

**OCEANO COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET
FISCAL YEAR 2021/22**

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Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2021/22 has been prepared consistent with the current FY 2020/21 budget. The financial condition of the District is subject to impacts that will need to be addressed in the upcoming years.

Significant Budget Item

The OCSD (FY) 2020/21 Preliminary Budget includes one significant budget issue.

- Emergency services and fire protection are provided by the Five Cities Fire Authority (FCFA) and a third amendment to the Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach was approved on June 24, 2020. The latest amendment requires the District to place a measure on the ballot to give the Oceano voters the choice to approve either a citizen or District initiated special tax to increase funding for emergency medical and fire protection services. The March 2020 Oceano election failed to pass by only 10 votes indicating that over 66% of Oceano voters desired to remain as part of the FCFA and were willing to pay more to fund emergency fire and medical services. The third amendment to the JPA requires the same funding formula used last year.
- The Wastewater Fund incurs a deficit each year before the interfund transfer from the Facilities Fund for the repayment of building the Sherriff's substation. The repayment schedule is set to end in FY 2023. The last time the District proposed a Prop 218 rate increase in the Wastewater Fund was 2011. The operating shortfalls need to be addressed in the upcoming years as well as the deferred infrastructure repairs and replacement.

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

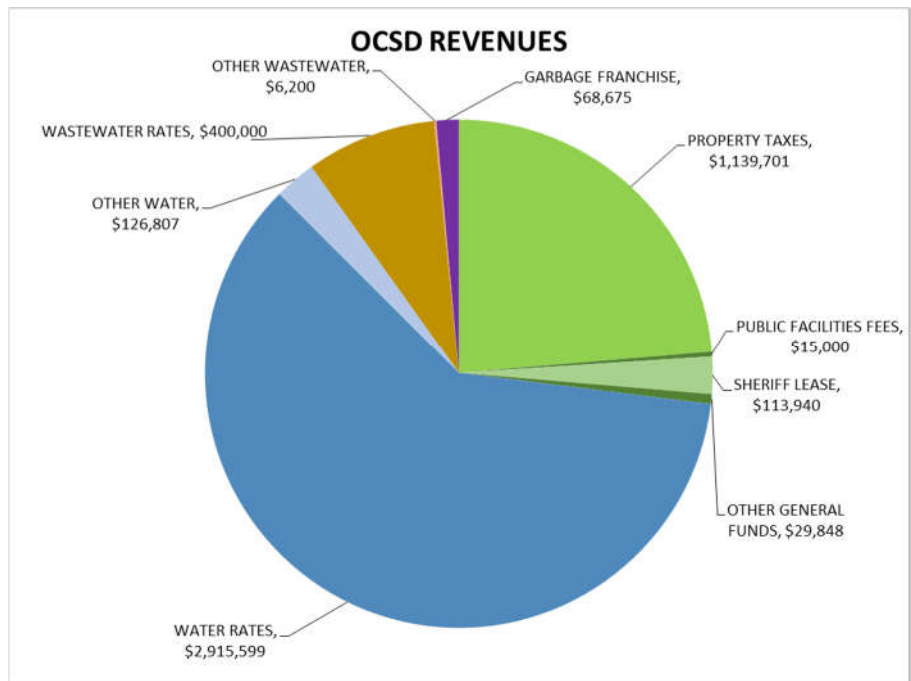
Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

OCSD Combined Budget - All Funds						
	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>SUB TOTAL</u>	<u>COMBINING</u>		
	<u>FUND</u>	<u>FUNDS</u>		<u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>%</u>
OPERATING REVENUE	\$1,298,489	\$3,419,299	\$4,717,788		\$4,717,788	97%
NON OPERATING REVENUE	1,099,875	133,007	1,232,882	(1,099,875)	133,007	3%
TOTAL REVENUE	2,398,364	3,552,306	5,950,670	(1,099,875)	4,850,795	100%
LABOR	812,628	566,232	1,378,860	(215,900)	1,162,960	24%
SERVICES & SUPPLIES	1,489,408	2,079,597	3,569,005		3,569,005	73%
CAPITAL OUTLAY	0	75,000	75,000		75,000	2%
DEBT SERVICE	0	84,984	84,984		84,984	2%
ADMIN COST	53,039	830,937	883,975	(883,975)	0	0%
TOTAL EXPENDITURES	2,355,075	3,636,750	5,991,824	(1,099,875)	4,891,949	100%
SURPLUS/ (DEFICIT)	43,289	(84,444)	(41,155)	0	(41,155)	0

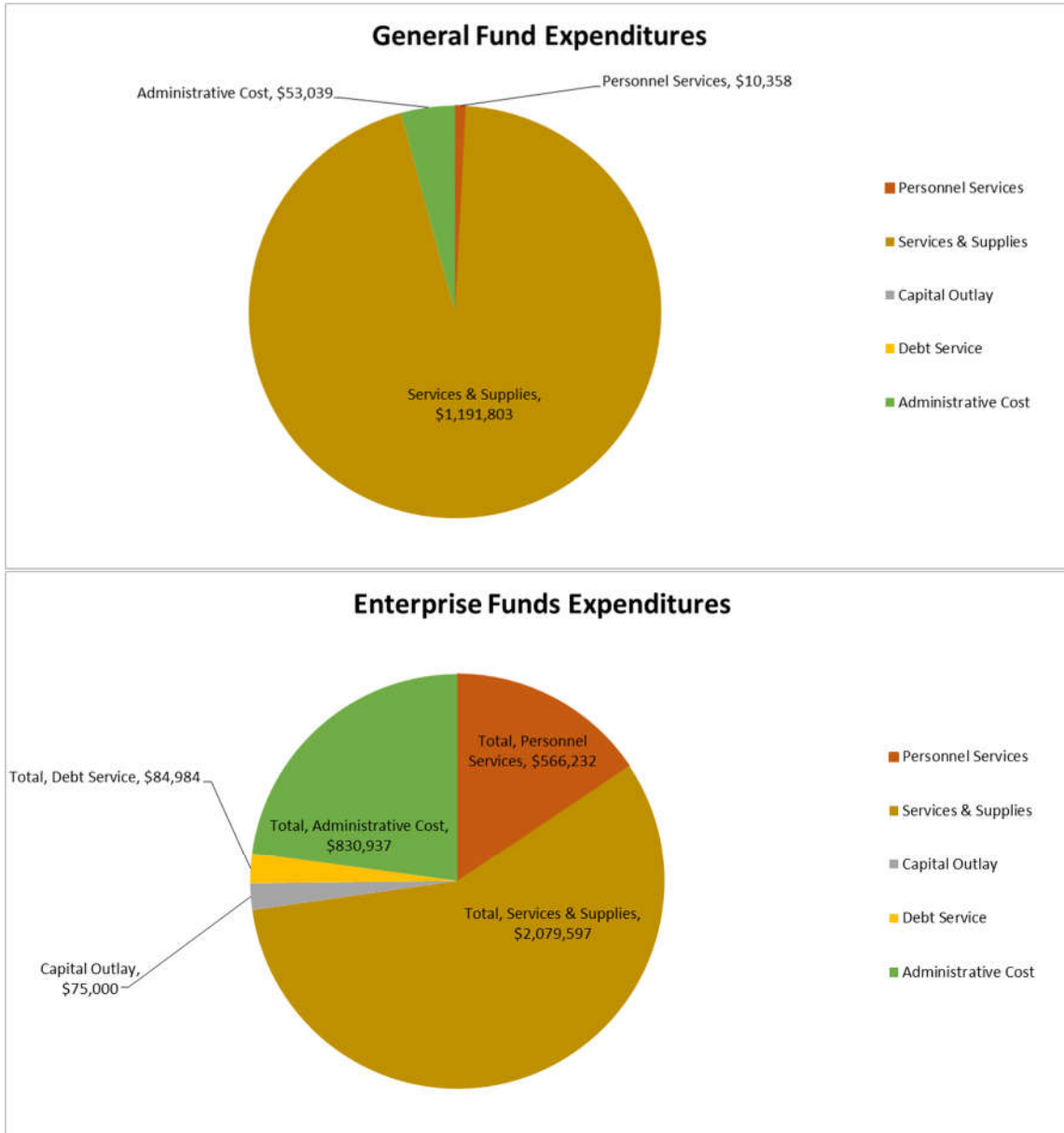
Total General Fund revenues are estimated to increase \$42,473 (4%) from \$1,097,228 estimated for FY 2020/21 to \$1,139,701 in FY 2021/22. The Enterprise Fund revenues are estimated to increase \$344,282 (11%) from \$3,208,023 estimated in FY 2020/21 to \$3,552,306 in FY 2021/22. This includes the water rate increase adopted in October 2020.

The adjacent chart illustrates the OCSD estimated revenues for FY 2021/22.



Total General Fund expenditures are estimated to decrease \$66,364 (-2.7%) from \$2,421,439 budgeted for FY 2020/21 to \$2,355,075 in FY 2021/22. Enterprise Fund expenditures are estimated to increase \$110,571 (3%) from \$3,526,179 in FY 2020/21 to \$3,636,750 FY 2021/22

The following graph illustrates the OCSD costs for FY 2021/22 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

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

Emergency Services and Fire Protection – See budget schedules on pages 17-20

The budget for the Fire Fund is based on the amendment to the joint powers authority (JPA) for the Five Cities Fire Authority (FCFA). The most recent amendment adopted on June 24, 2020, is the third amendment to the JPA and established the funding formula to allocate the costs of FCFA to the member agencies. The third amendment provided that the District's share of FCFA FY 2021/22 costs would be calculated with the same funding formula as last year.

The future of the District's fire and emergency services will be determined through either a citizen initiative or District initiated measure to place a special tax on the 2022 primary ballot. Should the ballot measure pass, a new funding formula will be implemented July 1, 2022. If the measure fails the "wind down" period will be initiated, and the District will no longer be a part of the JPA effective June 30, 2023. Several actions will be taken, including work program elements related to identification of assets, liabilities and distribution of assets and liabilities identified with specific dates. During the wind down period, OCSD will also determine whether the District can provide fire and emergency services through a temporary agreement with FCFA or whether the District will divest itself from those services through the San Luis Obispo County Local Agency Formation Commission (LAFCO) process.

Lighting Fund - See budget schedules on pages 21-23

The lighting fund pays for streetlights and is funded through a portion of the District's property tax allocation. The proposed FY 2021/22 budget of \$43,024 is a minimal increase of \$63 from the \$42,961 budgeted in FY 2020/21.

Administrative Fund - See budget schedules on pages 12-16

The Administrative Fund includes the cost of the General Manager and staff responsible for the District's accounting and finances, human resources, clerk and records retention, contract management, utility billing, and related administrative functions. The proposed FY 2021/22 budget of \$1,099,875 represents a decrease of (\$47,715) (-4%) from the \$1,147,590 FY 2020/21 budget. The slight decrease is a result of Board goals that were completed in FY 2020/21. For example, professional services were increased in 2020/21 to analyze the options for the alternatives to the District's at-large elections and the setup of the District's new online payment platform for credit and debit card customer payments.

