



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

WEDNESDAY, June 12, 2019 – 6:00 P.M.

Oceano Community Services District Board Room
1655 Front Street, Oceano, CA

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.

All persons desiring to speak during any Public Comment period are asked to fill out a "Board Appearance Form" to submit to the General Manager prior to the start of the meeting. 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.

1. CALL TO ORDER
2. ROLL CALL
3. FLAG SALUTE
4. AGENDA REVIEW
5. CLOSED SESSION:
6. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA: **(NOT BEGINNING BEFORE 6:00 PM)**

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.

7. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Operations - Field Supervisor Tony Marraccino
- ii. FCFA Operations - Chief Steve Lieberman
- iii. OCSD General Manager – Paavo Ogren
- iv. Sheriff's South Station - Commander Stuart MacDonald

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 #7 – Special Presentations and Reports. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

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

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.

8. 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. To facilitate public comment, we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Review and Approval of Minutes for May 22, 2019
- B. Review and Approval of Cash Disbursements
- C. Submittal for Approval of a Resolution to Close the District for normal operations on July 5, 2019
- D. Consideration of Recommendation to Approve an Agreement with the County of San Luis Obispo for the Public Facilities Fees relating to firefighting and emergency response services

9. BUSINESS ITEMS:

Public comment Members of the public wishing to speak on public hearing items may do so when recognized by the Presiding Officer. To facilitate public comment, we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Consideration of a Recommendation to Approve the Second Amendment to Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement, including funding of \$1,062,383 for the 2019/20 FCFA budget, a revised funding formula for future years, a requirement for Oceano to hold a special tax ballot measure in March 2020, and a "Wind-Down" period terminating Oceano's participation in FCFA on June 30, 2021 in the event that the ballot measure does not pass.
- B. Workshop on the 2019/20 Budget with Board direction as deemed appropriate.

10. HEARING ITEMS:

11. RECEIVED WRITTEN COMMUNICATIONS:

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS: See the Board Meeting Timeline/ Future Agenda Items

14. FUTURE HEARING ITEMS:

15. ADJOURNMENT:



Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, May 22, 2019 – 6:00 P.M.

Oceano Community Services District Board Room

1655 Front Street, Oceano, CA

1. **CALL TO ORDER:** at 6:05 p.m. by President Austin
2. **FLAG SALUTE:** led by President Austin
3. **ROLL CALL:** Board members present: President Austin, Vice President White, Director Villa, Director Gibson and Director Replogle. Also present, Legal Counsel Jeff Minnery, Business and Accounting Manager Carey Casciola and Board Secretary Celia Ruiz.
4. **AGENDA REVIEW:** Agenda approved as presented.
5. **CLOSED SESSION:** closed session was moved to next regular meeting with a motion by Director Villa, and a second from Director Gibson and a 5-0 roll call vote.
 - A. Pursuant to Government Code §54957: Public Employment – General Manager
6. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA (NOT BEGINNING BEFORE 6:00 PM):**
No public comment.
7. **SPECIAL PRESENTATIONS & REPORTS:**
 - a. **STAFF REPORTS:**
 - i. Operations - Field Supervisor Tony Marraccino –reported on 5 USA's, 6 work orders, 4 customer service calls, 2 after hours call outs, 14 ready 311 app work orders, daily rounds, lock offs, hydrant maintenance, 4 roll offs at levy were used to clean up trash with the Sheriffs, weed abatement, well 8, line break on crest st, Public Works Week at farmers market in SLO 5/23, meter replacements, Director Replogle toured the water yard.
 - ii. FCFA - Chief Steve Lieberman – None.
 - iii. OCSD General Manager – None.
 - iv. Sheriff's South Station – Sergeant McKim reported on May's activity there was 5 theft, 4 burglaries, 13 narcotic related incidents, 4 vandalisms, 9 crime against a person, 7 criminal/other, 42 crime reports, Daniel Miller is the new full time deputy assigned for homeless issue, ATV patrolling.
 - b. **BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**
 - i. Director Villa – None
 - ii. Director Gibson – reported on State Water Committee
 - iii. Vice President White – will report on FCFA on Item 9B
 - iv. President Austin – reported on SSLOCSD
 - v. Director Replogle – reported on OAC, and Zone 1 1A
 - c. **PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**
No public comment.

| | |
|---|---|
| 8 CONSENT AGENDA | |
| Director Replogle requested that Item 8C and 8D be pulled for separate consideration. | |
| 8 CONSENT AGENDA: | ACTION: |
| a. Review and Approval of Minutes for April 24, 2019 b. Review and Approval of Cash Disbursements | After an opportunity for public comment and Board discussion, staff recommendations were approved with a motion from Vice President White, and a second from Director Villa and a 5-0 roll call vote. No public comment. |
| 8C CONSENT AGENDA: | ACTION: |
| Consideration of a recommendation to approve safe and sane fireworks booth permits | After an opportunity for public comment and Board discussion, staff recommendations were approved with a motion from Vice President White, and a second from Director Gibson and a 4-1 roll call vote with Director Replogle dissenting. No public comment. |
| 8D CONSENT AGENDA: | ACTION: |
| Consideration of a recommendation to receive and file a report on charges and delinquencies and to set a public hearing for July 10, 2019 to authorize collection on 2019-20 property tax bills | After an opportunity for public comment and Board discussion, staff recommendations were approved with the modification to the letter stating "Dear Customer" with a motion from Director Gibson, and a second from Vice President White and a 5-0 roll call vote. No public comment. |
| 9A BUSINESS ITEM: | ACTION: |
| Review and discussion of a resolution to adopt the March 2019 Local Hazard Mitigation Plan for the Oceano Community Services District | A presentation was given by Bob Neumann, after an opportunity for public comment and Board discussion, staff recommendations were approved with a motion from Vice President White, and a second from Director Replogle and a 5-0 roll call vote. Public comment was received by Brenda Lowe. |
| 9B BUSINESS ITEM: | ACTION: |
| Discussion of the May 17, 2019 Review of the Five Cities Fire Authority Strategic Plan by the Five Cities Fire Authority with Board direction as deemed appropriate | A presentation was given by Chief Lieberman, after an opportunity for public comment and Board discussion, no action taken. No public comment. |

10. **HEARING ITEMS:** None

11. **RECEIVED WRITTEN COMMUNICATIONS:** None

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

13. **FUTURE AGENDA ITEMS:** See the Board Meeting Timeline/ Future Agenda Items

A motion was made to place State Parks impacts to Oceano on the agenda for the Coastal Commission Meeting on July 10-12 with a motion from Director Replogle, and a second from Director Villa and a 2-3 roll call vote with Director Gibson, Vice President White, and President Austin dissenting.

14. **FUTURE HEARING ITEMS:** None.

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



Oceano Community Services District

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

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

Date: June 12, 2019

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #8B: Recommendation to Approve Cash Disbursements

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

| Description | Check Sequence | Amounts |
|--|----------------|--------------|
| | 57733 - 57766 | |
| Disbursements Requiring Board Approval prior to Payment: | | |
| Regular Payable Register - paid 06/12/2019 | 57738 - 57763 | \$ 22,859.27 |
| Reimbursement Agreements Refunds Due (LMUSD & Moles) | 57764 - 57766 | \$ 2,347.82 |
| Subtotal: | | \$ 25,207.09 |
| Reoccurring Payments for Board Review (authorized by Resolution 2018-11): | | |
| Payroll Disbursements - PPE 05/25/2019 | N/A | \$ 28,453.24 |
| Reoccurring Utility Disbursements - paid 05/22/2019 | 57735 - 57737 | \$ 1,236.06 |
| Reoccurring Health Disbursements - paid 05/22/2019 | 57733 - 57734 | \$ 8,353.48 |
| Subtotal: | | \$ 38,042.78 |
| Grand Total: | | \$ 63,249.87 |

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: 057738 THRU 057763

| ACCOUNT | --DATE-- | --TYPE-- | NUMBER | -----DESCRIPTION----- | ----AMOUNT---- | STATUS | FOLIO | CLEAR DATE |
|------------|-----------|----------|--------|--------------------------------|----------------|---------|-------|------------|
| CHECK: | ----- | | | | | | | |
| 1-1001-000 | 6/05/2019 | CHECK | 057738 | PETTY CASH | 122.95CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057739 | BRISCO'S | 99.11CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057740 | CANNON | 5,233.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057741 | FASTENAL COMPANY | 119.23CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057742 | ARROYO GRANDE CHEVROLET | 63.54CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057743 | BURDINE PRINTING & GRAPHICS | 30.84CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057744 | HEACOCK TRAILERS & TRUCK ACCES | 270.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057745 | ARAMARK | 632.79CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057746 | CENTRAL COAST TECHNOLOGY CONSU | 316.06CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057747 | ZENITH INSURANCE COMPANY | 1,617.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057748 | ONE COOL EARTH | 2,480.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057749 | SHRED-IT USA JV LLC | 132.46CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057750 | CATEGORY FIVE PROFESSIONAL CON | 4,000.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057751 | CYNTHIA REPLOGLE | 300.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057752 | MISSION PAVING INC. | 800.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057753 | FAMCON PIPE & SUPPLY, INC. | 767.91CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057754 | CITY OF ARROYO GRANDE | 3,446.82CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057755 | J.B. DEWAR, INC. | 444.58CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057756 | KNECHT'S PLUMBING & HEATING, I | 602.26CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057757 | MIER BROS. | 183.18CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057758 | MINER'S ACE HARDWARE, INC. | 76.86CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057759 | QUILL CORPORATION | 292.17CR | OUTSTND | A | 0/00/0000 |

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: 057738 THRU 057763

| ACCOUNT | --DATE-- | --TYPE-- | NUMBER | -----DESCRIPTION----- | ----AMOUNT--- | STATUS | FOLIO | CLEAR DATE |
|-----------------------------|-----------|----------|--------|--------------------------------|---------------|-------------|-------|------------|
| CHECK: | | | | | | | | |
| 1-1001-000 | 6/05/2019 | CHECK | 057760 | PRO-TECH LANDSCAPE MANAGEMENT, | 410.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057761 | SOUTH COUNTY SANITARY SERV | 381.22CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057762 | CARQUEST AUTO PARTS | 21.21CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057763 | STATEWIDE TRAFFIC SAFETY & SIG | 16.08CR | OUTSTND | A | 0/00/0000 |
| TOTALS FOR ACCOUNT 1-1001-0 | | | | CHECK | TOTAL: | 22,859.27CR | | |
| | | | | 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: | 22,859.27CR | | |
| | | | | 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
 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: 057764 THRU 057766

| ACCOUNT | --DATE-- | --TYPE-- | NUMBER | -----DESCRIPTION----- | ----AMOUNT--- | STATUS | FOLIO | CLEAR DATE |
|-----------------------------|-----------|----------|--------|-----------------------|---------------|------------|-------|------------|
| CHECK: | | | | | | | | |
| 1-1001-000 | 6/05/2019 | CHECK | 057764 | LARRY MOLES | 750.00CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057765 | LUCIA MAR USD | 397.09CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 6/05/2019 | CHECK | 057766 | LUCIA MAR USD | 1,200.73CR | OUTSTND | A | 0/00/0000 |
| TOTALS FOR ACCOUNT 1-1001-0 | | | | CHECK | TOTAL: | 2,347.82CR | | |
| | | | | 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: | 2,347.82CR | | |
| | | | | 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 12, 2019

| | (*) | |
|---|----------------|-------------|
| <u>Gross Wages</u> | 5/11/2019 | 5/25/2019 |
| Regular | \$21,673.57 | \$22,536.09 |
| Overtime Wages | \$2,135.69 | \$2,187.69 |
| Stand By | \$700.00 | \$700.00 |
| Gross Wages | \$24,509.26 | \$25,423.78 |
| <u>Disbursements</u> | | |
| Net Wages | \$18,331.97 | \$19,465.55 |
| State and Federal Agencies | \$4,092.17 | \$4,501.92 |
| CalPERS - Normal | \$4,191.60 | \$4,328.66 |
| SEIU - Union Fees | \$157.11 | \$157.11 |
| Total Disbursements processed with Payroll | \$26,772.85 | \$28,453.24 |
| Health (Disbursed with reoccurring bills) | \$4,741.55 | \$0.00 |
| Total District Payroll Related Costs | \$31,514.40 | \$28,453.24 |

(*) 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: 057735 THRU 057737

| ACCOUNT | --DATE-- | --TYPE-- | NUMBER | -----DESCRIPTION----- | ----AMOUNT--- | STATUS | FOLIO | CLEAR DATE |
|-----------------------------|-----------|----------|--------|--------------------------------|---------------|------------|-------|------------|
| CHECK: | | | | | | | | |
| 1-1001-000 | 5/22/2019 | CHECK | 057735 | RABOBANK EQUIPMENT LEASE | 755.60CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 5/22/2019 | CHECK | 057736 | DE LAGE LANDEN FINANCIAL SERVI | 150.15CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 5/22/2019 | CHECK | 057737 | COASTAL COPY, INC. | 330.31CR | OUTSTND | A | 0/00/0000 |
| TOTALS FOR ACCOUNT 1-1001-0 | | | | CHECK | TOTAL: | 1,236.06CR | | |
| | | | | 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: | 1,236.06CR | | |
| | | | | 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
 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: 057733 THRU 057734

| ACCOUNT | --DATE-- | --TYPE-- | NUMBER | -----DESCRIPTION----- | ----AMOUNT--- | STATUS | FOLIO | CLEAR DATE |
|-----------------------------|-----------|----------|--------|--------------------------------|---------------|------------|-------|------------|
| CHECK: | | | | | | | | |
| 1-1001-000 | 5/21/2019 | CHECK | 057733 | BLUE SHIELD OF CALIFORNIA | 7,096.24CR | OUTSTND | A | 0/00/0000 |
| 1-1001-000 | 5/21/2019 | CHECK | 057734 | PRINCIPAL LIFE INSURANCE COMPA | 1,257.24CR | OUTSTND | A | 0/00/0000 |
| TOTALS FOR ACCOUNT 1-1001-0 | | | | CHECK | TOTAL: | 8,353.48CR | | |
| | | | | 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: | 8,353.48CR | | |
| | | | | 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

Date: June 12, 2019

To: Board of Directors

From: Paavo Ogren, General Manager

Subject: **Agenda Item 8(C):** Submittal for Approval of a Resolution to Close the District for normal operations on July 5, 2019.

