,085,619	\$2,460,431	\$2,328,472	\$2,188,987	\$2,362,576	\$2,415,433
	OPERATING SURPLUS/(DEFICIT)										
	Fire	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,360)	(\$1,173,320)	(\$1,182,272)	(\$1,183,977)
	Lighting	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,492)	(\$35,041)	(\$43,025)	(\$45,845)
	Facilities	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	(\$29,102)	\$128,703	\$135,153	\$119,736	\$125,731
	Admin	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,151,180	\$1,141,349	\$1,187,619
	OPERATING SURPLUS/(DEFICIT)	\$25,955	\$118,361	\$143,524	\$49,065	\$153,586	(\$138,185)	\$209,830	\$77,972	\$35,788	\$83,528
	TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To Water and Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(126,172)	(126,172)	(109,441)
	Encumbrances - Sources of Funding										
	Encumbrances - (Designated Funds)								(24,621)	(24,621)	
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$119,293)	(\$119,293)	(\$77,941)
	RESERVES										
	(Use of Reserves)										
	Additions to Reserves	25,955	118,361	61,084	(33,375)	71,146	(220,626)	127,390	(41,321)	(83,505)	5,587
	Other Adjustments										
	RESERVES - INCREASE / (DECREASE)	\$25,955	\$118,361	\$61,084	(\$33,375)	\$71,146	(\$220,626)	\$127,390	(\$41,321)	(\$83,505)	\$5,587
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$0)	(\$0)	(\$1)	\$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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,151,179	\$1,141,349	\$1,187,619
	Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$958,508	\$1,099,875	\$1,145,967
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,109,687	\$2,241,224	\$2,333,586
USES OF FUNDS											
	Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$404,011	\$456,518	\$466,046	\$424,169	\$440,000	\$451,000
	Benefits	\$99,036	\$108,857	\$108,634	\$142,238	\$119,612	\$171,458	\$193,226	\$159,602	\$146,370	\$163,322
	Personnel Services	\$449,661	\$452,248	\$550,055	\$577,954	\$523,623	\$627,976	\$659,272	\$583,771	\$586,370	\$614,322
	Services & Supplies	\$200,902	\$191,738	\$242,130	\$275,065	\$259,007	\$263,388	\$246,456	\$184,659	\$297,605	\$309,645
	Operating Crew Benefits Allocation	\$0	\$808	\$750	\$4,713	\$118,879	\$144,839	\$161,542	\$190,077	\$215,900	\$222,000
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$958,507	\$1,099,875	\$1,145,967
	OPERATING SURPLUS/(DEFICIT)	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,151,180	\$1,141,349	\$1,187,619



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES											
01-4-3100-000	Property Taxes: Current Year - Secured	843,006	879,236	933,879	964,610	1,015,514	1,039,689	1,090,127	1,103,745	1,101,742	1,150,098
01-4-3101-000	Property Taxes: Current Year - Unsecured	20,571	20,657	21,222	21,060	22,876	38,492	39,056	35,743	37,695	36,778
01-4-3102-000	Property Taxes: Prior Year - Secured	(1,554)	(820)	(1,100)	(2,135)	(3,341)	3,742	(1,923)	(2,267)	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	923	0	625	1,160	867	1,148	649	608	0	0
01-4-3105-000	Penalties & Interest	474	4,918	13,193	32,901	78	110	61	3,605	0	0
01-4-3106-000	Delinq Garbage Charges	818	2,403	1,474	2,787	1,442	1,600	1,900	3,479	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,479	6,517	6,500	6,381	6,449	6,253	6,326	6,210	6,134	6,141
01-4-3121-000	SB 1090	0	0	0	0	0	12,755	12,755	10,079	10,575	10,064
01-4-3213-100	Will Serve Letter Fee	900	1,170	1,160	930	1,470	390	1,110	540	0	0
01-4-3230-100	Misc Income	121	23	1,409	3	1,807	743	5,967	2,849	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,540	1,540	1,540	1,600	1,648	1,648	1,697
01-4-3243-100	Reimbursements	7,165	2,042	0	0	0	0	0	1,385	0	0
01-4-3245-000	SSLOCSD Reimbursements	22,000	3,666	135	425	0	0	0	0	0	0
01-4-3260-100	IRS/EDD Refunds	13	0	0	0	0	0	0	0	0	0
01-4-3300-000	Interest Income	4,053	1,269	1,237	385	43,581	34,556	14,728	0	0	0
01-4-3557-000	CO Charge: SB 2557	(16,460)	(17,097)	(17,639)	(14,512)	(15,514)	(15,086)	(16,660)	(16,445)	(16,445)	(17,159)
01-4-3606-205	PG&E Energy Rebate	0	0	0	2,100	1,000	0	0	0	0	0
Total Revenues		\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,151,179	\$1,141,349	\$1,187,619
OTHER SOURCES OF FUNDS											
	Allocated Administrative Overhead	618,163	637,156	793,506	842,244	841,347	898,849	1,058,011	768,430	883,975	923,967
	Allocated Operating Crew Overhead	0	0	0	0	118,880	144,839	161,542	190,078	215,900	222,000
Total Other Sources of Funds		\$618,163	\$637,156	\$793,506	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$958,508	\$1,099,875	\$1,145,967
Total Sources of Funds		\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,109,687	\$2,241,224	\$2,333,586
USES OF FUNDS											
SALARIES & WAGES											
01-5-4100-010	Salary & Wages	348,038	339,788	438,144	431,860	398,399	455,896	465,901	423,877	431,000	442,000
01-5-4100-020	Overtime	2,587	3,603	3,277	3,856	5,612	622	146	292	9,000	9,000
Total Salaries & Wages		\$350,625	\$343,391	\$441,421	\$435,716	\$404,011	\$456,518	\$466,046	\$424,169	\$440,000	\$451,000
BENEFITS											
01-5-4100-061	PERS Contribution	51,342	26,513	30,065	52,240	28,092	56,178	58,853	63,231	54,000	65,000
01-5-4100-062	PERS UAL Payment	2,361	14,522	17,851	22,790	30,576	38,419	47,727	5,575	5,600	5,752
01-5-4100-063	Pension Expense (GASB 68)	0	7	46	0	0	0	0	0	0	0
01-5-4100-070	SUI	2,746	2,604	0	0	0	0	0	1,896	2,170	2,170
01-5-4100-071	Medicare	4,516	4,857	5,692	6,528	5,904	6,939	6,582	7,071	6,400	7,300
01-5-4100-072	FICA	0	0	129	837	628	1,543	1,949	2,061	1,800	2,200
01-5-4100-192	P/R Fed & State Taxes	0	526	4,523	2,643	3,764	4,905	0	0	0	0
01-5-4100-075	Compensation Insurance	2,271	15,600	7,363	13,785	5,028	5,269	4,165	4,348	4,700	5,000
01-5-4100-090	Insurance	34,874	43,402	42,140	42,515	44,721	57,230	73,050	74,520	70,800	75,000
01-5-4100-097	Cell Phone Allowance	900	825	825	900	900	975	900	900	900	900
Total Benefits		\$99,036	\$108,857	\$108,634	\$142,238	\$119,612	\$171,458	\$193,226	\$159,602	\$146,370	\$163,322
Total Personnel Services		\$449,661	\$452,248	\$550,055	\$577,954	\$523,623	\$627,976	\$659,272	\$583,771	\$586,370	\$614,322