Facilities Fund - See budget schedules on pages 24-27

The Facilities Fund includes revenues and expenditures for the fire station, administrative offices, Sheriff's substation, and the old firehouse. The fire station is rented to FCFA for \$15,000 per year. 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 \$12,000 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.

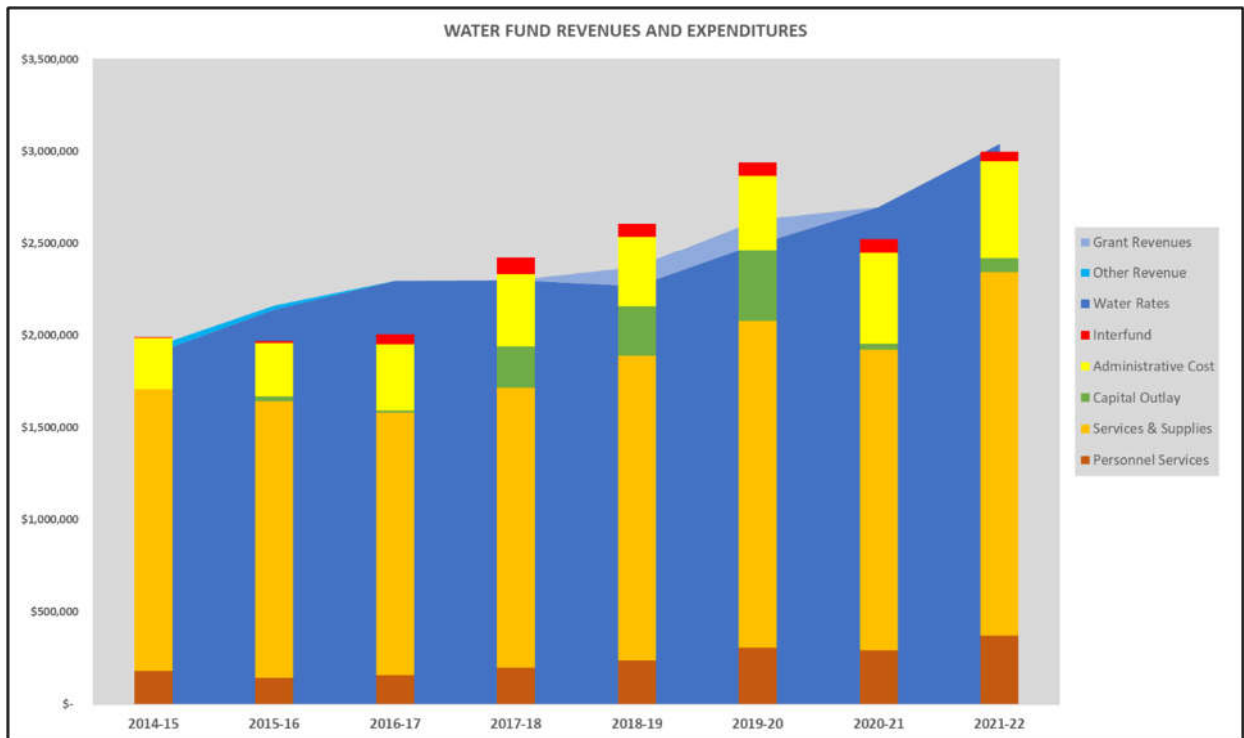
The District is in an agreement with the Planning and Building department of the County of San Luis Obispo related to Public Facilities Fees (PFF's). The County currently collects PFF's and distributes them to the District. These fees can be utilized for capital improvements and equipment related to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

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

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

Water Fund - See budget schedules on pages 29-33



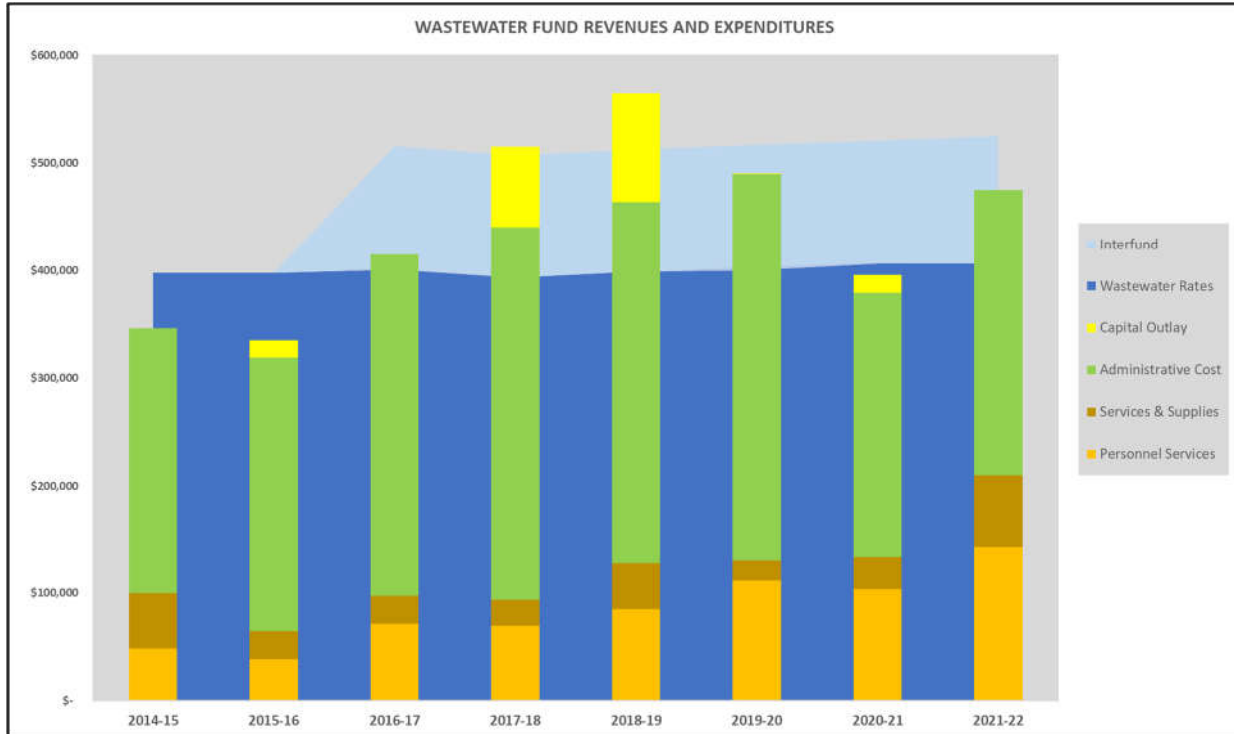
The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October of 2020 by Ordinance 2020-01

Over the last four 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 the FY 2021/22. One is the increase to professional services for the staff extension services for the

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

Wastewater Fund - See budget schedules on pages 34-38



The Wastewater operating deficit for the FY 2021/22 budget is (\$92,247). The proposed budget includes the interfund transfer from the Facilities Fund of \$113,940 to the Wastewater Fund for the repayment of the original construction of the Sheriffs building. The Wastewater Fund is estimated to see a slight operating surplus in FY 2020/21 for the first time in five years as costs have been controlled. Funding needs will be addressed in the upcoming years as well as any deferred infrastructure repairs and replacement needs.

Garbage Fund - See budget schedules on pages 39-42

The Garbage Fund is proposed to have an operating deficit for the FY 2021/22 budget of (\$44,755). The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees to the District the residents garbage bills are lower.

Equipment Fund - See budget schedules on pages 43-46

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



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
SOURCES OF FUNDS										
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$152,627	\$156,822	\$157,486	\$157,140
	Admin	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,169,619	\$2,108,544	\$2,244,810	\$2,241,224
	Total Sources of Funds	\$1,534,638	\$1,691,162	\$1,925,883	\$2,029,005	\$2,239,205	\$2,322,246	\$2,265,366	\$2,402,296	\$2,398,364
USES OF FUNDS										
	Fire	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,179,228	\$1,186,861	\$1,174,772
	Lighting	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$37,528	\$42,961	\$43,024
	Facilities	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$181,729	\$37,218	\$44,027	\$37,404
	Admin	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,036,203	\$1,009,325	\$1,147,590	\$1,099,875
	Total Expenditures	\$1,508,683	\$1,572,801	\$1,782,360	\$1,979,939	\$2,085,619	\$2,460,431	\$2,263,299	\$2,421,439	\$2,355,075
	OPERATING SURPLUS/(DEFICIT)									
	Fire	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,179,228)	(\$1,186,861)	(\$1,174,772)
	Lighting	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$37,528)	(\$42,961)	(\$43,024)
	Facilities	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	(\$29,102)	\$119,604	\$113,459	\$119,736
	Admin	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,133,415	\$1,099,219	\$1,097,220	\$1,141,349
	OPERATING SURPLUS/(DEFICIT)	\$25,955	\$118,361	\$143,524	\$49,065	\$153,586	(\$138,186)	\$2,067	(\$19,143)	\$43,289
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To Water and Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(126,170)
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)							(645)	(645)	
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$83,085)	(\$83,085)	(\$94,670)
	RESERVES									
	Use of Reserves				33,375		220,626	81,078	102,228	51,381
	(Additions to Reserves)	(25,955)	(118,361)	(61,084)		(71,146)				
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$25,955)	(\$118,361)	(\$61,084)	\$33,375	(\$71,146)	\$220,626	\$81,078	\$102,228	\$51,381
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$60	\$0	\$0



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
SOURCES OF FUNDS										
	Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,077,768	\$1,125,930	\$1,114,665	\$1,097,220	\$1,141,349
	Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$960,227	\$1,043,688	\$993,879	\$1,147,590	\$1,099,875
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,169,619	\$2,108,544	\$2,244,810	\$2,241,224
USES OF FUNDS										
	Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$404,011	\$456,518	\$403,743	\$434,500	\$440,000
	Benefits	\$99,036	\$108,857	\$108,634	\$142,238	\$119,612	\$171,458	\$191,576	\$190,520	\$146,370
	Personnel Services	\$449,661	\$452,248	\$550,055	\$577,954	\$523,623	\$627,976	\$595,319	\$625,020	\$586,370
	Services & Supplies	\$200,902	\$191,738	\$242,130	\$275,065	\$259,007	\$263,388	\$240,341	\$300,585	\$297,605
	Operating Crew Benefits Allocation	\$0	\$808	\$750	\$4,713	\$118,879	\$144,839	\$173,665	\$221,985	\$215,900
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,036,203	\$1,009,325	\$1,147,590	\$1,099,875
	OPERATING SURPLUS/(DEFICIT)	\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,133,415	\$1,099,219	\$1,097,220	\$1,141,349



