

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors, staff and public may participate in this meeting via teleconference and/or electronically. The Oceano Community Services District Boardroom will NOT be open for accessing the meeting.



## Notice of Regular Meeting Oceano Community Services District - Board of Directors Agenda

**WEDNESDAY, June 24, 2020 – 6:00 P.M**  
**Location: TELECONFERENCE – SEE BELOW**

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### HOW TO OBSERVE THE MEETING

**Telephone:** Listen to the meeting live by dialing **(669) 900-9128** or **(253) 215-8782**. Enter **Meeting ID# 892-6279-7188** followed by the pound (#) key. Then enter the **Password: 508435** followed by the pound (#) key. If the line is busy, additional phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>

**Computer:** With internet access use the **Password: 508435** to watch the live streaming at <https://us02web.zoom.us/j/89262797188?pwd=Q2lUeVc5THhnZk10TEtOUTITcXRiZz09>

**Mobile:** Log in through the Zoom Mobile App on a smartphone or tablet and enter **Meeting ID#: 892-6279-7188** then enter the **Password: 508435**.

For information on Zoom's system requirements please visit: <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>

This meeting will be conducted using Zoom software, which requires a name/email to be entered prior to accessing the meeting. This is not a District requirement for participation. Public participants are welcome to use an anonymous name/email if preferred.

### HOW TO SUBMIT PUBLIC COMMENTS

**Before the Meeting:** Please email your comments to [carey@oceanocsd.org](mailto:carey@oceanocsd.org) with "Public Comment" in the subject line. In your email please include the agenda item number and title and your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence, approximately 500 words), prominently write "Read Aloud at Meeting" at the top of the email. You may also provide public comment through the District website at: <https://oceanocsd.org/contact/>. All comments received before 12:00 p.m. the day of the meeting will be included as an agenda supplement on the District's website <https://oceanocsd.org/meeting-agendas-minutes/agenda-packets/> and provided to the Directors prior to the meeting. Comments received after the deadline, but prior to the meeting start time, will be treated as live comments.

**Live Comments:** During the meeting, the Board President or designee will announce the opportunity for public comment. Members of the public may utilize the "raise hand" feature in Zoom to be placed into the speaking queue. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. Persons wishing to speak on more than one item shall limit his/her remarks to a total of SIX (6) minutes. This time may be allocated between items in one-minute increments up to three minutes. Time limits may not be yielded to or shared with other speakers.

#### **To "Raise Hand:"**

- **Telephone:** Prese " \* 9 " to raise your hand to notify meeting host and be placed in the queue. The host will unmute and call on you when it's your time to speak.

- **Computer/Mobile Device:** Click the “raise hand” button to notify meeting host and be placed in the queue. The host will unmute and call on you when it’s your time to speak. If the “raise hand” button is not displayed on the screen please click the “participants” icon at the bottom of the screen and the “raise hand” button will appear.

Comments received after the close of public comment will be added to the record after the meeting.

All items on the agenda including information items, may be deliberated. Any member of the public with an interest in one of these items should review the background material and request information on the possible action that could be taken.

1. CALL TO ORDER
2. ROLL CALL
3. FLAG SALUTE
4. AGENDA REVIEW
5. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

*This public comment period provides an opportunity for members of the public to address the Board on matters of interest within the jurisdiction of the District that are not listed on the agenda. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.*

**6. SPECIAL PRESENTATIONS & REPORTS:**

**A. STAFF REPORTS:**

- i. Sheriff’s South Station - Commander Michael Manuele
- ii. FCFA Operations - Chief Steve Lieberman
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSD General Manager – Will Clemens

**B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**

- i. Director Villa
- ii. Director Gibson
- iii. Vice President White
- iv. President Austin
- v. Director Repogle

**C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**

*This public comment period provides an opportunity for members of the public to address the Board on matters discussed during Agenda Item #6 – Special Presentations and Reports. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.*

**7. CONSENT AGENDA ITEMS:**

**Public comment** Members of the public wishing to speak on consent agenda items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

- A. Review and Approval of Minutes for Regular Meeting June 10, 2020
- B. Review of Cash Disbursements

**8. BUSINESS ITEMS:**

**Public comment** Members of the public wishing to speak on business items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

- A. Consideration of a Recommendation to Approve the Third Amendment to the Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement.

**9. HEARING ITEMS:**

- A. Consideration of recommendations to adopt resolutions approving the Fiscal Year 2020-21 Preliminary Budget and the Fiscal Year 2020-21 Appropriation Limitation and to set August 26, 2020 as the date of the public hearing to consider the adoption of the 2020-21 Final Budget.

**10. RECEIVED WRITTEN COMMUNICATIONS:**

**11. LATE RECEIVED WRITTEN COMMUNICATIONS:**

- 12. FUTURE AGENDA ITEMS:** District Policies, Roles and Responsibilities with Related Agencies, Five Cities Fire Authority, District Rules and Regulations, Cienega Seabreeze Park, Inc. Continued, Deferred Infrastructure Program, Lopez Water Contract Amendments, Wastewater CIP, The Place, EIR State Parks PWP, Old Firehouse Art, California Voting Rights Act

**13. FUTURE HEARING ITEMS:**

**14. CLOSED SESSION:**

**15. ADJOURNMENT:**

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This agenda was prepared and posted pursuant to Government Code Section 54954.2. Agenda is posted at the Oceano Community Services District, 1655 Front Street, Oceano, CA. Agenda and reports can be accessed and downloaded from the Oceano Community Services District website at [www.oceanocsd.org](http://www.oceanocsd.org)

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**ASSISTANCE FOR THE DISABLED** If you are disabled in any way and need accommodation to participate in the Board meeting, please call the Clerk of the Board at (805) 481-6730 for assistance at least three (3) working days prior to the meeting so necessary arrangements can be made.

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:15 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Fireworks Ordinance E-Mail

----- Forwarded message -----

**From:** [REDACTED]  
**Date:** Sat, Jun 13, 2020 at 11:07 AM  
**Subject:** New message via your website, from [REDACTED]  
**To:** <oceanoadvisorycouncil@gmail.com>

Nicolle Culbert just submitted your form:

<https://www.oceanoadvisorycouncil.org/>

### Message Details

**Name:** Nicolle Culbert

**Email:** [REDACTED]

**Subject:** Fireworks

Message: Myself and other residents of Oceano are wanting to change the ordinance for Oceano that the sheriff has to write a fine to an actual person they witnessed igniting fireworks to the home owners of the house witnessed with fireworks. We believe this will be more effective in getting the illegal fireworks under control. Also warning signs up year round with fine cost We are very concerned about children that go to bed scared every night, dogs that are running away and missing and the fire hazards and risk of our homes. Sincerely Nicolle Culbert Oceano resident since 1979

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:17 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Contact Form Submission, Subject: Other | Entry ID 213

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**From:** Patricia Brown [REDACTED]  
**Sent:** Monday, June 15, 2020 7:49 AM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Contact Form Submission, Subject: Other | Entry ID 213

<b>Name</b>
Patricia Brown
<b>Email</b>
[REDACTED]
<b>Phone</b>
[REDACTED]
<b>Subject</b>
Other
<b>Message</b>
Please ban fireworks in Oceano except for the 4th of July. There is a continuing problem with illegal fireworks use on a regular basis.

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:16 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Contact Form Submission, Subject: Other | Entry ID 215

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**From:** Stacie Garcia [REDACTED]  
**Sent:** Monday, June 15, 2020 11:27 AM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Contact Form Submission, Subject: Other | Entry ID 215

### Name

Stacie Garcia

### Email

[REDACTED]

### Subject

Other

### Message

Hello, this is in regards to fireworks in our city. Every night on my block and many others in the surrounding area illegal and legal fireworks go off causing great distress to the community. This noise (that usually starts at around nine pm) causes animals and humans great anxiety. At this point many of us are wondering why these are legal in our city? The Fourth of July itself is a mess where on my block alone two of my neighbors light illegal fireworks all night long well into the morning. I have watched these fly into neighbors homes, the green belt behind our houses and hit cars. We have called the police but understandably they are very busy... Something needs to be done and I know more and more people are complaining. Allowing them to just the Fourth clearly isn't working if you live in Oceano- you hear them year round. This needs to be addressed.

Thank you.,  
SGarcia

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:13 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Fireworks

----- Forwarded message -----

From: [REDACTED]  
Date: Mon, Jun 15, 2020 at 5:58 PM  
Subject: Fireworks  
To: <[oceanoadvisorycouncil@gmail.com](mailto:oceanoadvisorycouncil@gmail.com)>

In the last three or so weeks there have been almost nightly illegal fireworks being set off in Oceano. These are large mortar type fireworks that is they misfire could cause major injury or fires. It is disturbing and scares animals. I am hoping you could get the Sheriffs involved in tracking down who is setting these off most nights.

Thank you  
William Findley

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:10 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Contact Form Submission, Subject: Other | Entry ID 216

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**From:** Christopher Hamma [REDACTED]  
**Sent:** Wednesday, June 17, 2020 9:21 PM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Contact Form Submission, Subject: Other | Entry ID 216

### Name

Christopher Hamma

### Email

[REDACTED]

### Phone

[REDACTED]

### Subject

Other

### Message

Hello, I am writing about the horrible and ever-worsening fireworks problem in Oceano. I've lived in the area since 1999 and am fed up with the endless night-time aggravation every summer, for a couple weeks before and after July 4. There are old folks, babies, sick people, and just normal working people trying to rest and live their lives - do they not have rights?. The fireworks are a living hell for dogs. We just had a wildfire nearby - sooner or later one of these miscreants is going to start one down here. I would like to request that OCSD ban fireworks altogether. I know this will not stop all of it, but it would be SOMETHING. It would make it easier for the Sheriff's Department to uphold the general peace. Please use whatever legal authority you have to take some meaningful action on this. Sincerely, Christopher Hamma



## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:07 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Regards to Cynthia Repugnant

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**From:** [REDACTED]  
**Sent:** Thursday, June 18, 2020 6:50 AM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Regards to Cynthia Repugnant

Hello, in regards to Cynthia's resent statements concern closer of the dunes and the Jerk Pirates along with the rest of the off road community. I have been going to the dunes for 30+ years. I am a low income single father. I have brought my twin 13 year olds here since age of 5. They have made life long friends through the jerk pirate group. We have made friends of all nationalities. The off road community goes out of their way to give back to the community's. I myself spend on average \$600 in pismo while im their. The group is very family orientated and far from racist. Yes we fly a American flag. We are proud to be americans. If the flag of the country you live in offends you maybe your in the wrong country. This group is made up of hard working blue collar people who will help any one in need. The group holds 2 of the largest trash clean ups. If CCC is truely concerned with the impact the off roaders have on enviroment. Open the dunes back up, ALL of them. Spread the off roaders out so their is less people confined to a small area. Before any beleaves all the nonsense spoke about jerk pirates or off roaders in general you should all do some research on the facts. Most of us would love to speak at these meetings, but we are busy trying to make a living.

Thank you  
Grant Orton  
Central Valley

Sent via the Samsung Galaxy S8 Active, an AT&T 5G Evolution capable smartphone

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:19 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Public comment for June 24, 2020 meeting

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**From:** Jeremy Dundon [REDACTED]  
**Sent:** Thursday, June 18, 2020 10:54 AM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Public comment for June 24, 2020 meeting

### Read Aloud at Meeting

Hello,

My name is Jeremy Dundon and I am a resident of San Luis Obispo County. I am writing to the Oceano Community Services District about recent public comments made by Cynthia Replogle during a California Coastal Commission meeting. Although Ms. Replogle made her comments as a citizen, she did identify her affiliation with the Oceano Community Services District, so it's important that you are aware of the negative light she continues to shine on our community. During her public comments she cited data from the [Oceano Dunes District-California State Parks Economic Impact Analysis Report 2016/17](#). She used her opportunity to speak, to cite skewed data, to push her own agenda, which has little to do with the betterment of what she refers to as the "disadvantaged community of Oceano," which is "half Latinx, with a higher poverty rate and lower median income than many areas of the state."

According to the [Pew Research Center](#), "roughly three-in-ten adults with household incomes below \$30,000 a year (29%) don't own a smartphone. More than four-in-ten don't have home broadband services (44%) or a traditional computer (46%)." The survey conducted by the Oceano Dunes District-California State Parks Economic Impact Analysis Report 2016/17 was completed via email. According to the report, "SMG collected over 3,850 participation forms of which there were 909 completed email surveys, a response rate of 24%. Those participating in the survey were provided an opportunity to win a gift card as an incentive to participate." With very little digging, it is clear that the residents that Ms. Replogle believes she is speaking on behalf of were not given an opportunity to speak or be represented in the survey.

Within the Oceano Dunes District-California State Parks Economic Impact Analysis Report 2016/1, statistics outline the fiscal impact to our community. I am sure you are familiar with the report, so I won't regurgitate the data here; however, with people like Ms. Replogle sitting in positions of leadership, please point me to the district plan to offset the loss of \$243 million dollars in revenue and 2,900 jobs. How many of the jobs lost will impact the "disadvantaged community of Oceano?" How will the revenue loss impact the "disadvantaged community of Oceano?"

Our community needs leaders who value our jobs, our businesses, and the revenue and jobs generated by our tourism industry. We may not have had the opportunity, or privilege, to attend law school, like Ms. Replogle, but unlike Ms. Replogle, we value our community. The “disadvantaged community of Oceano,” was never given a voice when the impact survey was conducted; however, it does not give Ms. Replogle the right to patronize and pander to a segment of the community by skewing data to further her personal argument to close the Oceano Dunes SVRA..

Jeremy Dundon

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:45 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Next Board Meeting

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**From:** April Smith [REDACTED]  
**Sent:** Thursday, June 18, 2020 11:23 AM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Next Board Meeting

Good morning Carey,

As a Homeowner in Oceano, I see several problems with one of our board members, Cynthia Replogle that I would like to address:

Below is a screen shot from Cynthia's Facebook "Cynthia for Oceano" page, which just the name of the page alone is something I seriously disagree with. She can't be "for Oceano" when most of the residents of Oceano disagree with her opinions of what the future of our town should look like.

I'm Cynthia Replogle, an Oceano CSD Director and Dunes Alliance coordinator, but speak unofficially as an Oceano resident.

Off-roaders are trying to throw sand in your faces to obscure the justice issues at the ODSVRA.

The disadvantaged community of Oceano is half Latinx, with a higher poverty rate and lower median income than many areas of the state. More residents walk and bike to work and school, so being able to access the coast without needing a car is important. Driving on Oceano Beach prevents passive uses like playing in an unintentional kiddie pool created by State Parks' still intensive grading.

ODSVRA visitors, according to State Parks' own study, are mostly white and have an average household income of \$115,000, with 46% making over \$100,000. And they need that high income. ATV rental rates start at \$50/hr per person, and buying one costs \$5,000-15,000. An RV costs \$15,000-300,000.

So if they can park their RVs on the beach for \$10/night, well under market value, what a steal! But people who can only afford to camp in tents or who just want to enjoy nature don't come to the Oceano Dunes. The cheap camping is a subsidy for many people who could afford to pay a lot more.

Off-roading groups like the Jerk Pirates try to whitewash their image by doing infrequent beach and graffiti cleanups. But to my knowledge, they haven't cleaned up any of the trash that was left on the beach months ago, and the only graffiti they removed was related to Black Lives Matter. At last week's BLM protest a mile from the beach, the Jerk Pirates organized an unnecessary Protect Businesses event and ignored police requests to park down the block. Instead, they massed in adjacent parking lots and noisily interrupted moments of silence for George Floyd and Breonna Taylor, and stalked the march in their trucks. Their actions and Facebook page show an intention to intimidate and deter peaceful protesters. The Jerk Pirates are trying to distance themselves from the acts of disrespect, but they didn't put a stop to them, and they support businesses that stationed armed men on rooftops during the rally.

Please don't let off-roaders cloud your eyes with sand when it comes to the environmental justice impacts of the Oceano Dunes SVRA.

Residents without cars can and still do visit the beach often. If they wish to be 100% vehicle free, they can walk north on the beach towards Fins Restaurant and Pismo Beach where vehicles are already not allowed. Even with vehicles on the

Oceano side of the beach, many families enjoy beach days with vehicles driving in front of or behind their day camp set up on the beach.

The grading that Cynthia speaks of: if this was not done, activities like riding a bike on the beach would be nearly impossible as the sand is constantly changing and shifting. It is a very loose powder like sand making riding a bike quite difficult unless it is hard packed down.

I'm astonished by the racism comments by Cynthia for both the residents and visitors to the beach as I qualify for both of those. The low cost to enter the park creates fun for all families no matter their race or income. There are still a lot of visitors that tent camp in the dunes. I used to do this myself and enjoyed it very much!

I'm shocked that a board member, a community leader takes stabs at specific organizations as well. The Jerk Pirates are not the picture she is painting them to be. She has lived in Oceano for just three years. I have been camping, visiting this area and a member of the Jerk Pirates for almost 15 years before we moved to Oceano three years ago. This organization is nothing but giving and kind. They organize several beach clean ups and fundraisers throughout the year.

Off roaders used to have access to over 15,000 acres and now have access to less than 1,500. There is plenty of room for the endangered species to continue to be protected while continuing off road vehicle use.

Cynthia wants the off road vehicles banned and this is something most residents feel is critical to our local economy. Saying she is a voice of Oceano is wrong.

I also would like to find out how to get regular notifications about the board meetings with the links to Zoom to attend virtually please. Is there a list I can get on to be notified for those?

Thank you for your time.

Stay safe, stay healthy and stay in touch.

Sincerely,

***April Smith***

## Nicole Miller

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**From:** Nicole Miller <nicole@oceanocsd.org>  
**Sent:** Friday, June 19, 2020 12:20 PM  
**To:** 'Nicole Miller'  
**Subject:** FW: Public comment

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**From:** [REDACTED]  
**Sent:** Friday, June 19, 2020 8:57 AM  
**To:** [carey@oceanocsd.org](mailto:carey@oceanocsd.org)  
**Subject:** Public comment

### Read Aloud at Meeting

Greetings Oceano CSD,

I write to you today to ask what we can do as a community with Grover Beach and Arroyo Grande to stop or at least decrease the noise and safety risk of illegal fireworks. We moved to Oceano in June 2018. The first summer there was a disturbing amount of illegal fireworks many evenings. Last year there seemed to be a slight increase. This season so far seems to have a large increase. It's almost every night. We hear it mostly between [8:30-11:30](#), but have been wakened by it [between 2-4 am](#). Recently, one night it was very close. After calming our dog, I went out to look around and saw fireworks explode in the sky over a back yard about 3 houses down. I called it in to the SLO Sheriff Oceano Dispatch. I am an Oceano resident that lives on the line with Grover Beach. Many times, I cannot tell which direction the fireworks are coming from and I do not feel safe going out every time I hear them. Please find a way to stop or at least decrease illegal firework incidents. For fear of retaliation of those involved, please keep my name anonymous.

Sincerely,  
[REDACTED]



# Oceano Community Services District

## Summary Minutes

Regular Meeting Wednesday, June 10, 2020 – 6:00 P.M.

Location: TELECONFERENCE

1. **CALL TO ORDER:** at approximately 6:10 p.m. by President Austin
2. **ROLL CALL:** Board members present: President Austin, Vice President White, Director Gibson, Director Villa, and Director Replogle. Also present, General Manager Will Clemens, Legal Counsel Jeff Minnery, and Business and Accounting Manager Carey Casciola.
3. **FLAG SALUTE:** led by President Austin. A moment of silence was observed for George Floyd and a local Sheriff who was injured in the line of duty.
4. **AGENDA REVIEW:**  
A motion was made to approve the agenda as presented by Vice President White, with a second from Director Gibson. 5-0 vote.