Recommendation

It is recommended that your Board adopt the attached resolution which will close the District for normal operations on July 5, 2019.

Discussion

The Fourth of July is on a Thursday this year and pursuant to the Memorandum of Understanding with the Service Employees International Union, Local 620 the District is closed for normal operations on July 4th. Since minimal activity with the public is expected on the following day July 5th, and District operating staff will remain on standby duty in the event of emergencies. District staff will need to take vacation, other paid time off (but not sick leave), or time off without pay on the identified days of closure if approved by your Board.

Other Agency Involvement

The District's union has provided correspondence in support of the District closures in the past and similar correspondence is anticipated prior to the Board meeting.

Other Financial Considerations

Total labor costs are about \$3,000 per day for the District. As a result, the proposed action will save approximately \$3,000 in the current fiscal year, and effectively represents a day furlough in the current fiscal year.

Results

Closure for normal operations will provide costs savings to District customers on days when minimal operating activity with the public is expected and promotes well governed communities.

Attachments:

- Resolution

**OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO: 2019 - __**

A RESOLUTION CLOSING DISTRICT OFFICES JULY 5, 2019

WHEREAS, the Oceano Community Services District (hereinafter referred to as “District”) operates a community water system, a community wastewater system, and provides other services for the community; and

WHEREAS, the District only recognizes July 4, 2019, as a holiday; and

WHEREAS, July 5, 2019, is on Friday and the day before is the 4th of July, which is recognized as a full day (8 hour) holiday; and

WHEREAS, District employees have requested that the District close for normal operations, including closure of the office, on July 5, 2019; and

WHEREAS, no significant need exists for the District to be open for normal operating purposes on July 5, 2019, because it is the day after the holiday and traditionally has little operating or customer activities; and

WHEREAS, closing the District for normal operations, including closure of the office, July 5, 2019, will provide cost savings to the District by reducing labor costs, utility costs, and other costs that would be normally incurred because the District closure will result in the need for District employees to take vacation time, paid time off other than sick leave, and/or leave without pay; and

WHEREAS, the District will still have standby operators “on-call” on July 5, 2019, and available to respond to emergencies; and

WHEREAS, the District has correspondence from the Service Employees International Union (SEIU) Local 620 in support of the District closure; and

WHEREAS, it is in the public interest to close the District for normal operating purposes, including closure of the office, on July 5, 2019.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Oceano Community Services District as follows:

1. That the District will be closed for normal operating purposes, including closure of the office, on July 5, 2019.
2. District employees may take vacation time, paid time off other than sick leave, and/or leave without pay on July 5, 2019.
3. Standby operator(s) will be available for emergencies.

PASSED AND ADOPTED by the Board of Directors of the Oceano Community Services

District on June 12, 2019, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

President, Board of Directors
of the Oceano Community Services District

ATTEST:

Board Secretary of the
Oceano Community Services District

APPROVED AS TO FORM:

Jeffrey A. Minnery, District Counsel



Oceano Community Services District

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

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

Date: June 12, 2019

To: Board of Directors

From: Paavo Ogren, General Manager

Subject: **Agenda Item #8(D): Consideration of Recommendation to Approve an Agreement with the County of San Luis Obispo for the Public Facilities Fees relating to firefighting and emergency response services.**

Recommendation

It is recommended that your Board:

1. Approve the attached agreement with the County of San Luis Obispo for the Public Facilities Fees relating to firefighting and emergency response services.
2. Authorize the President to execute the agreement together with any non-substantive changes that may be made in developing the agreement in its final form, subject to legal counsel's approval as to form and effect.

Discussion

The attached agreement has been provided by the County of San Luis Obispo, department of Planning and Building, relating to Public Facilities Fees (PFF's) that are currently collected by the County and distributed to the District, and other districts, in unincorporated communities of the County. A "Public Facilities Financing Plan for Unincorporated Area Facilities" was originally adopted by the County in October 1991, and was most recently amended in July 2011. The financing plan can be reviewed, or downloaded, from the following internet reference: <http://www.slocounty.ca.gov/Assets/PL/Ordinances/Title+18+-+Financing+Plan+for+Unincorporated+Area+Facilities.pdf>

The County is currently updating the plan and anticipates submitting it to the Board of Supervisors at the same time as the attached agreement. The most recent version of the agreement was approved on February 22, 2017 and requires renewal at this time. The new agreement provides for a five-year term with automatic one-year extensions unless terminated by either the District or the County.

Currently, the District has over \$200,000 in PFF's within the District's Governmental Fund. The County's Financing Plan provides the District with the ability to utilize the funds for the capital improvements relating to the fire station or equipment. In summary, the agreement provides for the following District obligations, which are established in Government Code Section 66000 et seq.

1. Adoption of a resolution identifying the purpose of the fees and the specific eligible uses.



2. Determine that there is a reasonable relationship between new development and capital improvements that will be funded by the fees.
3. Expend the funds on the capital improvements or commit them to future capital improvements.

The requirement established in the agreement to adopt a resolution will also need to comply with certain provisions of Government Code Section 66000 et seq. For example, code section 66001(g)(1) provides the following specific language:

“A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for the public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.”

Furthermore, section 66001 also recognizes that the fees can be utilized “to complete financing on incomplete public improvements.”

Resolution 2017-03 (attached for reference) was adopted by the Board on May 10, 2017 satisfying these requirements based on the District’s Public Facilities Financing Plan dated April 12, 2017.

Other Agency Involvement

The County of San Luis Obispo is currently updating their Public Facilities Financing Plan. The county collects the fees from applicants for new development and distributes the fees to the District.

Other Financial Considerations

The District currently has approximately \$260,000 in public facilities held in cash. The generator project will utilize about \$45,000 of those fees.

Results

Approving the attached agreement with the County of San Luis Obispo will help establish the responsibilities of each agency relating to Public Facilities Fees, will promote a well governed community, and will help maintain a safe community by utilizing the fees for fire and emergency services.

Attachments:

- Public Facilities Fee Agreement with the County of San Luis Obispo.
- Resolution 2017-03

**AGREEMENT BETWEEN THE COUNTY OF SAN LUIS OBISPO
AND THE OCEANO COMMUNITY SERVICES DISTRICT**

This AGREEMENT is made and entered into on _____
20___, by and between the Oceano Community Services District, a community services district formed under the provisions of Government Code section 61010, et seq. (hereinafter referred to as “OCSD”) and the County of San Luis Obispo, a political subdivision of the State of California (hereinafter referred to as “County”).

WITNESSETH:

WHEREAS, pursuant to the provisions of Government Code section 66000, et seq., Title 18 of the County Code, and the County Public Facilities Financing Plan, the County is authorized to impose fees on development projects to mitigate the impact of new development on public facilities; and

WHEREAS, a portion of the public facility fee paid by each permit recipient within the boundaries of the OCSD was collected for the purpose of mitigating the impact of new development on the provision of firefighting and emergency response services; and

WHEREAS, among the governmental powers and duties exercised by the OCSD within its boundaries is the provision of firefighting and emergency response services; and

WHEREAS, OCSD and the County enter this Agreement for the purpose of the collection, distribution, and expenditure of impact fees to mitigate the impact of new development on the provision of firefighting and emergency response services; and

WHEREAS, the County will collect public facility fees for firefighting and emergency response purposes within the boundaries of the OCSD and transfer those funds to the OCSD to be used in accordance with all the requirements of Government Code section 66000, et seq.; and

WHEREAS, the OCSD desires that the County collect public facility firefighting and emergency response fees from development projects within its boundaries and represents that it is capable of and willing to use those fees within the timelines and other requirements of Government Code section 66000, et seq., for the capital improvements allowed by those provisions of law.

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

1. Obligation of Parties.

- a. The County agrees to collect the public facility fees from development projects located within OCSD's boundaries and to transfer the public facility firefighting and emergency response services fees to the OCSD during the Term of this Agreement.
- b. Upon receipt of the above-mentioned public facility fees the OCSD shall carry out for the County all the obligations and responsibilities of the local government as set forth in Government Code section 66000, et seq., including but not limited to the following:
 - (1) Identifying by resolution the purpose of the fees and the specific eligible uses for which the fees will be used.
 - (2) Determining in such resolution that there is a reasonable relationship between new development in Oceano and the firefighting and emergency response capital improvements for which the fees will be used.
 - (3) Immediately expending the public facility fees on the identified capital improvements or committing the funds to future capital improvements. In the event that the funds are committed for future expenditure the OCSD will identify the approximate date of such expenditure and will keep the funds in a separate account to avoid any commingling of the fees with other OCSD revenue.

2. Term. The initial term of this Agreement shall be five years and shall commence on the date first written above. This Agreement shall automatically renew for an additional one-year term on each anniversary of the commencement date, unless terminated in accordance with Sections 3 and 4, below.

3. Terminated for Convenience. Either party may terminate this contract at any time by giving to the other party 60 days' written notice of such termination. Termination shall have no effect on upon the rights and obligations of the parties arising out of any transaction occurring prior to the effective date of such termination. The County shall transfer all public facility fees collected prior to the effective date of said termination.

4. Termination for Cause. If the County determines that the OCSD has incurred obligations or made expenditures for purposes which are not permitted or are prohibited under the terms and provisions of this Agreement, or if the County determines that the OCSD has failed to fulfill its obligations under this Agreement in a timely manner, or if the OCSD is in violation of any of the terms or provisions of this Agreement, then the County shall have the right to terminate this Agreement effective immediately upon giving written notice to the OCSD. Termination shall have no effect upon the rights and obligations of the parties arising out of any transaction occurring prior to effective date of such termination.

5. Reporting. The OCSD shall submit annual progress reports to the County describing the progress made toward performing its obligations under this Agreement. The annual report shall include all of the information required to be made available to the public pursuant to Government Code section 66006.

6. Use of Funds. If at any time within applicable statutory periods of limitation it is determined by the County or a court of competent jurisdiction that funds provided for under the terms of this Agreement have been used by or on behalf of the County or the OCSD in a manner or for purposes not authorized or prohibited by this Agreement or state law, the OCSD hereby obligates itself, at the County's request, to pay to the County an amount equal to one hundred percent of the amount improperly expended.

7. Employment Status. Nothing in this Agreement is intended nor shall be construed to create an employer-employee relationship or a joint venture relationship between the County and the OCSD. Neither the OCSD nor any of the OCSD's agents, employees or contractors are or shall be considered to be agents or employees of the County in connection with the performance of the OCSD's obligations under this Agreement.

8. Records.

a. All records, accounts, documentation and all other materials relevant to a fiscal audit or examination, as specified by the County, shall be retained by the OCSD for a period of not less than three (5) years from the date of termination of this Agreement. If so directed by the County upon termination of this Agreement, the OCSD shall cause all records, accounts, documentation and all other materials relevant to the work to be delivered to the County as depository. The OCSD understands and agrees that it may be subject to examination and audit by the County Auditor/Controller for a period of three (5) years after the final payment under this Agreement.

b. All records, accounts, documentation and other materials deemed to be relevant to the undertaking enabled by this Agreement shall be accessible at any time to the

authorized representatives of the County on reasonable prior notice, for the purpose of examination or audit. Any expenditure which is not authorized by this Agreement or which cannot be adequately documented shall be disallowed and must be reimbursed to the County or its designee by the OCSD.

9. Indemnification. To the fullest extent permitted by law, OCSD shall indemnify, defend, and hold harmless the County and its officers, agents, employees, and volunteers from and against all claims, demands, damages, liabilities, loss, costs, and expense (including attorney's fees and costs of litigation) of every nature arising out of or in connection with OCSD's performance or attempted performance of any obligation or duty provided for or relating to this Agreement, except such loss or damage which was caused by sole negligence or willful misconduct of the County.

10. Insurance. OCSD shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the OCSD, its agents, representatives, employees or authorized volunteers.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as follows and no claims made insurance is allowed:

1. Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 00 01 covering CGL on an "occurrence" basis for bodily injury and property damage, including products-completed operations, personal injury and advertising injury, with limits no less than \$1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: ISO Form Number CA 0001 covering, Code 1 (any auto), or if OCSD has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damage.

3. Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease. If OCSD will provide leased employees, or, is an employee leasing or temporary staffing firm or a professional employer organization (PEO), coverage shall also include an Alternate Employer Endorsement (providing scope of coverage equivalent to ISO policy form WC 00 03 01 A) naming the County as the Alternate Employer, and the endorsement form shall be modified to provide that County will receive not less than thirty (30) days advance written notice of cancellation of this coverage provision. If applicable to OCSD's operations, coverage also shall be arranged to satisfy the requirements of any federal workers or workmen's compensation law or any federal occupational disease law.