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
SOURCES OF FUNDS										
REVENUES										
01-4-3100-000	Property Taxes: Current Year - Secured	843,006	879,236	933,879	964,610	1,015,514	1,039,689	1,057,280	1,055,500	1,101,742
01-4-3101-000	Property Taxes: Current Year - Unsecured	20,571	20,657	21,222	21,060	22,876	38,492	37,850	39,000	37,695
01-4-3102-000	Property Taxes: Prior Year - Secured	(1,554)	(820)	(1,100)	(2,135)	(3,341)	3,742	979	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	923	0	625	1,160	867	1,148	431	0	0
	Unitary Tax	0	0	0	0	0	12,755	12,418	11,500	10,575
01-4-3105-000	Penalties & Interest	474	4,918	13,193	32,901	78	110	0	0	0
01-4-3106-000	Delinq Garbage Charges	818	2,403	1,474	2,787	1,442	1,600	902	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,479	6,517	6,500	6,381	6,449	6,253	6,125	6,125	6,134
01-4-3213-100	Will Serve Letter Fee	900	1,170	1,160	930	1,470	390	180	0	0
01-4-3230-100/195	Misc Income	121	23	1,409	3	1,807	743	4,534	0	0
01-4-3238-200	Firework Permit	1,540	1,540	1,540	1,540	1,540	1,540	1,600	1,540	1,648
01-4-3243-100	Reimbursements	7,165	2,042	0	0	0	0	0	0	0
01-4-3245-000	SSLOCSO Reimbursements	22,000	3,666	135	425	0	0	0	0	0
01-4-3260-100	IRS/EDD Refunds	13	0	0	0	0	0	0	0	0
01-4-3300-000	Interest Income	4,053	1,269	1,237	385	43,581	34,556	8,811	0	0
01-4-3557-200	CO Charge: SB 2557	(16,460)	(17,097)	(17,639)	(14,512)	(15,514)	(15,086)	(16,445)	(16,445)	(16,445)
01-4-3606-205	PG&E Energy Rebate	0	0	0	2,100	1,000	0	0	0	0
	Total Revenues	\$890,048	\$905,524	\$963,635	\$1,017,634	\$1,077,768	\$1,125,930	\$1,114,665	\$1,097,220	\$1,141,349
OTHER SOURCES OF FUNDS										
	Allocated Administrative Overhead	618,163	637,156	793,506	842,244	841,347	898,849	820,215	925,605	883,975
	Allocated Operating Crew Overhead	0	0	0	0	118,880	144,839	173,664	221,985	215,900
	Total Other Sources of Funds	\$618,163	\$637,156	\$793,506	\$842,244	\$960,227	\$1,043,688	\$993,879	\$1,147,590	\$1,099,875
	Total Sources of Funds	\$1,508,212	\$1,542,680	\$1,757,141	\$1,859,878	\$2,037,995	\$2,169,619	\$2,108,544	\$2,244,810	\$2,241,224
USES OF FUNDS										
SALARIES & WAGES										
01-5-4100-010	Salary & Wages	348,038	339,788	438,144	431,860	398,399	455,896	403,580	425,800	431,000
01-5-4100-020	Overtime	2,587	3,603	3,277	3,856	5,612	622	163	8,700	9,000
	Total Salaries & Wages	\$350,625	\$343,391	\$441,421	\$435,716	\$404,011	\$456,518	\$403,743	\$434,500	\$440,000
BENEFITS										
01-5-4100-061	PERS Contribution	51,342	26,513	30,065	52,240	28,092	56,178	57,665	54,000	54,000
01-5-4100-062	PERS UAL Payment	2,361	14,522	17,851	22,790	30,576	38,419	47,727	49,500	5,600
01-5-4100-063	Pension Expense (GASB 68)	0	7	46	0	0	0	0	0	0
01-5-4100-070	SUI	2,746	2,604	0	0	0	0	2,170	2,170	2,170
01-5-4100-071	Medicare	4,516	4,857	5,692	6,528	5,904	6,939	6,426	6,200	6,400
01-5-4100-072	FICA	0	0	129	837	628	1,543	1,794	1,725	1,800
01-5-4100-192	P/R Fed & State Taxes	0	526	4,523	2,643	3,764	4,905	0	0	0
01-5-4100-075	Compensation Insurance	2,271	15,600	7,363	13,785	5,028	5,269	4,094	5,225	4,700
01-5-4100-090	Insurance	34,874	43,402	42,140	42,515	44,721	57,230	70,800	70,800	70,800
01-5-4100-097	Cell Phone Allowance	900	825	825	900	900	975	900	900	900
	Total Benefits	\$99,036	\$108,857	\$108,634	\$142,238	\$119,612	\$171,458	\$191,576	\$190,520	\$146,370
	Total Personnel Services	\$449,661	\$452,248	\$550,055	\$577,954	\$523,623	\$627,976	\$595,319	\$625,020	\$586,370



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
SERVICES & SUPPLIES										
01-5-4100-110	Communications & Dispatch	3,913	4,488	8,202	8,934	8,102	10,078	10,811	10,375	10,800
01-5-4100-150	Insurance	5,327	11,471	25,932	21,373	22,608	24,219	24,720	24,720	29,600
01-5-4100-170	Maintenance: Equipment	3,774	1,855	1,269	154	357	434	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	8,996	6,140	6,504	10,507	6,799	6,058	4,660	10,815	10,815
01-5-4100-180	Memberships	2,644	8,303	6,026	6,858	6,990	7,827	7,753	7,010	8,000
01-5-4100-190	Misc Expense	51	(291)	(22)	0	0	456	0	0	0
01-5-4100-191	Over and Short	83	(236)	(4,745)	96	(387)	0	(38)	0	0
01-5-4100-193	Bank Fees	1,410	1,432	2,059	4,262	4,631	3,916	4,013	4,790	4,790
01-5-4100-200	Office Expense	3,810	5,584	4,253	6,401	7,286	7,952	4,619	7,175	7,175
01-5-4100-205	Outside UB Mail Service	7,930	13,365	14,639	19,082	0	1,231	0	0	0
01-5-4100-210	Postage	1,427	649	476	348	1,946	505	573	2,575	2,575
01-5-4100-218	Audit	19,500	18,525	34,250	21,775	20,200	19,820	19,875	19,875	20,570
01-5-4100-219	Special Admin Expense	1,169	327	0	0	0	0	0	0	0
01-5-4100-220	Professional Services	14,510	16,344	19,397	21,686	23,706	23,778	31,508	29,000	34,000
01-5-4100-221	Information Technology	3,932	3,879	10,080	6,178	8,846	7,175	4,249	10,300	8,000
01-5-4100-223	Legal Services	86,085	70,869	58,620	81,715	85,582	88,808	57,909	96,000	92,000
01-5-4100-225	Board Stipends	11,200	10,650	10,700	8,700	9,850	10,050	7,133	12,000	12,000
01-5-4100-226	Annual Software Maintenance	0	0	7,318	14,803	15,306	13,749	17,876	16,565	18,500
01-5-4100-230	Required Legal Notice	579	188	90	0	375	436	123	2,655	450
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	287	251	1,027	698	546	341	0	1,590	1,590
01-5-4100-241	Rents/ Lease: Equipment	2,570	1,752	0	0	0	0	0	3,185	0
01-5-4100-247	LAFCO Annual Charge	0	0	14,349	15,280	12,790	15,220	10,861	12,480	12,200
01-5-4100-248	Permits, Fees, Lincenses	0	0	364	495	798	2,272	816	1,065	1,065
01-5-4100-250	Small Tools/ Equipment	0	0	16	0	0	0	0	0	0
01-5-4100-260	Election Expense	4,141	0	4,871	0	549	0	22,845	5,500	0
01-5-4100-280	Private Vehicle/ Milage Expense	377	36	62	233	0	181	0	530	530
01-5-4100-283	Job Advertising Expense	224	978	0	0	412	2,400	0	0	0
01-5-4100-285	Classes/ Seminars/ Training Fee	660	1,630	2,746	2,159	2,959	3,045	0	5,835	6,010
01-5-4100-286	Board Member Travel	76	25	2,881	132	439	210	0	2,125	2,125
01-5-4100-290	Utilities	6,910	11,121	9,979	9,529	11,707	10,671	8,232	10,610	11,000
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	818	2,403	789	2,664	1,239	2,556	1,803	0	0
01-5-4100-320	Fixed Assets - Phone System/ Website	0	0	0	6,096	5,369	0	0	0	0
01-5-4100-199	Claims & Settlements	8,500	0	0	4,907	0	0	0	0	0
Total Services & Supplies		\$200,902	\$191,738	\$242,130	\$275,065	\$259,007	\$263,388	\$240,341	\$300,585	\$297,605
Operating Crew Benefits & Direct Labor Cost Allocations										
	Leave time	0	0	0	0	27,682	31,352	43,262	54,500	53,000
	Salaries & Wages (Admin)	0	0	0	0	0	0	7,450	7,450	6,100
	PERS Contribution	0	0	0	0	23,478	29,785	32,708	43,000	41,000
	Medicare	0	0	0	0	3,448	3,676	3,702	5,500	5,200
	P/R Fed & State Taxes	0	0	0	0	0	0	4,275	4,275	4,500
	SUI	0	0	0	0	0	0	1,750	1,750	1,750
	Insurance	0	0	0	0	39,309	58,365	60,655	83,400	83,400
	Boot Allowance	0	750	750	750	1,000	1,000	1,000	1,250	1,250
	Clothing	0	58	0	3,963	6,463	6,362	5,796	7,210	6,000
	Standby	0	0	0	0	17,500	14,300	13,067	13,650	13,700
Total Operating Crew Benefits		\$0	\$808	\$750	\$4,713	\$118,879	\$144,839	\$173,665	\$221,985	\$215,900
Total Expenditures		\$650,563	\$644,794	\$792,935	\$857,732	\$901,509	\$1,036,203	\$1,009,325	\$1,147,590	\$1,099,875



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$857,648	\$897,886	\$964,206	\$1,002,146	\$1,136,486	\$1,133,415	\$1,099,219	\$1,097,220	\$1,141,349
TRANSFERS & ENCUMBRANCES										
	Transfers In - Facilities Fund	0	0	0	0	0	0	37,164	123,738	36,068
	(Transfers Out) - Fire and Lighting	(830,967)	(869,259)	(897,728)	(1,028,792)	(1,099,004)	(1,242,499)	(1,217,402)	(1,230,467)	(1,228,800)
	Encumbrances - Sources of Funding	0	0	0	0	47,904	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	(47,904)	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		(\$830,967)	(\$869,259)	(\$897,728)	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,238)	(\$1,106,729)	(\$1,192,732)
RESERVES										
	Use of Reserves				26,646		109,084	81,019	9,509	51,383
	(Additions to Reserves)	(26,681)	(28,627)	(66,477)		(37,482)				
	Other Adjustments									
RESERVES - INCREASE / (DECREASE)		(\$26,681)	(\$28,627)	(\$66,477)	\$26,646	(\$37,482)	\$109,084	\$81,019	\$9,509	\$51,383
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$1	(\$0)	\$0	\$0	\$0	\$0	\$0