5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Terri Persons, CalTrans District 5, Planning Division	Update on a CalTrans pavement/resurfacing project on Hwy 1 in Oceano. (See attached handout)
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6. **SPECIAL PRESENTATIONS & REPORTS:**

**A. STAFF REPORTS:**

- i. Sheriff's South Station, Commander Michael Manuele – reported on May 2020 calls and reports for Oceano and Nipomo. Oceano May report: 2,004 calls and 310 reports. Assault & Battery: 10 calls for service generating 8 reports. Disturbance: 65 calls for service generating 6 reports. Burglary: 7 calls for service generating 6 reports. Theft: 6 calls for service generating 5 reports. Vandalism: 5 calls for service generating 3 reports. Trespassing: 10 calls for service generating 1 report. Phone Scam: 1 call for service generating 1 report. Suspicious Circumstances: 21 calls generating 0 reports.
- ii. FCFA - Chief Steve Lieberman – Not in attendance.
- iii. Operations – Utility Systems Manager, Tony Marraccino – reported the Consumer Confidence Report (CCR) for the 2019 water year was included in the most recent billing and is posted on the OCSD website. Provided Lopez update. 0 SSOs (sewer system overflow), 6 work orders, 3 USAs, 6 customer service calls and 0 after hours call outs. Replaced a broken service broken by owner; broken angle stop. Hydrant maintenance is ongoing for 235 hydrants.
- iv. OCSD General Manager – Will Clemens – reported on Prop 1 Grant Application for the LID project on 19<sup>th</sup> Street at Oceano Elementary School. Zone 3 contract amendments – working with partner agencies. OCSD Board meetings – discussion on technology for Board members for improved future meetings during social distancing.

**B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**

- i. Director Villa – reported on RWMG (Regional Water Management Group) and OAC (Oceano Advisory Committee)
- ii. Director Gibson – reported on WRAC (Water Resources Advisory Committee)
- iii. Vice President White – reported on FCFA (Five Cities Fire Authority)

iv. Director Replogle – None

v. President Austin – reported on SSLOCSD (South San Luis Obispo County Sanitation District)

**b. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**

None

<b>7 CONSENT AGENDA:</b>	<b>ACTION:</b>
a. Review and Approval of Minutes for Regular Meeting May 27, 2020 b. Review of Cash Disbursements c. Consideration of a recommendation to receive and file a report on charges and delinquencies and to set a public hearing for July 08, 2020 to authorize collection on 2020-21 property tax bills	After an opportunity for public comment and Board discussion, staff recommendations were approved with the following edits to 7c: send the letters on letterhead and add the District website with a motion from Vice President White, and a second from Director Villa and a 5-0 roll call vote.  No public comment.

<b>8A BUSINESS ITEM:</b>	<b>ACTION:</b>
Review of the Local Area Formation Commission (LAFCO) South County Agencies Sphere of Influence (SOI) Update and Municipal Service Review (MSR)	After an opportunity for public comment, Board discussion and a presentation from the Deputy Executive Officer with LAFCO Mike Prater, comments were given to LAFCO.  No public comment.

<b>8B BUSINESS ITEM:</b>	<b>ACTION:</b>
Consideration and approval of 2020 Board Elections for the California Special Districts Association; Candidate Vote; Submittal of Vote	After an opportunity for public comment and Board discussion, a motion was made by Vice President White to support Vincent Ferrante for the 2020 Board Elections for the CSDA, with a second from Director Villa and a 3-2 roll call vote. Director Replogle and President Austin dissented.  No public comment.

9. **HEARING ITEMS:** None

10. **RECEIVED WRITTEN COMMUNICATIONS:** None

11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None

12. **FUTURE AGENDA ITEMS:** District Policies, Roles and Responsibilities with Related Agencies, Five Cities Fire Authority, District Rules and Regulations, Cienega Seabreeze Park, Inc. Continued, Deferred Infrastructure Program, Lopez Water Contract Amendments, Wastewater CIP, The Place, EIR State Parks PWP, Old Firehouse Art, California Voting Rights Act

13. **FUTURE HEARING ITEMS:** 2020-2021 Budget June 24, 2020

14. **CLOSED SESSION:** None

15. **ADJOURNMENT:** at approximately 7:30 pm



**Voting receipt - CSDA 2020 Board of Directors**

Receipt code: **GSHS**

Time of vote: **2020-06-11 10:16:28 America/Los\_Angeles**

IP address: **71.93.243.207**

**CSDA Board of Directors Election Ballot - Term 2021-2023; Seat C - Coastal Network**

Please vote for your choice: **Vincent Ferrante\***



# Oceano Community Services District

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

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

Date: June 24, 2020

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #7(B): Recommendation to Review Cash Disbursements**

## Recommendation

It is recommended that your board review the attached cash disbursements:

## Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	58435 - 58459	
<b>Disbursements:</b>		
Regular Payable Register - paid 06/24/2020	58445 - 58459	\$ 44,371.28
Subtotal:		\$ 44,371.28
<b>Reoccurring Payments for Board Review (authorized by Resolution 2020-06):</b>		
Payroll Disbursements - PPE 06/06/2020	N/A	\$ 30,035.44
Reoccurring Utility Disbursements - paid 06/10/2020	58435 - 58441	\$ 2,624.47
Reoccurring Health Disbursements - paid 06/10/2020	58442	\$ 56.21
Reoccurring Payable Disbursements - paid 06/10/2020	58443 - 58444	\$ 1,899.60
Subtotal:		\$ 34,615.72
Grand Total:		\$ 78,987.00

## Other Agency Involvement

N/A

## Other Financial Considerations

Amounts are within the authorized Fund level budgets.

## Results

The Board's review of cash disbursements is an integral component of the District's system of internal controls and promotes a well governed community.

COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 058445 THRU 058459

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:	-----								
1-1001-000	6/18/2020	CHECK	058445	PETTY CASH	83.40CR	OUTSTND	A	0/00/0000	CERTIFIED MAILING
1-1001-000	6/18/2020	CHECK	058446	CANNON	33,224.50CR	OUTSTND	A	0/00/0000	WRRP PHASE2 USDA PREML ENGR RPT
1-1001-000	6/18/2020	CHECK	058447	DIVERSIFIED PROJECT SERVICES I	1,120.00CR	OUTSTND	A	0/00/0000	NORSWING PERSHING
1-1001-000	6/18/2020	CHECK	058448	DIVERSIFIED PROJECT SERVICES I	560.00CR	OUTSTND	A	0/00/0000	GENL ENGR SVCS-MAY
1-1001-000	6/18/2020	CHECK	058449	BURDINE PRINTING & GRAPHICS	2,401.28CR	OUTSTND	A	0/00/0000	U/B PRINTING AND MAILING
1-1001-000	6/18/2020	CHECK	058450	ARAMARK	220.40CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	6/18/2020	CHECK	058451	GSI WATER SOLUTIONS, INC.	3,110.88CR	OUTSTND	A	0/00/0000	NCMA 2019 ANNUAL RPT
1-1001-000	6/18/2020	CHECK	058452	FAMCON PIPE & SUPPLY, INC.	1,022.29CR	OUTSTND	A	0/00/0000	INVENTORY
1-1001-000	6/18/2020	CHECK	058453	MULLAHEY FORD INC	233.42CR	OUTSTND	A	0/00/0000	VEHICLES - MAINTENANCE
1-1001-000	6/18/2020	CHECK	058454	REY'S AUTO EXPRESS	125.15CR	OUTSTND	A	0/00/0000	VEHICLES - SMOG TEST
1-1001-000	6/18/2020	CHECK	058455	J.B. DEWAR, INC.	271.18CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	6/18/2020	CHECK	058456	MINER'S ACE HARDWARE, INC.	479.76CR	OUTSTND	A	0/00/0000	SMALL TOOLS, HYDRANT MAINTENANCE
1-1001-000	6/18/2020	CHECK	058457	SLO CO PUBLIC HEALTH DEPT.	1,009.80CR	OUTSTND	A	0/00/0000	BACKFLOW SVCS-MAR/APR
1-1001-000	6/18/2020	CHECK	058458	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000	LANDSCAPE
1-1001-000	6/18/2020	CHECK	058459	THE TRIBUNE	99.22CR	OUTSTND	A	0/00/0000	PUBLIC HEARING NOTICE
TOTALS FOR ACCOUNT 1-1001-0				CHECK TOTAL:	44,371.28CR				
				DEPOSIT TOTAL:	0.00				
				INTEREST TOTAL:	0.00				
				MISCELLANEOUS TOTAL:	0.00				
				SERVICE CHARGE TOTAL:	0.00				
				EFT TOTAL:	0.00				
				BANK-DRAFT TOTAL:	0.00				
TOTALS FOR POOLED CASH FUND				CHECK TOTAL:	44,371.28CR				
				DEPOSIT TOTAL:	0.00				
				INTEREST TOTAL:	0.00				
				MISCELLANEOUS TOTAL:	0.00				
				SERVICE CHARGE TOTAL:	0.00				
				EFT TOTAL:	0.00				
				BANK-DRAFT TOTAL:	0.00				

**Payroll Summary Report**  
**Board of Directors - Agenda Date June 24, 2020**

	(*)	
Gross Wages	5/23/2020	6/9/2020
Regular	\$25,969.31	\$25,969.31
Overtime Wages	\$217.60	\$367.28
Stand By	\$450.00	\$600.00
	<u>\$26,636.91</u>	<u>\$26,936.59</u>
Cell Phone Allowance	\$0.00	\$75.00
Total Wages	<u>\$26,636.91</u>	<u>\$27,011.59</u>
<b><u>Disbursements</u></b>		
Net Wages	\$20,821.84	\$21,090.55
State and Federal Agencies	\$4,751.60	\$4,861.91
CalPERS - Normal	\$3,934.26	\$3,934.26
SEIU - Union Fees	\$148.72	\$148.72
Total Disbursements processed with Payroll	<u>\$29,656.42</u>	<u>\$30,035.44</u>
Health (Disbursed with reoccurring bills)	\$5,966.99	\$5,966.99
Total District Payroll Related Costs	<u>\$35,623.41</u>	<u>\$36,002.43</u>

(\*) Previously reported in prior Board Meeting packet - provided for comparison.

COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 058435 THRU 058441

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	6/10/2020	CHECK	058435	ADVANTAGE ANSWERING PLUS, INC	223.07CR	OUTSTND	A	0/00/0000ANSWERING SVC
1-1001-000	6/10/2020	CHECK	058436	AGP VIDEO INC.	1,170.00CR	OUTSTND	A	0/00/0000VIDEO TELECONFERENCE
1-1001-000	6/10/2020	CHECK	058437	DIGITAL WEST NETWORKS, INC.	579.58CR	OUTSTND	A	0/00/0000TECHNOLOGY, COMMUNICATIONS
1-1001-000	6/10/2020	CHECK	058438	VERIZON WIRELESS	237.55CR	OUTSTND	A	0/00/0000FIELD CELL SVC
1-1001-000	6/10/2020	CHECK	058439	SO CAL GAS	91.17CR	OUTSTND	A	0/00/0000UTILITY
1-1001-000	6/10/2020	CHECK	058440	STANLEY CONVERGENT SECURITY SO	99.60CR	OUTSTND	A	0/00/0000MONITOR/ COMMUNICATIONS
1-1001-000	6/10/2020	CHECK	058441	ELECSYS INTERNATIONAL CORP	223.50CR	OUTSTND	A	0/00/0000MONITOR/ COMMUNICATIONS
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	2,624.47CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	2,624.47CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999  
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 STATEMENT: 0/00/0000 THRU 99/99/9999  
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 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 058442 THRU 058442

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	6/10/2020	CHECK	058442	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000FSA ADM FEE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	56.21CR		
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				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
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ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	6/10/2020	CHECK	058443	ZENITH INSURANCE COMPANY	1,402.00CR	OUTSTND	A	0/00/0000INSURANCE
1-1001-000	6/10/2020	CHECK	058444	RABOBANK VISA CARD	497.60CR	OUTSTND	A	0/00/0000SOFTWARE, ZOOM, LICENSE, BOOKS, SANITIZER
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	1,899.60CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	1,899.60CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



# Oceano Community Services District

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

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

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**Date:** June 24, 2020

**To:** Board of Directors

**From:** Will Clemens, General Manager

**Subject:** **Agenda Item # 8(A):** Consideration of a Recommendation to Approve the Third Amendment to the Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement.

## Recommendation

It is recommended that the Board:

1. Approve the attached Third Amendment to the FCFA Joint Exercise of Powers Agreement and direct the Board President to execute.
2. Authorize legal counsel to approve non-substantive changes for the President to execute.
3. Authorize the attached Option A to fund the Third Amendment

## Discussion

The FCFA was formed July 9, 2010 based upon a Joint Exercise of Powers Agreement (JPA) entered into by the cities of Arroyo Grande and Grover Beach, and the Oceano Community Services District (OCS D). The FCFA is a consolidation of three individual fire departments, operating out of the three existing member community fire stations.

A five-year Strategic Plan was adopted by the FCFA Board of Directors in 2017 and has provided a foundation for needed investment to replace obsolete capital equipment including fire engines and self-contained breathing apparatus, along with critically needed staffing. The plan, along with the JPA, budgets and other FCFA documents can be obtained at: <http://www.fivecitiesfireauthority.org/documents>.

Due to both the need to reevaluate the existing JPA provisions and the increased investment in the fire department, the member communities approved the initial Memorandum of Agreement (MOA) amending the FCFA JPA in May 2018. The intent of this amendment was to facilitate a negotiation of the existing cost sharing methodology and to consider changes to specific language in the existing agreement.

Based on staff recommendations, the member communities approved a second amendment to the JPA in June 2019 to change the JPA funding formula to provide greater equity in funding among member agencies. This change would first be implemented with a transitional change to the original funding formula along with a provision requiring Oceano to place a revenue measure on the ballot in March 2020 to provide additional long-term funding for fire and emergency medical services. The amendment identified both a future funding formula





## Oceano Community Services District

Board of Directors Meeting

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(should Oceano be successful with their election) along with a defined “wind-down” process timeline should a member community leave the JPA or the JPA were to be dissolved. The amendment committed the member communities to a specific funding level through June 30, 2021.

The March 2020 Oceano election failed to pass by 10 votes. This 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 service in Oceano. The FCFA Manager’s working group, consisting of the city and district managers, along with the FCFA Treasurer and Fire Chief met to consider the defined “next steps” in the wind-down period. The timing of this meeting was during the response to a worldwide pandemic, the pandemic’s related financial impacts to the economy, and followed by the subsequent departure of the Arroyo Grande City Manager. On April 22, 2020, your Board gave direction to staff to work with our partner agencies to see how the District might be able to remain as part of the FCFA. The Manager’s working group, including the Acting Deputy City Manager for Arroyo Grande reconvened in May and reached consensus to propose a third amendment to the JPA given the very slim margin of the Oceano revenue measure defeat, and to allow the communities to extend their current contribution amounts for an additional two years to provide certainty and stability for the agencies when planning for fire service costs in light of the economic challenges associated with COVID-19.

The proposed third amendment identifies the following:

- The communities continue to contribute at the same funding levels identified in the second amendment to the JPA
- Oceano agrees to undertake the legally required procedures for either a citizen initiative or District initiated measure to place a special tax on the 2022 primary ballot
- Should the ballot measure pass, the new funding formula will be implemented July 1, 2022
- Should the ballot measure fail, a wind-down period (and related work program) will result in Oceano no longer being part of the JPA effective June 30, 2023
- Work program elements related to identification of assets, liabilities and distribution of assets and liabilities identified with specific dates

While all three communities have a goal of consistent station staffing of three personnel daily, the current “transitional” formula reflects the current staffing levels between the two cities which have three personnel and Oceano which has two personnel. Should the 2022 Oceano ballot measure pass, there will be no differential calculation for staffing levels and the funding formula in the Third Amendment will become effective with consistent staffing across stations. The following charts illustrate how the funding formula has evolved and calculates the cost allocation among agencies.

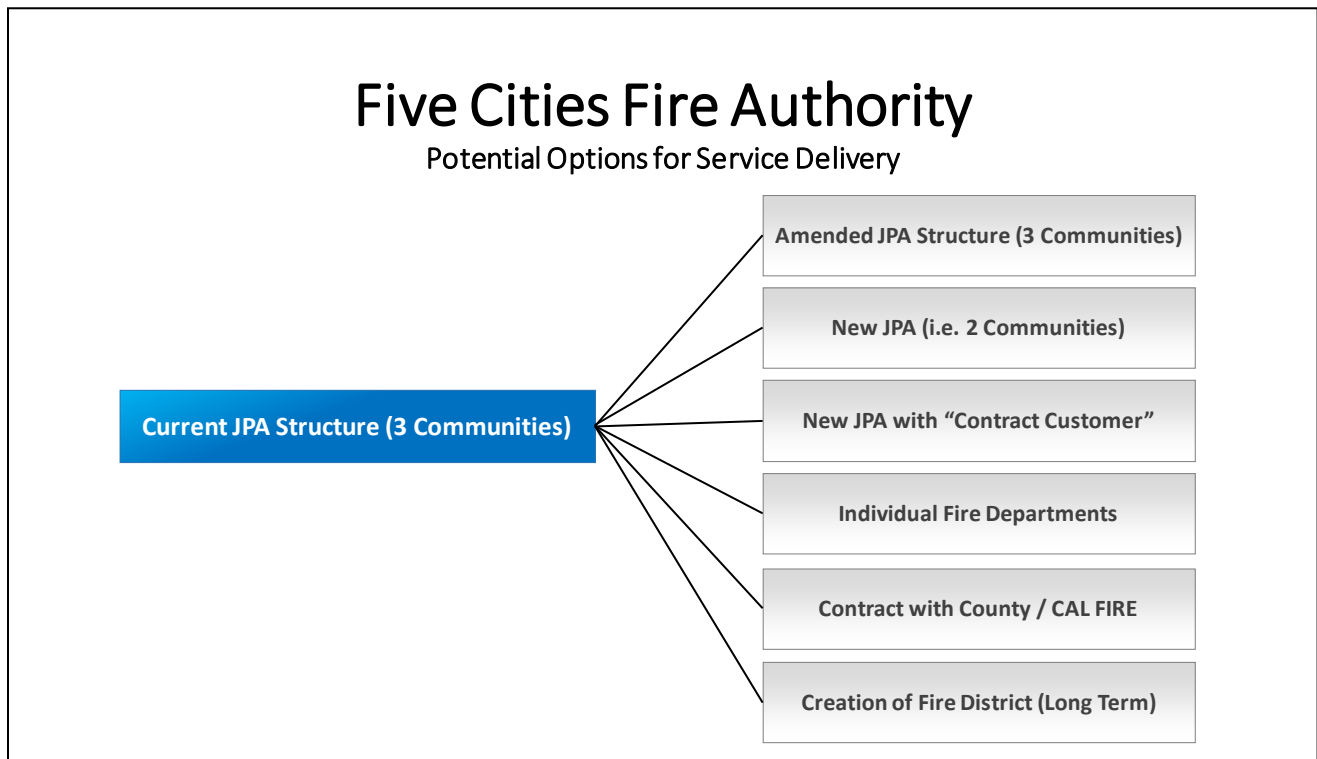


<b>Example of Changes in Funding Formula</b>			
	<u>Original</u>	<u>Transitional (Current)</u>	<u>Final Revised</u>
Population	25%	33.3%	33.3%
Calls for Service	25%	33.3%	33.3%
Assessed Valuation	25%	N/A	N/A
Stations	25%	33.3% *	33.3%
<b>*Transitional Station Weighting (Based on Full Time Staffing)</b>			
Arroyo Grande		37.5%	
Grover Beach		37.5%	
Oceano		25.0%	

<b>Example - Sample Budget</b>			
	<u>Original</u>	<u>Transitional (Current)</u>	<u>Final Revised</u>
Arroyo Grande	\$2,728,142	\$2,580,955	\$2,501,964
Grover Beach	\$1,943,693	\$2,015,115	\$1,936,123
Oceano	\$1,062,383	\$1,138,148	\$1,296,131
<b>Total</b>	<b>\$5,734,218</b>	<b>\$5,734,218</b>	<b>\$5,734,218</b>
<b>Percentage Allocation</b>			
Arroyo Grande	47.6%	45.0%	43.6%
Grover Beach	33.9%	35.1%	33.8%
Oceano	18.5%	19.9%	22.6%



FCFA Staff has continued to work with the Manager’s working group to evaluate potential options to deliver fire and emergency services to the member communities. With the adoption of the third amendment, the wind-down period will be halted, allowing this group to continue its work program with greater analysis. Ultimately, each agency will determine the delivery model that works best for their constituents. The Fire Chief will be working with the FCFA Treasurer and the City of Grover Beach Administrative Services Director to analyze estimated costs based on potential cost sharing and service delivery options related to the structures in the chart below and will review the findings with the Manager’s working group.