If the OCSD maintains higher limits than the minimums shown above, the County requires and shall be entitled to coverage for the higher limits maintained by the OCSD.

Additional Insured Status

The County, its officers, officials, employees, and volunteers are to be covered as insureds on the auto policy with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the OCSD; and on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the OCSD including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the OCSD's insurance (at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 23 37 forms if later revisions used).

Primary Coverage

For any claims related to this contract, the OCSD's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees, or volunteers shall be excess of the OCSD's insurance and shall not contribute with it.

Notice of Cancellation

Each insurance policy required above shall be endorsed to state that coverage shall not be canceled, except after thirty (30) days' prior written notice (10 days for non-payment) has been given to the County

Failure to Maintain Insurance

OCSD's failure to maintain or to provide acceptable evidence that it maintains the required insurance shall constitute a material breach of the Contract, upon which the County immediately may withhold payments due to OCSD, and/or suspend or terminate this Contract. The County, at its sole discretion, may obtain damages from OCSD resulting from said breach.

Waiver of Subrogation

OCSD hereby grants to County a waiver of any right to subrogation which any insurer of said OCSD may acquire against the County by virtue of the payment of any loss under such insurance. OCSD agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the County. The County may require the Subcontractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the County.

Separation of Insureds

All liability policies shall provide cross-liability coverage as would be afforded by the standard ISO (Insurance Services Office, Inc.) separation of insureds provision with no insured versus insured exclusions or limitations.

Verification of Coverage

OCSD shall furnish the County with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the OCSD's obligation to provide them. The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Certificates and copies of any required endorsements shall be sent to:

San Luis Obispo County
Department of Planning and Building, Housing and Economic Development
Attention: Wes Drysdale, County Planner
976 Osos Street, Room 300
San Luis Obispo, CA 93408

Subcontractors

OCSD shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein.

Special Risks or Circumstances

County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

11. Entire Agreement and Modification. This Agreement sets forth the full and entire understanding of the parties regarding the matter set forth herein, and any other prior or existing understandings or agreements by the parties, whether formal or informal, regarding any matters are hereby superseded or terminated in their entirety. No changes, amendments, or alterations shall be effective unless in writing and signed by all parties hereto. The OCSD specifically acknowledges that in entering into and executing this Agreement the OCSD relies solely upon the provisions contained in this Agreement and no others.

12. Laws and Regulations. The OCSD agrees that it is familiar with and will comply with all County and State laws and regulations that pertain to health and safety, labor, fair employment practices, equal opportunity and all other matters applicable to the OCSD, its subcontractors, and the undertaking enabled by this Agreement. The OCSD agrees that it is familiar with and will comply with all laws and regulations applicable to the expenditure of public facility fees.

13. Non-Assignment of Agreement. Inasmuch as this Agreement is intended to secure the specialized services of the OCSD, the OCSD shall not have the right to assign or transfer this Agreement, or any part hereof or monies payable hereunder, without the prior written consent of the County, and any such assignment or transfer without the County's prior written consent shall be considered null and void.

14. Covenant. This Agreement has been executed and delivered in the State of California, and the validity, enforceability and interpretation of any of the clauses of this Agreement shall be determined and governed by the law of the State of California. All duties and obligations of the

parties created hereunder are performable in San Luis Obispo County, and such County shall be that venue for any action, or proceeding that may be brought, or arise out of, in connection with or by reason of this Agreement.

15. Enforceability. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

16. Agreement Binding. All provisions of this Agreement shall be binding on the parties and their heirs, assigns and successors in interest.

17. Waivers. County's waiver or breach of any one term, covenant or other provision of this Agreement shall not be a waiver of a subsequent breach of the same term, covenant or provision of this Agreement or of the breach of any other term, covenant or provision of this Agreement.

18. Notices. Unless otherwise provided, all notices herein required shall be in writing, and delivered in person or sent by United States first class mail, postage prepaid, to the following addresses:

To the County: Department of Planning and Building
Attention: Wes Drysdale, County Planner
976 Osos Street, Room 300
San Luis Obispo, California 93408

To the OCSD: General Manager and Board President
Oceano Community Services District
P.O. Box 599
Oceano, California 93475-0599

Provided that any party may change such address by notice in writing to the other parties and thereafter notices shall be transmitted to the new address.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day

and year first above written.

OCEANO COMMUNITY SERVICES DISTRICT

By: _____
Karen White, President

ATTEST:

Clerk of the District

APPROVED AS TO FORM AND LEGAL EFFECT:
JEFFREY A. MINNERY
District General Counsel

By: _____
District General Counsel

COUNTY OF SAN LUIS OBISPO

By: _____
Chair of the Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

APPROVED AS TO FORM AND LEGAL EFFECT:
RITA L. NEAL
County Counsel

By: _____

Deputy County Counsel

Date: _____

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2017 03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT APPROVING THE REPORT ON PUBLIC FACILITIES FEES DATED APRIL 12, 2017 AND MAKING FINDINGS REQUIRED BY THE MITIGATION FEE ACT

WHEREAS, pursuant to the Mitigation Fee Act (Government Code Section 66000, *et seq.*), certain findings are required to be made regarding the expenditure of development impact fees; and

WHEREAS, on February 22, 2017, the Oceano Community Services District (“District”) approved an agreement with the County of San Luis Obispo Board of Supervisors related to firefighting and emergency response capital improvement projects; and

WHEREAS, the Report on Public Facilities Fees dated April 12, 2017 (attached as Exhibit A and incorporated herein by reference), identifies a broad class of projects related to firefighting and emergency response capital improvement projects and the reasonable relationship between new development in District boundaries and the firefighting and emergency response capital improvement projects for which fees will be used; and

WHEREAS, the amount of a fees calculated and established on projects in the District are based on the July 26, 2011 update of the County’s Public Facilities Financing Plan approved by the Board of Supervisors; and

WHEREAS, the General Manager of the District has duly noticed the Report on Public Facilities Fees dated April 12, 2017, and provided a public hearing pursuant to Government Code Section 66002.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

1. The District hereby approves the Report on Public Facilities Fees dated April 12, 2017, in accordance with Government Code Section 66000, *et seq.*

2. Based upon its review of the Report on Public Facilities Fees dated April 12, 2017, the accompanying staff report, and such other information as was presented to the District during its consideration of this Resolution, the District finds as required by Government Code Section 66001 (6) the following:

a. The purpose of the public facilities fees is for firefighting and emergency response capital improvement projects and the fees shall be used in a manner consistent with this purpose.

b. The reasonable relationship between the public facilities fees and the purpose for which they are charged is demonstrated in the Report on Public Facilities Fees dated April 12, 2017.

c. The reasonable relationship between the need for firefighting and emergency response capital improvement projects and the type or projects for which the fees shall be used is demonstrated in the Report on Public Facilities Fees dated April 12, 2017.

Vice President Austin

President White

Upon the motion of Director _____, seconded by Director _____ and upon the following roll call vote, to wit:

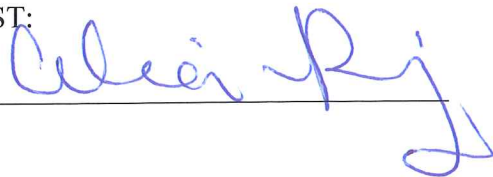
AYES: Vice President Austin, President White, Director Angello,
Director Brunet, Director Coalwell
NOES: None
ABSENT: None
ABSTAIN: None

The foregoing Resolution is hereby passed and adopted this 10 day of ^{May} _____, 2017.



Karen White, PRESIDENT

ATTEST:





Oceano Community Services District

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

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

Date: June 12, 2019

To: Board of Directors

From: Paavo Ogren, General Manager

Subject: **Agenda Item # 9(A):** Consideration of a Recommendation to Approve the Second Amendment to Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement, including funding of \$1,062,383 for the 2019/20 FCFA budget, a revised funding formula for future years, a requirement for Oceano to hold a special tax ballot measure in March 2020, and a "Wind-Down" period terminating Oceano's participation in FCFA on June 30, 2021 in the event that the ballot measure does not pass.

Recommendation

It is recommended that your Board:

1. Approve the attached Second Amendment to Five Cities Fire Authority 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.

Discussion

The Five Cities Fire Authority (FCFA) has been providing fire and emergency services to the communities of Arroyo Grande, Grover Beach and Oceano since 2010 when the cities and the district approved a Joint Powers of Authority Agreement (JPA) establishing FCFA. In September 2017, FCFA adopted a strategic plan for future services, which has led to discussions to amend the FCFA JPA as needed to implement the strategic plan. The plan, along with the JPA, budgets and other FCFA documents can be obtained at:

<http://www.fivecitiesfireauthority.org/documents>

Costs associated with implementing the strategic plan have been identified and are under review. The agencies have been working collaboratively to determine funding requirements for each of the agencies and other amendments to the JPA that will be needed to ensure the continued viability of FCFA. The attached Second Amendment to Five Cities Fire Authority Joint Exercise of Powers Agreement results from those efforts.

It includes the following primary sections:

Section #3 – Provides for the fiscal year (FY) 2019/20 FCFA budget and OCSD's contribution of \$1,062,383, which is \$75,021 higher than the current year amount of \$987,362. The FY 2019/20 contribution is based on 19.85% of the FCFA costs and represents a transition to the new funding formula. A transitional



Oceano Community Services District

Board of Directors Meeting

approach on the funding formula was included in the second amendment to recognize the conversion of volunteer fire staff to full-time will be completed for Arroyo Grande and Grover Beach but not yet for Oceano.

Section # 4 – Provides for the new funding formula for FCFA. The changes in the funding formula are subsequently discussed in greater detail.

Section #5 – Provides that OCSD agrees to undertake the legally required measures to place a special tax measure on the March 2020 ballot that would provide sufficient funding for the community to continue to participate in FCFA and the implementation of the strategic plan. In the event that the March 2020 measure does not pass, Oceano will cease to be a member of FCFA on June 30, 2021.

Section #6 – Provides for a “Wind-Down Period” where Oceano will continue to be a member of FCFA through June 30, 2021. During the wind-down period, determinations on OCSD’s share of FCFA assets and liabilities will be made for equitable distribution of those assets and appropriate allocation of liabilities.

Attachment “B” is a chronology of Board meetings relating to FCFA since the strategic plan was adopted.

Attachment “C” is a timeline of upcoming Board meetings that are intended to review various items relating to FCFA and future actions that your Board will need to consider for Oceano to continue to receive fire and emergency services from FCFA.

Funding Formula

On May 23, 2018, OCSD approved a Memorandum of Agreement with the cities of Arroyo Grande Grover Beach to consider amendments to the FCFA JPA including modifications to the funding formula. Since the execution of the MOA, the managers of the three communities have been meeting regularly with the Fire Chief to conduct the good faith negotiations as required by the MOA. The managers have analyzed multiple versions of a revised cost allocation/funding formula and have reached agreement in concept that the proposed model solves the concerns of the City of Arroyo Grande and is acceptable to Grover Beach and Oceano. Ultimately, any change in the funding formula or other components of the JPA will require unanimous approval of the three-member agencies.

The following table illustrates a comparison of the current funding formula included in the 2010 JPA and the funding formula that is being proposed by the managers.

| 2010 JPA Funding Formula | 2019 Proposed Funding Formula |
|--------------------------------|---|
| Population – 25% | Population – 33.33% |
| Annual Calls for Service – 25% | Annual Calls for Service – 33.33% |
| Staffing Levels – 25% | Stations (1 in each community) – 33.33% |
| Assessed Valuation – 25% | n/a |



The managers studied several funding formulas that considered the existing components and other approaches. Overall, the managers recognize that although no single formula will be perfect, the proposed funding formula will allocate costs among the communities in a more equitable manner and that it does address issues that have been identified in developing a more equitable formula.

Population

“Population” is an existing component of the 2010 FCFA JPA and is recommended to be included in the proposed funding formula. By reducing the number of components from four (4) to three (3), this component will become 1/3rd of the funding formula instead of 1/4th of the funding formula. Population reflects the overall potential demand for service and takes into account the differing sizes of the three communities.

Annual Calls for Service

“Annual Calls for Service” is an existing component of the 2010 FCFA JPA and is recommended to be included in the proposed funding formula. By reducing the number of components from four (4) to three (3), this component will become 1/3rd of the funding formula instead of 1/4th of the funding formula. Annual Calls for Service represent actual service and are proposed to be based on a multi-year rolling average to help “smooth” annual cost allocations and avoid erratic changes in annual contributions by the three communities.

Modification of the Staffing Component to become the Station Component

The existing “Staffing” component is proposed to become a “Station” component. The following table illustrates the modification of this component from the 2010 JPA to the proposed funding formula.

| 2010 JPA Funding Formula - Staffing | 2019 Proposed Funding Formula - Station |
|---|--|
| Arroyo Grande – 3 (37.5%) | Arroyo Grande – 1/3 rd |
| Grover Beach – 3 (37.5%) | Grover Beach - 1/3 rd |
| Oceano - 2 (25%) | Oceano - 1/3 rd |
| 25% of the Overall Funding Formula | 33.33% of the Overall Funding Formula |

The 2010 JPA included a staffing component to reflect full-time shift personnel at each station and historically reduced Oceano’s costs since the Oceano station has less staff. The proposed component instead reflects stations since the communities, if they operated independent fire stations, would still have fixed costs and the need to staff their own stations regardless of the size of the community.