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$1,510	\$345	\$640	\$92	\$20	\$0	\$0	\$1,000	\$1,510
	Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,641	\$7,803	\$13,747	\$14,445	\$1,080
	Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,662	\$7,803	\$13,747	\$15,445	\$2,590
	Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,140,875	\$1,143,648	\$1,145,663
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$24,606	\$27,768	\$26,519
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,179,228	\$1,186,861	\$1,174,772
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,179,228)	(\$1,186,861)	(\$1,174,772)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
SOURCES OF FUNDS										
	REVENUES									
		0	0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER SOURCES OF FUNDS									
		0	0	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	SALARIES & WAGES									
01-5-4200-010	Salary & Wages	1,356	345	255	92	0	0	0	1,000	1,510
01-5-4200-020	Overtime	153	0	385	0	20	0	0	0	0
	Total Salaries & Wages	\$1,510	\$345	\$640	\$92	\$20	\$0	\$0	\$1,000	\$1,510
	BENEFITS									
01-5-4200-061	PERS Contribution	4,267	40	50	2	0	0	0	0	0
01-5-4200-062	PERS UAL Payment	0	4,369	4,851	5,700	7,046	7,079	12,879	13,335	0
01-5-4200-062	Medicare	24	5	10	2	0	0	0	0	0
01-5-4200-075	FICA	0	0	4	0	0	0	0	0	0
01-5-4200-090	Insurance	230	61	26	19	1	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	724	868	1,110	1,080
	Total Benefits	\$4,520	\$4,475	\$4,941	\$5,723	\$7,641	\$7,803	\$13,747	\$14,445	\$1,080
	Total Personnel Services	\$6,030	\$4,820	\$5,581	\$5,816	\$7,662	\$7,803	\$13,747	\$15,445	\$2,590
	SERVICES & SUPPLIES									
01-5-4200-077	JPA - Quarterly Payments	723,710	754,337	779,965	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148
01-5-4200-100	Clothing	0	0	42	0	0	0	0	0	0
01-5-4200-110	Communication	18,828	31,055	28,868	28,929	92	578	0	0	0
	Community Outreach	0	0	0	0	0	0	0	0	2,000
01-5-4200-150	Insurance	446	446	0	0	0	0	0	0	0
01-5-4200-170	Maintenance - Equipment	25	89	50	62	0	0	0	0	0
01-5-4200-173	Maintenance - Sturcture/ Improvements	1,826	1,115	1,364	1,262	1,378	0	0	0	0
01-5-4200-175	Operating Supplies	0	0	70	0	32	0	0	0	0
01-5-4200-200	Office Expense	28	96	48	0	34	323	0	0	0
01-5-4200-210	Postage	26	0	0	0	0	708	0	0	0
01-5-4200-220	Professional Services	0	0	0	16,165	17,150	14,750	0	0	0
01-5-4200-241	Rents & Leases - Equipment	5,772	5,772	0	0	0	0	0	0	0
01-5-4200-247	LAFCO Annual Charge	569	0	0	0	0	0	0	0	0
01-5-4200-290	Utilities	4,299	3,952	3,598	3,193	4,353	3,771	2,083	5,000	5,000
01-5-4200-291	Sandbags	0	0	498	386	375	0	644	500	515
01-5-4200-320	Fixed Assets - Equipment	0	0	0	65,189	0	0	0	0	0
01-5-4200-320	Hydrant R&M	240	0	0	0	0	0	0	0	0
	Total Services & Supplies	\$755,769	\$796,863	\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,140,875	\$1,143,648	\$1,145,663



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2021/22
	CAPITAL OVERLAY									
		0	0	0	0	0	0	0	0	0
	Total Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION									
01-5-4200-376	Allocated Overhead - Admin	24,727	25,486	31,740	34,690	33,654	35,954	24,606	27,768	26,519
	Total Administrative Cost Allocation	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$24,606	\$27,768	\$26,519
	Total Expenditures	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,179,228	\$1,186,861	\$1,174,772
	OPERATING SURPLUS/(DEFICIT)	(\$786,526)	(\$827,169)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,179,228)	(\$1,186,861)	(\$1,174,772)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - Property Taxes & Fac Fund	786,526	827,169	851,824	964,222	1,052,092	1,202,035	1,179,228	1,186,861	1,185,162
	(Transfers Out) - Water & Wastewater									(10,390)
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
	NET TRANSFERS & ENCUMBRANCES	\$786,526	\$827,169	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,179,228	\$1,186,861	\$1,174,772



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$393	\$221	\$327	\$0	\$0	\$0	\$1,500	\$1,000	\$1,510
	Benefits	\$124	\$29	\$35	\$0	\$594	\$724	\$868	\$1,110	\$1,080
	Personnel Services	\$517	\$250	\$362	\$0	\$594	\$724	\$2,368	\$2,110	\$2,590
	Services & Supplies	\$37,742	\$35,468	\$37,607	\$30,898	\$37,904	\$30,752	\$26,958	\$31,595	\$31,595
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,988	\$8,202	\$9,256	\$8,840
	Total Expenditures	\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$37,528	\$42,961	\$43,024
	OPERATING SURPLUS/(DEFICIT)	(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$37,528)	(\$42,961)	(\$43,024)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
REVENUES										
		0	0	0	0	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
		0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
SALARIES & WAGES										
01-5-4195-010	Salaries & Wages	393	160	297	0	0	0	1,500	1,000	1,510
01-5-4195-020	Overtime Wages	0	61	30	0	0	0	0	0	0
Total Salaries & Wages		\$393	\$221	\$327	\$0	\$0	\$0	\$1,500	\$1,000	\$1,510
BENEFITS										
01-5-4195-071	Medicare	6	3	5	0	0	0	0	0	0
01-5-4195-061	PERs Contributions	43	13	0	0	0	0	0	0	0
01-5-4195-090	Insurance	75	13	30	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	594	724	868	1,110	1,080
Total Benefits		\$124	\$29	\$35	\$0	\$594	\$724	\$868	\$1,110	\$1,080
Total Personnel Services		\$517	\$250	\$362	\$0	\$594	\$724	\$2,368	\$2,110	\$2,590
SERVICES & SUPPLIES										
01-5-4195-175	Operating Supplies	0	0	1,406	0	0	559	396	1,595	1,595
01-5-4195-150	Insurance	111	112	0	0	0	0	0	0	0
01-5-4195-295	Street Lighting	37,630	35,357	36,202	30,898	37,904	30,193	26,562	30,000	30,000
Total Services & Supplies		\$37,742	\$35,468	\$37,607	\$30,898	\$37,904	\$30,752	\$26,958	\$31,595	\$31,595
CAPITAL OUTLAY										
		0	0	0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION										
01-5-4195-376	Administrative Cost Allocation	6,182	6,372	7,935	8,672	8,413	8,988	8,202	9,256	8,840
Total Administrative Cost Allocation		\$6,182	\$6,372	\$7,935	\$8,672	\$8,413	\$8,988	\$8,202	\$9,256	\$8,840
Total Expenditures		\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$37,528	\$42,961	\$43,024
OPERATING SURPLUS/(DEFICIT)		(\$44,441)	(\$42,090)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$37,528)	(\$42,961)	(\$43,024)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	44,441	42,090	45,904	39,570	46,912	40,464	38,174	43,606	43,638
	(Transfers Out) - Water & Wastewater							0		(614)
	Encumbrances - Sources of Funding							0		0
	Encumbrances - (Designated)							(645)	(645)	0
NET TRANSFERS & ENCUMBRANCES		\$44,441	\$42,090	\$45,904	\$39,570	\$46,912	\$40,464	\$37,529	\$42,961	\$43,024



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED BUDGET FY 2020/2021
SOURCES OF FUNDS										
	Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$152,627	\$156,822	\$157,486	\$157,140
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$152,627	\$156,822	\$157,486	\$157,140
USES OF FUNDS										
	Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,039	\$315	\$3,725	\$3,020
	Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,448	\$1,737	\$2,220	\$2,159
	Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$4,487	\$2,052	\$5,945	\$5,179
	Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$128,488	\$18,762	\$19,570	\$14,545
	Capital Outlay	\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$12,800	\$0	\$0	\$0
	Administrative Cost	\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$16,404	\$18,512	\$17,680
	Total Expenditures	\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$181,729	\$37,218	\$44,027	\$37,404
	OPERATING SURPLUS/(DEFICIT)	(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	(\$29,102)	\$119,604	\$113,459	\$119,736



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
REVENUES										
10-4-3257-000	Utility Reimbursement	626	878	1,704	1,202	2,209	1,947	1,107	1,846	1,200
10-4-3258-000	Old Fire Station Rent	10,800	12,075	11,700	10,725	10,725	10,725	11,775	11,700	12,000
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
10-4-3260-000	Lease - Sheriff Facility	0	113,940	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	10,158	15,000	15,000	15,000
10-4-3300-003	Interest Income	0	331	1,041	980	919	857	0	0	0
	Total Revenues	\$26,426	\$148,482	\$168,743	\$169,127	\$162,852	\$152,627	\$156,822	\$157,486	\$157,140
OTHER SOURCES OF FUNDS										
	Nuclear Power Preparedness - Emergency Generator	0	0	0	0	38,358	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$26,426	\$148,482	\$168,743	\$169,127	\$201,210	\$152,627	\$156,822	\$157,486	\$157,140
USES OF FUNDS										
SALARIES & WAGES										
10-5-4300-010	Salary & Wages	61	709	122	807	1,834	2,925	315	3,725	3,020
10-5-4300-010	Overtime	0	0	0	234	837	114	0	0	0
	Total Salaries & Wages	\$61	\$709	\$122	\$1,041	\$2,670	\$3,039	\$315	\$3,725	\$3,020
BENEFITS										
10-5-4300-060	PERS - Retirement	6	84	15	129	0	0	0	0	0
10-5-4300-071	Medicare	1	8	2	17	0	0	0	0	0
10-5-4300-072	FICA	0	3	0	0	0	0	0	0	0
10-5-4300-080	Boot Allowance	1	0	0	0	0	0	0	0	0
10-5-4300-090	Medical Insurance	13	0	12	139	0	0	0	0	0
	Operating Crew Overhead		0	0	0	1,189	1,448	1,737	2,220	2,159
	Total Benefits	\$21	\$95	\$29	\$285	\$1,189	\$1,448	\$1,737	\$2,220	\$2,159
	Total Personnel Services	\$82	\$804	\$151	\$1,326	\$3,859	\$4,487	\$2,052	\$5,945	\$5,179
SERVICES & SUPPLIES										
10-5-4300-110	Communication	21	44	25	25	33	27	28	0	0
10-5-4300-100	Clothing	45	27	0	0	0	0	0	0	0
10-5-4300-150	Insurance	464	446	0	0	0	0	0	0	0
10-5-4300-163	Maint: Structure/ Improvements	0	3,711	11,633	4,494	3,148	2,599	11,563	11,563	10,000
10-5-4300-171	Maint. Vehicles	5	7	7	0	0	0	0	0	0
10-5-4300-172	Gas and Oil	79	50	0	0	0	0	0	0	0
10-5-4300-173	So: Maint. Structures/ Improvements	769	3,251	1,364	18,590	2,465	4,659	2,834	2,125	3,000
10-5-4300-192	Over/Short	0	0	(194)	195	0	0	0	0	0
10-5-4300-219	Special Admin Expense	7	0	0	0	0	0	0	0	0
10-5-4300-220	Professional Services	0	0	0	550	1,505	775	0	1,545	1,545
10-5-4300-247	LAFCO Annual Charge	569	0	0	0	0	0	0	0	0
10-5-4300-248	Permits, Fees, Licenses	0	0	0	0	819	0	0	0	0
10-5-4300-290	Utilities	0	0	0	118	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	0	0	1,826	22,239	3,152	120,428	4,337	4,337	0
10-5-4300-385	Depreciation Expense	386	2,350	0	0	0	0	0	0	0
	Total Services & Supplies	\$2,344	\$9,886	\$14,661	\$46,211	\$11,122	\$128,488	\$18,762	\$19,570	\$14,545