**Other Agency Involvement**

The third amendment will be considered by the Board of the FCFA and Grover Beach after preparation of this staff report, but prior to this Board meeting. Results of those meetings will be verbally presented. Arroyo Grande will consider the third amendment in July. Any amendment to the JPA requires unanimous approval of all three member agencies.



## Financial Considerations

The District's cost of FCFA operations will remain at the current level of \$1,138,148 through FY 2022/23 if the 2022 ballot measure is unsuccessful. Should the ballot measure pass, the new funding formula will become effective and the new amount will be included in the FY 2022/23 budget process. The \$148 cost per capita provided by FCFA for emergency medical and fire services in Oceano is among the lowest in the County.

This annual cost is currently above the existing annual revenue streams in the General Fund by approximately \$90,000. The shortfall can be covered in either of two ways. General Fund reserves could be drawn down to cover the shortfall as attached in Option A, or principal payments on the interfund loan between the Wastewater Fund and General Fund can be deferred as attached in Option B. In a change from the presentation during the budget workshop on May 27, 2020, staff is now recommending the use of General Fund reserves to cover the shortfall (Option A). This will allow the interfund loan to be paid off at the same time the 2022 election results are known, which will provide greater flexibility in moving forward financially regardless of the election outcome.

## Results

Consideration of fire and emergency services promotes a safe and well governed community.

### Attachments:

- Third Amendment to Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement
- Redline/Strikeout Third Amendment to Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement
- Option A – General Fund Reserve Drawdown
- Option B – Interfund Loan Principal Deferral

**THIRD AMENDMENT TO FIVE CITIES FIRE AUTHORITY  
JOINT EXERCISE OF POWERS AGREEMENT**

This Third Amendment to the Five Cities Fire Authority (“FCFA”) Joint Exercise of Powers Agreement, dated June 7, 2010 (“JPA”) (“Third Amendment”), is made and entered into as of July 1, 2020, by and between the cities of Arroyo Grande and Grover Beach, and the Oceano Community Services District (“Oceano”), which are hereinafter referred to as “Party” and “Parties.”

**WHEREAS**, on June 7, 2010, the Parties entered into a JPA pursuant to Section 6500 et seq. of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California, for the purpose of allowing the Parties to share a combined fire department in order to provide efficient and economical fire protection services; and

**WHEREAS**, in or about May of 2018, the Parties executed a Memorandum of Agreement Amending the FCFA JPA (“First Amendment”) in order to provide an opportunity for the Parties to meet and confer for the purpose of considering amendments to the JPA including, but not limited to, modifications to the funding formula contained in Exhibit B of the JPA (“Funding Formula”), the provisions regarding member withdrawal, and future staffing levels beyond Fiscal Year 2018/19; and

**WHEREAS**, the First Amendment required the Parties to agree upon amendments to the JPA by April 1, 2019 or the JPA would terminate as of December 31, 2019; and

**WHEREAS**, in March of 2019, the Parties executed an extension of the First Amendment, which extended the time for the Parties to mutually agree upon JPA Amendments to October 1, 2019; and

**WHEREAS**, the Parties executed the Second Amendment to the JPA as of July 1, 2019 which required Oceano to undertake the legally required procedures to place a special tax on the March 2020 ballot in accordance with Government Code Section 61121; and

**WHEREAS**, Oceano did undertake the legally required procedures to place a special tax on the March 2020 ballot which resulted in ballot Measure A-20 falling short of passage by 10 votes (66.1% compared to the required 66.67%); and

**WHEREAS**, the possibility of a citizen’s initiative to place a special tax measure on the November 2020 ballot was prevented by the COVID-19 pandemic and related statewide shelter at home order; and

**WHEREAS**, the economic situation of all Parties has drastically changed due to the COVID-19 pandemic and related statewide shelter at home order; and

**WHEREAS**, the Parties recognize it is in the economic best interests of all Parties to allow additional time for the community of Oceano to place another special tax measure on the ballot; and

**WHEREAS**, the parties have met in good faith and now desire to amend the JPA.

**NOW THEREFORE**, in consideration of the mutual covenants and conditions set forth herein, the Parties agree as follows:

1. **Recitals**. The above recitals are true and correct and incorporated herein.
2. **Fiscal Year 2020/21 and 2021/22**. Each Parties' contributions for funding the Fiscal Year 2020/21 and 2021/22 FCFA Budget shall be:

A. City of Arroyo Grande	\$2,580,955
45.01% _____	
B. City of Grover Beach	\$2,015,115
35.14% _____	
C. Oceano Community Services District	\$1,138,148
19.85% _____	

- D. The Fire Chief will make every effort to maintain a flat budget through the fiscal years that the funding contributions set forth in this Section 2 apply. The Parties acknowledge that use of Fund Balance may be necessary to offset unanticipated or increased costs. In the event of significant emergency costs or purchases necessary during the fiscal years during which this Section 2 applies, the Parties will consider contributing additional funding, subject to FCFA Board budgetary approval. It is acknowledged that any such additional contributions may require the approval of the governing body of one or more Party.

3. **Funding Formula**.

- A. The Funding Formula contained in Attachment 1 to the Second Amendment to the JPA is hereby amended and replaced in its entirety as set forth in Attachment 1 to this Amendment. All references in the JPA to Attachment 1 shall refer to Attachment 1 of the Third Amendment.
- B. The funding contributions specified in Section 2 were determined using a transitional formula that modified component 3 of the Funding Formula related to fire stations to reflect current staffing levels. The funding contributions specified in Section 2 will be used for Fiscal Years 2020/21 and 2021/22 and possibly Fiscal Year 2022/23 as provided in Section 4B.
- C. The Funding Formula will be reviewed by the Jurisdiction every three years in the month of January, commencing 2024.

4. **Ballot Measure**.

- A. Oceano agrees to undertake the legally required procedures to place a special tax on the 2022 primary ballot in accordance with Government Code Section 61121 or Elections Code 9300-9323. Oceano will seek a special tax amount sufficient to enable Oceano to be able to fund its share of the Funding Formula taking into account the priorities of the Strategic Plan as determined by the Five Cities Fire Authority Board of Directors.
  
- B. If the Oceano ballot measure does not pass and Oceano is unable to fund its share of the Funding Formula, by operation of this Third Amendment and subject to the Wind Down Period (identified below), Oceano will automatically and without further action cease to be a member of the JPA on June 30, 2023. The time between when the County Clerk Recorder concludes that the Oceano ballot measure has failed and June 30, 2023 will be known as the “Wind Down Period.” Oceano agrees that should it no longer be a member agency of the FCFA, the cities of Arroyo Grande and Grover Beach may continue to operate under the trademark name of Five Cities Fire Authority with no further rights of Oceano to that name. Should the ballot measure fail, the funding obligations set forth in Section 2 above for the Fiscal Year 2021/2022 FCFA Budget, shall be the same in Fiscal Year 2022/2023.
  
- C. If the Oceano ballot measure passes, the Funding Formula set forth in Attachment 1 of the Third Amendment shall apply beginning in Fiscal Year 2022/23.

5. **Wind Down Period.**

- A. During the Wind Down Period, the Parties shall establish the distribution of assets currently owned and/or in the possession of the JPA, including but not limited to major pieces of apparatus and capital equipment.
- B. During the Wind Down Period, the Parties will establish the obligations of the Parties to pay future obligations that were incurred by the FCFA prior to June 30, 2022, including, but not limited to the following:
  - a. Lease payments on Engine 2 and 3; however, the Parties mutually agree and understand that as a result of the dissociation and/or withdrawal of Oceano or any other Party, no Party will be obligated for future payment lease obligations for any Engine that does not remain in the custody, control, and possession of that Jurisdiction.
  - b. Withdrawal and/or dissociation of Oceano or any other Party shall not absolve such Party of liabilities arising out of the participation in the JPA incurred in the ordinary course of business. The Parties mutually agree and understand that as a result of the dissociation and/or withdrawal of Oceano or any other Party, all Parties will remain obligated to pay future FCFA employment related obligations incurred prior to June 30, 2023, including but not limited to pension/PERS, accrued fringe benefits etc.
  - c. During the Wind Down period, the FCFA will perform an unfunded actuarial accrued liability analysis to calculate Oceano or any other dissociating and/or withdrawing Parties' share of unfunded PERS liability, which will be due to the remaining JPA Parties or the City of Arroyo Grande should the JPA be dissolved.
  - d. During the Wind Down Period, the Parties will meet and confer in good faith in regard to the distribution of assets and liabilities as follows:
    - a. A determination as to the distribution of equipment and physical assets by October 1, 2022 (effective June 30, 2023).
    - b. An estimate as to the distribution of debt, employment liability, pension/PERS and other post-employment obligations by February 1, 2023 (effective June 30, 2023).
    - c. An estimate as to the distribution of all other assets by March 1, 2023 (effective June 30, 2023).
  - e. The parties mutually agree and understand that any liability related to unresolved claims or litigation existing prior to June 30, 2023 will remain the obligation of all Parties whether remaining members of the FCFA or not.
  - f. Prior to October 1, 2023, the Parties shall complete a post-dissociation reconciliation of all assets and liabilities incurred prior to June 30, 2023. Any party owing funds shall pay such funds to the other immediately upon determination. The parties agree to cooperate in completing this post closing reconciliation.



6. **Effect of Amendment.** All other provisions of the JPA shall remain unchanged and in full force and affect. To the extent there is inconsistency between this Amendment and the JPA, the terms of this Amendment shall control, including but not limited to JPA Sections 6.B, 8.B(3), and 17.
7. **Counterparts.** This Amendment may be executed in any number of counterparts and by the Parties hereto in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.
8. **Severability.** If any part of this Amendment is found to be in conflict with applicable laws, that part will be inoperative, null and void insofar as it is in conflict with any applicable laws, but the remainder of the Amendment will remain in full force and effect.

**IN WITNESS WHEREOF**, the Parties hereto have caused this Amendment to be executed by their proper officers hereunto duly authorized.

CITY OF ARROYO GRANDE

CITY OF GROVER BEACH

\_\_\_\_\_  
Caren Ray Russom, Mayor

\_\_\_\_\_  
Jeff Lee, Mayor

ATTEST:

ATTEST:

\_\_\_\_\_  
Kelly Wetmore, City Clerk

\_\_\_\_\_  
Wendi Sims, City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

\_\_\_\_\_  
Tim Carmel, City Attorney

\_\_\_\_\_  
David Hale, City Attorney

OCEANO COMMUNITY SERVICES DISTRICT

\_\_\_\_\_  
Linda Austin, President

ATTEST:

\_\_\_\_\_  
By:

APPROVED AS TO FORM:

\_\_\_\_\_  
Jeff Minnery, District Counsel

## **ATTACHMENT 1**

### **FUNDING FORMULA**

Should the ballot measure pass, effective July 1, 2022, the Parties shall bear the costs of the Five Cities Fire Authority according to the following formula, to be calculated every three years when the budget is prepared. If the ballot measure fails, the funding will be in accordance with Section 4.B of this Third Amendment.

1. 33.33% of costs shall be assessed among the Parties in proportion to the population of each Jurisdiction as most recently determined by the U.S. Census and any intervening estimates prepared by the California Department of Finance when the Fire Chief prepares each annual budget.
2. 33.33% of costs shall be assessed among the Parties in proportion to the number of annual service calls, calculated on a three-year rolling average in each Jurisdiction as most recently determined when the Fire Chief prepares each annual budget.
3. 33.33% of costs shall be assessed among the Parties in proportion to the number of fire stations and personnel located in each Jurisdiction.

**~~SECOND-THIRD~~ AMENDMENT TO FIVE CITIES FIRE AUTHORITY  
JOINT EXERCISE OF POWERS AGREEMENT**

This ~~Second-Third~~ Amendment to the Five Cities Fire Authority (“FCFA”) Joint Exercise of Powers Agreement, dated June 7, 2010 (“JPA”) (“~~Second-Third~~ Amendment”), is made and entered into as of July 1, ~~2019~~2020, by and between the cities of Arroyo Grande and Grover Beach, and the Oceano Community Services District (“Oceano”), which are hereinafter referred to as “Party” and “Parties.”

**WHEREAS**, on June 7, 2010, the Parties entered into a JPA pursuant to Section 6500 et seq. of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California, for the purpose of allowing the Parties to share a combined fire department in order to provide efficient and economical fire protection services; and

**WHEREAS**, in or about May of 2018, the Parties executed a Memorandum of Agreement Amending the FCFA JPA (“First Amendment”) in order to provide an opportunity for the Parties to meet and confer for the purpose of considering amendments to the JPA including, but not limited to, modifications to the funding formula contained in Exhibit B of the JPA (“Funding Formula”), the provisions regarding member withdrawal, and future staffing levels beyond Fiscal Year 2018/19; and

**WHEREAS**, the First Amendment required the Parties to agree upon amendments to the JPA by April 1, 2019 or the JPA would terminate as of December 31, 2019; and

**WHEREAS**, in March of 2019, the Parties executed an extension of the First Amendment, which extended the time for the Parties to mutually agree upon JPA Amendments to October 1, 2019; and

**WHEREAS**, the Parties executed the Second Amendment to the JPA as of July 1, 2019 which required Oceano to undertake the legally required procedures to place a special tax on the March 2020 ballot in accordance with Government Code Section 61121; and

**WHEREAS**, Oceano did undertake the legally required procedures to place a special tax on the March 2020 ballot which resulted in ballot Measure A-20 falling short of passage by 10 votes (66.1% compared to the required 66.67%); and

**WHEREAS**, the possibility of a citizen’s initiative to place a special tax measure on the November 2020 ballot was prevented by the COVID-19 pandemic and related statewide shelter at home order; and

**WHEREAS**, the economic situation of all Parties has drastically changed due to the COVID-19 pandemic and related statewide shelter at home order; and

**WHEREAS**, the Parties recognize it is in the economic best interests of all Parties to allow additional time for the community of Oceano to place another special tax measure on the ballot; and

WHEREAS, the parties have met in good faith and now desire to amend the JPA.

NOW THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the Parties agree as follows:

1. **Recitals.** The above recitals are true and correct and incorporated herein.

~~2. **Strategic Plan.** The Parties agree to fund the following priorities of the five year Strategic Plan, which was adopted by the FCFA Board of Directors in 2017 for the Fiscal Year 2019/20 budget:~~

~~Continued transition to Career Firefighter position with hiring of three (3) full time positions to be assigned to the Grover Beach fire station.~~

~~2. **Fiscal Year 2019/2020/2020/21 and 2021/22.** Each Parties' contributions for funding the Fiscal Year 2019/2020/20-21 and 2021/22 FCFA Budget shall be:~~

~~3.~~

A. City of Arroyo Grande \$2,580,955  
45.01% \_\_\_\_\_

B. City of Grover Beach \$2,015,115  
35.14% \_\_\_\_\_

C. Oceano Community Services District \$1,138,148  
19.85% \_\_\_\_\_

~~E.D. The Fire Chief will make every effort to maintain a flat budget through the fiscal years that the funding contributions set forth in this Section 2 apply. The Parties acknowledge that use of Fund Balance may be necessary to offset unanticipated or increased costs. In the event of significant emergency costs or purchases necessary during the fiscal years during which this Section 2 applies, the Parties will consider contributing additional funding, subject to FCFA Board budgetary approval. It is acknowledged that any such additional contributions may require the approval of the governing body of one or more Party.~~

**4.3.Funding Formula.**

A. The Funding Formula contained in ~~Exhibit B~~Attachment 1 to the Second Amendment to the JPA is hereby amended and replaced in its entirety as set forth in Attachment 1 to this Amendment. All references in the JPA to ~~Exhibit B~~shall now refer to Attachment 1 ~~shall refer to Attachment 1 of the Third Amendment.~~

B. ~~For Fiscal Year 2019-20, a transitional formula is used to determine~~The funding contributions specified in Section 32 were determined using a transitional formula. This transitional formula that modified~~modifies~~ component 3 of the Funding Formula related to fire stations to reflect current staffing levels. ~~This~~The funding contributions specified in Section 2 will be used for Fiscal Years 2020/21

~~and 2021/22 and possibly Fiscal Year 2022/23 transitional formula may be used for the subsequent Fiscal Year 2020-21 as noted provided in Section 5B4B.~~

- C. The Funding Formula will be reviewed by the Jurisdiction every three years in the month of January, commencing ~~2023~~2024.

#### 5.4. Ballot Measure.

- A. Oceano agrees to undertake the legally required procedures to place a special tax on the ~~March 2020~~2022 primary ballot in accordance with Government Code Section 61121 or Elections Code 9300-9323. Oceano will seek a special tax amount sufficient to enable Oceano to be able to fund its share of the Funding Formula taking into account the priorities of the Strategic Plan as determined by the Five Cities Fire Authority Board of Directors.

- B. If the ~~March 2020~~ Oceano ballot measure does not pass and Oceano is unable to fund its share of the Funding Formula, by operation of this ~~Second-Third~~ Amendment and subject to the Wind Down Period (identified below), Oceano will automatically and without further action cease to be a member of the JPA on June 30, ~~2021~~2023. The time between when the County Clerk Recorder concludes that the ~~2020~~ Oceano ballot measure has failed and June 30, ~~2021-2023~~ will be known as the “Wind Down Period.” Oceano agrees that should it no longer be a member agency of the FCFA, the cities of Arroyo Grande and Grover Beach may continue to operate under the trademark name of Five Cities Fire Authority with no further rights of Oceano to that name. Should the ~~March 2020~~ ballot measure fail, the funding obligations set forth in Section ~~3-2~~ above for the Fiscal Year ~~2019~~2021/~~20-2022~~ FCFA Budget, shall be the same in Fiscal Year ~~2020~~2022/~~2021~~2023.

- B-C. If the Oceano ballot measure passes, the Funding Formula set forth in Attachment 1 of the Third Amendment shall apply beginning in Fiscal Year 2022/23.