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SERVICES & SUPPLIES											
01-5-4100-110	Communications & Dispatch	3,913	4,488	8,202	8,934	8,102	10,078	10,121	10,191	10,800	10,800
01-5-4100-150	Insurance	5,327	11,471	25,932	21,373	22,608	24,219	26,576	30,561	29,600	32,000
01-5-4100-170	Maintenance: Equipment	3,774	1,855	1,269	154	357	434	579	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	8,996	6,140	6,504	10,507	6,799	6,058	5,623	5,760	10,815	10,815
01-5-4100-180	Memberships	2,644	8,303	6,026	6,858	6,990	7,827	3,877	8,115	8,000	8,300
01-5-4100-190	Misc Expense	51	(291)	(22)	0	0	456	0	0	0	0
01-5-4100-191	Over and Short	83	(236)	(4,745)	96	(387)	0	(1,574)	0	0	0
01-5-4100-192	P/R: Other Fed & State Taxes	0	0	0	0	0	0	6,808	0	0	0
01-5-4100-193	Bank Fees	1,410	1,432	2,059	4,262	4,631	3,916	4,074	5,780	4,790	5,950
01-5-4100-200	Office Expense	3,810	5,584	4,253	6,401	7,286	7,952	5,232	5,313	7,175	7,175
01-5-4100-205	Outside UB Mail Service	7,930	13,365	14,639	19,082	0	1,231	27	0	0	0
01-5-4100-210	Postage	1,427	649	476	348	1,946	505	508	473	2,575	2,575
01-5-4100-218	Audit	19,500	18,525	34,250	21,775	20,200	19,820	21,975	20,570	20,570	21,290
01-5-4100-219	Special Admin Expense	1,169	327	0	0	0	0	0	0	0	0
01-5-4100-220	Professional Services	14,510	16,344	19,397	21,686	23,706	23,778	19,417	9,271	34,000	34,000
01-5-4100-221	Information Technology	3,932	3,879	10,080	6,178	8,846	7,175	3,749	2,672	8,000	5,000
01-5-4100-223	Legal Services	86,085	70,869	58,620	81,715	85,582	88,808	53,072	34,405	92,000	75,000
01-5-4100-225	Board Stipends	11,200	10,650	10,700	8,700	9,850	10,050	6,250	6,133	12,000	12,000
01-5-4100-226	Annual Software Maintenance	0	0	7,318	14,803	15,306	13,749	17,987	18,500	18,500	19,200
01-5-4100-230	Required Legal Notice	579	188	90	0	375	436	1,178	1,072	450	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	287	251	1,027	698	546	341	1,654	0	1,590	1,700
01-5-4100-241	Rents/ Lease: Equipment	2,570	1,752	0	0	0	0	0	0	0	0
01-5-4100-247	LAFCO Annual Charge	0	0	14,349	15,280	12,790	15,220	10,861	11,120	12,200	11,900
01-5-4100-248	Permits, Fees, Lincenses	0	0	364	495	798	2,272	2,821	2,295	1,065	2,500
01-5-4100-250	Small Tools/ Equipment	0	0	16	0	0	0	0	0	0	0
01-5-4100-260	Election Expense	4,141	0	4,871	0	549	0	22,845	0	0	24,000
01-5-4100-280	Private Vehicle/ Mileage Expense	377	36	62	233	0	181	0	0	530	530
01-5-4100-283	Job Advertising Expense	224	978	0	0	412	2,400	0	2,973	0	0
01-5-4100-285	Classes/ Seminars/ Training Fee	660	1,630	2,746	2,159	2,959	3,045	1,284	0	6,010	6,200
01-5-4100-286	Board Member Travel	76	25	2,881	132	439	210	0	0	2,125	2,200
01-5-4100-290	Utilities	6,910	11,121	9,979	9,529	11,707	10,671	10,982	7,235	11,000	11,500
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	818	2,403	789	2,664	1,239	2,556	203	2,220	0	0
01-5-4100-320	Fixed Assets - Phone System/ Website	0	0	0	6,096	5,369	0	0	0	0	0
01-5-4100-199	Claims & Stettlements	8,500	0	0	4,907	0	0	0	0	0	0
01-5-4100-391	LHMP	0	0	0	0	0	0	10,329	0	0	0
Total Services & Supplies		\$200,902	\$191,738	\$242,130	\$275,065	\$259,007	\$263,388	\$246,456	\$184,659	\$297,605	\$309,645
Operating Crew Benefits & Direct Labor Cost Allocations											
	Leave time	0	0	0	0	27,682	31,352	40,861	61,130	53,000	54,000
	Salaries & Wages (Admin)	0	0	0	0	0	0	0	5,623	6,100	7,500
	PERS Contribution	0	0	0	0	23,478	29,785	34,202	32,195	41,000	44,000
	Medicare	0	0	0	0	3,448	3,676	3,884	3,753	5,200	5,400
	P/R Fed & State Taxes	0	0	0	0	0	0	0	4,500	4,500	4,500
	SUI	0	0	0	0	0	0	0	1,750	1,750	1,750
	Insurance	0	0	0	0	39,309	58,365	61,454	60,879	83,400	83,400
	Boot Allowance	0	750	750	750	1,000	1,000	1,000	1,000	1,250	1,250
	Clothing	0	58	0	3,963	6,463	6,362	6,491	4,914	6,000	6,500
	Standby	0	0	0	0	17,500	14,300	13,650	14,333	13,700	13,700
Total Operating Crew Benefits		\$0	\$808	\$750	\$4,713	\$118,879	\$144,839	\$161,542	\$190,077	\$215,900	\$222,000
Total Expenditures		\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$958,507	\$1,099,875	\$1,145,967



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
OPERATING SURPLUS/(DEFICIT)		\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,151,180	\$1,141,349	\$1,187,619
TRANSFERS & ENCUMBRANCES											
	Transfers In - Facilities Fund	0	0	0	0	0	0	46,263	30,416	21,068	60,514
	(Transfers Out) - Fire and Lighting	(830,967)	(869,259)	(897,728)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,219,366)	(1,236,300)	(1,242,545)
	Encumbrances - Sources of Funding	0	0	0	0	47,904	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	(47,904)	0	0	(24,621)	(24,621)	0
NET TRANSFERS & ENCUMBRANCES		(\$830,967)	(\$869,259)	(\$897,728)	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,213,571)	(\$1,239,853)	(\$1,182,031)
RESERVES											
	(Use of Reserves)				(26,646)		(109,083)		(62,391)	(98,504)	
	Additions to Reserves	26,681	28,627	66,478		37,482		127,390			5,588
	Other Adjustments										
RESERVES - INCREASE / (DECREASE)		\$26,681	\$28,627	\$66,478	(\$26,646)	\$37,482	(\$109,083)	\$127,390	(\$62,391)	(\$98,504)	\$5,588
NET BUDGETARY SOURCES/USES		(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS											
	Salaries & Wages	\$1,510	\$345	\$640	\$92	\$20	\$0	\$0	\$242	\$1,510	\$1,900
	Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,641	\$7,803	\$13,687	\$950	\$1,080	\$1,110
	Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,662	\$7,803	\$13,687	\$1,192	\$2,590	\$3,010
	Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,149,075	\$1,153,163	\$1,153,248
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$27,172	\$23,053	\$26,519	\$27,719
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,173,320	\$1,182,272	\$1,183,977
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,360)	(\$1,173,320)	(\$1,182,272)	(\$1,183,977)



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	REVENUES										
		0	0	0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER SOURCES OF FUNDS										
		0	0	0	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$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	0	242	1,510	1,900
01-5-4200-020	Overtime	153	0	385	0	20	0	0	0	0	0
	Total Salaries & Wages	\$1,510	\$345	\$640	\$92	\$20	\$0	\$0	\$242	\$1,510	\$1,900
	BENEFITS										
01-5-4200-061	PERS Contribution	4,267	40	50	2	0	0	0	0	0	0
01-5-4200-062	PERS UAL Payment	0	4,369	4,851	5,700	7,046	7,079	12,879	0	0	0
01-5-4200-062	Medicare	24	5	10	2	0	0	0	0	0	0
01-5-4200-075	FICA	0	0	4	0	0	0	0	0	0	0
01-5-4200-090	Insurance	230	61	26	19	1	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	724	808	950	1,080	1,110
	Total Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,641	\$7,803	\$13,687	\$950	\$1,080	\$1,110
	Total Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,662	\$7,803	\$13,687	\$1,192	\$2,590	\$3,010
	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	1,138,148	1,138,148
01-5-4200-100	Clothing	0	0	42	0	0	0	0	0	0	0
01-5-4200-110	Communication	18,828	31,055	28,868	28,929	92	578	664	837	0	0
	Community Outreach	0	0	0	0	0	0	0	0	2,000	2,000
01-5-4200-150	Insurance	446	446	0	0	0	0	0	0	0	0
01-5-4200-170	Maintenance - Equipment	25	89	50	62	0	0	0	0	0	0
01-5-4200-173	Maintenance - Sturcture/ Improvements	1,826	1,115	1,364	1,262	1,378	0	0	0	0	0
01-5-4200-175	Operating Supplies	0	0	70	0	32	0	0	0	0	0
01-5-4200-200	Office Expense	28	96	48	0	34	323	0	0	0	0
01-5-4200-210	Postage	26	0	0	0	0	708	0	0	0	0
01-5-4200-220	Professional Services	0	0	0	16,165	17,150	14,750	0	7,500	7,500	7,500
01-5-4200-241	Rents & Leases - Equipment	5,772	5,772	0	0	0	0	0	0	0	0
01-5-4200-247	LAFCO Annual Charge	569	0	0	0	0	0	0	0	0	0
01-5-4200-290	Utilities	4,299	3,952	3,598	3,193	4,353	3,771	2,207	2,000	5,000	5,000
01-5-4200-291	Sandbags	0	0	498	386	375	0	483	590	515	600
01-5-4200-320	Fixed Assets - Equipment	0	0	0	65,189	0	0	0	0	0	0
01-5-4200-320	Hydrant R&M	240	0	0	0	0	0	0	0	0	0
	Total Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,149,075	\$1,153,163	\$1,153,248