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
CAPITAL OUTLAY										
10-5-4300-320	Fixed Assets	0	22,572	45,144	36,189	36,470	12,800	0	0	0
Total Capital Outlay		\$0	\$22,572	\$45,144	\$36,189	\$36,470	\$12,800	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION										
10-5-4300-376	Admin Allocation	24,727	25,486	31,740	34,690	33,654	35,954	16,404	18,512	17,680
Total Administrative Cost Allocation		\$24,727	\$25,486	\$31,740	\$34,690	\$33,654	\$35,954	\$16,404	\$18,512	\$17,680
Total Expenditures		\$27,153	\$58,748	\$91,696	\$118,415	\$85,106	\$181,729	\$37,218	\$44,027	\$37,404
OPERATING SURPLUS/(DEFICIT)		(\$727)	\$89,734	\$77,047	\$50,712	\$116,105	(\$29,102)	\$119,604	\$113,459	\$119,736
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water Fund	0	0	31,500	31,500	31,500	31,500	31,500	31,500	31,500
	(Transfers Out) - To General, Water & Wastewater	0	0	(113,940)	(113,940)	(113,940)	(113,940)	(151,104)	(237,678)	(151,237)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$119,604)	(\$206,178)	(\$119,737)
RESERVES										
	Use of Reserves	727	0	5,393	31,728	0	111,542	0	92,719	0
	(Additions to Reserves)	0	(89,734)	0	0	(33,665)	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
RESERVES - INCREASE / (DECREASE)		\$727	(\$89,734)	\$5,393	\$31,728	(\$33,665)	\$111,542	\$0	\$92,719	\$0
NET BUDGETARY SOURCES/USES		\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
	Water	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,628,292	\$2,696,290	\$2,712,689	\$3,042,406
	Wastewater	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$403,257	\$406,951	\$403,800	\$406,200
	Garbage	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$87,345	\$79,693	\$68,675
	Equipment	\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$17,437	\$30,023	\$35,025
	Total Sources of Funds	\$2,993,092	\$2,742,430	\$2,816,237	\$2,886,771	\$2,917,849	\$3,173,303	\$3,208,023	\$3,226,205	\$3,552,306
USES OF FUNDS										
	Water	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,867,972	\$2,444,370	\$2,881,438	\$2,993,873
	Wastewater	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$490,149	\$395,670	\$486,964	\$498,447
	Garbage	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$107,025	\$91,944	\$131,777	\$113,430
	Equipment	\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$18,018	\$13,415	\$26,000	\$31,000
	Total Expenditures	\$2,825,944	\$2,438,459	\$2,470,126	\$3,023,935	\$3,217,815	\$3,483,164	\$2,945,399	\$3,526,179	\$3,636,750
OPERATING SURPLUS/(DEFICIT)										
	Water	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$239,680)	\$251,920	(\$168,749)	\$48,532
	Wastewater	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,281	(\$83,164)	(\$92,247)
	Garbage	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$4,599)	(\$52,084)	(\$44,755)
	Equipment	\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$38,352	\$4,022	\$4,023	\$4,025
	OPERATING SURPLUS/(DEFICIT)	\$167,148	\$303,971	\$346,110	(\$137,163)	(\$299,966)	(\$309,861)	\$262,624	(\$299,974)	(\$84,444)
Transfers & Encumbrances										
	Water	(2,267)	(13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$79,406)	(\$86,564)	(\$49,128)
	Wastewater	-	(9,733)	\$104,179	\$71,507	\$94,480	\$93,870	\$107,020	\$102,025	\$104,936
	Garbage	-	-	\$6,857	\$458	\$4,917	\$4,795	\$6,900	\$6,467	\$3,837
	Equipment	-	-	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
	Transfers & Encumbrances	(2,267)	(23,167)	59,060	5,324	28,022	26,070	34,514	21,928	59,645



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
	Revenues	\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,496,145	\$2,696,290	\$2,712,689	\$3,042,406
	Other Sources of Funds	\$34,182	\$22,599	\$0	\$0	\$104,318	\$132,147	\$0	\$0	\$0
	Total Sources of Funds	\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,628,292	\$2,696,290	\$2,712,689	\$3,042,406
USES OF FUNDS										
	Salaries & Wages	\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$173,399	\$176,850	\$201,000	\$226,000
	Benefits	\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$131,079	\$116,463	\$148,858	\$144,076
	Personnel Services	\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$304,478	\$293,313	\$349,858	\$370,076
	Services & Supplies	\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,772,606	\$1,626,928	\$1,936,217	\$1,971,756
	Capital Outlay	\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$386,406	\$32,000	\$40,000	\$75,000
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,656
	Administrative Cost	\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$404,482	\$492,129	\$555,363	\$530,385
	Total Expenditures	\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,867,972	\$2,444,370	\$2,881,438	\$2,993,873
	OPERATING SURPLUS/(DEFICIT)	(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$239,680)	\$251,920	(\$168,749)	\$48,532



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
REVENUES										
02-4-3200-000	Water Sales	1,439,307	1,530,386	1,595,914	1,700,274	1,686,430	1,779,573	2,282,776	2,087,960	2,915,599
02-4-3203-000/001	Revenue Accrual	0	46,046	12,573	2,144	(4,652)	39,742	0	0	0
02-4-3204-000	Sales: Lopez	361,019	409,457	435,506	475,743	457,660	487,270	307,184	502,000	0
02-4-3205-000	Connection Fees	7,204	3,258	0	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	11,535	24,480	43,901	8,160	0	26,030	16,320	16,320	16,320
02-4-3207-000	Sales: U/B Courtesy Notice	4,620	4,487	4,279	4,240	4,322	4,345	4,746	4,500	4,500
02-4-3208-000	Delinquent U/B Acct Fees	29,235	27,335	29,010	25,470	28,481	23,305	240	27,000	27,000
02-4-3209-000	Capacity Charages	4,424	31,051	92,480	27,758	28,741	56,904	25,919	25,919	26,697
02-4-3210-00	Meter Fees	6,075	11,263	8,466	8,296	6,750	16,818	5,400	5,400	5,400
02-4-3211-000	Lopez Connection Fees	1,000	7,000	19,000	5,000	5,000	10,000	4,000	4,000	4,000
02-4-3212-000	New Account Setup Fee	4,530	2,910	2,640	2,421	2,700	3,180	5,875	3,240	3,240
02-4-3217-297	Wheeling/Fire Protection	24,203	21,056	19,281	24,390	22,622	21,383	25,000	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	0	200	528	294	680	1,057	3,542	0	0
02-4-3260-350	Reimbursement - New Development	5,979	17,877	26,602	3,315	4,852	3,916	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	225	175	150	150	275	200	200	200
02-4-3300-000	Interest Income	844	136	133	146	149	150	0	0	0
02-4-3300-002	Interst - Co Restricted /WCI	0	1,036	1,635	2,883	2,221	663	0	0	0
02-4-3900-000	Other Income	0	0	1,588	2,957	0	0	0	0	0
02-4-3224-000	Backflow Fees	0	0	0	0	0	0	549	0	3,300
02-4-3900-490	Claims & Settlements	0	0	0	4,632	19,298	21,534	3,389	0	0
Total Revenues		\$1,900,123	\$2,138,202	\$2,293,711	\$2,298,272	\$2,265,404	\$2,496,145	\$2,696,290	\$2,712,689	\$3,042,406
OTHER SOURCES OF FUNDS										
02-4-3230-630	Well #5 Rehabilitation	0	22,599	0	0	0	0	0	0	0
	WRRP Grant Phase #1	0	0	0	0	104,318	132,147	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	34,182	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$34,182	\$22,599	\$0	\$0	\$104,318	\$132,147	\$0	\$0	\$0
Total Sources of Funds		\$1,934,305	\$2,160,801	\$2,293,711	\$2,298,272	\$2,369,721	\$2,628,292	\$2,696,290	\$2,712,689	\$3,042,406
USES OF FUNDS										
SALARIES & WAGES										
02-5-4400-010	Salaries and Wages	117,454	114,541	114,154	129,274	127,908	162,702	168,137	170,000	197,000
02-5-4400-012	Classic EE Contr by ER PERS	0	12,452	4,818	0	4,613	0	0	0	0
02-5-4400-020	Overtime	16,316	0	12,700	20,155	30,670	10,697	8,713	31,000	29,000
Total Salaries & Wages		\$133,770	\$126,992	\$131,672	\$149,429	\$163,192	\$173,399	\$176,850	\$201,000	\$226,000
BENEFITS										
02-5-4400-061	PERs Contribution	14,207	6,913	7,401	14,522	0	31,509	0	0	0
02-5-4400-062	Pers UAL Payment	0	0	335	15,455	0	0	0	0	0
02-5-4400-071	Medicare	1,830	1,694	1,672	2,060	0	0	0	0	0
02-5-4400-075	Workers Compensation Insurance	9,037	5,649	4,064	0	4,000	6,873	5,318	6,788	5,900
02-5-4400-080	Boot Allowance	60	0	0	0	0	0	0	0	0
02-5-4400-090	Insurance	20,754	3,895	11,495	17,963	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	71,740	92,697	111,145	142,070	138,176
Total Benefits		\$45,888	\$18,152	\$24,967	\$50,000	\$75,740	\$131,079	\$116,463	\$148,858	\$144,076
Total Personnel Services		\$179,658	\$145,144	\$156,639	\$199,429	\$238,932	\$304,478	\$293,313	\$349,858	\$370,076