## 6.5. Wind Down Period.

- A. During the Wind Down Period, the Parties shall establish the distribution of assets currently owned and/or in the possession of the JPA, including but not limited to major pieces of apparatus and capital equipment, ~~which will allow Oceano to maintain sufficient apparatus and capital equipment in order to establish an independent fire service and will allow Arroyo Grande and Grover Beach to continue to operate as the FCFA.~~
- B. During the Wind Down Period, the Parties will establish the obligations of the Parties to pay future obligations that were incurred by the FCFA prior to ~~April 1, 2020~~ June 30, 2022, including, but not limited to the following:
- a. Lease payments on Engine 2 and 3; however, the Parties mutually agree and understand that as a result of the dissociation and/or withdrawal of Oceano or any other Party, no Party will be obligated for future payment lease obligations for any Engine that does not remain in the custody, control, and possession of that Jurisdiction.
  - b. Withdrawal and/or dissociation of Oceano or any other Party shall not absolve such Party of liabilities arising out of the participation in the JPA incurred in the ordinary course of business. The Parties mutually agree and understand that as a result of the dissociation and/or withdrawal of Oceano or any other Party, all Parties will remain obligated to pay future FCFA employment related obligations incurred prior to June 30, ~~2021~~ 2023, including but not limited to pension/PERS, accrued fringe benefits etc.
  - c. During the Wind Down period, the FCFA will perform an unfunded actuarial accrued liability analysis to calculate Oceano or any other dissociating and/or withdrawing Parties' share of unfunded PERS liability, which will be due to the remaining JPA Parties or the City of Arroyo Grande should the JPA be dissolved.
  - d. During the Wind Down Period, the Parties will meet and confer in good faith in regards to the distribution of assets and liabilities as follows:
    - a. A determination as to the distribution of equipment and physical assets by October 1, ~~2020~~ 2022 (effective June 30, ~~2021~~ 2023).
    - b. An estimate as to the distribution of debt, employment liability, pension/PERS and other post-employment obligations by February 1, ~~2021~~ 2023 (effective June 30, ~~2021~~ 2023).
    - c. An estimate as to the distribution of all other assets by March 1, ~~2021~~ 2023 (effective June 30, ~~2021~~ 2023).
  - e. The parties mutually agree and understand that any liability related to unresolved claims or litigation existing prior to June 30, ~~2021~~ 2023 will remain the obligation of all Parties whether remaining members of the FCFA or not.
  - f. Prior to October 1, ~~2021~~ 2023, the Parties shall complete a post-dissociation reconciliation of all assets and liabilities incurred prior to June 30, ~~2021~~ 2023. Any party owing funds shall pay such funds to the other immediately upon

determination. The parties agree to cooperate in completing this post closing reconciliation.

**7.6. Effect of Amendment.** All other provisions of the JPA shall remain unchanged and in full force and affect. To the extent there is inconsistency between this Amendment and the JPA, the terms of this Amendment shall control, including but not limited to JPA Sections 6.B, 8.B(3), and 17.

**8.7. Counterparts.** This Amendment may be executed in any number of counterparts and by the Parties hereto in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

**9.8. Severability.** If any part of this Amendment is found to be in conflict with applicable laws, that part will be inoperative, null and void insofar as it is in conflict with any applicable laws, but the remainder of the Amendment will remain in full force and effect.



**IN WITNESS WHEREOF**, the Parties hereto have caused this Amendment to be executed by their proper officers hereunto duly authorized.

CITY OF ARROYO GRANDE

CITY OF GROVER BEACH

\_\_\_\_\_  
Caren Ray Russom, Mayor

\_\_\_\_\_  
Jeff Lee, Mayor

ATTEST:

ATTEST:

\_\_\_\_\_  
Kelly Wetmore, City Clerk

\_\_\_\_\_  
Wendi Sims, City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

\_\_\_\_\_  
~~Heather K. Whitham~~ Tim Carmel, City Attorney

\_\_\_\_\_  
David Hale, City Attorney

OCEANO COMMUNITY SERVICES DISTRICT

\_\_\_\_\_  
Linda Austin, President

ATTEST:

\_\_\_\_\_  
By:

APPROVED AS TO FORM:

\_\_\_\_\_  
Jeff Minnery, District Counsel

## ATTACHMENT 1

### FUNDING FORMULA

Should the ballot measure pass, effective July 1, ~~2020~~2022, the Parties shall bear the costs of the Five Cities Fire Authority according to the following formula, to be calculated every three years when the budget is prepared. If the ballot measure fails, the funding will be in accordance with Section ~~54~~.B of this ~~Second~~Third Amendment.

1. 33.33% of costs shall be assessed among the Parties in proportion to the population of each Jurisdiction as most recently determined by the U.S. Census and any intervening estimates prepared by the California Department of Finance when the Fire Chief prepares each annual budget.
2. 33.33% of costs shall be assessed among the Parties in proportion to the number of annual service calls, calculated on a three-year rolling average in each Jurisdiction as most recently determined when the Fire Chief prepares each annual budget.
3. 33.33% of costs shall be assessed among the Parties in proportion to the number of fire stations and personnel located in each Jurisdiction.

OPTION "A"  
 AMORTIZATION SCHEDULE FOR REPAYMENT OF INTERFUND DEBT  
 OWED BY GOVERNMENTAL FUND TO SEWER FUND

Beginning Date: 7/1/2015  
 Beginning Balance: \$ 591,943.06  
 Interest Rate: 6.00%  
 Balance at 7/1/2016: \$ 627,459.64  
 Annual Payment: \$ 113,940.00

					\$ 627,459.64	General Fund	Wastewater Fund	Total GF/WW Fund
	Annual Payment	Interest	Principal Reduction	Balance at End of		Balance at End of	Balance at End of	Balance at End of
				Fiscal Year		Fiscal Year	Fiscal Year	Fiscal Year
Fiscal Year 2016/17	\$ 113,940.00	\$ 37,647.58	\$ 76,292.42	\$ 551,167.22				
Fiscal Year 2017/18	\$ 113,940.00	\$ 33,070.03	\$ 80,869.97	\$ 470,297.26				
Fiscal Year 2018/19	\$ 113,940.00	\$ 28,217.84	\$ 85,722.16	\$ 384,575.09				
Fiscal Year 2019/20	\$ 113,940.00	\$ 23,074.51	\$ 90,865.49	\$ 293,709.60	\$ 495,267	\$ 1,008,825	\$ 1,504,092	
Fiscal Year 2020/21	\$ 113,940.00	\$ 17,622.58	\$ 96,317.42	\$ 197,392.17	\$ 404,766	\$ 1,027,686	\$ 1,432,452	
Fiscal Year 2021/22	\$ 113,940.00	\$ 11,843.53	\$ 102,096.47	\$ 95,295.70	\$ 314,265	\$ 1,046,547	\$ 1,360,812	
Fiscal Year 2022/23	\$ 95,295.70	\$ -	\$ 95,295.70	\$ 0.00	\$ 242,408	\$ 1,046,764	\$ 1,289,172	

OPTION "A"  
 AMORTIZATION SCHEDULE FOR REPAYMENT OF INTERFUND DEBT  
 OWED BY GOVERNMENTAL FUND TO SEWER FUND

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					\$ 627,459.64	General Fund	Wastewater Fund	Total GF/WW Fund
	Annual Payment	Interest	Principal Reduction	Balance at End of		Balance at End of	Balance at End of	Balance at End of
				Fiscal Year		Fiscal Year	Fiscal Year	Fiscal Year
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Fiscal Year 2021/22	\$ 113,940.00	\$ 11,843.53	\$ 102,096.47	\$ 95,295.70	\$ 314,265	\$ 1,046,547	\$ 1,360,812	
Fiscal Year 2022/23	\$ 95,295.70	\$ -	\$ 95,295.70	\$ 0.00	\$ 242,408	\$ 1,046,764	\$ 1,289,172	



# Oceano Community Services District

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

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

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**Date:** June 24, 2020

**To:** Board of Directors

**From:** Carey Casciola, Business and Accounting Manager

**Subject:** **Agenda Item # 9(A):** Consideration of recommendations to adopt resolutions approving the Fiscal Year 2020-21 Preliminary Budget and the Fiscal Year 2020-21 Appropriation Limitation and to set August 26, 2020 as the date of the public hearing to consider the adoption of the 2020-21 Final Budget.

## Recommendation

It is recommended that your Board:

1. Adopt the attached resolution approving the 2020-21 Preliminary Budget
2. Adopt the attached resolution determining the 2020-21 Appropriations Limitation
3. Set August 26, 2020 as the date for a public hearing for your Board to consider adoption of the 2020-21 Final Budget

## Discussion

At your Board meeting of May 27, 2020, your Board provided direction on the preparation of the Preliminary Budget for Fiscal Year (FY) 2020-21. Attached is the District's preliminary 2020-21 Budget. The worksheets have been designed to include the following:

- ✓ Budget Narrative
- ✓ Actual FY 2014-15 through FY 2018-19
- ✓ Estimated current year 2019-20
- ✓ Proposed 2020-21 Budget

## Proposed Budget Workshop

Subsequent to your Board meeting on May 27<sup>th</sup>, the following adjustment was made to the Preliminary Budget from the Proposed Workshop Budget based on agenda item 8(a):

- The entire interfund loan from the Facilities Fund to the Wastewater Fund is transferred in full for \$113,940 in the attached Preliminary Budget.



# Oceano Community Services District

Board of Directors Meeting

The table below summarizes changes in use of reserves to the funds:

Fund	Workshop 2019-20	Preliminary 2019-20	Change
General Fund	\$ 182	\$ (90,683)	\$ (90,865)
Water Fund	0	0	0
Sewer Fund	(72,004)	18,861	90,865
Garbage Fund	(45,619)	(45,619)	0
<b>Total</b>	<b>\$ (117,441)</b>	<b>\$ (117,441)</b>	<b>\$ 0</b>

## Appropriation Limitations

Article XIII(b) of the California State Constitution was approved by voters in November 1979 and places limits on the level of appropriations from tax sources that are permitted in any given year. The limitation is modified every year for increases in population and per-capita income.

The table below provides a two-year illustration of the appropriation limitation calculation:

	FY 2019-20	FY 2020-21 Proposed
Fiscal Year Limitation	\$ 2,304,846	\$ 2,406,259
Ratio of Change	1.044	1.033
Appropriation Limitation	\$ 2,406,259	\$ 2,485,666
Appropriations Subject to Limitation	\$ (1,050,721)	\$ (1,095,680)
Appropriations Under Limit	\$ 1,355,538	\$ 1,389,986

## Other Agency Involvement

The County Auditor is provided a copy of the District's annual budget once approved. Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo.

## Other Financial Considerations

The proposed preliminary budget for FY 2020-21 includes \$4,685,735 in revenues, \$4,769,130 in expenditures. Details are covered in the narrative section of the attached budget including details associated with each fund. Most significantly, the Water Fund has been impacted by the shortfalls in revenues that have resulted from overall community conservation efforts.



# Oceano Community Services District

Board of Directors Meeting

---

The accounting close-out for the current FY 2019-20 year will be substantially completed before the adoption of the Final FY 2020-21 Budget on August 26, 2020, at which time the detailed update on reserves can be provided for Board consideration.

## Results

Reviewing and adopting the 2020-21 Preliminary Budget is required by State statute prior to June 30, 2020 and helps ensure the financial management of the District and promotes a well governed community.

### Attachments:

- Resolution Adopting the 2020-21 Preliminary Budget
  - 2020-21 Preliminary Budget
- Resolution Adopting the 2020-21 Appropriation Limitation

OCEANO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2020 - \_\_\_\_

A RESOLUTION ADOPTING THE PRELIMINARY 2020-21 FISCAL YEAR BUDGET

WHEREAS, Section 61110 et seq, of the California Government Code established procedures for the adoption of budgets for Community Services Districts, including the Oceano Community Services District ("District"); and,

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a preliminary budget for Fiscal Year 2020-21; and,

WHEREAS, the District has published notice of this hearing adopting the District's preliminary budget pursuant to Government Code Section 61110. et seq; and,

WHEREAS, the District desires to make known its planned activities and associated costs for the 2020-21 fiscal year.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors, Oceano Community Services District, San Luis Obispo County, California, as follows:

1. That the attached proposed budgets, including the payment and compensation plan entitled, "Oceano Community Services District Preliminary Budget Fiscal Year 2020-21" be adopted as follows.

<b>Budget Unit</b>	<b>FY 2020-2021</b>
Administrative Fund Appropriations	\$1,147,589
Street Lighting Fund Appropriations	\$42,961
Fire Department Fund	\$1,186,861
Parks and Rec Fund Appropriations	\$0
Equipment Fund Appropriations	\$26,000
Facilities Fund Appropriations	\$33,127
Water Fund Appropriations	\$2,881,438
Sewer Fund Appropriations	\$486,964
Garbage Fund Appropriations	\$111,779
Total	\$5,916,719

2. That the proposed budget be administered as established by past policies and practices.
3. That in accordance with Government Code Section 61110(f), the Board of Directors will schedule a public hearing prior to September 1, 2020 for the adoption of the 2020-21 Final Budget, final reserve designations, and other adjustment that the Board of Directors may choose to consider.



OCEANO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2020 - \_\_\_\_

Upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_ and on the following roll call vote, to wit:

AYES:  
NOES:  
ABSENT:  
ABSTAINING:

the foregoing Resolution is hereby adopted this \_\_\_\_ day of \_\_\_\_\_, 2020

\_\_\_\_\_  
President of the Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary for the Board of Directors

(SEAL)

APPROVED AS TO FORM AND LEGAL EFFECT:

Jeffrey Minnery  
District Counsel

By: \_\_\_\_\_

District Legal Counsel

Dated: \_\_\_\_\_

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

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## Summary

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

### Significant Budget Items

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

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

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

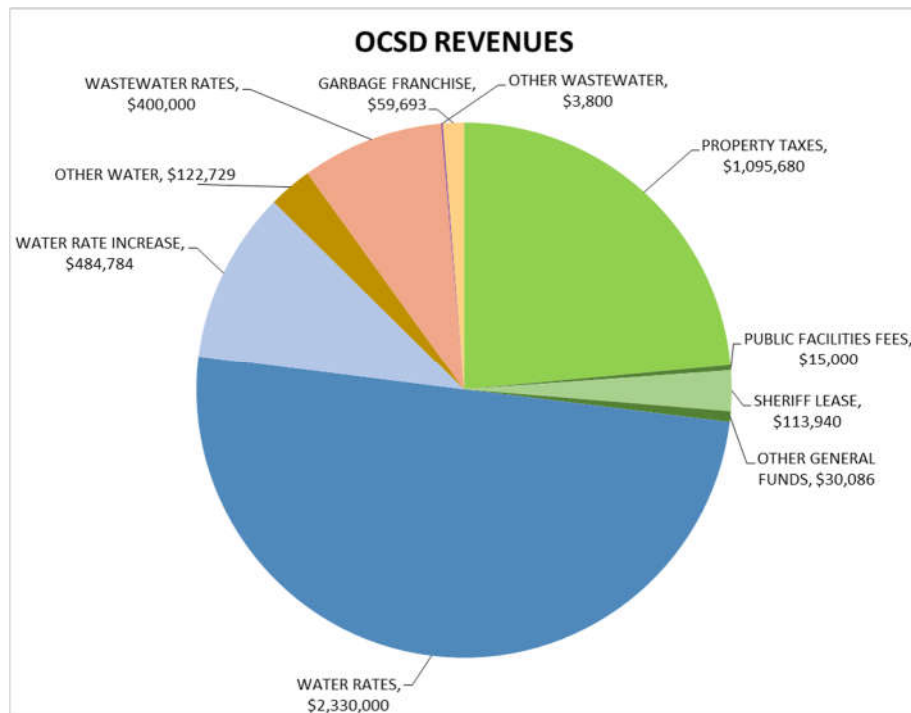
## Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

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

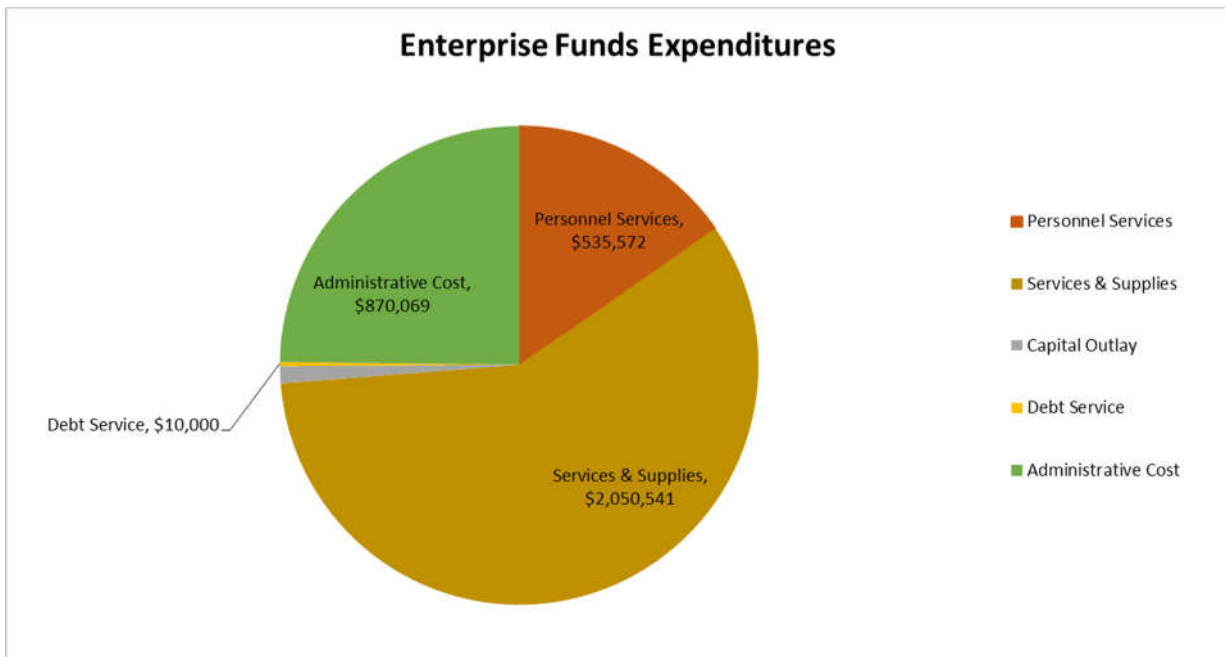
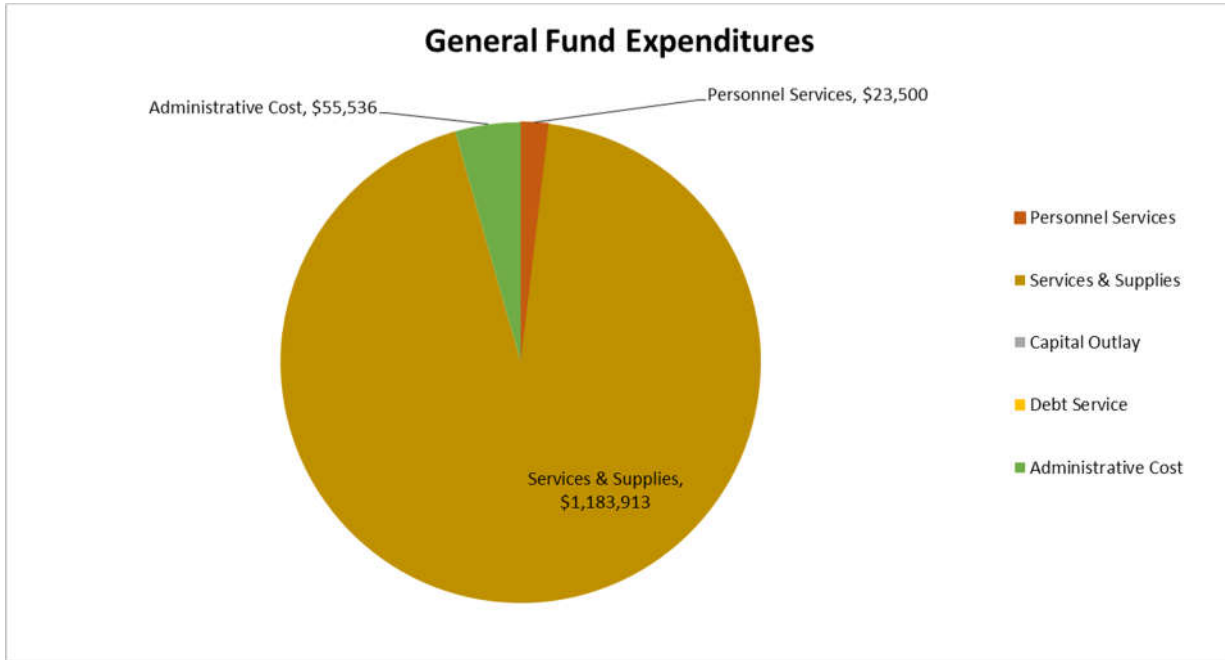
Total General Fund revenues are estimated to increase \$46,090 (2%) from \$2,356,205 estimated for FY 2019/20 to \$2,402,295 in FY 2020/21. The Enterprise Fund revenues are estimated to increase \$477,717 (16%) from \$2,953,312 estimated in FY 2019/20 to \$3,431,029 in FY 2020/21. This includes the anticipated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