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
	CAPITAL OVERLAY										
		0	0	0	0	0	0	0	0	0	0
	Total Capital Overlay	\$0	\$0	\$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	35,954	27,172	23,053	26,519	27,719
	Total Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$27,172	\$23,053	\$26,519	\$27,719
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,173,320	\$1,182,272	\$1,183,977
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,360)	(\$1,173,320)	(\$1,182,272)	(\$1,183,977)
	TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes & Fac Fund	786,526	827,169	851,824	964,222	1,052,092	1,202,035	1,182,360	1,183,710	1,192,662	1,195,990
	(Transfers Out) - Water & Wastewater								(10,390)	(10,390)	(12,013)
	Encumbrances - Sources of Funding										
	Encumbrances - (Designated Funds)										
	NET TRANSFERS & ENCUMBRANCES	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,173,320	\$1,182,272	\$1,183,977



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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS											
	Salaries & Wages	\$393	\$221	\$327	\$0	\$0	\$0	\$1,287	\$73	\$1,510	\$1,900
	Benefits	\$124	\$29	\$35	\$0	\$594	\$724	\$808	\$950	\$1,080	\$1,110
	Personnel Services	\$517	\$250	\$362	\$0	\$594	\$724	\$2,095	\$1,023	\$2,590	\$3,010
	Services & Supplies	\$37,742	\$35,468	\$37,607	\$30,898	\$37,904	\$30,752	\$33,339	\$26,334	\$31,595	\$33,595
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,988	\$9,057	\$7,684	\$8,840	\$9,240
	Total Expenditures	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$44,492	\$35,041	\$43,025	\$45,845
	OPERATING SURPLUS/(DEFICIT)	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,492)	(\$35,041)	(\$43,025)	(\$45,845)



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES		0	0	0	0	0	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS		0	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$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	1,287	73	1,510	1,900
01-5-4195-020	Overtime Wages	0	61	30	0	0	0	0	0	0	0
Total Salaries & Wages		\$393	\$221	\$327	\$0	\$0	\$0	\$1,287	\$73	\$1,510	\$1,900
BENEFITS											
01-5-4195-071	Medicare	6	3	5	0	0	0	0	0	0	0
01-5-4195-061	PERs Contributions	43	13	0	0	0	0	0	0	0	0
01-5-4195-090	Insurance	75	13	30	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	724	808	950	1,080	1,110
Total Benefits		\$124	\$29	\$35	\$0	\$594	\$724	\$808	\$950	\$1,080	\$1,110
Total Personnel Services		\$517	\$250	\$362	\$0	\$594	\$724	\$2,095	\$1,023	\$2,590	\$3,010
SERVICES & SUPPLIES											
01-5-4195-175	Operating Supplies	0	0	1,406	0	0	559	47	0	1,595	1,595
01-5-4195-150	Insurance	111	112	0	0	0	0	0	0	0	0
01-5-4195-295	Street Lighting	37,630	35,357	36,202	30,898	37,904	30,193	33,292	26,334	30,000	32,000
Total Services & Supplies		\$37,742	\$35,468	\$37,607	\$30,898	\$37,904	\$30,752	\$33,339	\$26,334	\$31,595	\$33,595
CAPITAL OUTLAY											
Total Capital Outlay		\$0	\$0	\$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	8,988	9,057	7,684	8,840	9,240
Total Administrative Cost Allocation		\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,988	\$9,057	\$7,684	\$8,840	\$9,240
Total Expenditures		\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$44,492	\$35,041	\$43,025	\$45,845
OPERATING SURPLUS/(DEFICIT)		(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,492)	(\$35,041)	(\$43,025)	(\$45,845)
TRANSFERS & ENCUMBRANCES											
	Transfers In - Property Taxes	44,441	42,090	45,904	39,570	46,912	40,464	44,492	35,656	43,638	46,555
	(Transfers Out) - Water & Wastewater							0	(614)	(614)	(711)
	Encumbrances - Sources of Funding							0	0	0	0
	Encumbrances - (Designated)							0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$44,492	\$35,042	\$43,024	\$45,844



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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/2023
SOURCES OF FUNDS											
	Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$152,627	\$163,053	\$157,272	\$157,140	\$165,375
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$157,272	\$157,140	\$165,375
USES OF FUNDS											
	Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,039	\$344	\$1,106	\$3,020	\$3,700
	Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,448	\$1,615	\$1,901	\$2,159	\$2,220
	Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$4,487	\$1,960	\$3,007	\$5,179	\$5,920
	Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$128,488	\$14,276	\$3,743	\$14,545	\$15,245
	Capital Outlay	\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$12,800	\$0	\$0	\$0	\$0
	Administrative Cost	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$18,115	\$15,369	\$17,680	\$18,479
	Total Expenditures	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$181,729	\$34,350	\$22,119	\$37,404	\$39,644
	OPERATING SURPLUS/(DEFICIT)	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	(\$29,102)	\$128,703	\$135,153	\$119,736	\$125,731



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES											
10-4-3257-000	Utility Reimbursement	626	878	1,704	1,202	2,209	1,947	1,579	1,332	1,200	1,200
10-4-3258-000	Old Fire Station Rent	10,800	12,075	11,700	10,725	10,725	10,725	11,775	12,000	12,000	12,000
10-4-3259-000	Fire Rent	15,000	15,000	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	113,940	122,175
	Public Facilities Fees	0	6,258	25,358	27,280	20,060	10,158	20,528	15,000	15,000	15,000
10-4-3300-003	Interest Income	0	331	1,041	980	919	857	231	0	0	0
	Total Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$152,627	\$163,053	\$157,272	\$157,140	\$165,375
OTHER SOURCES OF FUNDS											
	Nuclear Power Preparedness - Emergency Generator	0	0	0	0	38,358	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$157,272	\$157,140	\$165,375
USES OF FUNDS											
SALARIES & WAGES											
10-5-4300-010	Salary & Wages	61	709	122	807	1,834	2,925	344	1,106	3,020	3,700
10-5-4300-010	Overtime	0	0	0	234	837	114	0	0	0	0
	Total Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,039	\$344	\$1,106	\$3,020	\$3,700
BENEFITS											
10-5-4300-060	PERS - Retirement	6	84	15	129	0	0	0	0	0	0
10-5-4300-071	Medicare	1	8	2	17	0	0	0	0	0	0
10-5-4300-072	FICA	0	3	0	0	0	0	0	0	0	0
10-5-4300-080	Boot Allowance	1	0	0	0	0	0	0	0	0	0
10-5-4300-090	Medical Insurance	13	0	12	139	0	0	0	0	0	0
	Operating Crew Overhead		0	0	0	1,189	1,448	1,615	1,901	2,159	2,220
	Total Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,448	\$1,615	\$1,901	\$2,159	\$2,220
	Total Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$4,487	\$1,960	\$3,007	\$5,179	\$5,920
SERVICES & SUPPLIES											
10-5-4300-110	Communication	21	44	25	25	33	27	28	25	0	0
10-5-4300-100	Clothing	45	27	0	0	0	0	0	0	0	0
10-5-4300-150	Insurance	464	446	0	0	0	0	0	0	0	0
10-5-4300-163	Maint: Structure/ Improvements	0	3,711	11,633	4,494	3,148	2,599	9,389	220	10,000	10,000
10-5-4300-171	Maint. Vehicles	5	7	7	0	0	0	0	0	0	0
10-5-4300-172	Gas and Oil	79	50	0	0	0	0	0	0	0	0
10-5-4300-173	So: Maint. Structures/ Improvements	769	3,251	1,364	18,590	2,465	4,659	4,860	3,498	3,000	3,700
10-5-4300-192	Over/Short	0	0	(194)	195	0	0	0	0	0	0
10-5-4300-219	Special Admin Expense	7	0	0	0	0	0	0	0	0	0
10-5-4300-220	Professional Services	0	0	0	550	1,505	775	0	0	1,545	1,545
10-5-4300-247	LAFCO Annual Charge	569	0	0	0	0	0	0	0	0	0
10-5-4300-248	Permits, Fees, Lincenses	0	0	0	0	819	0	0	0	0	0
10-5-4300-290	Utilities	0	0	0	118	0	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	0	0	1,826	22,239	3,152	120,428	0	0	0	0
10-5-4300-385	Depreciation Expense	386	2,350	0	0	0	0	0	0	0	0
10-5-4300-387	Interest Expense Interfund	0	0	0	0	0	0	0	0	0	0
	Total Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$128,488	\$14,276	\$3,743	\$14,545	\$15,245