Elimination of the “Assessed Valuation” Component

The Assessed Valuation component of the 2010 funding formula is proposed to be eliminated due to the lack of an identifiable nexus especially considering that assessed valuations of property in California do not reflect actual market value. Actual marked value of property, if known, might be an indicator of the value of assets that are bring protected with fire related services.

Other Agency Involvement

The Five Cities Fire Authority; the Cities of Arroyo Grande and Grover Beach; the County of San Luis Obispo, Cal Fire. The FCFA strategic plan has been posted to the District website and can be located at:

<https://oceanocsd.org/customer-services/district-services/fire-emergency/>

Financial Considerations

The District’s cost of FCFA operations for FY 2019/20 will be \$1,062,383. The cost of future services for Five Cities Fire and alternatives associated with the County/Cal Fire will be included in future agenda items.

Results

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

Attachments:

- “A” – Second Amendment to Five Cities Fire Authority (FCFA) Joint Exercise of Powers Agreement
- “B” - Chronology
- “C” – Future Agenda Items / Timeline

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

This Second Amendment to the Five Cities Fire Authority (“FCFA”) Joint Exercise of Powers Agreement, dated June 7, 2010 (“JPA”) (“Second Amendment”), is made and entered into as of July 1, 2019, 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 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.

3. **Fiscal Year 2019/2020**. Each Parties’ contributions for funding the Fiscal Year 2019/20 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 | \$1,062,383 |
| 19.85% _____ | |

4. **Funding Formula.**

- A. The Funding Formula contained in Exhibit B 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.
- B. For Fiscal Year 2019-20, a transitional formula is used to determine the funding contributions specified in Section 3. This transitional formula modifies component 3 of the Funding Formula related to fire stations to reflect current staffing levels. This transitional formula may be used for the subsequent Fiscal Year 2020-21 as noted in Section 5B.
- C. The Funding Formula will be reviewed by the Jurisdiction every three years in the month of January, commencing 2023.

5. **Ballot Measure.**

- A. Oceano agrees to undertake the legally required procedures to place a special tax on the March 2020 ballot in accordance with Government Code Section 61121. 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 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. The time between when the County Clerk Recorder concludes that the 2020 Oceano ballot measure has failed and June 30, 2021 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 above for the Fiscal Year 2019/20 FCFA Budget, shall be the same in Fiscal Year 2020/2021.

6. **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, 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, 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 (effective June 30, 2021).
 - b. An estimate as to the distribution of debt, employment liability, pension/PERS and other post-employment obligations by February 1, 2021 (effective June 30, 2021).
 - c. An estimate as to the distribution of all other assets by March 1, 2021 (effective June 30, 2021).
 - e. The parties mutually agree and understand that any liability related to unresolved claims or litigation existing prior to June 30, 2021 will remain the obligation of all Parties whether remaining members of the FCFA or not.
 - f. Prior to October 1, 2021, the Parties shall complete a post-dissociation reconciliation of all assets and liabilities incurred prior to June 30, 2021. 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. **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. **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. **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, 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, 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 5.B of this Second 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.

33.33% of costs shall be assessed among the Parties in proportion to the number of fire stations located in each Jurisdiction.



Oceano Community Services District

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

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

CHRONOLOGY

The following table identifies the dates and agenda items that your Board has considered since the FCFA Board adopted the Strategic Plan. The table will be updated as additional District meetings occur to provide a chronology for public information.

| | |
|--|---|
| September 22, 2017 – Five Cities Fire Authority | Five Cities Fire Authority Adopts the Five-Year Strategic Plan |
| November 18, 2017 – Five Cities Fire Authority | Five Cities Fire Authority Direction on phased transition of Reserve Firefighters to full time employees. |
| | |
| December 6, 2017 | Discussion of the Five Cities Fire Authority Five-Year Strategic Plan and the November 17, 2017 agenda item on the Reserve Firefighter Program with Board direction as deemed appropriate. |
| January 10, 2018 | Consideration of a report entitled “A Twenty Eighteen (2018) Outlook on the Fire Cities Fire Authority” and a recommendation to create an ad-hoc committee for inter-agency collaboration and related efforts. |
| February 13, 2018 | Discussion of Five Cities Fire Authority including recent meetings with representatives of other agencies, upcoming Authority meetings, and Board direction as deemed appropriate. (No staff report) |
| March 28, 2018 | Review, discuss and provide direction as deemed appropriate by your Board regarding the agenda item considered by the Five Cities Fire Authority at their meeting on March 16, 2018 proposing two preliminary budgets to develop the FY 2018-19 Budget. |



Oceano Community Services District

Board of Directors Meeting

| | |
|--------------------|--|
| April 25, 2018 | Consideration of a Recommendation to approve a resolution Directing Approval of the Five Cities Fire Authority Budget for Fiscal year 2018/19, and discussion of related issues. |
| May 23, 2018 | Consideration of a Recommendation to Approve a Memorandum of Agreement Amending the Five Cities Fire Authority Joint Powers of Authority Agreement with the Cities of Arroyo Grande and Grover Beach. |
| September 26, 2018 | Update on the Five Cities Fire Authority Joint Powers of Authority Agreement and the County/Cal Fire Strategic Plan efforts and provide Board Direction as Deemed Appropriate. |
| March 27, 2019 | Status update on amending the Five Cities Fire Authority Joint Powers Agreement and Board direction as deemed appropriate |
| April 10, 2019 | Discussion on timeline for amending the Five Cities Fire Authority Joint Powers Agreement and steps associated with calling for a special tax election in March 2020 with direction to staff as deemed appropriate. |
| April 24, 2019 | <ul style="list-style-type: none"> • Presentation by LAFCO on requirements if the District pursued divestiture of fire and emergency services and review of County Agenda Item #35 (April 23, 2019) regarding fire services for unincorporated communities with Board direction as deemed appropriate • Presentation by District legal counsel on activities associated with ballot items. |
| May 8, 2019 | Discussion of Proposition 218 parcel tax and assessment options for fire and emergency services including those previously approved for Los Osos, Cayucos and Cambria with Board direction as deemed appropriate. |
| May 22, 2019 | Discussion of the May 17, 2019 Review of the Five Cities Fire Authority Strategic Plan by the Five Cities Fire Authority with Board direction as deemed appropriate. |



OCEANO COMMUNITY SERVICES DISTRICT BOARD MEETING TIMELINE

| Board Meeting | Task |
|---------------------------|--|
| June 12, 2019 | <ul style="list-style-type: none"> • FCFA JPA Amendments • Preliminary Budget Review |
| June 26, 2019 | <ul style="list-style-type: none"> • South County Sanitary Rate Increase Prop 218 Hearing (No FCFA Agenda Items – Hearing to adopt 2019/20 Preliminary Budget) |
| July 10, 2019 | <ul style="list-style-type: none"> • Review of the County report on fire and emergency services provided by special districts • Identification of other community options for fire and emergency services. • Tax roll hearing for charges and delinquencies |
| July 24, 2019 | <ul style="list-style-type: none"> • Target date for direction on new FCFA funding formula • Multi-year updated cost estimates for the OCSD share of FCFA costs • Tax analysis |
| August 14, 2019 | <ul style="list-style-type: none"> • Review Survey re: FCFA • FAQ's – Initial Public Information • Central Coast Blue |
| August 28, 2019 | (No FCFA Agenda Items – Hearing to adopt 2019/20 Final Budget) |
| September 11, 2019 | |
| September 25, 2019 | <ul style="list-style-type: none"> • Last regular Board meeting to approve JPA Amendments |
| October 9, 2019 | <ul style="list-style-type: none"> • Formal actions that must be adopted by your Board to place an item on the March 2020 ballot |
| October 23, 2019 | |
| November 13, 2019* | |
| December 11, 2019* | |

* One Board Meeting in November and December due to holidays.



Oceano Community Services District

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

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

Date: June 12, 2019

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Via: Paavo Ogren, General Manager

Subject: **Agenda Item 9B: Workshop on the 2019/20 Budget with Board direction as deemed appropriate.**

Recommendation

It is recommended that your Board:

1. Review and discuss the attached 2019-20 District Budget Worksheets and provide staff with direction as you deem appropriate.
2. Set June 26, 2019 as the date of a public hearing for your Board to consider adoption of the Fiscal Year 2019-20 Preliminary Budget.

Discussion

The attached budget worksheets for the District's Fiscal Year 2019-20 budget have been prepared for discussion purposes. Based on Board feedback, the preliminary budget will be prepared for formal consideration on June 26, 2019.

The line item worksheets for each fund have been designed to include the following:

- ✓ Budget Narrative
- ✓ Actual FY 2014-15 through FY 2017-18
- ✓ Estimated current year 2018-19
- ✓ Proposed 2019-20 Budget

Other Agency Involvement

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. The final budget is sent to the County Auditor's office after the adoption in August.



Financial Considerations

The proposed preliminary budget for FY 2019/20 includes \$4,160,221 in revenues, \$4,654,111 in expenditures, and \$582,274 in fund balance available from current year budget savings for a net surplus of \$88,384. The currently year budget savings were generated to specifically help cover the anticipated FY 2019/20 operating deficit of \$493,890. 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 increases in State Water costs, increases in administrative overhead charges (which have correspondingly decreased Wastewater Fund administrative costs), and shortfalls in revenues that have resulted from overall community conservation efforts.

The accounting close-out for the current FY 2018-19 year will be substantially completed before the adoption of the Final FY 2019-20 Budget in August 2019, at which time the detailed update on reserves can be provided for Board consideration. Overall, an increase in reserves for FY 2019-20 from \$3,319,414 to \$3,407,798 is estimated based on the net budget surplus of \$88,384.

Results

Holding a workshop to review and consider the District's budget for fiscal year 2019-20 helps to ensure sound financial management for the District and promotes a well governed community.

Attachments:

- FY 2019-20 Preliminary Budget

**OCEANO COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET
FISCAL YEAR 2019/20**

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Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2019/20 has been prepared consistent with the current FY 2018/19 budget. Overall, the District's financial condition has been improving over the past several years. Nevertheless, the financial condition is subject to impacts that will need to be addressed in the upcoming year. The impacts have generally been anticipated and multi-year strategies will be needed or OCSD will be at-risk of a deteriorating financial condition in upcoming fiscal years.

Significant Budget Items

The OCSD (FY) 2019/20 Preliminary Budget includes two funds with significant budget issues.

- Fire and Emergency services are provided by the Five Cities Fire Authority and consideration of an amendment to the Joint Powers Authority agreement with the cities of Arroyo Grande and Grover Beach is needed for approval of the FY 2019/20 FCFA budget. Utilizing \$15,177 of General Fund reserves and \$58,730 of fund balance available* from the prior year budget savings is necessary to balance the Fire Fund budget in FY 2019/20. Doing so will reduce current estimated reserves in the General Fund from \$626,540 to \$611,363.
- The OCSD Water Fund has a significant estimated deficit of \$503,455 for the FY 2019/20 budget. Although fund balance available generated from current year budget savings of \$321,316 will help fund a majority of the estimated deficit, utilizing \$182,139 in Water Fund reserves will be needed. Doing so will reduce current estimated reserves in the Water Fund from \$1,406,193 to \$1,224,054.

The Water Fund deficit is a result of three primary factors. The first is a shortfall in revenue, which has exceeded \$290,000 over the past four 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 current FY 2018/19 budget and increase charges to the Water Fund while reducing charges to the Wastewater Fund. The third factor is unanticipated costs associated with State water. Additional details are provided in subsequent sections on each of the OCSD budget units.

- Although the remaining OCSD budgets are balanced, it should be noted that the Wastewater Fund is relying on \$113,940 in annual reimbursements from the interfund loan that was provided to construct the Sheriff's substation in 2002. These reimbursements will end in FY 2022/23. Planning for the future reduction of interfund reimbursements combined with the need to fund wastewater fund capital improvements should be evaluated in FY 2019/20.