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SERVICES & SUPPLIES										
02-5-4400-100	Clothing	1,982	2,423	190	0	0	0	0	0	0
02-5-4400-110	Communications	4,860	5,237	2,730	2,516	3,267	2,682	2,763	3,500	3,500
02-5-4400-150	Insurance	6,439	5,019	0	0	0	0	0	0	0
02-5-4400-163	Maint: Structures/ Improvments	2,627	375	8,127	640	10,643	6,052	3,548	8,900	8,900
02-5-4400-164	Paving	0	0	0	0	0	1,390	2,910	1,300	3,000
02-5-4400-170	Maintenance - Equipment	4,736	2,893	4,458	3,545	3,902	2,792	2,982	5,665	3,000
02-5-4400-171	Maintenance: Vehicles	2,250	0	687	56	0	80	0	0	0
02-5-4400-172	Gas and Oil	5,829	0	0	0	0	0	0	0	0
02-5-4400-173	Maint: Shared Structures/ Improvements	8,054	5,919	0	8,094	13,912	2,410	151	10,815	10,815
02-5-4400-175	System Parts/ Operating Supplies	15,393	32,611	16,833	8,861	13,971	5,263	11,124	17,510	17,510
02-5-4400-176	Water Meters	5,977	10,347	9,897	10,247	10,992	12,498	21,630	21,630	23,000
02-5-4400-177	Safety Expense	80	0	129	0	8	0	0	570	570
02-5-4400-178	Chemicals	0	0	594	627	3,600	676	0	3,800	3,800
02-5-4400-180	Membership	2,249	801	1,865	1,927	1,490	1,497	3,390	2,700	3,500
02-5-4400-190	Misc Expense	(3,652)	147	887	178	0	0	0	0	0
02-5-4400-191	Over and Short	0	0	(393)	(108)	0	0	0	0	0
02-5-4400-195	Customer Refund	0	0	280	0	0	0	0	0	0
02-5-4400-200	Office Expense	873	204	800	376	475	347	47	620	620
02-5-4400-205	Outside UB Mail Service	4,131	1,650	0	0	7,063	7,352	9,879	9,000	10,000
02-5-4400-210	Postage	15	4	84	0	0	29	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	17,644	36,869	18,025	42,745
02-5-4400-221	Information Technology	150	0	0	0	0	507	256	575	575
02-5-4400-222	Contracted Engineering	2,280	18,530	6,503	686	1,965	1,928	5,133	5,665	5,665
02-5-4400-224	Annual Software Maint	8,278	13,020	5,804	0	0	0	0	0	0
02-5-4400-225	Administrative Services	225		0	0	0	0	0	0	0
02-5-4400-226	Engineering & Other Reimbursements	0	18,439	26,563	4,660	9,458	3,222	10,101	10,815	10,815
02-5-4400-230	Legal Notices	1,685	879	138	567	0	0	1,190	1,145	1,200
02-5-4400-231	Bad Debt Expense	3,767	1,014	1,078	0	1,092	4,697	0	545	545
02-5-4400-235	Books/ Journals/ Sub/ Software	3	78	0	0	0	195	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	30	0	0	0	0	0	0	2,115	2,115
02-5-4400-247	LAFCO Charge	6,833	13,965		0	0	0	0	0	0
02-5-4400-248	Permits, Fees, Licenses	7,696	8,893	7,790	7,381	8,831	7,096	6,216	13,085	6,500
02-5-4400-250	Small Tools and Instruments	583	0	644	32	1,412	1,959	0	2,575	2,575
02-5-4400-285	Classes/ Seminars	2,253	633	1,212	2,118	150	2,367	0	2,900	2,900
02-5-4400-261	Water Supply - Lopez	461,167	433,135	457,285	441,331	472,914	462,693	499,934	493,997	507,141
02-5-4400-262	Water Supply - State Water	836,755	819,164	769,032	871,102	953,953	1,101,264	913,511	1,151,000	1,151,000
02-5-4400-290	Utilities	44,534	13,693	9,533	10,926	2,346	9,972	10,655	20,000	20,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,845	23,619	21,464	25,807	19,407	24,143	25,000	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	0	0	7,588	2,890	0	0	0	0	0
02-5-4400-362	Litigation: SMGB	8,943	10,620	7,918	34,018	56,291	27,552	13,311	50,000	50,000
02-5-4400-366	Storage Tank O&M	0	0	0	12,090	0	0	0	0	0
02-5-4400-380	NCMA Tec	28,751	42,239	41,834	31,149	32,684	41,969	44,306	44,000	46,000
02-5-4400-386	Interest Expense	4	0	0	0	0	0	0	0	0
02-5-4400-387	Interest Expense - Interfund	0	0	1,161	1,085	1,010	934	0	0	0
02-5-4400-393	Interest Expense - Water Bonds	4,125	3,160	2,340	750	0	0	0	0	0
02-5-4400-394	Software Lease Interest	404	0	0	0	0	0	0	0	0
02-5-4400-395	State Water Resources Control	4,500	0	0	0	0	0	0	0	0
02-5-4400-499	Claim & Settlements	0	(5,730)	(3,703)	18,614	5,025	21,396	2,022	7,500	7,500
Total Services & Supplies		\$1,527,264	\$1,497,657	\$1,425,685	\$1,515,358	\$1,650,517	\$1,772,606	\$1,626,928	\$1,936,217	\$1,971,756



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
CAPITAL OUTLAY										
02-5-4400-354	CIP - Overlay	0	18,157	0	0	0	0	25,200	0	0
02-5-4400-358	CIP - Lagoon Waterline	0	0	0	123,486	12,020	0	0	0	0
02-5-4400-440	CIP - Well #8	28	(28)	0		10,042	5,601	0	0	0
02-5-4400-441	CPI - Well #5	368	7,137	0		0	0	0	0	0
02-5-4400-441	CPI - Well #4	0	0	0	0	0	10,906	0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	0	1,041	11,250	43,101	20,575	3,125	0	0	0
02-5-4400-443	CIP - HWY One Relocation	0	0	0	5,714	119,024	19,407	0	0	0
02-5-4400-444	CIP - WRRP	0	0	0	43,630	104,318	132,174	0	0	0
02-5-4400-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	0	0	0	1,842	215,193	0	0	0
	CIP - Water Tank Renovation	0	0	0	0	0	0	6,800	40,000	0
	CIP Projects FY 21-22	0	0	0	0	0	0	0	0	75,000
Total Capital Outlay		\$396	\$26,307	\$11,250	\$222,987	\$267,821	\$386,406	\$32,000	\$40,000	\$75,000
DEBT SERVICE										
	CalPERS UAL Funding	0	0	0	0	0	0	0	0	46,656
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,656
ADMINISTRATIVE COST ALLOCATION										
02-5-4400-376	Administrative Cost Allocation	278,716	286,720	357,078	390,260	378,606	404,482	492,129	555,363	530,385
Total Administrative Cost Allocation		\$278,716	\$286,720	\$357,078	\$390,260	\$378,606	\$404,482	\$492,129	\$555,363	\$530,385
Total Expenditures		\$1,986,034	\$1,955,828	\$1,950,652	\$2,328,034	\$2,535,877	\$2,867,972	\$2,444,370	\$2,881,438	\$2,993,873
OPERATING SURPLUS/(DEFICIT)		(\$51,728)	\$204,974	\$343,060	(\$29,762)	(\$166,155)	(\$239,680)	\$251,920	(\$168,749)	\$48,532
TRANSFERS & ENCUMBRANCES										
	Transfers In- From General & Garbage	0	0	0	0	0	0	0	0	9,792
	(Transfers Out) - To General , Garbage, Equipment	(2,267)	(13,434)	(51,976)	(91,641)	(71,375)	(72,595)	(48,917)	(56,075)	(58,920)
	Encumbrances - Sources of Funding							124,055	124,055	0
	Encumbrances - (Designated Funds)							(154,544)	(154,544)	0
NET TRANSFERS & ENCUMBRANCES		(\$2,267)	(\$13,434)	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$79,406)	(\$86,564)	(\$49,128)
RESERVES										
	Use of Reserves	53,995			121,403	237,530	312,275	0	255,313	596
	(Additions to Reserves)		(191,539)	(291,084)			0	(172,514)	0	0
	Use of Prior Year FBA						0	0	0	0
	Other Adjustments						0	0	0	0
RESERVES - INCREASE / (DECREASE)		\$53,995	(\$191,539)	(\$291,084)	\$121,403	\$237,530	\$312,275	(\$172,514)	\$255,313	\$596
NET BUDGETARY SOURCES/USES		\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0



Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
	Revenues	\$841,133	\$481,555	\$400,898	\$393,600	\$398,818	\$400,445	\$406,315	\$403,800	\$406,200
	Other Sources of Funds	\$80,437	\$0	\$1,299	\$0	\$0	\$2,812	\$636	\$0	\$0
	Total Sources of Funds	\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$403,257	\$406,951	\$403,800	\$406,200
USES OF FUNDS										
	Salaries & Wages	\$35,592	\$41,678	\$59,445	\$45,086	\$52,247	\$51,063	\$58,989	\$78,537	\$87,700
	Benefits	\$13,140	(\$3,194)	\$12,070	\$24,468	\$32,444	\$60,792	\$44,626	\$57,038	\$55,016
	Personnel Services	\$48,732	\$38,483	\$71,514	\$69,554	\$84,691	\$111,855	\$103,615	\$135,575	\$142,716
	Services & Supplies	\$492,207	\$109,670	\$25,944	\$23,905	\$42,760	\$18,429	\$29,491	\$73,708	\$67,210
	Capital Outlay	\$0	\$15,896	\$0	\$74,785	\$100,952	\$325	\$16,500	\$0	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
	Administrative Cost	\$246,723	\$254,862	\$317,402	\$346,898	\$336,539	\$359,540	\$246,064	\$277,681	\$265,193
	Total Expenditures	\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$490,149	\$395,670	\$486,964	\$498,447
	OPERATING SURPLUS/(DEFICIT)	\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,281	(\$83,164)	(\$92,247)