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
CAPITAL OUTLAY											
10-5-4300-320	Fixed Assets	0	22,572	45,144	36,189	36,470	12,800	0	0	0	0
Total Capital Outlay		\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$12,800	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION											
10-5-4300-376	Admin Allocation	24,727	25,486	31,740	34,690	33,654	35,954	18,115	15,369	17,680	18,479
Total Administrative Cost Allocation		\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$18,115	\$15,369	\$17,680	\$18,479
Total Expenditures		\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$181,729	\$34,350	\$22,119	\$37,404	\$39,644
OPERATING SURPLUS/(DEFICIT)		(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	(\$29,102)	\$128,703	\$135,153	\$119,736	\$125,731
TRANSFERS & ENCUMBRANCES											
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To General, Water & Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)	(160,203)	(166,653)	(136,237)	(157,231)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$135,153)	(\$104,737)	(\$125,731)
RESERVES											
	(Use of Reserves)	(727)	0	(5,393)	(31,728)	0	(111,542)				
	Additions to Reserves	0	89,734	0	0	33,665	0			14,999	
	Other Adjustments	0	0	0	0	0	0				
RESERVES - INCREASE / (DECREASE)		(\$727)	\$89,734	(\$5,393)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	\$14,999	\$0
NET BUDGETARY SOURCES/USES		\$0	(\$0)	(\$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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Water	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,628,292	\$2,913,584	\$5,618,082	\$5,767,639	\$3,099,268
	Wastewater	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$403,257	\$402,314	\$401,061	\$406,200	\$406,200
	Garbage	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$59,363	\$68,675	\$58,935
	Equipment	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,497	\$35,025	\$36,825
	Total Sources of Funds	\$2,993,092	\$2,742,430	\$2,816,237	\$2,886,771	\$2,917,849	\$3,173,303	\$3,403,014	\$6,111,003	\$6,277,539	\$3,601,228
USES OF FUNDS											
	Water	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,867,972	\$2,762,186	\$5,486,501	\$5,873,963	\$3,033,997
	Wastewater	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$490,149	\$390,368	\$404,631	\$498,447	\$546,391
	Garbage	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$107,025	\$73,209	\$83,342	\$113,430	\$116,939
	Equipment	\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$18,018	\$8,228	\$28,472	\$31,000	\$32,800
	Total Expenditures	\$2,825,944	\$2,438,459	\$2,470,126	\$3,023,935	\$3,217,815	\$3,483,164	\$3,233,992	\$6,002,946	\$6,516,840	\$3,730,126
OPERATING SURPLUS/(DEFICIT)											
	Water	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$239,680)	\$151,398	\$131,581	(\$106,324)	\$65,271
	Wastewater	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,945	(\$3,570)	(\$92,247)	(\$140,191)
	Garbage	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$23,979)	(\$44,755)	(\$58,003)
	Equipment	\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$4,025	\$4,025	\$4,025
	OPERATING SURPLUS/(DEFICIT)	\$167,148	\$303,971	\$346,110	(\$137,163)	(\$299,966)	(\$309,861)	\$169,023	\$108,057	(\$239,301)	(\$128,898)
Transfers & Encumbrances											
	Water	(2,267)	(13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$101,328)	(\$102,766)	(\$48,620)
	Wastewater	-	(9,733)	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$105,939	\$104,936	\$86,343
	Garbage	-	-	\$6,857	\$458	\$4,917	\$4,795	\$6,609	(\$4,475)	(\$4,563)	\$3,393
	Equipment	-	-	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
	Transfers & Encumbrances	(2,267)	(23,167)	59,060	5,324	28,022	26,070	56,546	136	(2,393)	41,116



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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Revenues	\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,496,145	\$2,744,996	\$2,892,849	\$3,042,406	\$3,099,268
	Other Sources of Funds	\$34,182	\$22,599	\$0	\$0	\$104,318	\$132,147	\$168,588	\$2,725,233	\$2,725,233	\$0
	Total Sources of Funds	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,628,292	\$2,913,584	\$5,618,082	\$5,767,639	\$3,099,268
USES OF FUNDS											
	Salaries & Wages	\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$173,399	\$303,913	\$157,513	\$226,000	\$234,000
	Benefits	\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$131,079	\$108,821	\$127,108	\$144,076	\$149,580
	Personnel Services	\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$304,478	\$412,735	\$284,621	\$370,076	\$383,580
	Services & Supplies	\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,814,681	\$1,971,756	\$1,892,075
	Capital Outlay	\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$386,406	\$175,648	\$2,880,090	\$2,955,090	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,051	\$46,656	\$53,961
	Administrative Cost	\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$404,482	\$543,437	\$461,058	\$530,385	\$554,380
	Total Expenditures	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,867,972	\$2,762,186	\$5,486,501	\$5,873,963	\$3,033,997
	OPERATING SURPLUS/(DEFICIT)	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$239,680)	\$151,398	\$131,581	(\$106,324)	\$65,271
	TRANSFERS & ENCUMBRANCES										
01 4625	Transfers In - From General Fund	0	0	0	0	0	0	0	9,792	9,792	11,325
	(Transfers Out)	(2,267)	(13,434)	(51,976)	(91,641)	(71,375)	(72,595)	(53,727)	(57,482)	(58,920)	(59,945)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	8,873	8,873	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(62,511)	(62,511)	0
	NET TRANSFERS & ENCUMBRANCES	(\$2,267)	(\$13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$101,328)	(\$102,766)	(\$48,620)
	RESERVES										
	Use of Reserves	(53,995)	0	0	(121,403)	(237,530)	(312,275)	0	0	(209,090)	0
	(Additions to Reserves)	0	191,539	291,084	0	0	0	97,671	30,253	0	16,651
	Other Adjustments	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$53,995)	\$191,539	\$291,084	(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$30,253	(\$209,090)	\$16,651
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES											
02-4-3200-000	Water Sales	1,439,307	1,530,386	1,595,914	1,700,274	1,686,430	1,779,573	2,330,778	2,780,517	2,915,599	2,971,600
02-4-3203-000/001	Revenue Accrual	0	46,046	12,573	2,144	(4,652)	39,742	11,122	0	0	0
02-4-3204-000	Sales: Lopez	361,019	409,457	435,506	475,743	457,660	487,270	307,184	0	0	0
02-4-3205-000	Connection Fees	7,204	3,258	0	0	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	11,535	24,480	43,901	8,160	0	26,030	13,518	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	4,345	4,235	3,857	4,500	4,500
02-4-3208-000	Delinquent U/B Acct Fees	29,235	27,335	29,010	25,470	28,481	23,305	210	12,471	27,000	27,000
02-4-3209-000	Capacity Charges	4,424	31,051	92,480	27,758	28,741	56,904	23,246	26,697	26,697	27,498
02-4-3210-000	Meter Fees	6,075	11,263	8,466	8,296	6,750	16,818	10,840	5,400	5,400	5,400
02-4-3211-000	Lopez Connection Fees	1,000	7,000	19,000	5,000	5,000	10,000	4,000	4,000	4,000	4,000
02-4-3212-000	New Account Setup Fee	4,530	2,910	2,640	2,421	2,700	3,180	4,530	4,771	3,240	3,240
02-4-3217-297	Wheeling/Fire Protection	24,203	21,056	19,281	24,390	22,622	21,383	22,952	21,573	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	0	200	528	294	680	1,057	1,730	1,220	0	0
02-4-3230-350	Reimbursement - New Development	5,979	17,877	26,602	3,315	4,852	3,916	2,804	9,654	11,150	11,150
02-4-3255-000	Inspection Fees	150	225	175	150	150	275	200	200	200	200
02-4-3300-000	Interest Income	844	136	133	146	149	150	147	0	0	0
02-4-3300-002	Interest - Co Restricted /WCI	0	1,036	1,635	2,883	2,221	663	356	0	0	0
02-4-3900-000	Other Income	0	0	1,588	2,957	0	0	1,852	0	0	0
02-4-3224-000	Backflow Fees	0	0	0	0	0	0	1,903	2,265	3,300	3,300
02-4-3905-000	Claims & Settlements	0	0	0	4,632	19,298	21,534	3,389	3,904	0	0
Total Revenues		\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,496,145	\$2,744,996	\$2,892,849	\$3,042,406	\$3,099,268
OTHER SOURCES OF FUNDS											
02-4-3230-630	Well #5 Rehabilitation	0	22,599	0	0	0	0	0	0	0	0
	WRRP Grant Phase #1	0	0	0	0	104,318	132,147	0	0	0	0
	WRRP Grant Phase #2	0	0	0	0	0	0	168,588	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	0	0	0	2,450,733	2,450,733	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	0	0	0	274,500	274,500	0
	Rental Income (Sheriff Building Transfer 15/16)	34,182	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$34,182	\$22,599	\$0	\$0	\$104,318	\$132,147	\$168,588	\$2,725,233	\$2,725,233	\$0
Total Sources of Funds		\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,628,292	\$2,913,584	\$5,618,082	\$5,767,639	\$3,099,268
USES OF FUNDS											
SALARIES & WAGES											
02-5-4400-010	Salaries and Wages	117,454	114,541	114,154	129,274	127,908	162,702	295,307	150,442	197,000	205,000
02-5-4400-012	Classic EE Contr by ER PERS	0	12,452	4,818	0	4,613	0	0	0	0	0
02-5-4400-020	Overtime	16,316	0	12,700	20,155	30,670	10,697	8,606	7,071	29,000	29,000
Total Salaries & Wages		\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$173,399	\$303,913	\$157,513	\$226,000	\$234,000
BENEFITS											
02-5-4400-061	PERs Contribution	14,207	6,913	7,401	14,522	0	31,509	0	0	0	0
02-5-4400-062	Pers UAL Payment	0	0	335	15,455	0	0	0	0	0	0
02-5-4400-063	Pension Expense	0	0	0	0	0	0	0	0	0	0
02-5-4400-071	Medicare	1,830	1,694	1,672	2,060	0	0	21	0	0	0
02-5-4400-072	FICA	0	0	0	0	0	0	3	0	0	0
02-5-4400-075	Workers Compensation Insurance	9,037	5,649	4,064	0	4,000	6,873	5,411	5,458	5,900	7,500
02-5-4400-080	Boot Allowance	60	0	0	0	0	0	0	0	0	0
02-5-4400-090	Insurance	20,754	3,895	11,495	17,963	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	71,740	92,697	103,387	121,650	138,176	142,080
Total Benefits		\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$131,079	\$108,821	\$127,108	\$144,076	\$149,580
Total Personnel Services		\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$304,478	\$412,735	\$284,621	\$370,076	\$383,580