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



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

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



## GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

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

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

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

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

### **Lighting Fund - See budget schedules on pages 23-25**

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

### **Administrative Fund - See budget schedules on pages 14-17**

The Administrative Fund includes the cost of the general manager and staff responsible for the District's accounting and finances, human resources, clerk and records retention, contract management and related administrative functions. The proposed FY 2020/21 budget of \$1,147,589 represents a minimal increase of \$1,659 (0.1%) from the \$1,145,930 FY 2019/20 budget. The slight increase is a result of supplies and services increasing while personnel costs are decreasing. There are specific budget line items that have been adjusted for future agenda items. For example, Legal Services were increased to analyze

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

**Facilities Fund - See budget schedules on pages 27-30**

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

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

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

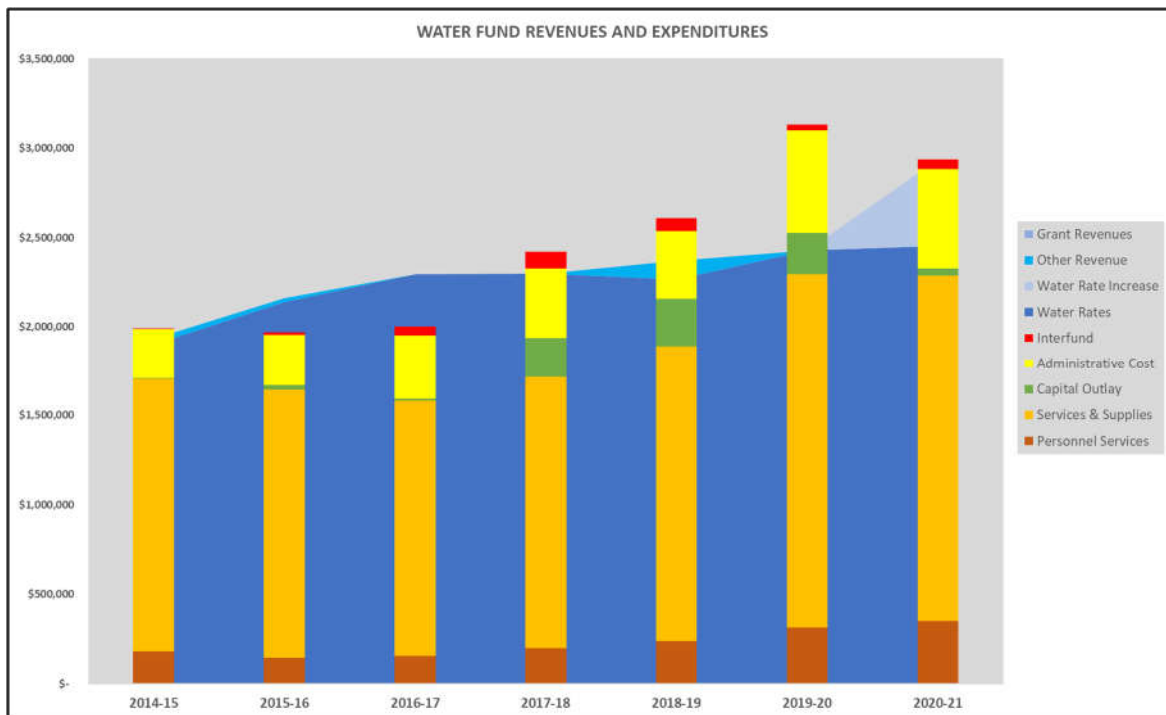


## ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

- Water Fund
- Wastewater Fund
- Garbage Fund

### Water Fund - See budget schedules on pages 32-36

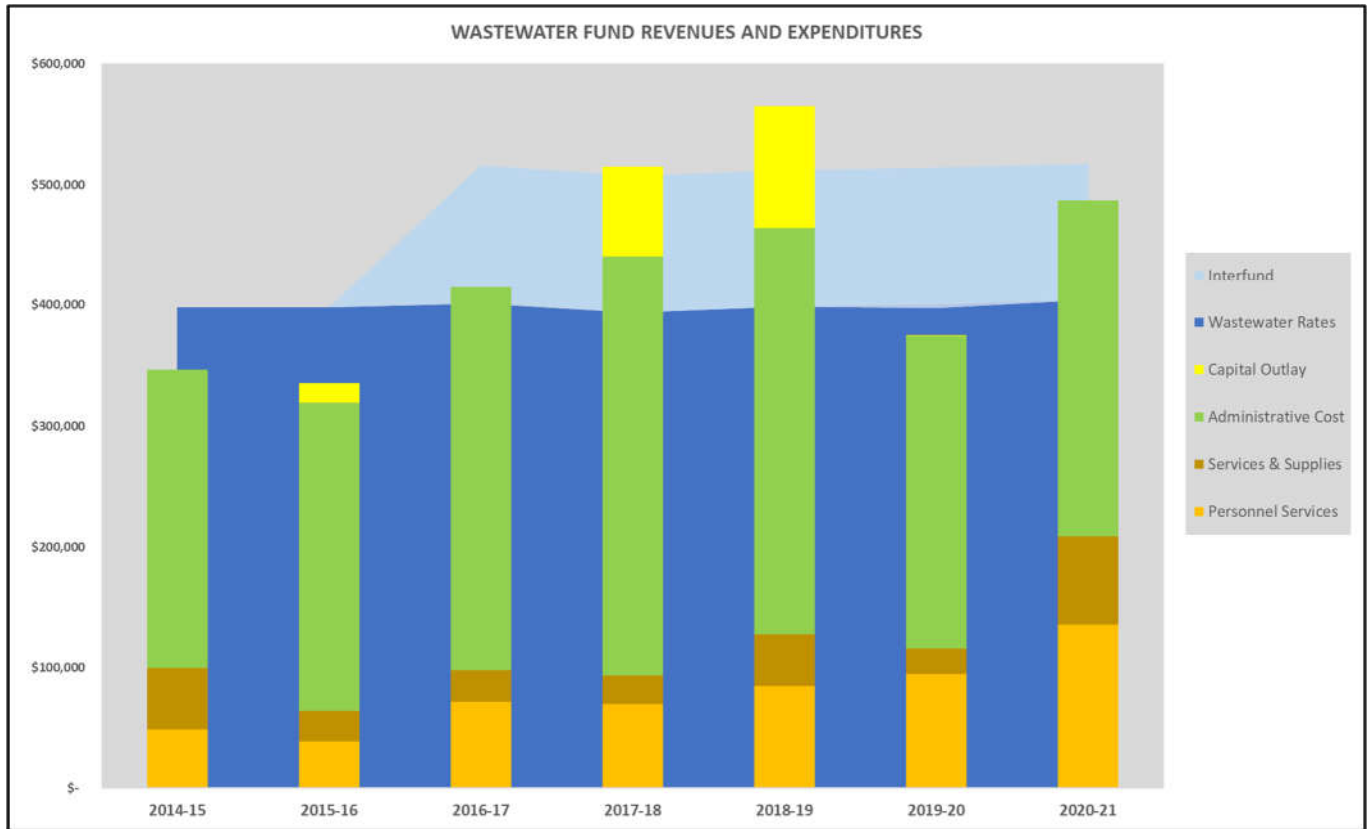


The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The last water system rate increase was approved in April of 2015 by Ordinance 2015-01 and has been adjusted based on increases in the consumer price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

Over the last three years the District has secured \$375,000 in grants from state agencies for the water system capital improvements projects. The Water Resource Reliability Program (WRRP) funded by Proposition 1 and 84 has evaluated long-term infrastructure needs of the Districts water system that includes significant deferred maintenance and replacement. The design phase scope of work includes other preconstruction activities including environmental compliance, other technical assistance and community outreach.

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

**Wastewater Fund - See budget schedules on pages 38-41**



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

**Garbage Fund - See budget schedules on pages 43-45**

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



# GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
GENERAL FUND  
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
<b>SOURCES OF FUNDS</b>									
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$149,601	\$159,555	\$157,486
	Admin	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,088,815	\$2,196,650	\$2,244,809
	<b>Total Sources of Funds</b>	<b>\$1,534,638</b>	<b>\$1,691,162</b>	<b>\$1,925,883</b>	<b>\$2,029,005</b>	<b>\$2,239,205</b>	<b>\$2,238,416</b>	<b>\$2,356,205</b>	<b>\$2,402,295</b>
<b>USES OF FUNDS</b>									
	Fire	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,088	\$1,186,861
	Lighting	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$35,384	\$51,153	\$42,961
	Facilities	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$117,008	\$122,574	\$33,127
	Admin	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,014,092	\$1,145,930	\$1,147,589
	<b>Total Expenditures</b>	<b>\$1,508,683</b>	<b>\$1,572,801</b>	<b>\$1,782,360</b>	<b>\$1,979,939</b>	<b>\$2,085,619</b>	<b>\$2,345,211</b>	<b>\$2,503,744</b>	<b>\$2,410,538</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>								
	Fire	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,178,727)	(\$1,184,088)	(\$1,186,861)
	Lighting	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$35,384)	(\$51,153)	(\$42,961)
	Facilities	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	\$32,593	\$36,981	\$124,359
	Admin	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,074,723	\$1,050,720	\$1,097,220
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$25,955</b>	<b>\$118,361</b>	<b>\$143,524</b>	<b>\$49,065</b>	<b>\$153,586</b>	<b>(\$106,795)</b>	<b>(\$147,539)</b>	<b>(\$8,243)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)
	Encumbrances - Sources of Funding						60,454	60,454	0
	Encumbrances - (Designated Funds)						(73,278)	(73,278)	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$95,264)</b>	<b>(\$95,264)</b>	<b>(\$82,440)</b>
	<b>RESERVES</b>								
	Use of Reserves				33,375		202,059	242,803	90,683
	(Additions to Reserves)	(25,955)	(118,361)	(61,084)		(71,146)			
	Other Adjustments								
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$25,955)</b>	<b>(\$118,361)</b>	<b>(\$61,084)</b>	<b>\$33,375</b>	<b>(\$71,146)</b>	<b>\$202,059</b>	<b>\$242,803</b>	<b>\$90,683</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>



# ADMINISTRATIVE BUDGET





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

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



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
01-4-3100-000	Property Taxes: Current Year - Secured	843,006	879,236	933,879	964,610	1,015,514	1,005,216	1,022,013	1,055,500
01-4-3101-000	Property Taxes: Current Year - Unsecured	20,571	20,657	21,222	21,060	22,876	36,965	22,667	39,000
01-4-3102-000	Property Taxes: Prior Year - Secured	(1,554)	(820)	(1,100)	(2,135)	(3,341)	1,107	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	923	0	625	1,160	867	0	0	0
	Unitary Tax	0	0	0	0	0	19,470	14,193	11,500
01-4-3105-000	Penalties & Interest	474	4,918	13,193	32,901	78	66	0	0
01-4-3106-000	Delinq Garbage Charges	818	2,403	1,474	2,787	1,442	449	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,479	6,517	6,500	6,381	6,449	6,130	6,273	6,125
01-4-3213-100	Will Serve Letter Fee	900	1,170	1,160	930	1,470	480	0	0
01-4-3230-100/195	Misc Income	121	23	1,409	3	1,807	743	0	0
01-4-3238-200	Firework Permit	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
01-4-3243-100	Reimbursements	7,165	2,042	0	0	0	0	0	0
01-4-3245-000	SSLOCSD Reimbursements	22,000	3,666	135	425	0	0	0	0
01-4-3260-100	IRS/EDD Refunds	13	0	0	0	0	0	0	0
01-4-3300-000	Interest Income	4,053	1,269	1,237	385	43,581	18,512	0	0
01-4-3557-000	CO Charge: SB 2557	(16,460)	(17,097)	(17,639)	(14,512)	(15,514)	(15,965)	(15,965)	(16,445)
01-4-3606-205	PG&E Energy Rebate	0	0	0	2,100	1,000	0	0	0
	<b>Total Revenues</b>	<b>\$890,048</b>	<b>\$905,524</b>	<b>\$963,635</b>	<b>\$1,017,634</b>	<b>\$1,077,768</b>	<b>\$1,074,713</b>	<b>\$1,050,721</b>	<b>\$1,097,220</b>
<b>OTHER SOURCES OF FUNDS</b>									
	Allocated Administrative Overhead	618,163	637,156	793,506	842,244	841,347	863,178	953,679	925,605
	Allocated Operating Crew Overhead	0	0	0	0	118,880	150,924	192,250	221,985
	<b>Total Other Sources of Funds</b>	<b>\$618,163</b>	<b>\$637,156</b>	<b>\$793,506</b>	<b>\$842,244</b>	<b>\$960,227</b>	<b>\$1,014,102</b>	<b>\$1,145,929</b>	<b>\$1,147,589</b>
	<b>Total Sources of Funds</b>	<b>\$1,508,212</b>	<b>\$1,542,680</b>	<b>\$1,757,141</b>	<b>\$1,859,878</b>	<b>\$2,037,995</b>	<b>\$2,088,815</b>	<b>\$2,196,650</b>	<b>\$2,244,809</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
01-5-4100-010	Salary & Wages	348,038	339,788	438,144	431,860	398,399	431,444	452,300	425,800
01-5-4100-020	Overtime	2,587	3,603	3,277	3,856	5,612	768	8,350	8,700
	<b>Total Salaries &amp; Wages</b>	<b>\$350,625</b>	<b>\$343,391</b>	<b>\$441,421</b>	<b>\$435,716</b>	<b>\$404,011</b>	<b>\$432,212</b>	<b>\$460,650</b>	<b>\$434,500</b>
<b>BENEFITS</b>									
01-5-4100-061	PERS Contribution	51,342	26,513	30,065	52,240	28,092	52,495	58,000	54,000
01-5-4100-062	PERS UAL Payment	2,361	14,522	17,851	22,790	30,576	38,419	38,500	49,500
01-5-4100-063	Pension Expense (GASB 68)	0	7	46	0	0	0	0	0
01-5-4100-070	SUI	2,746	2,604	0	0	0	1,517	2,500	2,170
01-5-4100-071	Medicare	4,516	4,857	5,692	6,528	5,904	6,874	6,400	6,200
01-5-4100-072	FICA	0	0	129	837	628	1,465	1,650	1,725
01-5-4100-192	P/R Fed & State Taxes	0	526	4,523	2,643	3,764	0	0	0
01-5-4100-075	Compensation Insurance	2,271	15,600	7,363	13,785	5,028	5,056	5,022	5,225
01-5-4100-090	Insurance	34,874	43,402	42,140	42,515	44,721	57,700	81,000	70,800
01-5-4100-097	Cell Phone Allowance	900	825	825	900	900	1,000	900	900
01-5-4100-099	Auto/Expense Allowance	26	0	0	0	0	0	0	0
	<b>Total Benefits</b>	<b>\$99,036</b>	<b>\$108,857</b>	<b>\$108,634</b>	<b>\$142,238</b>	<b>\$119,612</b>	<b>\$164,526</b>	<b>\$193,972</b>	<b>\$190,520</b>
	<b>Total Personnel Services</b>	<b>\$449,661</b>	<b>\$452,248</b>	<b>\$550,055</b>	<b>\$577,954</b>	<b>\$523,623</b>	<b>\$596,738</b>	<b>\$654,622</b>	<b>\$625,020</b>





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
<b>SERVICES &amp; SUPPLIES</b>									
01-5-4100-110	Communications & Dispatch	3,913	4,488	8,202	8,934	8,102	10,072	8,950	10,375
01-5-4100-150	Insurance	5,327	11,471	25,932	21,373	22,608	24,000	24,000	24,720
01-5-4100-170	Maintenance: Equipment	3,774	1,855	1,269	154	357	579	3,700	3,810
01-5-4100-173	Maint: Structures/ Improvements	8,996	6,140	6,504	10,507	6,799	6,431	10,500	10,815
01-5-4100-180	Memberships	2,644	8,303	6,026	6,858	6,990	7,577	6,800	7,010
01-5-4100-190	Misc Expense	51	(291)	(22)	0	0	0	0	0
01-5-4100-191	Over and Short	83	(236)	(4,745)	96	(387)	0	0	0
01-5-4100-193	Bank Fees	1,410	1,432	2,059	4,262	4,631	3,731	4,650	4,790
01-5-4100-200	Office Expense	3,810	5,584	4,253	6,401	7,286	6,894	6,950	7,175
01-5-4100-205	Outside UB Mail Service	7,930	13,365	14,639	19,082	0	0	0	0
01-5-4100-210	Postage	1,427	649	476	348	1,946	1,736	2,500	2,575
01-5-4100-218	Audit	19,500	18,525	34,250	21,775	20,200	19,820	19,820	19,875
01-5-4100-219	Special Admin Expense	1,169	327	0	0	0	0	0	0
01-5-4100-220	Professional Services	14,510	16,344	19,397	21,686	23,706	28,373	23,000	29,000
01-5-4100-221	Information Technology	3,932	3,879	10,080	6,178	8,846	8,097	10,000	10,300
01-5-4100-223	Legal Services	86,085	70,869	58,620	81,715	85,582	76,926	89,650	96,000
01-5-4100-225	Board Stipends	11,200	10,650	10,700	8,700	9,850	10,067	18,540	12,000
01-5-4100-226	Annual Software Maintenance	0	0	7,318	14,803	15,306	16,084	14,420	16,565
01-5-4100-230	Required Legal Notice	579	188	90	375	375	652	2,575	2,655
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	287	251	1,027	698	546	0	1,545	1,590
01-5-4100-241	Rents/ Lease: Equipment	2,570	1,752	0	0	0	0	3,090	3,185
01-5-4100-247	LAFCO Annual Charge	0	0	14,349	15,280	12,790	15,220	16,995	12,480
01-5-4100-248	Permits, Fees, Lincenses	0	0	364	495	798	2,435	1,030	1,065
01-5-4100-250	Small Tools/ Equipment	0	0	16	0	0	0	0	0
01-5-4100-260	Election Expense	4,141	0	4,871	0	549	10,000	10,000	5,500
01-5-4100-280	Private Vehicle/ Milage Expense	377	36	62	233	0	241	515	530
01-5-4100-283	Job Advertising Expense	224	978	0	0	412	2,400	1,803	0
01-5-4100-285	Classes/ Seminars/ Training Fee	660	1,630	2,746	2,159	2,959	3,485	5,665	5,835
01-5-4100-286	Board Member Travel	76	25	2,881	132	439	280	2,060	2,125
01-5-4100-290	Utilities	6,910	11,121	9,979	9,529	11,707	10,384	10,300	10,610
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	818	2,403	789	2,664	1,239	956	0	0
01-5-4100-320	Fixed Assets - Phone System/ Website	0	0	0	6,096	5,369	0	0	0
01-5-4100-199	Claims & Stettlements	8,500	0	0	4,907	0	0	0	0
<b>Total Services &amp; Supplies</b>		<b>\$200,902</b>	<b>\$191,738</b>	<b>\$242,130</b>	<b>\$275,065</b>	<b>\$259,007</b>	<b>\$266,440</b>	<b>\$299,058</b>	<b>\$300,585</b>
<b>Operating Crew Benefits &amp; Direct Labor Cost Allocations</b>									
	Leave time	0	0	0	0	27,682	36,947	43,000	54,500
	Salaries & Wages (Admin)	0	0	0	0	0	0	6,400	7,450
	PERS Contribution	0	0	0	0	23,478	28,785	31,500	43,000
	Medicare	0	0	0	0	3,448	3,618	4,700	5,500
	P/R Fed & State Taxes	0	0	0	0	0	647	4,150	4,275
	SUI	0	0	0	0	0	0	1,750	1,750
	Insurance	0	0	0	0	39,309	59,544	74,500	83,400
	Boot Allowance	0	750	750	750	1,000	1,000	1,000	1,250
	Clothing	0	58	0	3,963	6,463	6,116	7,000	7,210
	Standby	0	0	0	0	17,500	14,257	18,250	13,650
<b>Total Operating Crew Benefits</b>		<b>\$0</b>	<b>\$808</b>	<b>\$750</b>	<b>\$4,713</b>	<b>\$118,879</b>	<b>\$150,914</b>	<b>\$192,250</b>	<b>\$221,985</b>