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
REVENUES										
03-4-3210-000	Sales - Sewer	395,800	392,358	390,136	391,280	393,827	389,883	400,000	400,000	400,000
03-4-3203-000/001	Revenue Accrual	0	479	(78)	282	347	(33)	0	0	0
03-4-3211-000	Sewer Connections	525	4,000	8,985	2,500	2,525	5,000	2,000	2,000	2,000
03-4-3215-000	Sanitation District Collection	443,131	83,789	0	(1,487)	0	0	0	0	0
03-4-3230-000	Sales: Miscellaneous	0	0	0	0	314	0	0	0	0
03-4-3255-000	Inspection Fees	75	200	175	125	125	250	100	100	100
03-4-3256-000	FOG Program	1,602	728	1,680	900	1,680	5,345	4,215	1,700	4,100
Total Revenues		\$841,133	\$481,555	\$400,898	\$393,600	\$398,818	\$400,445	\$406,315	\$403,800	\$406,200
OTHER SOURCES OF FUNDS										
03-4-3900-000	Other Income	679	0	1,299	0	0	2,812	636	0	0
	Rental Income (Sheriff Building Transfer 15/16)	79,758	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$80,437	\$0	\$1,299	\$0	\$0	\$2,812	\$636	\$0	\$0
Total Sources of Funds		\$921,570	\$481,555	\$402,197	\$393,600	\$398,818	\$403,257	\$406,951	\$403,800	\$406,200
USES OF FUNDS										
SALARIES & WAGES										
03-5-4500-010	Salaries and Wages	29,527	37,047	51,355	39,094	40,564	47,819	57,096	65,037	75,500
03-5-4500-012	Classic EE Contr by ER PERS	0	0	2,518	0	2,411	0	0	0	0
03-5-4500-020	Overtime	6,065	4,631	5,571	5,992	9,272	3,244	1,893	13,500	12,200
Total Salaries & Wages		\$35,592	\$41,678	\$59,445	\$45,086	\$52,247	\$51,063	\$58,989	\$78,537	\$87,700
BENEFITS										
03-5-4500-061	CalPERS UAL	4,437	2,608	3,868	4,983	0	22,199	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	0	(8,375)	243	11,810	4,038	0	0	0	0
03-5-4500-071	Medicare	557	623	876	708	0	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	951	1,278	1,911	0	2,286	3,832	2,947	3,762	3,200
03-5-4500-080	Boot Allowance	10	0	0	0	0	0	0	0	0
03-5-4500-090	Insurance	7,185	671	5,171	6,968	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	26,120	34,761	41,679	53,276	51,816
Total Benefits		\$13,140	(\$3,194)	\$12,070	\$24,468	\$32,444	\$60,792	\$44,626	\$57,038	\$55,016
Total Personnel Services		\$48,732	\$38,483	\$71,514	\$69,554	\$84,691	\$111,855	\$103,615	\$135,575	\$142,716



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SERVICES & SUPPLIES										
03-5-4500-100	Clothing	269	426	145	0	0	0	0	0	0
03-5-4500-110	Communication	1,574	1,066	391	320	433	355	371	515	515
03-5-4500-150	Insurance	4,692	4,461	0	0	0	0	0	0	0
03-5-4500-163	Maint: Sewer Structures/ Improvements	2,118	4,281	685	6,807	12,164	1,536	9,524	17,000	10,000
03-5-4500-170	Maintenance: Equipment	268	1,002	3,942	205	1,310	133	870	3,348	3,300
03-5-4500-171	Maintenance: Vehicles	352	0	223	64	0	95	0	3,500	3,500
03-5-4500-172	Gas and Oil	947	0	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	3,003	(1,992)	1,250	1,620	2,589	527	580	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	5,656	2,340	7,426	1,728	1,379	1,388	2,753	8,240	8,240
03-5-4500-177	Safety Expense	63	1,405	704	283	8	0	0	2,850	2,850
03-5-4500-180	Memberships	76	81	456	469	0	331	919	450	1,000
03-5-4500-190	Misc Expense	289	0	2	269	0	0	0	0	0
03-5-4500-192	Over and Short	0	0	(239)	105	0	0	0	0	0
03-5-4500-200	Office Expense	51	0	601	0	31	79	32	515	515
03-5-4500-205	Outside UB Mailing Expense	4,131	444	10	0	7,079	7,352	7,420	9,000	9,000
03-5-4500-220	Professional Services	2,130	1,024	1,260	530	11,279	0	0	2,575	2,575
03-5-4500-222	Contracted Engineering	660	1,035	2,903	630	140	808	1,400	2,835	2,835
03-5-4500-224	Annual Software Maintenance	2,069	749	0	0	0	0	0	0	0
03-5-4500-226	Engineering & Other Reimbursables	0	620	1,150	(70)	560	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	12,414	0	522	6,140	0	0	327	2,575	2,575
03-5-4500-247	LAFCO Annual Charges	5,409	0	0	0	0	0	0	0	0
03-5-4500-248	Regulatory Permits & Fees	2,088	6,101	2,406	2,588	2,836	3,249	4,020	4,020	4,020
03-5-4500-250	Small Tools & Instruments	25	0	650	32	50	162	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	315	300	269	570	0	181	0	2,800	2,800
03-5-4500-290	Utilities	1,726	1,052	957	805	2,108	1,010	1,275	2,600	2,600
03-5-4500-297	Pass-Thru: SSLOCSD Rev	441,386	83,817	0	0	0	0	0	0	0
03-5-4500-320	Fixed Assets - Equipment	0	1,299	0	0	0	0	0	0	0
03-5-4500-390	Bad Debt Expense	493	158	232	0	255	1,223	0	350	350
03-5-4500-499	Claims & Settlements	0	0	0	810	540	0	0	1,900	1,900
Total Services & Supplies		\$492,207	\$109,670	\$25,944	\$23,905	\$42,760	\$18,429	\$29,491	\$73,708	\$67,210
CAPITAL OUTLAY										
03-5-4500-354	CIP - Overlay	0	14,856	0	0	0	0	16,500	0	0
03-5-4500-442	CIP - Air Park Drive Relocation	0	1,041	0	3,077	30,862	0	0	0	0
03-5-4500-443	CIP - HWY One Relocation	0	0	0	64,651	64,152	325	0	0	0
03-5-4500-445	CIP - Facilities Yard	0	0	0	7,057	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	0	0	0	5,938	0	0	0	0
Total Capital Outlay		\$0	\$15,896	\$0	\$74,785	\$100,952	\$325	\$16,500	\$0	\$0
DEBT SERVICE										
	CalPERS UAL Funding	0	0	0	0	0	0	0	0	23,328
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
ADMINISTRATIVE COST ALLOCATION										
	Administrative Cost Allocation	246,723	254,862	317,402	346,898	336,539	359,540	246,064	277,681	265,193
Total Administrative Cost Allocation		\$246,723	\$254,862	\$317,402	\$346,898	\$336,539	\$359,540	\$246,064	\$277,681	\$265,193
Total Expenditures		\$787,662	\$418,912	\$414,861	\$515,141	\$564,942	\$490,149	\$395,670	\$486,964	\$498,447



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$133,908	\$62,643	(\$12,664)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,281	(\$83,164)	(\$92,247)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From General Fund & Garbage	0	0	113,940	113,940	113,940	113,940	113,940	113,940	118,836
	(Transfers Out) - Equipment Fund	0	(9,733)	(9,761)	(42,433)	(19,460)	(20,070)	(6,920)	(11,915)	(13,900)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$0	(\$9,733)	\$104,179	\$71,507	\$94,480	\$93,870	\$107,020	\$102,025	\$104,936
RESERVES										
	Use of Reserves (Additions to Reserves)	(133,908)	(52,910)	(91,515)	50,034	71,644	(6,978)	(118,301)	(18,861)	(12,689)
	Other Adjustments									
RESERVES - INCREASE / (DECREASE)		(\$133,908)	(\$52,910)	(\$91,515)	\$50,034	\$71,644	(\$6,978)	(\$118,301)	(\$18,861)	(\$12,689)
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
	GARBAGE DEPARTMENT - 06									
SOURCES OF FUNDS										
	Revenues	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$67,345	\$59,693	\$68,675
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0
	Total Sources of Funds	\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$87,345	\$79,693	\$68,675
USES OF FUNDS										
	Salaries & Wages	\$4,679	\$3,609	\$16,238	\$6,899	\$10,758	\$13,968	\$7,662	\$27,000	\$31,000
	Benefits	\$1,557	(\$1,306)	\$1,513	\$3,600	\$13,005	\$18,648	\$18,103	\$23,138	\$22,440
	Personnel Services	\$6,236	\$2,303	\$17,751	\$10,499	\$23,763	\$32,616	\$25,765	\$50,138	\$53,440
	Services & Supplies	\$8,487	\$4,142	\$18,669	\$13,304	\$21,330	\$20,478	\$13,370	\$24,615	\$24,631
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0
	Administrative Cost	\$37,090	\$38,229	\$47,610	\$52,035	\$50,481	\$53,931	\$32,809	\$37,024	\$35,359
	Total Expenditures	\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$107,025	\$91,944	\$131,777	\$113,430
	OPERATING SURPLUS/(DEFICIT)	\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$4,599)	(\$52,084)	(\$44,755)



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
REVENUES										
06-4-3230-000	Garbage: Misc Income	53	0	0	0	275	0	113	0	0
06-4-3300-003	Interest Income	26	11	121	106	91	76	0	0	0
06-4-3501-000	Franchise Fees	82,001	76,772	86,818	84,923	86,647	76,636	58,846	51,018	60,000
06-4-3501-741	Landfill Savings Payment	35,497	0	7,679	7,756	7,880	8,672	8,386	8,675	8,675
Total Revenues		\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$67,345	\$59,693	\$68,675
OTHER SOURCES OF FUNDS										
	IWMA TAG Program - Grant Revenue	0	0	0	0	0	0	10,000	10,000	0
	IWMA TAG Program - OCS D Reserves	0	0	0	0	0	0	10,000	10,000	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0
Total Sources of Funds		\$117,577	\$76,783	\$94,617	\$92,784	\$94,892	\$85,384	\$87,345	\$79,693	\$68,675
USES OF FUNDS										
SALARIES & WAGES										
06-5-4900-010	Salaries & Wages	4,618	3,349	14,851	6,762	10,420	13,954	7,662	27,000	31,000
06-5-4900-012	Classic EE Contr by ER PERS	0	0	139	0	133	0	0	0	0
06-5-4900-020	Overtime Wages	61	259	1,248	138	205	14	0	0	0
Total Salaries & Wages		\$4,679	\$3,609	\$16,238	\$6,899	\$10,758	\$13,968	\$7,662	\$27,000	\$31,000
BENEFITS										
06-5-4900-061	PERS Contributions	427	212	213	734	0	0	0	0	0
06-5-4900-063	Pension Expense	0	(1,618)	34	1,671	564	3,206	0	0	0
06-5-4900-071	Medicare	72	54	237	109	0	0	0	0	0
06-5-4900-072	FICA	0	0	799	0	0	0	0	0	0
06-5-4900-075	Compensation Insurance	0	0	167	0	686	958	737	940	850
06-5-4900-080	Boot Allowance	5	0	0	0	0	0	0	0	0
06-5-4900-090	Insurance	1,054	47	63	1,086	0	0	0	0	0
	Operating Crew Benefits Allocation	0	0	0	0	11,755	14,484	17,366	22,198	21,590
Total Benefits		\$1,557	(\$1,306)	\$1,513	\$3,600	\$13,005	\$18,648	\$18,103	\$23,138	\$22,440
Total Personnel Services		\$6,236	\$2,303	\$17,751	\$10,499	\$23,763	\$32,616	\$25,765	\$50,138	\$53,440