* **"Fund Balance Available"** is the estimate of budget savings from the current year that is available to help fund the FY 2019/20 budget

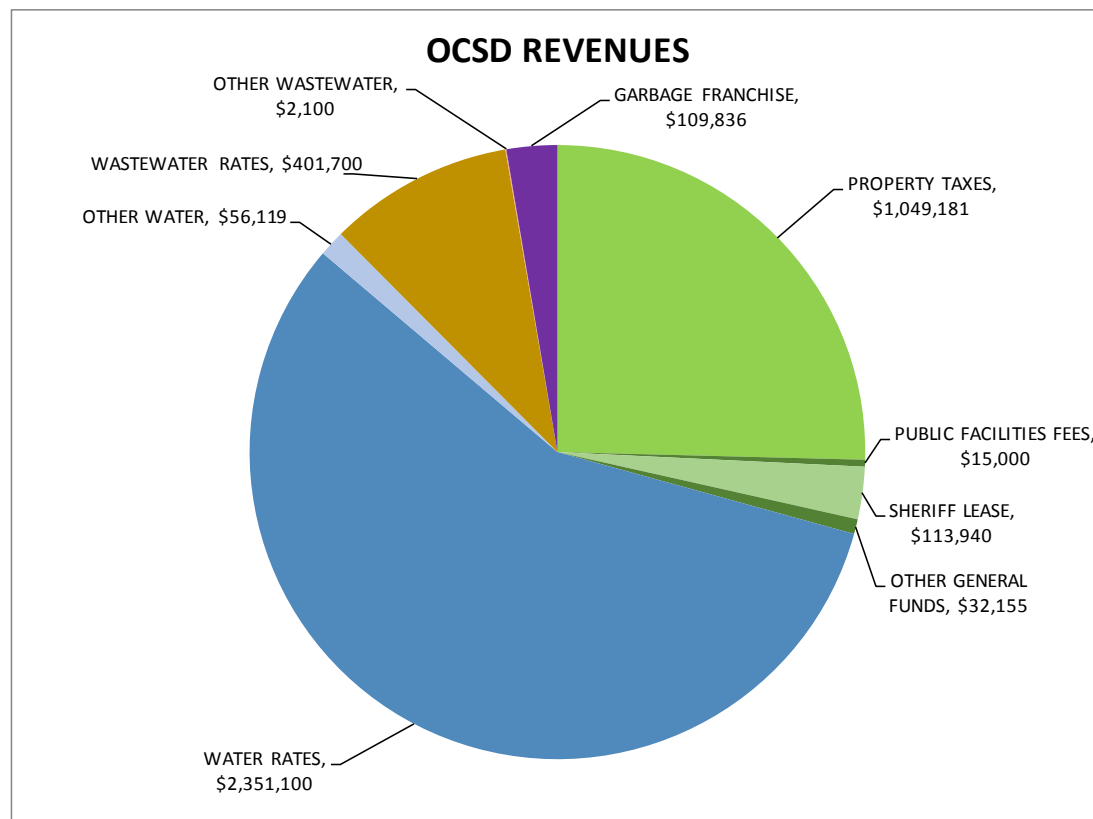
Combined Preliminary Budget

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 | \$1,210,276 | \$2,891,726 | \$4,102,002 | | \$4,102,002 | 99% |
| NON OPERATING REVENUE | 1,145,929 | 58,219 | 1,204,148 | (1,145,929) | 58,219 | 1% |
| TOTAL REVENUE | 2,356,205 | 2,949,945 | 5,306,150 | (1,145,929) | 4,160,221 | 100% |
| LABOR | 861,796 | 458,015 | 1,319,811 | (192,250) | 1,127,561 | 24% |
| SERVICES & SUPPLIES | 1,428,656 | 2,088,828 | 3,517,483 | | 3,517,483 | 76% |
| CAPITAL OUTLAY | 0 | 0 | 0 | | 0 | 0% |
| DEBT SERVICES | 0 | 9,067 | 9,067 | | 9,067 | 0% |
| ADMIN COST | 57,221 | 896,458 | 953,679 | (953,679) | 0 | 0% |
| TOTAL EXPENDITURES | 2,347,672 | 3,452,368 | 5,800,040 | (1,145,929) | 4,654,111 | 100% |
| SURPLUS/ (DEFICIT) | 8,533 | (502,423) | (493,890) | 0 | (493,890) | 0 |
| INTERFUND TRANSFERS | (82,440) | 82,440 | 0 | 0 | 0 | |
| FUND BALANCE AVAILABLE | 58,730 | 523,544 | 582,274 | 0 | 582,274 | |
| NET SURPLUS / (DEFICIT) | (\$15,177) | \$103,561 | \$88,384 | \$0 | \$88,384 | \$0 |

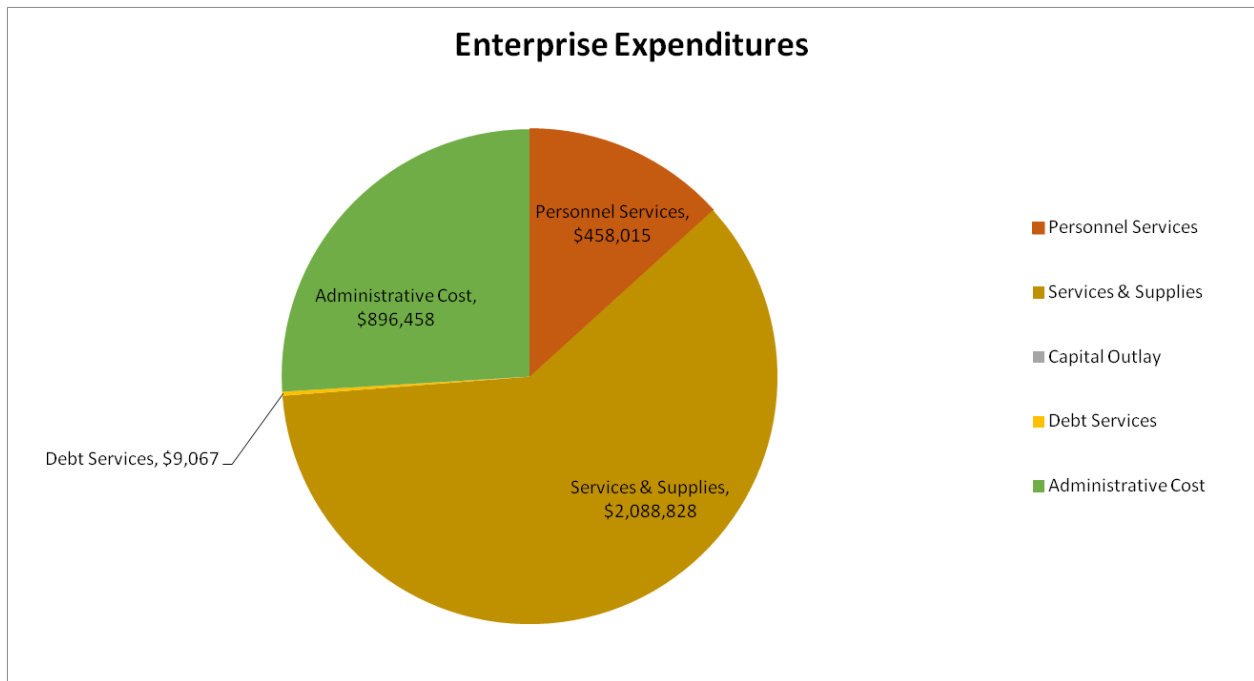
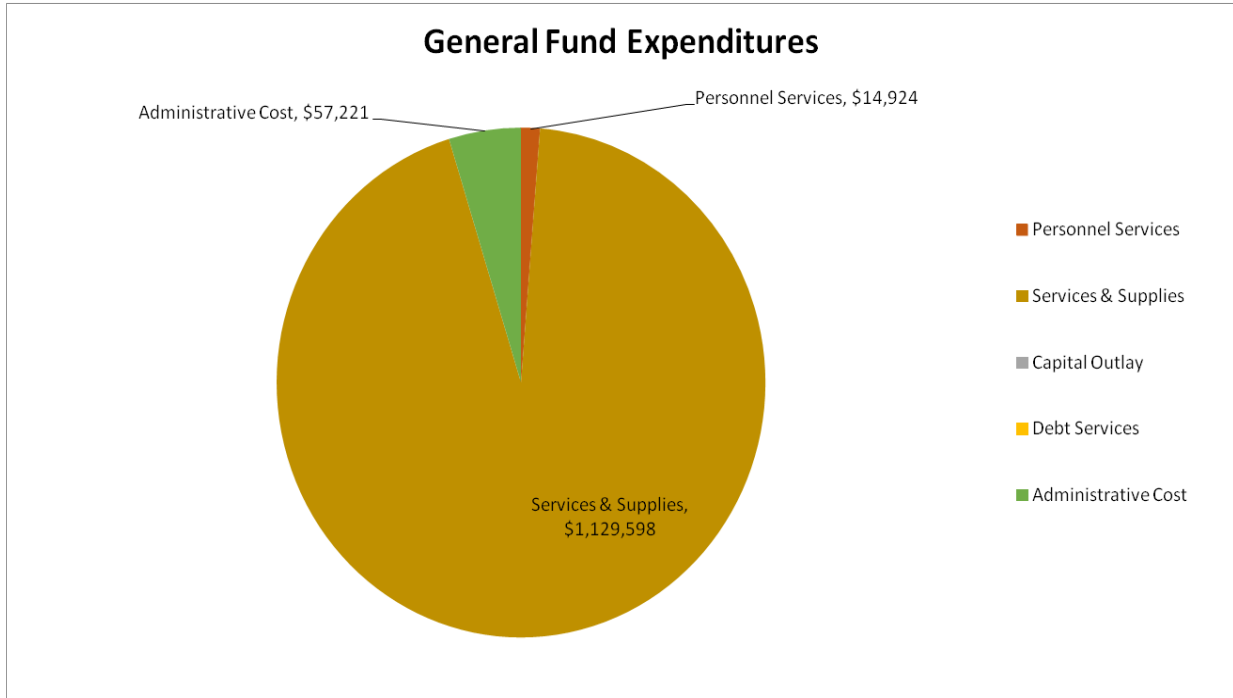
Total General Fund revenues are estimated to increase \$50,491 (8%) from \$998,690 estimated for FY 2018/19 to \$1,049,181 in FY 2019/20. Enterprise Fund revenues are estimated to increase \$85,000 (3%) from \$2,865,044 in FY 2018/19 to \$2,949,945 in FY 2019/20.

The adjacent chart illustrates the OCSD estimated revenues for FY 2019/20.



Total General Fund expenditures are estimated to increase \$234,185 (12%) from \$2,104,487 estimated for FY 2018/19 to \$2,347,672 in FY 2019/20. The increase in FCFA expenditures of \$75,021 (7.5%) represents the primary increase in costs. Enterprise Fund expenditures are estimated to increase \$421,802 (14%), which excludes the expenditures reimbursed by grants in FY 2018/19. The increase of \$196,000 in State water represents the majority increase in costs.

The following graph illustrates the OCSD costs for FY 2019/20 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

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

Fire and Emergency Services – See budget schedules on pages 19-23

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, which is provided to your Board for separate consideration on June 12, 2019, is the second amendment to the JPA and is necessary to establish the funding needed to implement the FCFA strategic plan. The second amendment also provides that the District's share of FY 2019/20 costs for FCFA is \$1,062,383. In order to fund FY 2019/20 cost, utilizing \$15,177 in General Fund reserves will be necessary and \$58,730 of fund balance available from the prior year budget savings. Those reserves are estimated to be \$626,540 at the beginning of FY 2019/20 and will decrease to \$611,363.

In addition to establishing funding for the FY 2019/20 FCFA budget, the second amendment also establishes the new funding formula for future year FCFA costs. As discussed by the Board during several agenda items since the FCFA Strategic Plan was adopted in 2017, the ability of OCSD to fund strategic plan measures will depend on whether community voters support a special tax in the March 2020 primary election.

The amount of the special tax needed to cover FCFA costs in future years is currently being evaluated in preparation of a March 2020 ballot item. The deadline for the Board to call for the election is in October 2019. The Board meeting that staff anticipates providing estimates of the special tax is July 24, 2019.

If approved by voters, the special tax will go into effect the following fiscal year (FY 2020/21). If the special tax is not approved by OCSD voters, the FY 2020/21 budget for FCFA will be consistent with the proposed FY 2019/20. If the special tax is not approved by voters, however, OCSD will no longer be able to fund its share of FCFA costs after FY 2020/21 and pursuant to the second amendment, the community will cease to be part of the Five Cities Fire Authority as of June 30, 2021. Between March 2020 and June 2021, several "wind-down" actions will be taken to separate OCSD from FCFA, including distribution of assets and determinations regarding current and long-term liabilities. During the wind-down period, OCSD will also need to determine whether the District can provide fire and emergency services as a stand-alone fire department or whether the District might seek to divest itself from those services through the San Luis Obispo County Local Agency Formation Commission (LAFCo).

Additional information on FCFA Strategic Plan and a recent study prepared by the County of San Luis Obispo on fire and emergency services in the unincorporated areas of the county, including Oceano, can be located on the District's website at the following link:

<https://oceanocsd.org/customer-services/district-services/fire-emergency/>

Lighting Fund - See budget schedules on pages 24-27

The lighting fund pays for street lights and is funded through a portion of the District's property tax allocation. The proposed FY 2019/20 budget of \$51,153 is an increase of \$710 (1.4%) from \$50,443 budgeted in FY 2018/19. Actual expenditures have been closer to \$45,000 per year.

Administrative Fund - See budget schedules on pages 13-18

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 2019/20 budget of \$1,145,929 represents a decrease of \$24,071 (-2.1%) from \$1,170,000 budgeted in FY 2018/19. The decrease is primarily a result of deferring a recruitment for an Assistant General Manager / District Engineer that had been budgeted in FY 2018/19 with a planned overlap of approximately six months prior to the retirement of the current General Manager. The FY 2019/20 budget is based on the announced current General Manager retirement in December 2019 and an estimate 3 months of overlap with the hiring of a new General Manager.

Facilities Fund - See budget schedules on pages 28-32

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.

In FY 2016-17 the Sheriff's substation was reclassified to the Facilities Fund from the Water Fund (30%) and Wastewater Fund (70%). An interfund transfer of \$113,940 from the Facilities Fund to the Wastewater Fund is made each year until FY 2022/23 for the repayment of the original construction of the building. The reclassification reestablished the integrity of its Governmental Fund Accounting system. The Sheriff's 20-year lease will be up for renewal in April 2021.