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
	<b>Total Expenditures</b>	<b>\$650,563</b>	<b>\$644,794</b>	<b>\$792,935</b>	<b>\$857,732</b>	<b>\$901,509</b>	<b>\$1,014,092</b>	<b>\$1,145,930</b>	<b>\$1,147,589</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$857,648</b>	<b>\$897,886</b>	<b>\$964,206</b>	<b>\$1,002,146</b>	<b>\$1,136,486</b>	<b>\$1,074,723</b>	<b>\$1,050,720</b>	<b>\$1,097,220</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Facilities Fund	0	0	0	0	0	151,267	151,267	41,919
	(Transfers Out) - Fire and Lighting	(830,967)	(869,259)	(897,729)	(1,028,792)	(1,099,004)	(1,242,010)	(1,263,142)	(1,229,822)
	Encumbrances - Sources of Funding	0	0	0	0	47,904	22,096	22,096	0
	Encumbrances - (Designated LHMP Funds)	0	0	0	0	(47,904)	0	0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$830,967)</b>	<b>(\$869,259)</b>	<b>(\$897,729)</b>	<b>(\$1,028,792)</b>	<b>(\$1,099,004)</b>	<b>(\$1,068,647)</b>	<b>(\$1,089,779)</b>	<b>(\$1,187,903)</b>
	<b>RESERVES</b>								
	Use of Reserves					26,646		39,059	90,683
	(Additions to Reserves)	(26,681)	(28,627)	(66,477)		(37,482)	(6,076)		
	Other Adjustments								
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$26,681)</b>	<b>(\$28,627)</b>	<b>(\$66,477)</b>	<b>\$26,646</b>	<b>(\$37,482)</b>	<b>(\$6,076)</b>	<b>\$39,059</b>	<b>\$90,683</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# FIRE BUDGET





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

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



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
<b>Total Revenues</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER SOURCES OF FUNDS</b>									
<b>Total Other Sources of Funds</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
01-5-4200-010	Salary & Wages	1,356	345	255	92	0	0	1,000	1,000
01-5-4200-020	Overtime	153	0	385	0	20	0	0	0
<b>Total Salaries &amp; Wages</b>		<b>\$1,510</b>	<b>\$345</b>	<b>\$640</b>	<b>\$92</b>	<b>\$20</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>BENEFITS</b>									
01-5-4200-061	PERS Contribution	4,267	40	50	2	0	0	0	0
01-5-4200-062	PERS UAL Payment	0	4,369	4,851	5,700	7,046	7,079	7,079	13,335
01-5-4200-062	Medicare	24	5	10	2	0	0	0	0
01-5-4200-075	FICA	0	0	4	0	0	0	0	0
01-5-4200-090	Insurance	230	61	26	19	1	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	755	961	1,110
<b>Total Benefits</b>		<b>\$4,520</b>	<b>\$4,475</b>	<b>\$4,941</b>	<b>\$5,723</b>	<b>\$7,641</b>	<b>\$7,834</b>	<b>\$8,040</b>	<b>\$14,445</b>
<b>Total Personnel Services</b>		<b>\$6,030</b>	<b>\$4,820</b>	<b>\$5,581</b>	<b>\$5,816</b>	<b>\$7,662</b>	<b>\$7,834</b>	<b>\$9,040</b>	<b>\$15,445</b>
<b>SERVICES &amp; SUPPLIES</b>									
01-5-4200-077	JPA - Quarterly Payments	723,710	754,337	779,965	808,530	987,362	1,138,148	1,138,148	1,138,148
01-5-4200-100	Clothing	0		42	0	0	0	0	0
01-5-4200-110	Communication	18,828	31,055	28,868	28,929	92	576	0	0
	Community Outreach	0	0	0	0	0	2,500	2,500	0
01-5-4200-150	Insurance	446	446	0	0	0	0	0	0
01-5-4200-170	Maintenance - Equipment	25	89	50	62	0	0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,826	1,115	1,364	1,262	1,378	0	0	0
01-5-4200-175	Operating Supplies	0	0	70	0	32	43	0	0
01-5-4200-200	Office Expense	28	96	48	0	34	0	0	0
01-5-4200-210	Postage	26				0	0	0	0
01-5-4200-220	Professional Services	0	0	0	16,165	17,150	0	0	0
01-5-4200-241	Rents & Leases - Equipment	5,772	5,772	0	0	0	0	0	0
01-5-4200-247	LAFCO Annual Charge	569				0	0	0	0
01-5-4200-290	Utilities	4,299	3,952	3,598	3,193	4,353	3,731	5,275	5,000
01-5-4200-291	Sandbags	0	0	498	386	375	0	515	500
01-5-4200-320	Fixed Assets - Equipment	0	0	0	65,189	0	0	0	0
01-5-4200-320	Hydrant R&M	240	0	0	0	0	0	0	0



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/21
	<b>Total Services &amp; Supplies</b>	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,144,998	\$1,146,438	\$1,143,648
	<b>CAPITAL OVERLAY</b>								
		0	0	0	0	0	0	0	0
	<b>Total Capital Overlay</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>ADMINISTRATIVE COST ALLOCATION</b>								
01-5-4200-376	Allocated Overhead - Admin	24,727	25,486	31,740	34,690	33,654	25,895	28,610	27,768
	<b>Total Administrative Cost Allocation</b>	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$25,895	\$28,610	\$27,768
	<b>Total Expenditures</b>	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,088	\$1,186,861
	<b>OPERATING SURPLUS/(DEFICIT)</b>	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,178,727)	(\$1,184,088)	(\$1,186,861)
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Property Taxes & Fac Fund (Transfers Out)	786,526	827,169	851,824	964,222	1,052,092	1,206,627	1,211,989	1,186,861
	Encumbrances - Sources of Funding						0	0	0
	Encumbrances - (Designated Funds)						(27,900)	(27,900)	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,178,727	\$1,184,089	\$1,186,861



# LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED FY 2020/2021
<b>SOURCES OF FUNDS</b>									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$393	\$221	\$327	\$0	\$0	\$0	\$1,000	\$1,000
	Benefits	\$124	\$29	\$35	\$0	\$594	\$755	\$961	\$1,110
	<b>Personnel Services</b>	<b>\$517</b>	<b>\$250</b>	<b>\$362</b>	<b>\$0</b>	<b>\$594</b>	<b>\$755</b>	<b>\$1,961</b>	<b>\$2,110</b>
	<b>Services &amp; Supplies</b>	<b>\$37,742</b>	<b>\$35,468</b>	<b>\$37,607</b>	<b>\$30,898</b>	<b>\$37,904</b>	<b>\$25,997</b>	<b>\$39,655</b>	<b>\$31,595</b>
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,632	\$9,537	\$9,256
	<b>Total Expenditures</b>	<b>\$44,441</b>	<b>\$42,090</b>	<b>\$45,904</b>	<b>\$39,570</b>	<b>\$46,912</b>	<b>\$35,384</b>	<b>\$51,153</b>	<b>\$42,961</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$44,441)</b>	<b>(\$42,090)</b>	<b>(\$45,904)</b>	<b>(\$39,570)</b>	<b>(\$46,912)</b>	<b>(\$35,384)</b>	<b>(\$51,153)</b>	<b>(\$42,961)</b>





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED FY 2020/2021
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER SOURCES OF FUNDS</b>									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
01-5-4195-010	Salaries & Wages	393	160	297	0	0	0	1,000	1,000
01-5-4195-020	Overtime Wages	0	61	30	0	0	0	0	0
<b>Total Salaries &amp; Wages</b>		<b>\$393</b>	<b>\$221</b>	<b>\$327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>BENEFITS</b>									
01-5-4195-071	Medicare	6	3	5	0	0	0	0	0
01-5-4195-061	PERs Contributions	43	13	0	0	0	0	0	0
01-5-4195-090	Insurance	75	13	30	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	755	961	1,110
<b>Total Benefits</b>		<b>\$124</b>	<b>\$29</b>	<b>\$35</b>	<b>\$0</b>	<b>\$594</b>	<b>\$755</b>	<b>\$961</b>	<b>\$1,110</b>
<b>Total Personnel Services</b>		<b>\$517</b>	<b>\$250</b>	<b>\$362</b>	<b>\$0</b>	<b>\$594</b>	<b>\$755</b>	<b>\$1,961</b>	<b>\$2,110</b>
<b>SERVICES &amp; SUPPLIES</b>									
01-5-4195-175	Operating Supplies	0	0	1,406	0	0	0	1,545	1,595
01-5-4195-150	Insurance	111	112	0	0	0	0	0	0
01-5-4195-295	Street Lighting	37,630	35,357	36,202	30,898	37,904	25,997	38,110	30,000
<b>Total Services &amp; Supplies</b>		<b>\$37,742</b>	<b>\$35,468</b>	<b>\$37,607</b>	<b>\$30,898</b>	<b>\$37,904</b>	<b>\$25,997</b>	<b>\$39,655</b>	<b>\$31,595</b>
<b>CAPITAL OUTLAY</b>									
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>ADMINISTRATIVE COST ALLOCATION</b>									
01-5-4195-376	Administrative Cost Allocation	6,182	6,372	7,935	8,672	8,413	8,632	9,537	9,256
01-5-4195-377	Operating Crew Overhead								
<b>Total Administrative Cost Allocation</b>		<b>\$6,182</b>	<b>\$6,372</b>	<b>\$7,935</b>	<b>\$8,672</b>	<b>\$8,413</b>	<b>\$8,632</b>	<b>\$9,537</b>	<b>\$9,256</b>
<b>Total Expenditures</b>		<b>\$44,441</b>	<b>\$42,090</b>	<b>\$45,904</b>	<b>\$39,570</b>	<b>\$46,912</b>	<b>\$35,384</b>	<b>\$51,153</b>	<b>\$42,961</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$44,441)</b>	<b>(\$42,090)</b>	<b>(\$45,904)</b>	<b>(\$39,570)</b>	<b>(\$46,912)</b>	<b>(\$35,384)</b>	<b>(\$51,153)</b>	<b>(\$42,961)</b>



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED FY 2020/2021
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Property Taxes (Transfers Out)	44,441	42,090	45,905	39,570	46,912	35,383	51,153	42,961
	Encumbrances - Sources of Funding								0
	Encumbrances - (Designated)								0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$44,441</b>	<b>\$42,090</b>	<b>\$45,905</b>	<b>\$39,570</b>	<b>\$46,912</b>	<b>\$35,383</b>	<b>\$51,153</b>	<b>\$42,961</b>



# FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
	Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$149,601	\$159,555	\$157,486
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$26,426</b>	<b>\$148,482</b>	<b>\$168,743</b>	<b>\$169,127</b>	<b>\$201,210</b>	<b>\$149,601</b>	<b>\$159,555</b>	<b>\$157,486</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,500	\$2,000	\$3,725
	Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,509	\$1,923	\$2,220
	Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$5,009	\$3,923	\$5,945
	Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$14,628	\$19,270	\$8,670
	Capital Outlay	\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$80,107	\$80,307	\$0
	Administrative Cost	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$17,264	\$19,074	\$18,512
	<b>Total Expenditures</b>	<b>\$27,153</b>	<b>\$58,748</b>	<b>\$91,696</b>	<b>\$118,415</b>	<b>\$85,106</b>	<b>\$117,008</b>	<b>\$122,574</b>	<b>\$33,127</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$727)</b>	<b>\$89,734</b>	<b>\$77,047</b>	<b>\$50,712</b>	<b>\$116,105</b>	<b>\$32,593</b>	<b>\$36,981</b>	<b>\$124,359</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
10-4-3257-000	Utility Reimbursement	626	878	1,704	1,202	2,209	1,792	3,915	1,846
10-4-3258-000	Old Fire Station Rent	10,800	12,075	11,700	10,725	10,725	11,700	11,700	11,700
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
10-4-3260-000	Lease - Sheriff Facility	0	113,940	113,940	113,940	113,940	113,940	113,940	113,940
	Public Facilities Fees	0	6,258	25,358	27,280	20,060	7,169	15,000	15,000
10-4-3300-003	Interest Income	0	331	1,041	980	919	0	0	0
	<b>Total Revenues</b>	<b>\$26,426</b>	<b>\$148,482</b>	<b>\$168,743</b>	<b>\$169,127</b>	<b>\$162,852</b>	<b>\$149,601</b>	<b>\$159,555</b>	<b>\$157,486</b>
<b>OTHER SOURCES OF FUNDS</b>									
	Nuclear Power Preparedness - Emergency Generator	0	0	0	0	38,358	0	0	0
	<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Sources of Funds</b>	<b>\$26,426</b>	<b>\$148,482</b>	<b>\$168,743</b>	<b>\$169,127</b>	<b>\$201,210</b>	<b>\$149,601</b>	<b>\$159,555</b>	<b>\$157,486</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
10-5-4300-010	Salary & Wages	61	709	122	807	1,834	3,348	2,000	3,725
10-5-4300-010	Overtime	0	0	0	234	837	152	0	0
	<b>Total Salaries &amp; Wages</b>	<b>\$61</b>	<b>\$709</b>	<b>\$122</b>	<b>\$1,041</b>	<b>\$2,670</b>	<b>\$3,500</b>	<b>\$2,000</b>	<b>\$3,725</b>
<b>BENEFITS</b>									
10-5-4300-060	PERS - Retirement	6	84	15	129	0	0	0	0
10-5-4300-071	Medicare	1	8	2	17	0	0	0	0
10-5-4300-072	FICA	0	3	0	0	0	0	0	0
10-5-4300-080	Boot Allowance	1	0	0	0	0	0	0	0
10-5-4300-090	Medical Insurance	13	0	12	139	0	0	0	0
	Operating Crew Overhead		0	0	0	1,189	1,509	1,923	2,220
	<b>Total Benefits</b>	<b>\$21</b>	<b>\$95</b>	<b>\$29</b>	<b>\$285</b>	<b>\$1,189</b>	<b>\$1,509</b>	<b>\$1,923</b>	<b>\$2,220</b>
	<b>Total Personnel Services</b>	<b>\$82</b>	<b>\$804</b>	<b>\$151</b>	<b>\$1,326</b>	<b>\$3,859</b>	<b>\$5,009</b>	<b>\$3,923</b>	<b>\$5,945</b>
<b>SERVICES &amp; SUPPLIES</b>									
10-5-4300-110	Communication	21	44	25	25	33	27	0	0
10-5-4300-100	Clothing	45	27	0	0	0	0	0	0
10-5-4300-150	Insurance	464	446	0	0	0	0	0	0
10-5-4300-163	Maint: Structure/ Improvements	0	3,711	11,633	4,494	3,148	13,307	15,450	5,000
10-5-4300-171	Maint. Vehicles	5	7	7	0	0	0	0	0
10-5-4300-172	Gas and Oil	79	50	0	0	0	0	0	0
10-5-4300-173	So: Maint. Structures/ Improvements	769	3,251	1,364	18,590	2,465	0	2,060	2,125
10-5-4300-192	Over/Short	0	0	(194)	195	0	0	0	0
10-5-4300-219	Special Admin Expense	7	0	0	0	0	0	0	0
10-5-4300-220	Professional Services	0	0	0	550	1,505	1,033	1,500	1,545
10-5-4300-247	LAFCO Annual Charge	569	0	0	0	0	0	0	0
10-5-4300-248	Permits, Fees, Licenses	0	0	0	0	819	0	0	0
10-5-4300-290	Utilities	0	0	0	118	0	261	260	0
10-5-4300-366	Emergency Generator Project	0	0	1,826	22,239	3,152	0	0	0
10-5-4300-385	Depreciation Expense	386	2,350	0	0	0	0	0	0
	<b>Total Services &amp; Supplies</b>	<b>\$2,344</b>	<b>\$9,886</b>	<b>\$14,661</b>	<b>\$46,211</b>	<b>\$11,122</b>	<b>\$14,628</b>	<b>\$19,270</b>	<b>\$8,670</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/20	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>CAPITAL OUTLAY</b>									
10-5-4300-320	Fixed Assets	0	22,572	45,144	36,189	36,470	80,107	80,307	0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$22,572</b>	<b>\$45,144</b>	<b>\$36,189</b>	<b>\$36,470</b>	<b>\$80,107</b>	<b>\$80,307</b>	<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>									
10-5-4300-376	Admin Allocation	24,727	25,486	31,740	34,690	33,654	17,264	19,074	18,512
<b>Total Administrative Cost Allocation</b>		<b>\$24,727</b>	<b>\$25,486</b>	<b>\$31,740</b>	<b>\$34,690</b>	<b>\$33,654</b>	<b>\$17,264</b>	<b>\$19,074</b>	<b>\$18,512</b>
<b>Total Expenditures</b>		<b>\$27,153</b>	<b>\$58,748</b>	<b>\$91,696</b>	<b>\$118,415</b>	<b>\$85,106</b>	<b>\$117,008</b>	<b>\$122,574</b>	<b>\$33,127</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$727)</b>	<b>\$89,734</b>	<b>\$77,047</b>	<b>\$50,712</b>	<b>\$116,105</b>	<b>\$32,593</b>	<b>\$36,981</b>	<b>\$124,359</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>									
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To General & Sewer	0	0	(113,940)	(113,940)	(113,940)	(265,205)	(265,205)	(155,859)
	Encumbrances - Sources of Funding	0	0	0	0	0	38,358	38,358	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	(45,378)	(45,378)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$82,440)</b>	<b>(\$240,725)</b>	<b>(\$240,725)</b>	<b>(\$124,359)</b>
<b>RESERVES</b>									
	Use of Reserves	727	0	5,393	31,728		208,132	203,744	0
	(Additions to Reserves)	0	(89,734)	0	0	(33,665)	0	0	0
	Other Adjustments	0	0	0	0		0	0	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$727</b>	<b>(\$89,734)</b>	<b>\$5,393</b>	<b>\$31,728</b>	<b>(\$33,665)</b>	<b>\$208,132</b>	<b>\$203,744</b>	<b>\$0</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>