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SERVICES & SUPPLIES										
06-5-4900-100	Clothing	124	226	145	0	0	0	0	0	0
06-5-4900-110	Communication	267	263	216	148	650	389	771	930	930
06-5-4900-150	Insurance	776	669	0	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	184	638	42	14	0	85	0	530	530
06-5-4900-172	Gas and Oil	476	0	0	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	2,069	40	41	110	154	397	133	490	490
06-5-4900-175	Operating Supplies	831	11	447	0	840	0	22	1,600	1,600
06-5-4900-192	Over and Short	0	0	(73)	(21)	0	0	0	0	0
06-5-4900-200	Office Expense	31	0	40	0	0	261	0	1,065	1,065
06-5-4900-210	Postage	335	363	1,074	33	462	0	0	530	530
06-5-4900-219	Special Admin Expense	(48)	0	600	450	0	0	0	0	0
06-5-4900-220	Professional Services	0	1,510	6,930	2,512	7,823	3,819	2,444	8,940	8,940
06-5-4900-230	Legal Notices	2,245	0	0	77	0	0	0	0	0
06-5-4900-247	LAFCO Annual Charge	854	0	0	0	0	0	0	0	0
06-5-4900-290	Utilities	342	422	9,208	0	1,408	5,547	0	530	546
06-5-4900-291	School Outreach Programs	0	0	0	9,980	9,980	9,980	10,000	10,000	10,000
Total Services & Supplies		\$8,487	\$4,142	\$18,669	\$13,304	\$21,330	\$20,478	\$13,370	\$24,615	\$24,631
CAPITAL OUTLAY										
06-5-4900-445	CIP - Facilities Yard	0	0	0	0	0	0	0	0	0
	CIP - IWMA TAG Program	0	0	0	0	0	0	20,000	20,000	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0
ADMINISTRATIVE COST ALLOCATION										
	Administrative Cost Allocation	37,090	38,229	47,610	52,035	50,481	53,931	32,809	37,024	35,359
Total Administrative Cost Allocation		\$37,090	\$38,229	\$47,610	\$52,035	\$50,481	\$53,931	\$32,809	\$37,024	\$35,359
Total Expenditures		\$51,813	\$44,675	\$84,031	\$75,838	\$95,573	\$107,025	\$91,944	\$131,777	\$113,430
OPERATING SURPLUS/(DEFICIT)		\$65,764	\$32,109	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$4,599)	(\$52,084)	(\$44,755)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water Fund	0	0	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund			(643)	(7,042)	(2,583)	(2,705)	(600)	(1,033)	(3,663)
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$6,857	\$458	\$4,917	\$4,795	\$6,900	\$6,467	\$3,837
RESERVES										
	Use of Reserves						16,846		45,617	40,918
	(Additions to Reserves)	(65,764)	(32,109)	(17,444)	(17,404)	(4,236)		(2,301)		
	Other Adjustments									
RESERVES - INCREASE / (DECREASE)		(\$65,764)	(\$32,109)	(\$17,444)	(\$17,404)	(\$4,236)	\$16,846	(\$2,301)	\$45,617	\$40,918
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0



EQUIPMENT FUND





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

ACCOUNT NO.	0	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
Revenues		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$17,437	\$30,023	\$35,025
Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$17,437	\$30,023	\$35,025
USES OF FUNDS										
Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies		\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$17,894	\$13,415	\$16,000	\$16,000
Capital Outlay		\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0	\$0
Debt Service		\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$124	\$0	\$10,000	\$15,000
Total Expenditures		\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$18,018	\$13,415	\$26,000	\$31,000
OPERATING SURPLUS/(DEFICIT)		\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$38,352	\$4,022	\$4,023	\$4,025



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
SOURCES OF FUNDS										
REVENUES										
12-4-3800-001	Lease Revenue from Water	15,626	12,920	12,976	52,641	32,375	33,595	9,917	17,075	19,920
12-4-3800-002	Lease Revenue from Sewer	2,267	10,370	9,761	42,433	19,460	20,070	6,920	11,915	13,900
12-4-3800-005	Lease Revenue from Garbage	1,747	0	201	7,042	2,583	2,705	600	1,033	1,205
12-4-3800-003	Insurance Proceeds	0	0	2,130	0	0	0	0	0	0
12-4-3800-004	Surplus Sales	0	0	643	0	0	0	0	0	0
Total Revenues		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$17,437	\$30,023	\$35,025
OTHER SOURCES OF FUNDS										
		0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$19,639	\$23,291	\$25,710	\$102,115	\$54,418	\$56,370	\$17,437	\$30,023	\$35,025
USES OF FUNDS										
SALARIES & WAGES										
		0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS										
		0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES										
12-5-4350-171	Maintenance - Vehicles	0	1,912	4,997	1,254	3,218	10,484	6,115	6,500	6,500
12-5-4350-172	Fuel	0	5,889	5,292	6,896	8,637	7,410	7,300	9,500	9,500
Total Services & Supplies		\$0	\$7,801	\$10,290	\$8,150	\$11,854	\$17,894	\$13,415	\$16,000	\$16,000
CAPITAL OUTLAY										
12-5-4350-320	Fixed Assets	0	0	0	86,833	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$86,833	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE										
12-5-4350-320	Equipment Lease	0	9,067	9,067	9,067	9,067	0	0	10,000	15,000
12-5-4350-386	Interest Expense	436	2,177	1,226	872	502	124	0	0	0
Total Debt Service		\$436	\$11,244	\$10,293	\$9,939	\$9,569	\$124	\$0	\$10,000	\$15,000
Total Expenditures		\$436	\$19,045	\$20,583	\$104,922	\$21,423	\$18,018	\$13,415	\$26,000	\$31,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ESTIMATED FY 2020/21	CURRENT BUDGET FY 2020/21	PROPOSED FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$19,204	\$4,246	\$5,128	(\$2,807)	\$32,995	\$38,352	\$4,022	\$4,023	\$4,025
TRANSFERS & ENCUMBRANCES										
Transfers In - General Fund (Backhoe) (Transfers Out)		0	0	0	25,000	0	0	0	0	0
Encumbrances - Sources of Funding Encumbrances - (Designated Funds)										
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
RESERVES										
Use of Reserves										0
(Additions to Reserves)		(19,204)	(4,246)	(5,128)	(22,193)	(32,995)	(38,352)	(4,022)	(4,023)	(4,025)
Other Adjustments										0
RESERVES - INCREASE / (DECREASE)		(\$19,204)	(\$4,246)	(\$5,128)	(\$22,193)	(\$32,995)	(\$38,352)	(\$4,022)	(\$4,023)	(\$4,025)
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2022

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
General Manager								
Hourly	\$ 81.73	\$ 84.18	\$ 86.71	-	-	-	-	-
Annual	\$170,000	\$175,100	\$180,353	-	-	-	-	-
Business and Accounting Manager I								
Hourly	\$ 26.47	\$ 27.13	\$ 27.81	\$ 29.20	\$ 30.66	\$ 32.19	\$ 33.80	\$ 35.48
Annual	\$55,058	\$56,430	\$57,845	\$60,736	\$63,773	\$66,955	\$70,304	\$73,798
Business and Accounting Manager II								
Hourly	\$ 31.75	\$ 32.55	\$ 33.36	\$ 35.03	\$ 36.78	\$ 38.61	\$ 40.55	\$ 42.57
Annual	\$66,040	\$67,704	\$69,389	\$72,862	\$76,502	\$80,309	\$84,344	\$88,546
Business and Accounting Manager III								
Hourly	\$ 43.00	\$ 44.07	\$ 45.18	\$ 47.43	\$ 49.81	\$ 52.30	\$ 54.91	\$ 57.66
Annual	\$89,440	\$91,666	\$93,974	\$98,654	\$103,605	\$108,784	\$114,213	\$119,933
Account Administrator I								
Hourly	\$ 19.84	\$ 20.34	\$ 20.84	\$ 21.88	\$ 22.97	\$ 24.11	\$ 25.34	\$ 26.58
Annual	\$41,267	\$42,307	\$43,347	\$45,510	\$47,778	\$50,149	\$52,707	\$55,286
Account Administrator II								
Hourly	\$ 21.33	\$ 21.86	\$ 22.40	\$ 23.54	\$ 24.70	\$ 25.91	\$ 27.22	\$ 28.58
Annual	\$44,366	\$45,469	\$46,592	\$48,963	\$51,376	\$53,893	\$56,618	\$59,446
Account Administrator III								
Hourly	\$ 22.94	\$ 23.49	\$ 24.07	\$ 25.28	\$ 26.54	\$ 27.87	\$ 29.26	\$ 30.72
Annual	\$47,715	\$48,859	\$50,066	\$52,582	\$55,203	\$57,970	\$60,861	\$63,898
Utilities System Manager								
Hourly	\$ 43.00	\$ 44.07	\$ 45.18	\$ 47.43	\$ 49.81	\$ 52.30	\$ 54.91	\$ 57.66
Annual	\$89,440	\$91,666	\$93,974	\$98,654	\$103,605	\$108,784	\$114,213	\$119,933
Lead Operator								
Hourly	\$ 27.95	\$ 28.65	\$ 29.38	\$ 30.84	\$ 32.38	\$ 34.00	\$ 35.70	\$ 37.48
Annual	\$58,136	\$59,592	\$61,110	\$64,147	\$67,350	\$70,720	\$74,256	\$77,958
Utilities Operator I								
Hourly	\$ 20.96	\$ 21.48	\$ 22.00	\$ 23.11	\$ 24.29	\$ 25.49	\$ 26.78	\$ 28.12
Annual	\$43,597	\$44,678	\$45,760	\$48,069	\$50,523	\$53,019	\$55,702	\$58,490
Utilities Operator II								
Hourly	\$ 22.53	\$ 23.08	\$ 23.66	\$ 24.85	\$ 26.10	\$ 27.39	\$ 28.78	\$ 30.22
Annual	\$46,862	\$48,006	\$49,213	\$51,688	\$54,288	\$56,971	\$59,862	\$62,858
Utilities Operator III								
Hourly	\$ 24.21	\$ 24.81	\$ 25.44	\$ 26.72	\$ 28.05	\$ 29.45	\$ 30.93	\$ 32.47
Annual	\$50,357	\$51,605	\$52,915	\$55,578	\$58,344	\$61,256	\$64,334	\$67,538
Operator In Training								
Hourly	\$ 19.50	\$ 19.97	\$ 20.49	\$ 21.51	\$ 22.58	\$ 23.71	\$ 24.88	\$ 26.15
Annual	\$ 40,560	\$ 41,538	\$ 42,619	\$ 44,741	\$ 46,966	\$ 49,317	\$ 51,750	\$ 54,392

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