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SERVICES & SUPPLIES											
02-5-4400-100	Clothing	1,982	2,423	190	0	0	0	0	0	0	0
02-5-4400-110	Communications	4,860	5,237	2,730	2,516	3,267	2,682	2,917	2,848	3,500	3,500
02-5-4400-150	Insurance	6,439	5,019	0	0	0	0	0	0	0	0
02-5-4400-163	Maint: Structures/ Improvments	2,627	375	8,127	640	10,643	6,052	3,005	1,893	8,900	8,900
02-5-4400-164	Paving	0	0	0	0	0	1,390	3,181	1,468	3,000	3,000
02-5-4400-170	Maintenance - Equipment	4,736	2,893	4,458	3,545	3,902	2,792	3,139	2,600	3,000	3,200
02-5-4400-171	Maintenance: Vehicles	2,250	0	687	56	0	80	0	0	0	0
02-5-4400-172	Gas and Oil	5,829	0	0	0	0	0	0	0	0	0
02-5-4400-173	Maint: Shared Structures/ Improvements	8,054	5,919	0	8,094	13,912	2,410	4,865	3,488	10,815	10,815
02-5-4400-175	System Parts/ Operating Supplies	15,393	32,611	16,833	8,861	13,971	5,263	13,982	10,486	17,510	17,510
02-5-4400-176	Water Meters	5,977	10,347	9,897	10,247	10,992	12,498	21,537	23,000	23,000	24,000
02-5-4400-177	Safety Expense	80	0	129	0	8	0	0	14	570	570
02-5-4400-178	Chemicals	0	0	594	627	3,600	676	0	4,800	3,800	5,000
02-5-4400-180	Membership	2,249	801	1,865	1,927	1,490	1,497	2,525	3,500	3,500	3,600
02-5-4400-190	Misc Expense	(3,652)	147	887	178	0	0	0	0	0	0
02-5-4400-191	Over and Short	0	0	(393)	(108)	0	0	0	0	0	0
02-5-4400-195	Customer Refund	0	0	280	0	0	0	0	0	0	0
02-5-4400-200	Office Expense	873	204	800	376	475	347	0	380	620	620
02-5-4400-205	Outside UB Mail Service	4,131	1,650	0	0	7,063	7,352	9,787	7,722	10,000	10,500
02-5-4400-210	Postage	15	4	84	0	0	29	35	0	0	0
02-5-4400-219	Special Admin Expense	(4,470)	0	0	0	0	0	0	0	0	0
02-5-4400-220	Professional Services	23,080	14,673	14,334	13,191	14,657	17,644	23,661	10,780	42,745	42,745
02-5-4400-221	Information Technology	150	0	0	0	0	507	192	0	575	575
02-5-4400-222	Contracted Engineering	2,280	18,530	6,503	686	1,965	1,928	3,620	1,120	5,665	5,665
02-5-4400-224	Annual Software Maint	8,278	13,020	5,804	0	0	0	0	0	0	0
02-5-4400-225	Administrative Services	225	0	0	0	0	0	0	0	0	0
02-5-4400-226	Engineering & Other Reimbursements	0	18,439	26,563	4,660	9,458	3,222	11,903	15,453	10,815	10,815
02-5-4400-230	Legal Notices	1,685	879	138	567	0	0	892	0	1,200	1,250
02-5-4400-231	Bad Debt Expense	3,767	1,014	1,078	0	1,092	4,697	0	0	545	575
02-5-4400-235	Books/ Journals/ Sub/ Software	3	78	0	0	0	195	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	30	0	0	0	0	0	0	0	2,115	2,200
02-5-4400-247	LAFCO Charge	6,833	13,965	0	0	0	0	0	0	0	0
02-5-4400-248	Permits, Fees, Licenses	7,696	8,893	7,790	7,381	8,831	7,096	6,216	10,112	6,500	10,500
02-5-4400-250	Small Tools and Instruments	583	0	644	32	1,412	1,959	0	0	2,575	2,650
02-5-4400-285	Classes/ Seminars	2,253	633	1,212	2,118	150	2,367	449	2,900	2,900	3,000
02-5-4400-261	Water Supply - Lopez	461,167	433,135	457,285	441,331	472,914	462,693	499,934	521,317	507,141	531,120
02-5-4400-262	Water Supply - State Water	836,755	819,164	769,032	871,102	953,953	1,101,264	913,511	1,080,000	1,151,000	1,080,000
02-5-4400-290	Utilities	44,534	13,693	9,533	10,926	2,346	9,972	9,621	28,898	20,000	30,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,845	23,619	21,464	25,807	19,407	24,143	23,169	19,674	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	0	0	7,588	2,890	0	0	0	23,789	0	0
02-5-4400-362	Litigation: SMGB	8,943	10,620	7,918	34,018	56,291	27,552	10,092	0	50,000	0
02-5-4400-366	Storage Tank O&M	0	0	0	12,090	0	0	6,731	0	0	0
02-5-4400-380	NCMA Tec	28,751	42,239	41,834	31,149	32,684	41,969	53,636	34,196	46,000	46,000
02-5-4400-386	Interest Expense	4	0	0	0	0	0	0	0	0	0
02-5-4400-387	Interest Expense - Interfund	0	0	1,161	1,085	1,010	934	249	0	0	0
02-5-4400-393	Interest Expense - Water Bonds	4,125	3,160	2,340	750	0	0	0	0	0	0
02-5-4400-394	Software Lease Interest	404	0	0	0	0	0	0	0	0	0
02-5-4400-395	State Water Resources Control	4,500	0	0	0	0	0	0	0	0	0
02-5-4400-499	Claim & Settlements	0	(5,730)	(3,703)	18,614	5,025	21,396	1,516	4,243	7,500	7,500
Total Services & Supplies		\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,814,681	\$1,971,756	\$1,892,075