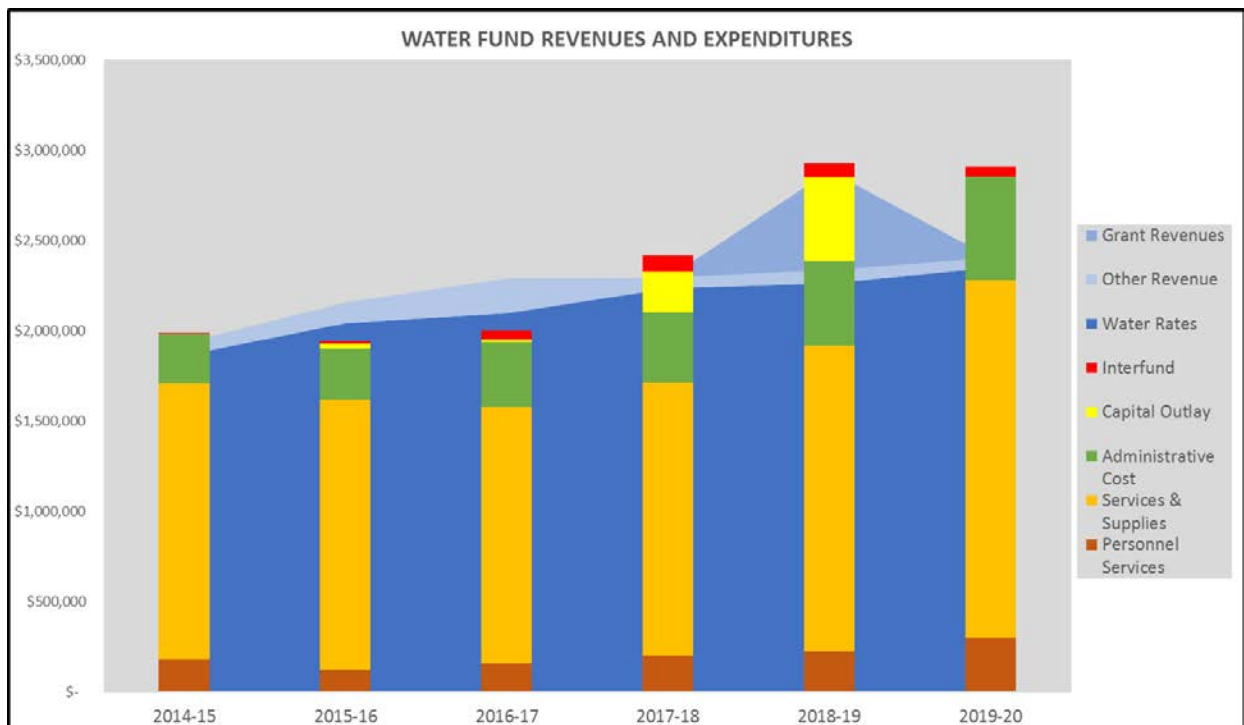
The District is in an agreement with the Planning and Building department of the County of San Luis Obispo related to Public Facilities Fees (PFF's). The County currently collects PFF's and distributes them to the District. These fees can be utilized for capital improvements and equipment related for the Fire Fund. The ending balance for PFF reserves are up to \$261,466. The emergency generator for the fire station, Sheriff's building and administrative office has encumbered \$46,642 of the PFF reserves.

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 34-39



The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. A 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 \$291,652 shortfall in target revenues due to water conservation efforts of the community.

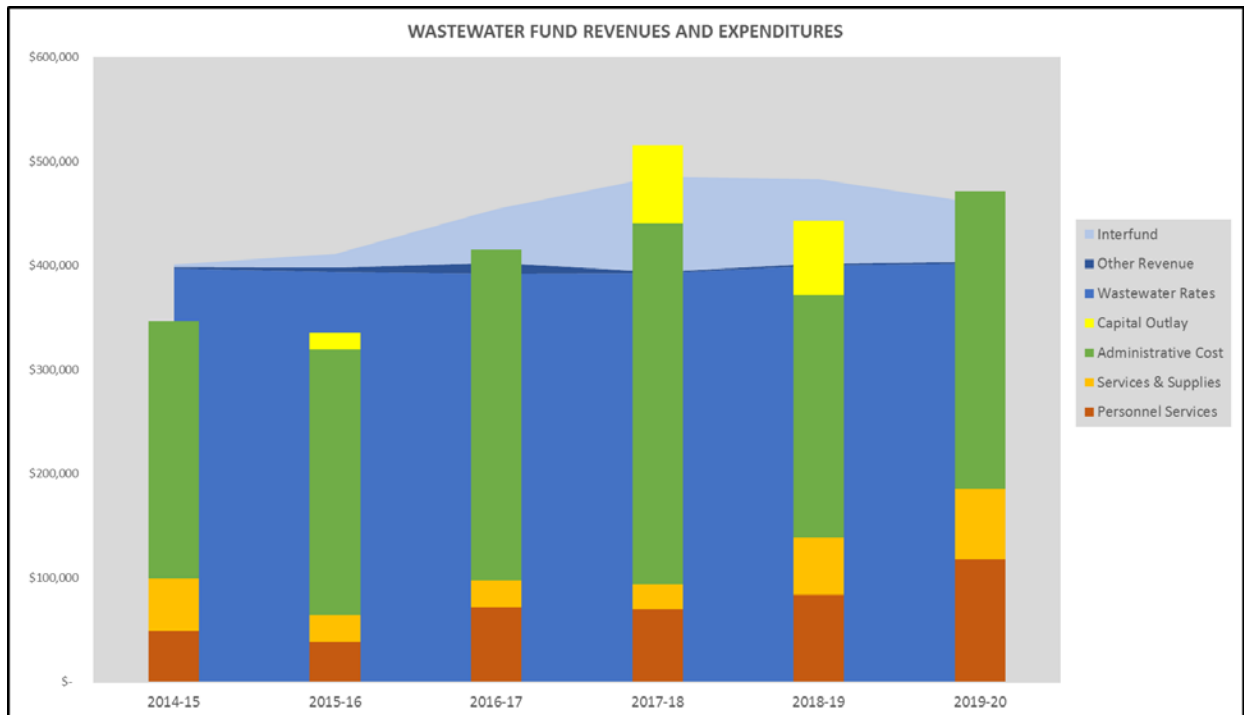
This past year the charges for State water owned and operated by California Department of Water Resources (DWR) were significantly higher than estimated in 2017 and 2018. The increase in cost billed by DWR was \$222,723 greater than the prior year. The District requested to use the deposit held by the County to minimize the budgetary impact of FY 2018/19. This budget adjustment increased State water expenditures to \$1,118,455 and State water costs came under \$953,953 leaving a remaining balance of \$164,502 to reduce FY 2019/20 costs.

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 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.

The utilities staff currently includes a total of four employees with the hiring of the operator in training/ solid waste coordinator in February 2019. This staffing level is consistent with the historical staffing levels for the District. Nevertheless, as the grant funded WRRP projects move forward and work on capital projects increase Board consideration of staffing a Lead Operator will be important. Currently the Utilities Supervisor works as the lead and an on-call operator. Transitioning the Utilities Supervisor to a salary position with a greater emphasis on capital projects would also require shifting responsibilities for other utility crew positions. The fiscal impacts of the Lead Operator and operator in training are not included in this budget but will be a minor increase to salary and wages expenditures in the enterprise funds. Meet and confer with the Service Employees International Union, Local 620 would be a “next step” if so directed by your Board.

The administrative cost in the Water Fund increased last year to better reflect the work and time spent on water services. The FY 2017/18 budget allocated 45% to the Water Fund and the current allocation has increased the Water Fund by 15% to 60%. The inverse occurred in the Wastewater Fund going from 40% of the administrative allocation to 30%. It had been clear in the past years that the allocation to the Wastewater Fund was too high.

Wastewater Fund - See budget schedules on pages 40-44



The Wastewater operating deficit for the FY 2019/20 budget is (\$67,716). The Facilities Fund pays an interfund transfer of \$113,940 the Wastewater Fund for the repayment of the original construction of the Sheriffs building. After the interfund debt payment the Wastewater Fund has a \$34,679 surplus for FY 2019/20. The Wastewater Fund continues to incur operating net losses because the revenues are not increased every year similar to the Water Fund. The operating shortfall needs to be addressed in the upcoming year as well as the deferred infrastructure repairs and replacement.

The Sewer System Management Plan (SSMP) must be updated every five years. In 2015, the SSMP was performed in house. A similar process will be done in FY 2019/20 and no expenditures have been budgeted for the SSMP. An internal audit is done every two years to help manage the expenses and time that are dedicated to the update.

Garbage Fund - See budget schedules on pages 45-49

The Garbage Fund operating surplus for the FY 2019/20 budget is \$9,271. The District has filled the solid waste coordinator/ operator in training position and the costs related to their duties have been reflected in the expenditures. The expenditure line item professional services increased from last year to cover the amount of times the utilities staff fills the roll off with solid waste.