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

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
	Water	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,429,238	\$2,407,219	\$2,937,513
	Wastewater	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$400,145	\$403,800	\$403,800
	Garbage	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$100,672	\$109,836	\$59,693
	Equipment	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
	<b>Total Sources of Funds</b>	<b>\$2,993,092</b>	<b>\$2,742,430</b>	<b>\$2,816,237</b>	<b>\$2,886,771</b>	<b>\$2,917,849</b>	<b>\$2,953,312</b>	<b>\$2,949,945</b>	<b>\$3,431,029</b>
<b>USES OF FUNDS</b>									
	Water	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,803,524	\$3,098,220	\$2,881,438
	Wastewater	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$374,718	\$476,517	\$486,964
	Garbage	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$85,570	\$102,565	\$111,779
	Equipment	\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$19,234	\$25,067	\$26,000
	<b>Total Expenditures</b>	<b>\$2,825,944</b>	<b>\$2,438,459</b>	<b>\$2,470,126</b>	<b>\$3,023,935</b>	<b>\$3,217,815</b>	<b>\$3,283,046</b>	<b>\$3,702,369</b>	<b>\$3,506,181</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>									
	Water	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$374,286)	(\$691,001)	\$56,075
	Wastewater	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	\$25,427	(\$72,717)	(\$83,164)
	Garbage	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	\$15,102	\$7,271	(\$52,086)
	Equipment	\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$4,023	\$4,023	\$4,023
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$167,148</b>	<b>\$303,971</b>	<b>\$346,110</b>	<b>(\$137,163)</b>	<b>(\$299,966)</b>	<b>(\$329,734)</b>	<b>(\$752,424)</b>	<b>(\$75,153)</b>
<b>Transfers &amp; Encumbrances</b>									
	Water	(2,267)	(13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$34,888)	(\$38,114)	(\$56,075)
	Wastewater	-	(9,733)	\$104,179	\$71,507	\$93,670	\$104,710	\$102,395	\$102,025
	Garbage	-	-	\$6,857	\$458	\$4,917	\$6,701	\$6,500	\$6,467
	Equipment	-	-	\$0	\$25,000	\$0	\$0	\$0	\$0
	<b>Transfers &amp; Encumbrances</b>	<b>(2,267)</b>	<b>(23,167)</b>	<b>59,060</b>	<b>5,324</b>	<b>27,212</b>	<b>76,523</b>	<b>70,781</b>	<b>52,417</b>



# WATER FUND







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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
	Revenues	\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,429,238	\$2,407,219	\$2,937,513
	Other Sources of Funds	\$34,182	\$22,599	\$0	\$0	\$104,318	\$0	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$1,934,305</b>	<b>\$2,160,801</b>	<b>\$2,293,711</b>	<b>\$2,298,272</b>	<b>\$2,369,721</b>	<b>\$2,429,238</b>	<b>\$2,407,219</b>	<b>\$2,937,513</b>
<b>USES OF FUNDS</b>									
	Salaries & Wages	\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$164,511	\$184,000	\$201,000
	Benefits	\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$103,181	\$129,585	\$148,858
	Personnel Services	\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$267,692	\$313,585	\$349,858
	Services & Supplies	\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,767,868	\$1,982,428	\$1,936,217
	Capital Outlay	\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$250,057	\$230,000	\$40,000
	Administrative Cost	\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$517,907	\$572,207	\$555,363
	<b>Total Expenditures</b>	<b>\$1,986,034</b>	<b>\$1,955,828</b>	<b>\$1,950,652</b>	<b>\$2,328,034</b>	<b>\$2,535,877</b>	<b>\$2,803,524</b>	<b>\$3,098,220</b>	<b>\$2,881,438</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$51,728)</b>	<b>\$204,974</b>	<b>\$343,060</b>	<b>(\$29,762)</b>	<b>(\$166,155)</b>	<b>(\$374,286)</b>	<b>(\$691,001)</b>	<b>\$56,075</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
02-4-3200-000	Sales: Residential	1,439,307	1,530,386	1,595,914	1,700,274	1,686,430	1,799,000	1,799,000	1,828,000
02-4-3203-000/001	Revenue Accrual	0	46,046	12,573	2,144	(4,652)	0	0	0
02-4-3204-000	Sales: Lopez	361,019	409,457	435,506	475,743	457,660	493,000	493,000	502,000
02-4-3205-000	Connection Fees	7,204	3,258	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	11,535	24,480	43,901	8,160	0	16,320	16,320	16,320
02-4-3207-000	Sales: U/B Courtesy Notice	4,620	4,487	4,279	4,240	4,322	4,329	4,500	4,500
02-4-3208-000	Delinquent U/B Acct Fees	29,235	27,335	29,010	25,470	28,481	27,930	27,000	27,000
02-4-3209-000	Capacity Charges	4,424	31,051	92,480	27,758	28,741	25,164	25,164	25,919
02-4-3210-00	Meter Fees	6,075	11,263	8,466	8,296	6,750	5,400	5,400	5,400
02-4-3211-000	Lopez Connection Fees	1,000	7,000	19,000	5,000	5,000	4,000	4,000	4,000
02-4-3212-000	New Account Setup Fee	4,530	2,910	2,640	2,421	2,700	3,240	2,600	3,240
02-4-3217-297	Wheeling/Fire Protection	24,203	21,056	19,281	24,390	22,622	21,525	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	0	200	528	294	680	683	0	0
02-4-3260-350	Reimbursement - New Development	5,979	17,877	26,602	3,315	4,852	5,238	5,035	11,150
02-4-3255-000	Inspection Fees	150	225	175	150	150	0	200	200
02-4-3300-000	Interest Income	844	136	133	146	149	0	0	0
02-4-3300-002	Interst - Co Restricted /WCI	0	1,036	1,635	2,883	2,221	0	0	0
02-4-3900-000	Other Income	0	0	1,588	2,957	0	1,875	0	0
02-4-3900-490	Claims & Settlements	0	0	0	4,632	19,298	21,534	0	0
	Water Rate Increase - Prop 218	0	0	0	0	0	0	0	484,784
<b>Total Revenues</b>		<b>\$1,900,123</b>	<b>\$2,138,202</b>	<b>\$2,293,711</b>	<b>\$2,298,272</b>	<b>\$2,265,404</b>	<b>\$2,429,238</b>	<b>\$2,407,219</b>	<b>\$2,937,513</b>
<b>OTHER SOURCES OF FUNDS</b>									
02-4-3230-630	Well #5 Rehabilitation	0	22,599	0	0	0	0	0	0
	WRRP Grant Phase #1	0	0	0	0	104,318	0	0	0
	WRRP Grant Phase #2	0	0	0	0	0	0	0	0
	Use of County Deposit - State Water	0	0	0	0	0	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	34,182	0	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		<b>\$34,182</b>	<b>\$22,599</b>	<b>\$0</b>	<b>\$0</b>	<b>\$104,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$1,934,305</b>	<b>\$2,160,801</b>	<b>\$2,293,711</b>	<b>\$2,298,272</b>	<b>\$2,369,721</b>	<b>\$2,429,238</b>	<b>\$2,407,219</b>	<b>\$2,937,513</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
02-5-4400-010	Salaries and Wages	117,454	114,541	114,154	129,274	127,908	152,367	143,000	170,000
02-5-4400-012	Classic EE Contr by ER PERS	0	12,452	4,818	0	4,613	0	0	0
02-5-4400-020	Overtime	16,316	0	12,700	20,155	30,670	12,144	41,000	31,000
<b>Total Salaries &amp; Wages</b>		<b>\$133,770</b>	<b>\$126,992</b>	<b>\$131,672</b>	<b>\$149,429</b>	<b>\$163,192</b>	<b>\$164,511</b>	<b>\$184,000</b>	<b>\$201,000</b>
<b>BENEFITS</b>									
02-5-4400-061	PERs Contribution	14,207	6,913	7,401	14,522	0	0	0	0
02-5-4400-062	Pers UAL Payment	0		335	15,455	0	0	0	0
02-5-4400-071	Medicare	1,830	1,694	1,672	2,060	0	0	0	0
02-5-4400-075	Workers Compensation Insurance	9,037	5,649	4,064	0	4,000	6,590	6,545	6,788
02-5-4400-080	Boot Allowance	60				0			0
02-5-4400-090	Insurance	20,754	3,895	11,495	17,963	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	71,740	96,591	123,040	142,070
<b>Total Benefits</b>		<b>\$45,888</b>	<b>\$18,152</b>	<b>\$24,967</b>	<b>\$50,000</b>	<b>\$75,740</b>	<b>\$103,181</b>	<b>\$129,585</b>	<b>\$148,858</b>
<b>Total Personnel Services</b>		<b>\$179,658</b>	<b>\$145,144</b>	<b>\$156,639</b>	<b>\$199,429</b>	<b>\$238,932</b>	<b>\$267,692</b>	<b>\$313,585</b>	<b>\$349,858</b>
<b>SERVICES &amp; SUPPLIES</b>									
02-5-4400-100	Clothing	1,982	2,423	190	0	0	0	0	0
02-5-4400-110	Communications	4,860	5,237	2,730	2,516	3,267	2,729	3,500	3,500
02-5-4400-150	Insurance	6,439	5,019	0	0	0	0	0	0
02-5-4400-163	Maint: Structures/ Improvments	2,627	375	8,127	640	10,643	8,373	8,900	8,900
02-5-4400-164	Paving	0	0	0	0	0	1,267	6,250	1,300
02-5-4400-170	Maintenance - Equipment	4,736	2,893	4,458	3,545	3,902	3,425	5,665	5,665
02-5-4400-171	Maintenance: Vehicles	2,250	0	687	56	0	107	0	0
02-5-4400-172	Gas and Oil	5,829	0	0	0	0	0	0	0
02-5-4400-173	Maint: Shared Structures/ Improvements	8,054	5,919	0	8,094	13,912	3,379	10,815	10,815
02-5-4400-175	System Parts/ Operating Supplies	15,393	32,611	16,833	8,861	13,971	6,828	17,510	17,510
02-5-4400-176	Water Meters	5,977	10,347	9,897	10,247	10,992	11,156	10,815	21,630
02-5-4400-177	Saftey Expense	80	0	129	0	8	0	570	570
02-5-4400-178	Chemicals	0	0	594	627	3,600	901	3,800	3,800
02-5-4400-180	Membership	2,249	801	1,865	1,927	1,490	2,515	2,700	2,700
02-5-4400-190	Misc Expense	(3,652)	147	887	178	0	0	0	0
02-5-4400-191	Over and Short	0	0	(393)	(108)	0	0	0	0
02-5-4400-195	Customer Refund	0	0	280	0	0	0	0	0
02-5-4400-200	Office Expense	873	204	800	376	475	52	620	620
02-5-4400-205	Outside UB Mail Service	4,131	1,650	0	0	7,063	6,646	9,000	9,000
02-5-4400-210	Postage	15	4	84	0	0	0	0	0
02-5-4400-219	Special Admin Expense	(4,470)	0	0	0	0	0	0	0
02-5-4400-220	Professional Services	23,080	14,673	14,334	13,191	14,657	12,434	18,025	18,025
02-5-4400-221	Information Technology	150	0	0	0	0	676	575	575
02-5-4400-222	Contracted Engineering	2,280	18,530	6,503	686	1,965	24	5,665	5,665
02-5-4400-224	Annual Software Maint	8,278	13,020	5,804	0	0	0	0	0
02-5-4400-225	Administrative Services	225		0	0	0	0	0	0
02-5-4400-226	Engineering & Other Reimbursements	0	18,439	26,563	4,660	9,458	5,309	10,815	10,815
02-5-4400-230	Legal Notices	1,685	879	138	567	0	0	1,145	1,145
02-5-4400-231	Bad Debt Expense	3,767	1,014	1,078	0	1,092	4,697	545	545
02-5-4400-235	Books/ Journals/ Sub/ Software	3	78	0	0	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	30	0	0	0	0	0	2,115	2,115
02-5-4400-247	LAFCO Charge	6,833	13,965		0	0	0	0	0
02-5-4400-248	Permits, Fees, Licenses	7,696	8,893	7,790	7,381	8,831	9,221	13,085	13,085



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
02-5-4400-250	Small Tools and Instruments	583	0	644	32	1,412	2,396	2,575	2,575
02-5-4400-285	Classes/ Seminars	2,253	633	1,212	2,118	150	2,856	10,279	2,900
02-5-4400-261	Water Supply - Lopez	461,167	433,135	457,285	441,331	472,914	462,693	505,069	493,997
02-5-4400-262	Water Supply - State Water	836,755	819,164	769,032	871,102	953,953	1,101,264	1,150,000	1,151,000
02-5-4400-290	Utilities	44,534	13,693	9,533	10,926	2,346	10,508	60,000	20,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,845	23,619	21,464	25,807	19,407	19,732	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	0	0	7,588	2,890	0	5,601	0	0
02-5-4400-362	Litigation: SMGB	8,943	10,620	7,918	34,018	56,291	24,903	50,000	50,000
02-5-4400-366	Storage Tank O&M	0	0	0	12,090	0	0	0	0
02-5-4400-380	NCMA Tec	28,751	42,239	41,834	31,149	32,684	36,780	38,625	44,000
02-5-4400-386	Interest Expense	4	0	0	0	0	0	0	0
02-5-4400-387	Interest Expense - Interfund	0	0	1,161	1,085	1,010	0	0	0
02-5-4400-393	Interest Expense - Water Bonds	4,125	3,160	2,340	750	0	0	0	0
02-5-4400-394	Software Lease Interest	404	0	0	0	0	0	0	0
02-5-4400-395	State Water Resources Control	4,500	0	0	0	0	0	0	0
02-5-4400-499	Claim & Settlements	0	(5,730)	(3,703)	18,614	5,025	21,396	7,500	7,500
<b>Total Services &amp; Supplies</b>		<b>\$1,527,264</b>	<b>\$1,497,657</b>	<b>\$1,425,685</b>	<b>\$1,515,358</b>	<b>\$1,650,517</b>	<b>\$1,767,868</b>	<b>\$1,982,428</b>	<b>\$1,936,217</b>
<b>CAPITAL OUTLAY</b>									
02-5-4400-354	CIP - Overlay	0	18,157	0	0	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	0	0	0	123,486	12,020	0	0	0
02-5-4400-440	CIP - Well #8	28	(28)	0	0	10,042	0	0	0
02-5-4400-441	CIP - Well #5	368	7,137	0	0	0	0	0	0
02-5-4400-441	CIP - Well #4	0	0	0	0	0	35,000	35,000	0
02-5-4400-442	CIP - Air Park Drive Relocation	0	1,041	11,250	43,101	20,575	0	0	0
02-5-4400-443	CIP - HWY One Relocation	0	0	0	5,714	119,024	20,057	0	0
02-5-4400-444	CIP - WRRP	0	0	0	43,630	104,318	0	0	0
02-5-4400-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0
02-5-4400-446	CIP - Norswing	0	0	0	0	1,842	195,000	195,000	0
	CIP - Water Tank Renovation	0	0	0	0	0	0	0	40,000
<b>Total Capital Outlay</b>		<b>\$396</b>	<b>\$26,307</b>	<b>\$11,250</b>	<b>\$222,987</b>	<b>\$267,821</b>	<b>\$250,057</b>	<b>\$230,000</b>	<b>\$40,000</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>									
02-5-4400-376	Administrative Cost Allocation	278,716	286,720	357,078	390,260	378,606	517,907	572,207	555,363
<b>Total Administrative Cost Allocation</b>		<b>\$278,716</b>	<b>\$286,720</b>	<b>\$357,078</b>	<b>\$390,260</b>	<b>\$378,606</b>	<b>\$517,907</b>	<b>\$572,207</b>	<b>\$555,363</b>
<b>Total Expenditures</b>		<b>\$1,986,034</b>	<b>\$1,955,828</b>	<b>\$1,950,652</b>	<b>\$2,328,034</b>	<b>\$2,535,877</b>	<b>\$2,803,524</b>	<b>\$3,098,220</b>	<b>\$2,881,438</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$51,728)</b>	<b>\$204,974</b>	<b>\$343,060</b>	<b>(\$29,762)</b>	<b>(\$166,155)</b>	<b>(\$374,286)</b>	<b>(\$691,001)</b>	<b>\$56,075</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In	0	0	0	0	0	0	0	0
	(Transfers Out) - To General , Garbage, Equipment	(2,267)	(13,434)	(51,976)	(91,641)	(71,375)	(52,228)	(55,454)	(56,075)
	Encumbrances - Sources of Funding						147,775	147,775	
	Encumbrances - (Designated Funds)						(130,435)	(130,435)	
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$2,267)</b>	<b>(\$13,434)</b>	<b>(\$51,976)</b>	<b>(\$91,641)</b>	<b>(\$71,375)</b>	<b>(\$34,888)</b>	<b>(\$38,114)</b>	<b>(\$56,075)</b>
	<b>RESERVES</b>								
	Use of Reserves	53,995			121,403	237,530	409,174	729,115	0
	(Additions to Reserves)		(191,539)	(291,084)			0	0	0
	Use of Prior Year FBA						0	0	0
	Other Adjustments						0	0	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$53,995</b>	<b>(\$191,539)</b>	<b>(\$291,084)</b>	<b>\$121,403</b>	<b>\$237,530</b>	<b>\$409,174</b>	<b>\$729,115</b>	<b>\$0</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# WASTE WATER FUND





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

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



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
03-4-3210-000	Sales - Sewer	395,800	392,358	390,136	391,280	393,827	390,049	400,000	400,000
03-4-3203-000/001	Revenue Accrual	0	479	(78)	282	347	0	0	0
03-4-3211-000	Sewer Connections	525	4,000	8,985	2,500	2,525	2,000	2,000	2,000
03-4-3215-000	Sanitation District Collection	443,131	83,789	0	(1,487)	0	0	0	0
03-4-3230-000	Sales: Miscellaneous	0	0	0	0	314			
03-4-3255-000	Inspection Fees	75	200	175	125	125	100	100	100
03-4-3256-000	FOG Program	1,602	728	1,680	900	1,680	5,184	1,700	1,700
<b>Total Revenues</b>		<b>\$841,133</b>	<b>\$481,555</b>	<b>\$400,898</b>	<b>\$393,600</b>	<b>\$398,818</b>	<b>\$397,333</b>	<b>\$403,800</b>	<b>\$403,800</b>
<b>OTHER SOURCES OF FUNDS</b>									
03-4-3900-000	Other Income	679	0	1,299	0	0	2,812	0	0
	Rental Income (Sheriff Building Transfer 15/16)	79,758	0	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		<b>\$80,437</b>	<b>\$0</b>	<b>\$1,299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,812</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$921,570</b>	<b>\$481,555</b>	<b>\$402,197</b>	<b>\$393,600</b>	<b>\$398,818</b>	<b>\$400,145</b>	<b>\$403,800</b>	<b>\$403,800</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
03-5-4500-010	Salaries and Wages	29,527	37,047	51,355	39,094	40,564	50,869	55,000	65,037
03-5-4500-012	Classic EE Contr by ER PERS	0	0	2,518	0	2,411	0	0	0
03-5-4500-020	Overtime	6,065	4,631	5,571	5,992	9,272	3,764	17,500	13,500
<b>Total Salaries &amp; Wages</b>		<b>\$35,592</b>	<b>\$41,678</b>	<b>\$59,445</b>	<b>\$45,086</b>	<b>\$52,247</b>	<b>\$54,633</b>	<b>\$72,500</b>	<b>\$78,537</b>
<b>BENEFITS</b>									
03-5-4500-061	CalPERS UAL	4,437	2,608	3,868	4,983	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	0	(8,375)	243	11,810	4,038	0	0	0
03-5-4500-071	Medicare	557	623	876	708	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	951	1,278	1,911	0	2,286	3,677	3,652	3,762
03-5-4500-080	Boot Allowance	10	0	0	0	0	0	0	0
03-5-4500-090	Insurance	7,185	671	5,171	6,968	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	26,120	36,222	46,140	53,276
<b>Total Benefits</b>		<b>\$13,140</b>	<b>(\$3,194)</b>	<b>\$12,070</b>	<b>\$24,468</b>	<b>\$32,444</b>	<b>\$39,899</b>	<b>\$49,792</b>	<b>\$57,038</b>
<b>Total Personnel Services</b>		<b>\$48,732</b>	<b>\$38,483</b>	<b>\$71,514</b>	<b>\$69,554</b>	<b>\$84,691</b>	<b>\$94,532</b>	<b>\$122,292</b>	<b>\$135,575</b>