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
CAPITAL OUTLAY											
02-5-4400-354	CIP - Overlay	0	18,157	0	0	0	0	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	0	0	0	123,486	12,020	0	0	0	0	0
02-5-4400-440	CIP - Well #8	28	(28)	0	0	10,042	5,601	0	0	0	0
02-5-4400-441	CPI - Well #5	368	7,137	0	0	0	0	0	0	0	0
02-5-4400-441	CPI - Well #4	0	0	0	0	0	10,906	0	0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	0	1,041	11,250	43,101	20,575	3,125	0	0	0	0
02-5-4400-443	CIP - HWY One Relocation	0	0	0	5,714	119,024	19,407	0	0	0	0
02-5-4400-444	CIP - WRRP	0	0	0	43,630	104,318	132,174	175,648	0	0	0
02-5-4400-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	0	0	0	1,842	215,193	0	0	0	0
	CIP - Water Tank Renovation	0	0	0	0	0	0	0	0	0	0
	Annual CIP Projects	0	0	0	0	0	0	0	75,000	150,000	0
	Prop 1: Stormwater Recapture	0	0	0	0	0	0	0	2,580,090	2,580,090	0
	Prop 1: WRRP #1-1 & # 1-9	0	0	0	0	0	0	0	300,000	300,000	0
	Total Capital Outlay	\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$386,406	\$175,648	\$2,880,090	\$2,955,090	\$150,000
DEBT SERVICE											
	CalPERS UAL Funding	0	0	0	0	0	0	0	46,051	46,656	53,961
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,051	\$46,656	\$53,961
ADMINISTRATIVE COST ALLOCATION											
02-5-4400-376	Administrative Cost Allocation	278,716	286,720	357,078	390,260	378,606	404,482	543,437	461,058	530,385	554,380
	Total Administrative Cost Allocation	\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$404,482	\$543,437	\$461,058	\$530,385	\$554,380
	Total Expenditures	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,867,972	\$2,762,186	\$5,486,501	\$5,873,963	\$3,033,997
OPERATING SURPLUS/(DEFICIT)		(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$239,680)	\$151,398	\$131,581	(\$106,324)	\$65,271
TRANSFERS & ENCUMBRANCES											
	Transfers In- From General & Garbage	0	0	0	0	0	0	0	9,792	9,792	11,325
	(Transfers Out) - To General, Garbage, Equipment	(2,267)	(13,434)	(51,976)	(91,641)	(71,375)	(72,595)	(53,727)	(57,482)	(58,920)	(59,945)
	Encumbrances - Sources of Funding								8,873	8,873	0
	Encumbrances - (Designated Funds)								(62,511)	(62,511)	0
	NET TRANSFERS & ENCUMBRANCES	(\$2,267)	(\$13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$101,328)	(\$102,766)	(\$48,620)
RESERVES											
	(Use of Reserves)	(53,995)			(121,403)	(237,530)	(312,275)			(209,090)	
	Additions to Reserves		191,539	291,084				97,671	30,253		16,651
	Other Adjustments										
	RESERVES - INCREASE / (DECREASE)	(\$53,995)	\$191,539	\$291,084	(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$30,253	(\$209,090)	\$16,651
NET BUDGETARY SOURCES/USES		\$0	\$0	(\$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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Revenues	\$841,133	\$481,555	\$400,898	\$393,600	\$398,818	\$400,445	\$401,678	\$401,061	\$406,200	\$406,200
	Other Sources of Funds	\$80,437	\$0	\$1,299	\$0	\$0	\$2,812	\$636	\$0	\$0	\$0
	Total Sources of Funds	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$403,257	\$402,314	\$401,061	\$406,200	\$406,200
USES OF FUNDS											
	Salaries & Wages	\$35,592	\$41,678	\$59,445	\$45,086	\$52,247	\$51,063	\$52,397	\$77,177	\$87,700	\$91,500
	Benefits	\$13,140	(\$3,194)	\$12,070	\$24,468	\$32,444	\$60,792	\$41,784	\$48,579	\$55,016	\$57,480
	Personnel Services	\$48,732	\$38,483	\$71,514	\$69,554	\$84,691	\$111,855	\$94,181	\$125,756	\$142,716	\$148,980
	Services & Supplies	\$492,207	\$109,670	\$25,944	\$23,905	\$42,760	\$18,429	\$24,469	\$25,324	\$67,210	\$68,240
	Capital Outlay	\$0	\$15,896	\$0	\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$25,000
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,022	\$23,328	\$26,981
	Administrative Cost	\$246,723	\$254,862	\$317,402	\$346,898	\$336,539	\$359,540	\$271,718	\$230,529	\$265,193	\$277,190
	Total Expenditures	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$490,149	\$390,368	\$404,631	\$498,447	\$546,391
	OPERATING SURPLUS/(DEFICIT)	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,945	(\$3,570)	(\$92,247)	(\$140,191)
	TRANSFERS & ENCUMBRANCES										
01 4625	Transfers In - From General Fund	0	0	113,940	113,940	113,940	113,940	113,940	118,836	118,836	100,958
	(Transfers Out)	0	(9,733)	(9,761)	(42,433)	(19,460)	(20,070)	(10,276)	(12,897)	(13,900)	(14,615)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	(\$9,733)	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$105,939	\$104,936	\$86,343
	RESERVES										
	Use of Reserves	0	0	0	(50,034)	(71,644)	0	0	0	0	(53,848)
	(Additions to Reserves)	133,908	52,910	91,515	0	0	6,978	115,609	102,369	12,689	0
	Other Adjustments	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$133,908	\$52,910	\$91,515	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$102,369	\$12,689	(\$53,848)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES											
03-4-3210-000	Sales - Sewer	395,800	392,358	390,136	391,280	393,827	389,883	393,490	393,777	400,000	400,000
03-4-3203-000/001	Revenue Accrual	0	479	(78)	282	347	(33)	923	0	0	0
03-4-3211-000	Sewer Connections	525	4,000	8,985	2,500	2,525	5,000	2,000	2,000	2,000	2,000
03-4-3215-000	Sanitation District Collection	443,131	83,789	0	(1,487)	0	0	0	0	0	0
03-4-3230-000	Sales: Miscellaneous	0	0	0	0	314	0	0	624	0	0
03-4-3255-000	Inspection Fees	75	200	175	125	125	250	150	100	100	100
03-4-3256-000	FOG Program	1,602	728	1,680	900	1,680	5,345	5,115	4,560	4,100	4,100
Total Revenues		\$841,133	\$481,555	\$400,898	\$393,600	\$398,818	\$400,445	\$401,678	\$401,061	\$406,200	\$406,200
OTHER SOURCES OF FUNDS											
03-4-3900-000	Other Income	679	0	1,299	0	0	2,812	636	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	79,758	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$80,437	\$0	\$1,299	\$0	\$0	\$2,812	\$636	\$0	\$0	\$0
Total Sources of Funds		\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$403,257	\$402,314	\$401,061	\$406,200	\$406,200
USES OF FUNDS											
SALARIES & WAGES											
03-5-4500-010	Salaries and Wages	29,527	37,047	51,355	39,094	40,564	47,819	50,429	75,094	75,500	79,000
03-5-4500-012	Classic EE Contr by ER PERS	0	0	2,518	0	2,411	0	0	0	0	0
03-5-4500-020	Overtime	6,065	4,631	5,571	5,992	9,272	3,244	1,968	2,083	12,200	12,500
Total Salaries & Wages		\$35,592	\$41,678	\$59,445	\$45,086	\$52,247	\$51,063	\$52,397	\$77,177	\$87,700	\$91,500
BENEFITS											
03-5-4500-061	CalPERS UAL	4,437	2,608	3,868	4,983	0	0	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	0	(8,375)	243	11,810	4,038	22,199	0	0	0	0
03-5-4500-071	Medicare	557	623	876	708	0	0	13	0	0	0
03-5-4500-072	FICA							2	0	0	0
03-5-4500-075	Workers Compensation Insurance	951	1,278	1,911	0	2,286	3,832	2,999	2,960	3,200	4,200
03-5-4500-080	Boot Allowance	10	0	0	0	0	0	0	0	0	0
03-5-4500-090	Insurance	7,185	671	5,171	6,968	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	26,120	34,761	38,770	45,619	51,816	53,280
Total Benefits		\$13,140	(\$3,194)	\$12,070	\$24,468	\$32,444	\$60,792	\$41,784	\$48,579	\$55,016	\$57,480
Total Personnel Services		\$48,732	\$38,483	\$71,514	\$69,554	\$84,691	\$111,855	\$94,181	\$125,756	\$142,716	\$148,980



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SERVICES & SUPPLIES											
03-5-4500-100	Clothing	269	426	145	0	0	0	0	0	0	0
03-5-4500-110	Communication	1,574	1,066	391	320	433	355	370	323	515	515
03-5-4500-150	Insurance	4,692	4,461	0	0	0	0	0	0	0	0
03-5-4500-163	Maint: Sewer Structures/ Improvements	2,118	4,281	685	6,807	12,164	1,536	7,096	1,628	10,000	10,000
03-5-4500-170	Maintenance: Equipment	268	1,002	3,942	205	1,310	133	824	1,875	3,300	3,400
03-5-4500-171	Maintenance: Vehicles	352	0	223	64	0	95	0	2,081	3,500	3,600
03-5-4500-172	Gas and Oil	947	0	0	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	527	0	941	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	5,656	2,340	7,426	1,728	1,379	1,388	2,664	3,812	8,240	8,240
03-5-4500-177	Safety Expense	63	1,405	704	283	8	0	0	588	2,850	2,850
03-5-4500-180	Memberships	76	81	456	469	0	331	919	977	1,000	1,050
03-5-4500-190	Misc Expense	289	0	2	269	0	0	0	0	0	0
03-5-4500-192	Over and Short	0	0	(239)	105	0	0	0	0	0	0
03-5-4500-200	Office Expense	51	0	601	0	31	79	24	176	515	515
03-5-4500-205	Outside UB Mailing Expense	4,131	444	10	0	7,079	7,352	7,328	5,076	9,000	9,300
03-5-4500-220	Professional Services	2,130	1,024	1,260	530	11,279	0	0	0	2,575	2,575
03-5-4500-222	Contracted Engineering	660	1,035	2,903	630	140	808	260	0	2,835	2,835
03-5-4500-224	Annual Software Maintenance	2,069	749	0	0	0	0	0	0	0	0
03-5-4500-226	Engineering & Other Reimbursables	0	620	1,150	(70)	560	0	245	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	12,414	0	522	6,140	0	0	0	0	2,575	2,575
03-5-4500-247	LAFCO Annual Charges	5,409	0	0	0	0	0	0	0	0	0
03-5-4500-248	Regulatory Permits & Fees	2,088	6,101	2,406	2,588	2,836	3,249	3,530	4,179	4,020	4,500
03-5-4500-250	Small Tools & Instruments	25	0	650	32	50	162	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	315	300	269	570	0	181	0	2,800	2,800	2,800
03-5-4500-290	Utilities	1,726	1,052	957	805	2,108	1,010	1,207	868	2,600	2,600
03-5-4500-297	Pass-Thru: SSLOCSD Rev	441,386	83,817	0	0	0	0	0	0	0	0
03-5-4500-320	Fixed Assets - Equipment	0	1,299	0	0	0	0	0	0	0	0
03-5-4500-390	Bad Debt Expense	493	158	232	0	255	1,223	0	0	350	350
03-5-4500-499	Claims & Settlements	0	0	0	810	540	0	0	0	1,900	1,900
Total Services & Supplies		\$492,207	\$109,670	\$25,944	\$23,905	\$42,760	\$18,429	\$24,469	\$25,324	\$67,210	\$68,240
CAPITAL OUTLAY											
03-5-4500-354	CIP - Overlay	0	14,856	0	0	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	0	0
03-5-4500-443	CIP - HWY One Relocation	0	0	0	64,651	64,152	325	0	0	0	0
03-5-4500-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	0	0	0	5,938	0	0	0	0	0
	CIP - Wastewater Collection System Study	0	0	0	0	0	0	0	0	0	25,000
Total Capital Outlay		\$0	\$15,896	\$0	\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$25,000
DEBT SERVICE											
	CalPERS UAL Funding	0	0	0	0	0	0	0	23,022	23,328	26,981
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,022	\$23,328	\$26,981
ADMINISTRATIVE COST ALLOCATION											
	Administrative Cost Allocation	246,723	254,862	317,402	346,898	336,539	359,540	271,718	230,529	265,193	277,190
Total Administrative Cost Allocation		\$246,723	\$254,862	\$317,402	\$346,898	\$336,539	\$359,540	\$271,718	\$230,529	\$265,193	\$277,190
Total Expenditures		\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$490,149	\$390,368	\$404,631	\$498,447	\$546,391