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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------------------|---|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Lighting | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Facilities | \$26,426 | \$148,482 | \$168,743 | \$169,127 | \$236,057 | \$159,555 |
| | Admin | \$1,508,212 | \$1,542,680 | \$1,757,141 | \$1,859,878 | \$1,981,611 | \$2,196,650 |
| | Total Sources of Funds | \$1,534,638 | \$1,691,162 | \$1,925,883 | \$2,029,005 | \$2,217,668 | \$2,356,205 |
| USES OF FUNDS | | | | | | | |
| | Fire | \$786,526 | \$827,169 | \$851,824 | \$964,222 | \$1,051,073 | \$1,108,324 |
| | Lighting | \$44,441 | \$42,090 | \$45,904 | \$39,570 | \$43,280 | \$51,153 |
| | Facilities | \$27,153 | \$58,748 | \$91,696 | \$118,415 | \$111,403 | \$42,266 |
| | Admin | \$650,563 | \$644,794 | \$792,935 | \$857,732 | \$898,731 | \$1,145,929 |
| | Total Expenditures | \$1,508,683 | \$1,572,801 | \$1,782,359 | \$1,979,939 | \$2,104,487 | \$2,347,672 |
| OPERATING SURPLUS/(DEFICIT) | | | | | | | |
| | Fire | (\$786,526) | (\$827,169) | (\$851,824) | (\$964,222) | (\$1,051,073) | (\$1,108,324) |
| | Lighting | (\$44,441) | (\$42,090) | (\$45,904) | (\$39,570) | (\$43,280) | (\$51,153) |
| | Facilities | (\$727) | \$89,734 | \$77,047 | \$50,712 | \$124,655 | \$117,289 |
| | Admin | \$857,648 | \$897,886 | \$964,206 | \$1,002,146 | \$1,082,880 | \$1,050,721 |
| | OPERATING SURPLUS/(DEFICIT) | \$25,955 | \$118,361 | \$143,524 | \$49,065 | \$113,181 | \$8,533 |
| TRANSFERS & ENCUMBRANCES | | | | | | | |
| | Transfers In - From Water Fund | 0 | 0 | 31,500 | 31,500 | 31,500 | 31,500 |
| | (Transfers Out) - To Wastewater | 0 | 0 | (113,940) | (113,940) | (113,940) | (113,940) |
| | Encumbrances - Sources of Funding | | | | | 0 | |
| | Encumbrances - (Designated Funds) | | | | | (47,391) | |
| | NET TRANSFERS & ENCUMBRANCES | \$0 | \$0 | (\$82,440) | (\$82,440) | (\$129,831) | (\$82,440) |
| RESERVES | | | | | | | |
| | Use of Reserves | | | | 33,375 | 75,380 | 15,177 |
| | (Additions to Reserves) | (25,955) | (118,361) | (61,084) | | | |
| | Use of Prior Year FBA | | | | | | 58,730 |
| | Other Adjustments | | | | | | |
| | RESERVES - INCREASE / (DECREASE) | (\$25,955) | (\$118,361) | (\$61,084) | \$33,375 | \$75,380 | \$73,907 |
| | NET BUDGETARY SOURCES/USES | (\$0) | (\$0) | (\$0) | \$0 | \$58,730 | \$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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$890,048 | \$905,524 | \$963,635 | \$1,017,634 | \$1,035,492 | \$1,050,721 |
| | Other Sources of Funds | \$618,163 | \$637,156 | \$793,506 | \$842,244 | \$946,119 | \$1,145,929 |
| | Total Sources of Funds | \$1,508,212 | \$1,542,680 | \$1,757,141 | \$1,859,878 | \$1,981,611 | \$2,196,650 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$350,625 | \$343,391 | \$441,421 | \$435,716 | \$389,305 | \$460,650 |
| | Benefits | \$99,036 | \$108,857 | \$108,634 | \$142,238 | \$147,355 | \$193,972 |
| | Personnel Services | \$449,661 | \$452,248 | \$550,055 | \$577,954 | \$536,660 | \$654,622 |
| | Services & Supplies | \$200,902 | \$192,546 | \$242,880 | \$279,778 | \$240,589 | \$299,058 |
| | Operating Crew Benefits Allocation | \$0 | \$0 | \$0 | \$0 | \$121,481 | \$192,250 |
| | Administrative Cost | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Expenditures | \$650,563 | \$644,794 | \$792,935 | \$857,732 | \$898,731 | \$1,145,929 |
| | OPERATING SURPLUS/(DEFICIT) | \$857,648 | \$897,886 | \$964,206 | \$1,002,146 | \$1,082,880 | \$1,050,721 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 01-4-3100-000 | Property Taxes: Current Year - Secured | 843,006 | 879,236 | 933,879 | 964,610 | 973,709 | 1,022,013 |
| 01-4-3101-000 | Property Taxes: Current Year - Unsecured | 20,571 | 20,657 | 21,222 | 21,060 | 21,380 | 22,667 |
| 01-4-3102-000 | Property Taxes: Prior Year - Secured | (1,554) | (820) | (1,100) | (2,135) | 1,160 | 0 |
| 01-4-3103-000 | Property Taxes: Prior Year - Unsecured | 923 | 0 | 625 | 1,160 | 1,072 | 0 |
| | Unitary Tax | 0 | 0 | 0 | 0 | 15,738 | 14,193 |
| 01-4-3105-000 | Penalties & Interest | 474 | 4,918 | 13,193 | 32,901 | 26,312 | 0 |
| 01-4-3106-000 | Delinq Garbage Charges | 818 | 2,403 | 1,474 | 2,787 | 1,275 | 0 |
| 01-4-3120-000 | Homeowners' Prop Tax Relief | 6,479 | 6,517 | 6,500 | 6,381 | 6,448 | 6,273 |
| 01-4-3213-100 | Will Serve Letter Fee | 900 | 1,170 | 1,160 | 930 | 1,680 | 0 |
| 01-4-3230-100 | Misc Income | 121 | 23 | 1,409 | 3 | 0 | 0 |
| 01-4-3238-200 | Firework Permit | 1,540 | 1,540 | 1,540 | 1,540 | 0 | 1,540 |
| 01-4-3243-100 | Reimbursements | 7,165 | 2,042 | 0 | 0 | 2,232 | 0 |
| 01-4-3245-000 | SSLOCSD Reimbursements | 22,000 | 3,666 | 135 | 425 | 0 | 0 |
| 01-4-3260-100 | IRS/EDD Refunds | 13 | 0 | 0 | 0 | 0 | 0 |
| 01-4-3300-000 | Interest Income | 4,053 | 1,269 | 1,237 | 385 | 0 | 0 |
| 01-4-3557-000 | CO Charge: SB 2557 | (16,460) | (17,097) | (17,639) | (14,512) | (15,514) | (15,965) |
| 01-4-3606-205 | PG&E Energy Rebate | 0 | 0 | 0 | 2,100 | 0 | 0 |
| | Total Revenues | \$890,048 | \$905,524 | \$963,635 | \$1,017,634 | \$1,035,492 | \$1,050,721 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| | Encumrance - LHMP Grant Funds | 0 | 0 | 0 | 0 | 47,391 | 0 |
| | Allocated Administrative Overhead | 618,163 | 637,156 | 793,506 | 842,244 | 777,247 | 953,679 |
| | Allocated Operating Crew Overhead | 0 | 0 | 0 | 0 | 121,481 | 192,250 |
| | Total Other Sources of Funds | \$618,163 | \$637,156 | \$793,506 | \$842,244 | \$946,119 | \$1,145,929 |
| | Total Sources of Funds | \$1,508,212 | \$1,542,680 | \$1,757,141 | \$1,859,878 | \$1,981,611 | \$2,196,650 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-5-4100-010 | Salary & Wages | 348,038 | 339,788 | 418,479 | 431,860 | 383,764 | 452,300 |
| 01-5-4100-012 | W&S - Classic PERS EE Cont By District | 0 | 0 | 19,665 | 0 | 0 | 0 |
| 01-5-4100-020 | Overtime | 2,587 | 3,603 | 3,277 | 3,856 | 5,541 | 8,350 |
| | Total Salaries & Wages | \$350,625 | \$343,391 | \$441,421 | \$435,716 | \$389,305 | \$460,650 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| BENEFITS | | | | | | | |
| 01-5-4100-061 | PERS Contribution | 51,342 | 26,513 | 30,065 | 52,240 | 51,656 | 58,000 |
| 01-5-4100-062 | PERS UAL Payment | 2,361 | 14,522 | 17,851 | 22,790 | 30,576 | 38,500 |
| 01-5-4100-063 | Pension Expense (GASB 68) | 0 | 7 | 46 | 0 | 0 | 0 |
| 01-5-4100-070 | SUI | 2,746 | 2,604 | 0 | 0 | 0 | 2,500 |
| 01-5-4100-071 | Medicare | 4,516 | 4,857 | 5,692 | 6,528 | 6,016 | 6,400 |
| 01-5-4100-072 | FICA | 0 | 0 | 129 | 837 | 304 | 1,650 |
| 01-5-4100-192 | P/R Fed & State Taxes | 0 | 526 | 4,523 | 2,643 | 0 | 0 |
| 01-5-4100-075 | Compensation Insurance | 2,271 | 15,600 | 7,363 | 13,785 | 5,300 | 5,022 |
| 01-5-4100-090 | Insurance | 34,874 | 43,402 | 42,140 | 42,515 | 52,603 | 81,000 |
| 01-5-4100-097 | Cell Phone Allowance | 900 | 825 | 825 | 900 | 900 | 900 |
| 01-5-4100-099 | Auto/Expense Allowance | 26 | 0 | 0 | 0 | 0 | 0 |
| Total Benefits | | \$99,036 | \$108,857 | \$108,634 | \$142,238 | \$147,355 | \$193,972 |
| Total Personnel Services | | \$449,661 | \$452,248 | \$550,055 | \$577,954 | \$536,660 | \$654,622 |
| SERVICES & SUPPLIES | | | | | | | |
| 01-5-4100-110 | Communications & Dispatch | 3,913 | 4,488 | 8,202 | 8,934 | 7,821 | 8,950 |
| 01-5-4100-100 | Clothing | 0 | 58 | 0 | 3,963 | 0 | 0 |
| 01-5-4100-090 | Boot Allowance | 0 | 750 | 750 | 750 | 0 | 0 |
| 01-5-4100-150 | Insurance | 5,327 | 11,471 | 25,932 | 21,373 | 22,606 | 24,000 |
| 01-5-4100-170 | Maintenance: Equipment | 3,774 | 1,855 | 1,269 | 154 | 476 | 3,700 |
| 01-5-4100-173 | Maint: Structures/ Improvements | 8,996 | 6,140 | 6,504 | 10,507 | 6,599 | 10,500 |
| 01-5-4100-180 | Memberships | 2,644 | 8,303 | 6,026 | 6,858 | 7,240 | 6,800 |
| 01-5-4100-190 | Misc Expense | 51 | (291) | (22) | 0 | 0 | 0 |
| 01-5-4100-191 | Over and Short | 83 | (236) | (4,745) | 96 | 0 | 0 |
| 01-5-4100-193 | Bank Fees | 1,410 | 1,432 | 2,059 | 4,262 | 4,232 | 4,650 |
| 01-5-4100-200 | Office Expense | 3,810 | 5,584 | 4,253 | 6,401 | 9,077 | 6,950 |
| 01-5-4100-205 | Outside UB Mail Service | 7,930 | 13,365 | 14,639 | 19,082 | 0 | 0 |
| 01-5-4100-210 | Postage | 1,427 | 649 | 476 | 348 | 2,569 | 2,500 |
| 01-5-4100-218 | Audit | 19,500 | 18,525 | 34,250 | 21,775 | 19,150 | 19,820 |
| 01-5-4100-219 | Special Admin Expense | 1,169 | 327 | 0 | 0 | 0 | 0 |
| 01-5-4100-220 | Professional Services | 14,510 | 16,344 | 19,397 | 21,686 | 22,611 | 23,000 |
| 01-5-4100-221 | Information Technology | 3,932 | 3,879 | 10,080 | 6,178 | 9,373 | 10,000 |
| 01-5-4100-223 | Legal Services | 86,085 | 70,869 | 58,620 | 81,715 | 77,432 | 89,650 |
| 01-5-4100-225 | Board Stipends | 11,200 | 10,650 | 10,700 | 8,700 | 8,867 | 18,540 |
| 01-5-4100-226 | Annual Software Maintenance | 0 | 0 | 7,318 | 14,803 | 10,468 | 14,420 |
| 01-5-4100-230 | Required Legal Notice | 579 | 188 | 90 | 0 | 297 | 2,575 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---------------|--|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| 01-5-4100-235 | Books/ Journals/ Subscriptions/ Software | 287 | 251 | 1,027 | 698 | 133 | 1,545 |
| 01-5-4100-241 | Rents/ Lease: Equipment | 2,570 | 1,752 | 0 | 0 | 0 | 3,090 |
| 01-5-4100-247 | LAFCO Annual Charge | 0 | 0 | 14,349 | 15,280 | 12,790 | 16,995 |
| 01-5-4100-248 | Permits, Fees, Licenses | 0 | 0 | 364 | 495 | 447 | 1,030 |
| 01-5-4100-250 | Small Tools/ Equipment | 0 | 0 | 16 | 0 | 0 | 0 |
| 01-5-4100-260 | Election Expense | 4,141 | 0 | 4,871 | 0 | 549 | 10,000 |
| 01-5-4100-280 | Private Vehicle/ Milage Expense | 377 | 36 | 62 | 233 | 0 | 515 |
| 01-5-4100-283 | Job Advertising Expense | 224 | 978 | 0 | 0 | 549 | 1,803 |
| 01-5-4100-285 | Classes/ Seminars/ Training Fee | 660 | 1,630 | 2,746 | 2,159 | 980 | 5,665 |
| 01-5-4100-286 | Board Member Travel | 76 | 25 | 2,881 | 132 | 513 | 2,060 |
| 01-5-4100-290 | Utilities | 6,910 | 11,121 | 9,979 | 9,529 | 9,455 | 10,300 |
| 01-5-4100-297 | Pass-thru: Delinquent Garbage/ Tax Roll | 818 | 2,403 | 789 | 2,664 | 985 | 0 |
| 01-5-4100-320 | Fixed Assets - Phone System | 0 | 0 | 0 | 0 | 5,369 | 0 |
| 01-5-4100-199 | Claims & Stettlements | 8,500 | 0 | 0 | 4,907 | 0 | 0 |
| | New Website | 0 | 0 | 0 | 6,096 | 0 | 0 |
| | Total Services & Supplies | \$200,902 | \$192,546 | \$242,880 | \$279,778 | \$240,589 | \$299,058 |
| | Operating Crew Benefits & Direct Labor Cost Allocations | | | | | | |
| | Leave time | 0 | 0 | 0 | 0 | 29,137 | 43,000 |
| | Salaries & Wages (Admin) | 0 | 0 | 0 | 0 | 4,287 | 6,400 |
| | PERS Contribution | 0 | 0 | 0 | 0 | 21,983 | 31,500 |
| | Medicare | 0 | 0 | 0 | 0 | 3,216 | 4,700 |
| | P/R Fed & State Taxes | 0 | 0 | 0 | 0 | 505 | 4,150 |
| | SUI | 0 | 0 | 0 | 0 | 0 | 1,750 |
| | Insurance | 0 | 0 | 0 | 0 | 38,339 | 74,500 |
| | Boot Allowance | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| | Clothing | 0 | 0 | 0 | 0 | 6,215 | 7,000 |
| | Standby | 0 | 0 | 0 | 0 | 16,800 | 18,250 |
| | Total Operating Crew Benefits | \$0 | \$0 | \$0 | \$0 | \$121,481 | \$192,250 |
| | ADMINISTRATIVE COST ALLOCATION | | | | | | |
| | Total Administrative Cost Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Expenditures | \$650,563 | \$644,794 | \$792,935 | \$857,732 | \$898,731 | \$1,145,929 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| OPERATING SURPLUS/(DEFICIT) | | \$857,648 | \$897,886 | \$964,206 | \$1,002,146 | \$1,082,880 | \$1,050,721 |
| TRANSFERS & ENCUMBRANCES | | | | | | | |
| | Transfers In - Facilitateis Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | (Transfers Out) - Fire and Lighting | (830,967) | (869,259) | (897,729) | (1,028,792) | (1,035,492) | (1,050,721) |
| | Encumbrances - Sources of Funding | 0 | 0 | 0 | 0 | 0 | 0 |
| | Encumbrances - (Designated LHMP Funds) | 0 | 0 | 0 | | (47,391) | 0 |
| NET TRANSFERS & ENCUMBRANCES | | (\$830,967) | (\$869,259) | (\$897,729) | (\$1,028,792) | (\$1,082,883) | (\$1,050,721) |
| RESERVES | | | | | | | |
| | Use of Reserves | | | | 26,646 | 0 | 0 |
| | (Additions to Reserves) | (26,681) | (28,627) | (66,477) | | 0 | 0 |
| | Other Adjustments | | | | | 0 | 0 |
| RESERVES - INCREASE / (DECREASE) | | (\$26,681) | (\$28,627) | (\$66,477) | \$26,646 | \$0 | \$0 |
| NET BUDGETARY SOURCES/USES | | \$0 | (\$0) | \$0 | (\$0) | (\$3) | \$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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$1,510 | \$345 | \$640 | \$92 | \$27 | \$1,000 |
| | Benefits | \$4,520 | \$4,475 | \$4,941 | \$5,723 | \$7,653 | \$8,040 |
| | Personnel Services | \$6,030 | \$4,820 | \$5,581 | \$5,816 | \$7,680 | \$9,040 |
| | Services & Supplies | \$755,769 | \$796,863 | \$814,504 | \$923,717 | \$1,020,077 | \$1,070,673 |
| | Capital Overlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Administrative Cost Allocation | \$24,727 | \$25,486 | \$31,740 | \$34,690 | \$23,317 | \$28,610 |
| | Total Expenditures | \$786,526 | \$827,169 | \$851,824 | \$964,222 | \$1,051,073 | \$1,108,324 |
| | OPERATING SURPLUS/(DEFICIT) | (\$786,526) | (\$827,169) | (\$851,824) | (\$964,222) | (\$1,051,073) | (\$1,108,324) |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|--------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-5-4200-010 | Salary & Wages | 1,356 | 345 | 255 | 92 | 0 | 1,000 |
| 01-5-4200-020 | Overtime | 153 | 0 | 385 | 0 | 27 | 0 |
| | Total Salaries & Wages | \$1,510 | \$345 | \$640 | \$92 | \$27 | \$1,000 |
| BENEFITS | | | | | | | |
| 01-5-4200-061 | PERS Contribution | 4,267 | 40 | 50 | 2 | 0 | 0 |
| 01-5-4200-062 | PERS UAL Payment | 0 | 4,369 | 4,851 | 5,700 | 7,046 | 7,079 |
| 01-5-4200-062 | Medicare | 24 | 5 | 10 | 2 | 0 | 0 |
| 01-5-4200-075 | FICA | 0 | 0 | 4 | 0 | 0 | 0 |
| 01-5-4200-090 | Insurance | 230 | 61 | 26 | 19 | 0 | 0 |
| | Operating Crew Benefits Allocation | 0 | 0 | 0 | 0 | 607 | 961 |
| | Total Benefits | \$4,520 | \$4,475 | \$4,941 | \$5,723 | \$7,653 | \$8,040 |
| | Total Personnel Services | \$6,030 | \$4,820 | \$5,581 | \$5,816 | \$7,680 | \$9,040 |
| SERVICES & SUPPLIES | | | | | | | |
| 01-5-4200-077 | JPA - Quarterly Payments | 723,710 | 754,337 | 779,965 | 808,530 | 987,362 | 1,062,383 |
| 01-5-4200-100 | Clothing | 0 | | 42 | 0 | 0 | 0 |
| 01-5-4200-110 | Communication | 18,828 | 31,055 | 28,868 | 28,929 | 0 | 0 |
| | Community Outreach | 0 | 0 | 0 | 0 | 0 | 2,500 |
| 01-5-4200-150 | Insurance | 446 | 446 | 0 | 0 | 0 | 0 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| 01-5-4200-170 | Maintenance - Equipment | 25 | 89 | 50 | 62 | 0 | 0 |
| 01-5-4200-173 | Maintenance - Sturcture/ Improvements | 1,826 | 1,115 | 1,364 | 1,262 | 0 | 0 |
| 01-5-4200-175 | Operating Supplies | 0 | 0 | 70 | 0 | 0 | 0 |
| 01-5-4200-200 | Office Expense | 28 | 96 | 48 | 0 | 0 | 0 |
| 01-5-4200-210 | Postage | 26 | | | | 0 | 0 |
| 01-5-4200-220 | Professional Services | 0 | 0 | 0 | 16,165 | 27,900 | 0 |
| 01-5-4200-241 | Rents & Leases - Equipment | 5,772 | 5,772 | 0 | 0 | 0 | 0 |
| 01-5-4200-247 | LAFCO Annual Charge | 569 | | | | 0 | 0 |
| 01-5-4200-290 | Utilities | 4,299 | 3,952 | 3,598 | 3,193 | 4,315 | 5,275 |
| 01-5-4200-291 | Sandbags | 0 | 0 | 498 | 386 | 500 | 515 |
| 01-5-4200-320 | Fixed Assets - Equipment | 0 | 0 | 0 | 65,189 | 0 | 0 |
| 01-5-4200-320 | Hydrant R&M | 240 | 0 | 0 | 0 | 0 | 0 |
| | Total Services & Supplies | \$755,769 | \$796,863 | \$814,504 | \$923,717 | \$1,020,077 | \$1,070,673 |
| | CAPITAL OVERLAY | | | | | | |
| | Total Capital Overlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ADMINISTRATIVE COST ALLOCATION | | | | | | |
| | Allocated Overhead | 24,727 | 25,486 | 31,740 | 34,690 | 23,317 | 28,610 |
| | Total Administrative Cost Allocation | \$24,727 | \$25,486 | \$31,740 | \$34,690 | \$23,317 | \$28,610 |
| | Total Expenditures | \$786,526 | \$827,169 | \$851,824 | \$964,222 | \$1,051,073 | \$1,108,324 |
| | OPERATING SURPLUS/(DEFICIT) | (\$786,526) | (\$827,169) | (\$851,824) | (\$964,222) | (\$1,051,073) | (\$1,108,324) |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| TRANSFERS & ENCUMBRANCES | | | | | | | |
| | Transfers In - Property Taxes & Fac Fund | 786,526 | 827,169 | 851,824 | 964,222 | 992,212 | 999,568 |
| | (Transfers Out) | | | | | 0 | 0 |
| | Encumbrances - Sources of Funding | | | | | 0 | 0 |
| | Encumbrances - (Designated Funds) | | | | | 0 | 0 |
| | NET TRANSFERS & ENCUMBRANCES | \$786,526 | \$827,169 | \$851,824 | \$964,222 | \$992,212 | \$999,568 |
| RESERVES | | | | | | | |
| | Use of Reserves | 0 | 0 | 0 | 0 | 90,380 | 77,237 |
| | (Additions to Reserves) | 0 | 0 | 0 | 0 | 0 | 0 |
| | Use of Prior Year FBA | | | | | 0 | 31,519 |
| | Other Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| | RESERVES - INCREASE / (DECREASE) | \$0 | \$0 | \$0 | \$0 | \$90,380 | \$108,756 |
| NET BUDGETARY SOURCES/(USES) | | \$0 | \$0 | (\$0) | (\$0) | \$31,519 | \$0 |