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
	<b>SERVICES &amp; SUPPLIES</b>								
03-5-4500-100	Clothing	269	426	145	0	0	0	0	0
03-5-4500-110	Communication	1,574	1,066	391	320	433	347	515	515
03-5-4500-150	Insurance	4,692	4,461	0	0	0	0	0	0
03-5-4500-163	Maint: Sewer Structures/ Improvements	2,118	4,281	685	6,807	12,164	759	17,000	17,000
03-5-4500-170	Maintenance: Equipment	268	1,002	3,942	205	1,310	1,171	3,348	3,348
03-5-4500-171	Maintenance: Vehicles	352	0	223	64	0	107	3,500	3,500
03-5-4500-172	Gas and Oil	947	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	3,003	(1,992)	1,250	1,620	2,589	4,986	0	5,135
03-5-4500-175	System Parts/ Operating Supplies	5,656	2,340	7,426	1,728	1,379	0	8,240	8,240
03-5-4500-177	Safety Expense	63	1,405	704	283	8	0	2,850	2,850
03-5-4500-180	Memberships	76	81	456	469	0	441	0	450
03-5-4500-190	Misc Expense	289	0	2	269	0	0	0	0
03-5-4500-192	Over and Short	0	0	(239)	105	0	0	0	0
03-5-4500-200	Office Expense	51	0	601	0	31	41	515	515
03-5-4500-205	Outside UB Mailing Expense	4,131	444	10	0	7,079	6,626	9,000	9,000
03-5-4500-220	Professional Services	2,130	1,024	1,260	530	11,279	0	2,575	2,575
03-5-4500-222	Contracted Engineering	660	1,035	2,903	630	140	23	2,833	2,835
03-5-4500-224	Annual Software Maintenance	2,069	749	0	0	0	0	0	0
03-5-4500-226	Engineering & Other Reimbursables	0	620	1,150	(70)	560	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	12,414	0	522	6,140	0	0	2,575	2,575
03-5-4500-247	LAFCO Annual Charges	5,409	0	0	0	0	0	0	0
03-5-4500-248	Regulatory Permits & Fees	2,088	6,101	2,406	2,588	2,836	4,020	4,020	4,020
03-5-4500-250	Small Tools & Instruments	25	0	650	32	50	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	315	300	269	570	0	241	2,800	2,800
03-5-4500-290	Utilities	1,726	1,052	957	805	2,108	923	2,600	2,600
03-5-4500-297	Pass-Thru: SSLOCSD Rev	441,386	83,817	0	0	0	0	0	0
03-5-4500-320	Fixed Assets - Equipment	0	1,299	0	0	0	0	0	0
03-5-4500-390	Bad Debt Expense	493	158	232	0	255	1,223	350	350
03-5-4500-499	Claims & Settlements	0	0	0	810	540	0	1,900	1,900
	<b>Total Services &amp; Supplies</b>	<b>\$492,207</b>	<b>\$109,670</b>	<b>\$25,944</b>	<b>\$23,905</b>	<b>\$42,760</b>	<b>\$20,908</b>	<b>\$68,121</b>	<b>\$73,708</b>



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>CAPITAL OUTLAY</b>									
03-5-4500-354	CIP - Overlay	0	14,856	0	0	0	0	0	0
03-5-4500-442	CIP - Air Park Drive Relocation	0	1,041	0	3,077	30,862	0	0	0
03-5-4500-443	CIP - HWY One Relocation	0	0	0	64,651	64,152	325	0	0
03-5-4500-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	0	0	0	5,938	0	0	0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$15,896</b>	<b>\$0</b>	<b>\$74,785</b>	<b>\$100,952</b>	<b>\$325</b>	<b>\$0</b>	<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>									
	Administrative Cost Allocation	246,723	254,862	317,402	346,898	336,539	258,953	286,104	277,681
<b>Total Administrative Cost Allocation</b>		<b>\$246,723</b>	<b>\$254,862</b>	<b>\$317,402</b>	<b>\$346,898</b>	<b>\$336,539</b>	<b>\$258,953</b>	<b>\$286,104</b>	<b>\$277,681</b>
<b>Total Expenditures</b>		<b>\$787,662</b>	<b>\$418,912</b>	<b>\$414,861</b>	<b>\$515,141</b>	<b>\$564,942</b>	<b>\$374,718</b>	<b>\$476,517</b>	<b>\$486,964</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$133,908</b>	<b>\$62,643</b>	<b>(\$12,664)</b>	<b>(\$121,541)</b>	<b>(\$166,124)</b>	<b>\$25,427</b>	<b>(\$72,717)</b>	<b>(\$83,164)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>									
	Transfers In - From General Fund	0	0	113,940	113,940	113,130	113,940	113,940	113,940
	(Transfers Out) - Equipment Fund	0	(9,733)	(9,761)	(42,433)	(19,460)	(9,230)	(11,545)	(11,915)
	Encumbrances - Sources of Funding	0	0						
	Encumbrances - (Designated Funds)	0	0						
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>(\$9,733)</b>	<b>\$104,179</b>	<b>\$71,507</b>	<b>\$93,670</b>	<b>\$104,710</b>	<b>\$102,395</b>	<b>\$102,025</b>
<b>RESERVES</b>									
	Use of Reserves				50,034	72,453	0		
	(Additions to Reserves)	(133,908)	(52,910)	(91,515)			(130,137)	(29,678)	(18,861)
	Other Adjustments						0		
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$133,908)</b>	<b>(\$52,910)</b>	<b>(\$91,515)</b>	<b>\$50,034</b>	<b>\$72,453</b>	<b>(\$130,137)</b>	<b>(\$29,678)</b>	<b>(\$18,861)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>



# GARBAGE FUND





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

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



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
06-4-3230-000	Garbage: Misc Income	53	0	0	0	275	0	0	0
06-4-3300-003	Interest Income	26	11	121	106	91	0	0	0
06-4-3501-000	Franchise Fees	82,001	76,772	86,818	84,923	86,647	92,000	102,036	51,018
06-4-3501-741	Landfill Savings Payment	35,497	0	7,679	7,756	7,880	8,672	7,800	8,675
<b>Total Revenues</b>		<b>\$117,577</b>	<b>\$76,783</b>	<b>\$94,617</b>	<b>\$92,784</b>	<b>\$94,892</b>	<b>\$100,672</b>	<b>\$109,836</b>	<b>\$59,693</b>
<b>OTHER SOURCES OF FUNDS</b>									
		0	0	0	0	0	0	0	0
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$117,577</b>	<b>\$76,783</b>	<b>\$94,617</b>	<b>\$92,784</b>	<b>\$94,892</b>	<b>\$100,672</b>	<b>\$109,836</b>	<b>\$59,693</b>
<b>USES OF FUNDS</b>									
<b>SALARIES &amp; WAGES</b>									
06-5-4900-010	Salaries & Wages	4,618	3,349	14,851	6,762	10,420	14,149	22,000	27,000
06-5-4900-012	Classic EE Contr by ER PERS	0	0	139	0	133	0	0	0
06-5-4900-020	Overtime Wages	61	259	1,248	138	205	19	0	0
<b>Total Salaries &amp; Wages</b>		<b>\$4,679</b>	<b>\$3,609</b>	<b>\$16,238</b>	<b>\$6,899</b>	<b>\$10,758</b>	<b>\$14,168</b>	<b>\$22,000</b>	<b>\$27,000</b>
<b>BENEFITS</b>									
06-5-4900-061	PERS Contributions	427	212	213	734	0	0	0	0
06-5-4900-063	Pension Expense	0	(1,618)	34	1,671	564	0	0	0
06-5-4900-071	Medicare	72	54	237	109	0	0	0	0
06-5-4900-072	FICA	0	0	799	0	0	0	0	0
06-5-4900-075	Compensation Insurance	0	0	167	0	686	919	913	940
06-5-4900-080	Boot Allowance	5	0	0	0	0	0	0	0
06-5-4900-090	Insurance	1,054	47	63	1,086	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	11,755	15,092	19,225	22,198
<b>Total Benefits</b>		<b>\$1,557</b>	<b>(\$1,306)</b>	<b>\$1,513</b>	<b>\$3,600</b>	<b>\$13,005</b>	<b>\$16,011</b>	<b>\$20,138</b>	<b>\$23,139</b>
<b>Total Personnel Services</b>		<b>\$6,236</b>	<b>\$2,303</b>	<b>\$17,751</b>	<b>\$10,499</b>	<b>\$23,763</b>	<b>\$30,179</b>	<b>\$42,138</b>	<b>\$50,139</b>
<b>SERVICES &amp; SUPPLIES</b>									
06-5-4900-100	Clothing	124	226	145	0	0	0	0	0
06-5-4900-110	Communication	267	263	216	148	650	760	900	930
06-5-4900-150	Insurance	776	669	0	0	0	0	0	0
06-5-4900-170	Maintenance - EQ/CANS	0	0	0	0	13	0	0	0
06-5-4900-171	Maintenance - Vehicles	184	638	42	14	0	0	515	530
06-5-4900-172	Gas and Oil	476	0	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	2,069	40	41	110	154	473	260	490
06-5-4900-175	Operating Supplies	831	11	447	0	840	504	1,545	1,600
06-5-4900-192	Over and Short	0	0	(73)	(21)	0	0	0	0
06-5-4900-200	Office Expense	31	0	40	0	0	348	1,030	1,065
06-5-4900-210	Postage	335	363	1,074	33	462	0	515	530



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
06-5-4900-219	Special Admin Expense	(48)	0	600	450	0	0	0	0
06-5-4900-220	Professional Services	0	1,510	6,930	2,512	7,823	8,678	7,000	8,940
06-5-4900-230	Legal Notices	2,245	0	0	77	0	0	0	0
06-5-4900-247	LAFCO Annual Charge	854	0	0	0	0	0	0	0
06-5-4900-290	Utilities	342	422	9,208	0	1,408	101	515	530
	School Outreach Programs	0	0	0	9,980	9,980	10,000	10,000	10,000
	<b>Total Services &amp; Supplies</b>	<b>\$8,487</b>	<b>\$4,142</b>	<b>\$18,669</b>	<b>\$13,304</b>	<b>\$21,330</b>	<b>\$20,864</b>	<b>\$22,280</b>	<b>\$24,616</b>
	<b>CAPITAL OUTLAY</b>								
06-5-4900-445	CIP - Facilities Yard	0	0	0	0	0	0	0	0
	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>ADMINISTRATIVE COST ALLOCATION</b>								
	Administrative Cost Allocation	37,090	38,229	47,610	52,035	50,481	34,527	38,147	37,024
	<b>Total Administrative Cost Allocation</b>	<b>\$37,090</b>	<b>\$38,229</b>	<b>\$47,610</b>	<b>\$52,035</b>	<b>\$50,481</b>	<b>\$34,527</b>	<b>\$38,147</b>	<b>\$37,024</b>
	<b>Total Expenditures</b>	<b>\$51,813</b>	<b>\$44,675</b>	<b>\$84,031</b>	<b>\$75,838</b>	<b>\$95,573</b>	<b>\$85,570</b>	<b>\$102,565</b>	<b>\$111,779</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$65,764</b>	<b>\$32,109</b>	<b>\$10,587</b>	<b>\$16,946</b>	<b>(\$681)</b>	<b>\$15,102</b>	<b>\$7,271</b>	<b>(\$52,086)</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water Fund	0	0	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Equipment Fund			(643)	(7,042)	(2,583)	(799)	(1,000)	(1,033)
	Encumbrances - Sources of Funding						0		
	Encumbrances - (Designated Funds)						0		
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,857</b>	<b>\$458</b>	<b>\$4,917</b>	<b>\$6,701</b>	<b>\$6,500</b>	<b>\$6,467</b>
	<b>RESERVES</b>								
	Use of Reserves								45,619
	(Additions to Reserves)	(65,764)	(32,109)	(17,444)	(17,404)	(4,236)	(21,803)	(13,771)	
	Other Adjustments								
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$65,764)</b>	<b>(\$32,109)</b>	<b>(\$17,444)</b>	<b>(\$17,404)</b>	<b>(\$4,236)</b>	<b>(\$21,803)</b>	<b>(\$13,771)</b>	<b>\$45,619</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>



# EQUIPMENT FUND





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

ACCOUNT NO.	0	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>									
Revenues		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$23,257	\$29,090	\$30,023
Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>		<b>\$19,639</b>	<b>\$23,291</b>	<b>\$25,710</b>	<b>\$102,115</b>	<b>\$54,418</b>	<b>\$23,257</b>	<b>\$29,090</b>	<b>\$30,023</b>
<b>USES OF FUNDS</b>									
Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies		\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$13,945	\$16,000	\$16,000
Capital Outlay		\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0
Debt Service		\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$5,289	\$9,067	\$10,000
<b>Total Expenditures</b>		<b>\$436</b>	<b>\$19,045</b>	<b>\$20,583</b>	<b>\$104,922</b>	<b>\$21,423</b>	<b>\$19,234</b>	<b>\$25,067</b>	<b>\$26,000</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$19,204</b>	<b>\$4,246</b>	<b>\$5,128</b>	<b>(\$2,807)</b>	<b>\$32,995</b>	<b>\$4,023</b>	<b>\$4,023</b>	<b>\$4,023</b>





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

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



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	CURRENT BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021
	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - General Fund (Backhoe) (Transfers Out)	0	0	0	25,000	0	0	0	0
	Encumbrances - Sources of Funding								0
	Encumbrances - (Designated Funds)								0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>RESERVES</b>								
	Use of Reserves (Additions to Reserves)	(19,204)	(4,246)	(5,128)	(22,193)	(32,995)	(4,023)	(4,023)	0
	Other Adjustments								0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$19,204)</b>	<b>(\$4,246)</b>	<b>(\$5,128)</b>	<b>(\$22,193)</b>	<b>(\$32,995)</b>	<b>(\$4,023)</b>	<b>(\$4,023)</b>	<b>(\$4,023)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
<b>General Manager</b>								
Hourly	\$ 81.73			-	-	-	-	-
Annual	\$170,000			-	-	-	-	-
<b>Business and Accounting Manager I</b>								
Hourly	\$ 25.70	\$ 26.34	\$ 27.00	\$ 28.35	\$ 29.77	\$ 31.25	\$ 32.82	\$ 34.45
Annual	\$53,456	\$54,787	\$56,160	\$58,968	\$61,922	\$65,000	\$68,266	\$71,656
<b>Business and Accounting Manager II</b>								
Hourly	\$ 30.83	\$ 31.60	\$ 32.39	\$ 34.01	\$ 35.71	\$ 37.49	\$ 39.37	\$ 41.33
Annual	\$64,126	\$65,728	\$67,371	\$70,741	\$74,277	\$77,979	\$81,890	\$85,966
<b>Business and Accounting Manager III</b>								
Hourly	\$ 41.75	\$ 42.79	\$ 43.86	\$ 46.05	\$ 48.36	\$ 50.78	\$ 53.31	\$ 55.98
Annual	\$86,840	\$89,003	\$91,229	\$95,784	\$100,589	\$105,622	\$110,885	\$116,438
<b>Account Administrator I</b>								
Hourly	\$ 19.26	\$ 19.75	\$ 20.23	\$ 21.24	\$ 22.30	\$ 23.41	\$ 24.60	\$ 25.81
Annual	\$40,061	\$41,080	\$42,078	\$44,179	\$46,384	\$48,693	\$51,168	\$53,685
<b>Account Administrator II</b>								
Hourly	\$ 20.71	\$ 21.22	\$ 21.75	\$ 22.85	\$ 23.98	\$ 25.16	\$ 26.43	\$ 27.75
Annual	\$43,077	\$44,138	\$45,240	\$47,528	\$49,878	\$52,333	\$54,974	\$57,720
<b>Account Administrator III</b>								
Hourly	\$ 22.27	\$ 22.81	\$ 23.37	\$ 24.54	\$ 25.77	\$ 27.06	\$ 28.41	\$ 29.83
Annual	\$46,322	\$47,445	\$48,610	\$51,043	\$53,602	\$56,285	\$59,093	\$62,046
<b>Utilities System Manager</b>								
Hourly	\$ 41.75	\$ 42.79	\$ 43.86	\$ 46.05	\$ 48.36	\$ 50.78	\$ 53.31	\$ 55.98
Annual	\$86,840	\$89,003	\$91,229	\$95,784	\$100,589	\$105,622	\$110,885	\$116,438
<b>Lead Operator</b>								
Hourly	\$ 27.14	\$ 27.82	\$ 28.52	\$ 29.94	\$ 31.44	\$ 33.01	\$ 34.66	\$ 36.39
Annual	\$56,451	\$57,866	\$59,322	\$62,275	\$65,395	\$68,661	\$72,093	\$75,691
<b>Utilities Operator I</b>								
Hourly	\$ 20.35	\$ 20.85	\$ 21.36	\$ 22.44	\$ 23.58	\$ 24.75	\$ 26.00	\$ 27.30
Annual	\$42,328	\$43,368	\$44,429	\$46,675	\$49,046	\$51,480	\$54,080	\$56,784
<b>Utilities Operator II</b>								
Hourly	\$ 21.87	\$ 22.41	\$ 22.97	\$ 24.13	\$ 25.34	\$ 26.59	\$ 27.94	\$ 29.34
Annual	\$45,490	\$46,613	\$47,778	\$50,190	\$52,707	\$55,307	\$58,115	\$61,027
<b>Utilities Operator III</b>								
Hourly	\$ 23.50	\$ 24.09	\$ 24.70	\$ 25.94	\$ 27.23	\$ 28.59	\$ 30.03	\$ 31.52
Annual	\$48,880	\$50,107	\$51,376	\$53,955	\$56,638	\$59,467	\$62,462	\$65,562
<b>Operator In Training</b>								
Hourly	\$ 18.93	\$ 19.39	\$ 19.89	\$ 20.88	\$ 21.92	\$ 23.02	\$ 24.16	\$ 25.39
Annual	\$ 39,374	\$ 40,331	\$ 41,371	\$ 43,430	\$ 45,594	\$ 47,882	\$ 50,253	\$ 52,811

Position Allocation List Approved Positions:	Permanent	Temporary	Full Time	Part Time	Part Time Hours
General Manager	1	0	1	0	n/a
Business and Accounting Manager I/II/III	1	0	1	0	n/a
Account Administrator I/II/III	3	0	2	1	=< 24/wk
Utilities System Manager	1	0	1	0	n/a
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a
<b>Total</b>	<b>9</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>n/a</b>

OCEANO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2020- \_\_

DETERMINATION OF APPROPRIATION LIMITATION  
FOR FISCAL YEAR 2020-21

WHEREAS, Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the California per-capita income; and

WHEREAS, it has been determined by the State Department of Finance that the California per-capita income increase shall be used; and

WHEREAS, the percent change in the California per-capita income is 1.0373% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.41% (Population converted to a ratio is computed as follows:  $\{-0.41+100\} / 100 = 0.9959$ ).

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors, Oceano Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows:  $1.0373 \times 0.9959 = 1.033$
2. That the 2020-2021 appropriation limit is and is determined as follows:

2019-2020 Limitation	\$2,406,259
2019-2020 Ratio of Change	1.033
2020-2021 Appropriation Limitation	\$2,485,666
2020-2021 Appropriations Subject to Limitation	\$(1,095,680)
2020-2021 Appropriations Under Limit	\$1,389,986

3. No further adjustment to the 2020-21 appropriation limitation has been made for mandated costs. However, any new mandated costs or increases in existing mandated costs would increase the limitation by the amount of "Proceed of Taxes" used to finance mandates in fiscal year 2020-21.

Upon motion of \_\_\_\_\_, seconded by \_\_\_\_\_, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
President of the Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary for the Board of Directors

(SEAL)

APPROVED AS TO FORM AND LEGAL EFFECT:

Jeffrey Minnery  
District Counsel

By: \_\_\_\_\_  
District Legal Counsel

Dated: \_\_\_\_\_