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
OPERATING SURPLUS/(DEFICIT)		\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,945	(\$3,570)	(\$92,247)	(\$140,191)
TRANSFERS & ENCUMBRANCES											
	Transfers In - From General Fund & Garbage	0	0	113,940	113,940	113,940	113,940	113,940	118,836	118,836	100,958
	(Transfers Out) - Equipment Fund	0	(9,733)	(9,761)	(42,433)	(19,460)	(20,070)	(10,276)	(12,897)	(13,900)	(14,615)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$0	(\$9,733)	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$105,939	\$104,936	\$86,343
RESERVES											
	(Use of Reserves)										
	Additions to Reserves	133,908	52,910	91,515	(50,034)	(71,644)	6,978	115,609	102,369	12,689	(53,848)
	Other Adjustments										
RESERVES - INCREASE / (DECREASE)		\$133,908	\$52,910	\$91,515	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$102,369	\$12,689	(\$53,848)
NET BUDGETARY SOURCES/USES		\$0	\$0	\$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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2021/22
SOURCES OF FUNDS											
	Revenues	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$59,363	\$68,675	\$58,935
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$59,363	\$68,675	\$58,935
USES OF FUNDS											
	Salaries & Wages	\$4,679	\$3,609	\$16,238	\$6,899	\$10,758	\$13,968	\$6,434	\$16,963	\$31,000	\$32,000
	Benefits	\$1,557	(\$1,306)	\$1,513	\$3,600	\$13,005	\$18,648	\$16,906	\$19,794	\$22,440	\$23,200
	Personnel Services	\$6,236	\$2,303	\$17,751	\$10,499	\$23,763	\$32,616	\$23,341	\$36,757	\$53,440	\$55,200
	Services & Supplies	\$8,487	\$4,142	\$18,669	\$13,304	\$21,330	\$20,478	\$13,640	\$15,848	\$24,631	\$24,780
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$37,090	\$38,229	\$47,610	\$52,035	\$50,481	\$53,931	\$36,229	\$30,737	\$35,359	\$36,959
	Total Expenditures	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$107,025	\$73,209	\$83,342	\$113,430	\$116,939
	OPERATING SURPLUS/(DEFICIT)	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$23,979)	(\$44,755)	(\$58,003)
	TRANSFERS & ENCUMBRANCES										
01 4625	Transfers In - From General Fund	0	0	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out)	0	0	(643)	(7,042)	(2,583)	(2,705)	(891)	(3,576)	(3,663)	(4,107)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	10,000	10,000	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(18,399)	(18,400)	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$6,857	\$458	\$4,917	\$4,795	\$6,609	(\$4,475)	(\$4,563)	\$3,393
	RESERVES										
	Use of Reserves	0	0	0	0	0	(16,846)	(5,378)	(28,454)	(49,318)	(54,611)
	(Additions to Reserves)	65,764	32,109	17,444	17,404	4,236	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$65,764	\$32,109	\$17,444	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$28,454)	(\$49,318)	(\$54,611)
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES											
06-4-3230-000	Garbage: Misc Income	53	0	0	0	275	0	113	0	0	0
06-4-3300-003	Interest Income	26	11	121	106	91	76	18	0	0	0
06-4-3501-000	Franchise Fees	82,001	76,772	86,818	84,923	86,647	76,636	52,705	50,918	60,000	50,000
06-4-3501-741	Landfill Savings Payment	35,497	0	7,679	7,756	7,880	8,672	8,386	8,445	8,675	8,935
Total Revenues		\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$59,363	\$68,675	\$58,935
OTHER SOURCES OF FUNDS											
	IWMA TAG Program - Grant Revenue	0	0	0	0	0	0	0	0	0	0
	IWMA TAG Program - OCSD Reserves	0	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$59,363	\$68,675	\$58,935
USES OF FUNDS											
SALARIES & WAGES											
06-5-4900-010	Salaries & Wages	4,618	3,349	14,851	6,762	10,420	13,954	6,434	16,963	31,000	32,000
06-5-4900-012	Classic EE Contr by ER PERS	0	0	139	0	133	0	0	0	0	0
06-5-4900-020	Overtime Wages	61	259	1,248	138	205	14	0	0	0	0
Total Salaries & Wages		\$4,679	\$3,609	\$16,238	\$6,899	\$10,758	\$13,968	\$6,434	\$16,963	\$31,000	\$32,000
BENEFITS											
06-5-4900-061	PERS Contributions	427	212	213	734	0	0	0	0	0	0
06-5-4900-063	Pension Expense	0	(1,618)	34	1,671	564	3,206	0	0	0	0
06-5-4900-071	Medicare	72	54	237	109	0	0	2	0	0	0
06-5-4900-072	FICA	0	0	799	0	0	0	0	0	0	0
06-5-4900-075	Compensation Insurance	0	0	167	0	686	958	749	786	850	1,000
06-5-4900-080	Boot Allowance	5	0	0	0	0	0	0	0	0	0
06-5-4900-090	Insurance	1,054	47	63	1,086	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	11,755	14,484	16,154	19,008	21,590	22,200
Total Benefits		\$1,557	(\$1,306)	\$1,513	\$3,600	\$13,005	\$18,648	\$16,906	\$19,794	\$22,440	\$23,200
Total Personnel Services		\$6,236	\$2,303	\$17,751	\$10,499	\$23,763	\$32,616	\$23,341	\$36,757	\$53,440	\$55,200



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SERVICES & SUPPLIES											
06-5-4900-100	Clothing	124	226	145	0	0	0	0	0	0	0
06-5-4900-110	Communication	267	263	216	148	650	389	620	749	930	1,000
06-5-4900-150	Insurance	776	669	0	0	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	184	638	42	14	0	85	0	0	530	530
06-5-4900-172	Gas and Oil	476	0	0	0	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	2,069	40	41	110	154	397	119	87	490	550
06-5-4900-175	Operating Supplies	831	11	447	0	840	0	16	0	1,600	1,600
06-5-4900-192	Over and Short	0	0	(73)	(21)	0	0	0	0	0	0
06-5-4900-200	Office Expense	31	0	40	0	0	261	0	0	1,065	1,065
06-5-4900-210	Postage	335	363	1,074	33	462	0	0	239	530	530
06-5-4900-219	Special Admin Expense	(48)	0	600	450	0	0	0	0	0	0
06-5-4900-220	Professional Services	0	1,510	6,930	2,512	7,823	3,819	3,385	4,773	8,940	8,940
06-5-4900-230	Legal Notices	2,245	0	0	77	0	0	0	0	0	0
06-5-4900-247	LAFCO Annual Charge	854	0	0	0	0	0	0	0	0	0
06-5-4900-290	Utilities	342	422	9,208	0	1,408	5,547	0	0	546	565
06-5-4900-291	School Outreach Programs	0	0	0	9,980	9,980	9,980	9,500	10,000	10,000	10,000
Total Services & Supplies		\$8,487	\$4,142	\$18,669	\$13,304	\$21,330	\$20,478	\$13,640	\$15,848	\$24,631	\$24,780
CAPITAL OUTLAY											
06-5-4900-445	CIP - Facilities Yard	0	0	0	0	0	0	0	0	0	0
	CIP - IWMA TAG Program	0	0	0	0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION											
06-5-4900-376	Administrative Cost Allocation	37,090	38,229	47,610	52,035	50,481	53,931	36,229	30,737	35,359	36,959
Total Administrative Cost Allocation		\$37,090	\$38,229	\$47,610	\$52,035	\$50,481	\$53,931	\$36,229	\$30,737	\$35,359	\$36,959
Total Expenditures		\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$107,025	\$73,209	\$83,342	\$113,430	\$116,939
OPERATING SURPLUS/(DEFICIT)		\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$23,979)	(\$44,755)	(\$58,003)
TRANSFERS & ENCUMBRANCES											
	Transfers In - From Water Fund	0	0	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund			(643)	(7,042)	(2,583)	(2,705)	(891)	(3,576)	(3,663)	(4,107)
	Encumbrances - Sources of Funding							0	10,000	10,000	
	Encumbrances - (Designated Funds)							0	(18,399)	(18,400)	
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$6,857	\$458	\$4,917	\$4,795	\$6,609	(\$4,475)	(\$4,563)	\$3,393
RESERVES											
	(Use of Reserves)						(16,846)	(5,378)	(28,454)	(49,318)	(54,611)
	Additions to Reserves	65,764	32,109	17,444	17,404	4,236					
	Other Adjustments										
RESERVES - INCREASE / (DECREASE)		\$65,764	\$32,109	\$17,444	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$28,454)	(\$49,318)	(\$54,611)
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	(\$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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
	Revenues	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,497	\$35,025	\$36,825
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,497	\$35,025	\$36,825
USES OF FUNDS											
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$17,894	\$8,228	\$13,472	\$16,000	\$17,800
	Capital Outlay	\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service	\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$124	\$0	\$15,000	\$15,000	\$15,000
	Total Expenditures	\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$18,018	\$8,228	\$28,472	\$31,000	\$32,800
	OPERATING SURPLUS/(DEFICIT)	\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$4,025	\$4,025	\$4,025
	TRANSFERS & ENCUMBRANCES										
01 4625	Transfers In - From General Fund	0	0	0	25,000	0	0	0	0	0	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES										
	Use of Reserves	0	0	0	0	0	0	0	0	0	0
	(Additions to Reserves)	(19,204)	(4,246)	(5,128)	(22,193)	(32,995)	(38,352)	(17,666)	(4,025)	(4,025)	(4,025)
	Other Adjustments	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$19,204)	(\$4,246)	(\$5,128)	(\$22,193)	(\$32,995)	(\$38,352)	(\$17,666)	(\$4,025)	(\$4,025)	(\$4,025)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
SOURCES OF FUNDS											
REVENUES											
12-4-3800-001	Lease Revenue from Water	15,626	12,920	12,976	52,641	32,375	33,595	14,727	18,482	19,920	20,945
12-4-3800-002	Lease Revenue from Sewer	2,267	10,370	9,761	42,433	19,460	20,070	10,276	12,897	13,900	14,615
12-4-3800-005	Lease Revenue from Garbage	1,747	0	201	7,042	2,583	2,705	891	1,118	1,205	1,265
12-4-3800-003	Insurance Proceeds	0	0	2,130	0	0	0	0	0	0	0
12-4-3800-004	Surplus Sales	0	0	643	0	0	0	0	0	0	0
Total Revenues		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,497	\$35,025	\$36,825
OTHER SOURCES OF FUNDS											
		0	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,497	\$35,025	\$36,825
USES OF FUNDS											
SALARIES & WAGES											
		0	0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS											
		0	0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$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	10,484	3,011	7,000	6,500	8,000
12-5-4350-172	Fuel	0	5,889	5,292	6,896	8,637	7,410	5,217	6,472	9,500	9,800
Total Services & Supplies		\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$17,894	\$8,228	\$13,472	\$16,000	\$17,800
CAPITAL OUTLAY											
12-5-4350-320	Fixed Assets	0	0	0	86,833	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE											
12-5-4350-320	Equipment Lease	0	9,067	9,067	9,067	9,067	0	0	15,000	15,000	15,000
12-5-4350-386	Interest Expense	436	2,177	1,226	872	502	124	0	0	0	0
Total Debt Service		\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$124	\$0	\$15,000	\$15,000	\$15,000
Total Expenditures		\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$18,018	\$8,228	\$28,472	\$31,000	\$32,800



**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	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ESTIMATED FY 2021/22	BUDGET FY 2021/22	PRELIMINARY BUDGET FY 2022/23
OPERATING SURPLUS/(DEFICIT)		\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$4,025	\$4,025	\$4,025
TRANSFERS & ENCUMBRANCES											
	Transfers In - General Fund (Backhoe) (Transfers Out)	0	0	0	25,000	0	0	0	0	0	0
	Encumbrances - Sources of Funding Encumbrances - (Designated Funds)										
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES											
	Use of Reserves (Additions to Reserves)	(19,204)	(4,246)	(5,128)	(22,193)	(32,995)	(38,352)	(17,666)	(4,025)	(4,025)	(4,025)
	Other Adjustments										0
RESERVES - INCREASE / (DECREASE)		(\$19,204)	(\$4,246)	(\$5,128)	(\$22,193)	(\$32,995)	(\$38,352)	(\$17,666)	(\$4,025)	(\$4,025)	(\$4,025)
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	(\$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, 2023

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	\$ 84.18	\$ 86.71	\$ 89.31	-	-	-	-
Annual	\$170,000	\$175,100	\$180,353	\$ 185,764	-	-	-	-
Business and Accounting Manager I								
Hourly	\$ 27.26	\$ 27.94	\$ 28.64	\$ 30.08	\$ 31.58	\$ 33.16	\$ 34.81	\$ 36.54
Annual	\$56,701	\$58,115	\$59,571	\$62,566	\$65,686	\$68,973	\$72,405	\$76,003
Business and Accounting Manager II								
Hourly	\$ 32.70	\$ 33.53	\$ 34.36	\$ 36.08	\$ 37.88	\$ 39.77	\$ 41.77	\$ 43.85
Annual	\$68,016	\$69,742	\$71,469	\$75,046	\$78,790	\$82,722	\$86,882	\$91,208
Business and Accounting Manager III								
Hourly	\$ 44.29	\$ 45.39	\$ 46.54	\$ 48.85	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39
Annual	\$92,123	\$94,411	\$96,803	\$101,608	\$106,704	\$112,050	\$117,645	\$123,531
Account Administrator I								
Hourly	\$ 20.44	\$ 20.95	\$ 21.47	\$ 22.54	\$ 23.66	\$ 24.83	\$ 26.10	\$ 27.38
Annual	\$42,515	\$43,576	\$44,658	\$46,883	\$49,213	\$51,646	\$54,288	\$56,950
Account Administrator II								
Hourly	\$ 21.97	\$ 22.52	\$ 23.07	\$ 24.25	\$ 25.44	\$ 26.69	\$ 28.04	\$ 29.44
Annual	\$45,698	\$46,842	\$47,986	\$50,440	\$52,915	\$55,515	\$58,323	\$61,235
Account Administrator III								
Hourly	\$ 23.63	\$ 24.19	\$ 24.79	\$ 26.04	\$ 27.34	\$ 28.71	\$ 30.14	\$ 31.64
Annual	\$49,150	\$50,315	\$51,563	\$54,163	\$56,867	\$59,717	\$62,691	\$65,811
Utilities System Manager								
Hourly	\$ 44.29	\$ 45.39	\$ 46.54	\$ 48.85	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39
Annual	\$92,123	\$94,411	\$96,803	\$101,608	\$106,704	\$112,050	\$117,645	\$123,531
Lead Operator								
Hourly	\$ 28.79	\$ 29.51	\$ 30.26	\$ 31.77	\$ 33.35	\$ 35.02	\$ 36.77	\$ 38.60
Annual	\$59,883	\$61,381	\$62,941	\$66,082	\$69,368	\$72,842	\$76,482	\$80,288
Utilities Operator I								
Hourly	\$ 21.59	\$ 22.12	\$ 22.66	\$ 23.80	\$ 25.02	\$ 26.25	\$ 27.58	\$ 28.96
Annual	\$44,907	\$46,010	\$47,133	\$49,504	\$52,042	\$54,600	\$57,366	\$60,237
Utilities Operator II								
Hourly	\$ 23.21	\$ 23.77	\$ 24.37	\$ 25.60	\$ 26.88	\$ 28.21	\$ 29.64	\$ 31.13
Annual	\$48,277	\$49,442	\$50,690	\$53,248	\$55,910	\$58,677	\$61,651	\$64,750
Utilities Operator III								
Hourly	\$ 24.94	\$ 25.55	\$ 26.20	\$ 27.52	\$ 28.89	\$ 30.33	\$ 31.86	\$ 33.44
Annual	\$51,875	\$53,144	\$54,496	\$57,242	\$60,091	\$63,086	\$66,269	\$69,555
Operator In Training								
Hourly	\$ 20.09	\$ 20.57	\$ 21.10	\$ 22.16	\$ 23.26	\$ 24.42	\$ 25.63	\$ 26.93
Annual	\$ 41,787	\$ 42,786	\$ 43,888	\$ 46,093	\$ 48,381	\$ 50,794	\$ 53,310	\$ 56,014

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