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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$393 | \$221 | \$327 | \$0 | \$0 | \$1,000 |
| | Benefits | \$124 | \$29 | \$35 | \$0 | \$607 | \$961 |
| | Personnel Services | \$517 | \$250 | \$362 | \$0 | \$607 | \$1,961 |
| | Services & Supplies | \$37,742 | \$35,468 | \$37,607 | \$30,898 | \$34,901 | \$39,655 |
| | Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Administrative Cost | \$6,182 | \$6,372 | \$7,935 | \$8,672 | \$7,772 | \$9,537 |
| | Total Expenditures | \$44,441 | \$42,090 | \$45,904 | \$39,570 | \$43,280 | \$51,153 |
| | OPERATING SURPLUS/(DEFICIT) | (\$44,441) | (\$42,090) | (\$45,904) | (\$39,570) | (\$43,280) | (\$51,153) |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) LIGHTING - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|--------------------------------------|------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| Total Revenues | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| Total Other Sources of Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sources of Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 01-5-4195-010 | Salaries & Wages | 393 | 160 | 297 | 0 | 0 | 1,000 |
| 01-5-4195-020 | Overtime Wages | 0 | 61 | 30 | 0 | 0 | 0 |
| Total Salaries & Wages | | \$393 | \$221 | \$327 | \$0 | \$0 | \$1,000 |
| BENEFITS | | | | | | | |
| 01-5-4195-071 | Medicare | 6 | 3 | 5 | 0 | 0 | 0 |
| 01-5-4195-061 | PERs Contributions | 43 | 13 | 0 | 0 | 0 | 0 |
| 01-5-4195-090 | Insurance | 75 | 13 | 30 | 0 | 0 | 0 |
| | Operating Crew Benefits Allocation | 0 | 0 | 0 | 0 | 607 | 961 |
| Total Benefits | | \$124 | \$29 | \$35 | \$0 | \$607 | \$961 |
| Total Personnel Services | | \$517 | \$250 | \$362 | \$0 | \$607 | \$1,961 |
| SERVICES & SUPPLIES | | | | | | | |
| 01-5-4195-175 | Operating Supplies | 0 | 0 | 1,406 | 0 | 0 | 1,545 |
| 01-5-4195-150 | Insurance | 111 | 112 | 0 | 0 | 0 | 0 |
| 01-5-4195-295 | Street Lighting | 37,630 | 35,357 | 36,202 | 30,898 | 34,901 | 38,110 |
| Total Services & Supplies | | \$37,742 | \$35,468 | \$37,607 | \$30,898 | \$34,901 | \$39,655 |
| CAPITAL OUTLAY | | | | | | | |
| Total Capital Outlay | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

3%

| ACCOUNT NO. | GENERAL FUND (GF) LIGHTING - 01 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| 01-5-4195-376 | ADMINISTRATIVE COST ALLOCATION Administrative Cost Allocation | 6,182 | 6,372 | 7,935 | 8,672 | 7,772 | 9,537 |
| | Total Administrative Cost Allocation | \$6,182 | \$6,372 | \$7,935 | \$8,672 | \$7,772 | \$9,537 |
| | Total Expenditures | \$44,441 | \$42,090 | \$45,904 | \$39,570 | \$43,280 | \$51,153 |
| | OPERATING SURPLUS/(DEFICIT) | (\$44,441) | (\$42,090) | (\$45,904) | (\$39,570) | (\$43,280) | (\$51,153) |
| | TRANSFERS & ENCUMBRANCES | | | | | | |
| | Transfers In - Property Taxes | 44,441 | 42,090 | 45,905 | 39,570 | 43,280 | 51,153 |
| | (Transfers Out) | | | | | 0 | 0 |
| | Encumbrances - Sources of Funding | | | | | 0 | 0 |
| | Encumbrances - (Designated) | | | | | 0 | 0 |
| | NET TRANSFERS & ENCUMBRANCES | \$44,441 | \$42,090 | \$45,905 | \$39,570 | \$43,280 | \$51,153 |
| | RESERVES | | | | | | |
| | Use of Reserves | | | | | 0 | 0 |
| | (Additions to Reserves) | | | | | 0 | 0 |
| | Other Adjustments | | | | | 0 | 0 |
| | RESERVES - INCREASE / (DECREASE) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | NET BUDGETARY SOURCES/USES | \$0 | \$0 | \$0 | \$0 | (\$0) | (\$0) |



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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$26,426 | \$148,482 | \$168,743 | \$169,127 | \$151,057 | \$159,555 |
| | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$85,000 | \$0 |
| | Total Sources of Funds | \$26,426 | \$148,482 | \$168,743 | \$169,127 | \$236,057 | \$159,555 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$61 | \$709 | \$122 | \$1,041 | \$2,108 | \$2,000 |
| | Benefits | \$21 | \$95 | \$29 | \$285 | \$1,215 | \$1,923 |
| | Personnel Services | \$82 | \$804 | \$151 | \$1,326 | \$3,323 | \$3,923 |
| | Services & Supplies | \$2,344 | \$9,886 | \$14,661 | \$46,211 | \$92,535 | \$19,270 |
| | Capital Outlay | \$0 | \$22,572 | \$45,144 | \$36,189 | \$0 | \$0 |
| | Administrative Cost | \$24,727 | \$25,486 | \$31,740 | \$34,690 | \$15,545 | \$19,074 |
| | Total Expenditures | \$27,153 | \$58,748 | \$91,696 | \$118,415 | \$111,403 | \$42,266 |
| | OPERATING SURPLUS/(DEFICIT) | (\$727) | \$89,734 | \$77,047 | \$50,712 | \$124,655 | \$117,289 |



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

3%

| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES - 10 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 10-4-3257-000 | Utility Reimbursement | 626 | 878 | 1,704 | 1,202 | 2,377 | 3,915 |
| 10-4-3258-000 | Old Fire Station Rent | 10,800 | 12,075 | 11,700 | 10,725 | 11,700 | 11,700 |
| 10-4-3259-000 | Fire Rent | 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 |
| | Public Facilities Fees | 0 | 6,258 | 25,358 | 27,280 | 8,040 | 15,000 |
| 10-4-3300-003 | Interest Income | 0 | 331 | 1,041 | 980 | 0 | 0 |
| | Total Revenues | \$26,426 | \$148,482 | \$168,743 | \$169,127 | \$151,057 | \$159,555 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| | Nuclear Power Preparedness - Emergency Generator | 0 | 0 | 0 | 0 | 38,358 | 0 |
| | Public Facilities Fees - Emergency Generator | 0 | 0 | 0 | 0 | 46,642 | 0 |
| | Total Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$85,000 | \$0 |
| | Total Sources of Funds | \$26,426 | \$148,482 | \$168,743 | \$169,127 | \$236,057 | \$159,555 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 10-5-4300-010 | Salary & Wages | 61 | 709 | 122 | 807 | 1,105 | 2,000 |
| 10-5-4300-010 | Overtime | 0 | 0 | 0 | 234 | 1,003 | 0 |
| | Total Salaries & Wages | \$61 | \$709 | \$122 | \$1,041 | \$2,108 | \$2,000 |
| BENEFITS | | | | | | | |
| 10-5-4300-060 | PERS - Retirement | 6 | 84 | 15 | 129 | 0 | 0 |
| 10-5-4300-071 | Medicare | 1 | 8 | 2 | 17 | 0 | 0 |
| 10-5-4300-072 | FICA | 0 | 3 | 0 | 0 | 0 | 0 |
| 10-5-4300-080 | Boot Allowance | 1 | 0 | 0 | 0 | 0 | 0 |
| 10-5-4300-090 | Medical Insurance | 13 | 0 | 12 | 139 | 0 | 0 |
| | Operating Crew Overhead | | 0 | 0 | - | 1,215 | 1,923 |
| | Total Benefits | \$21 | \$95 | \$29 | \$285 | \$1,215 | \$1,923 |
| | Total Personnel Services | \$82 | \$804 | \$151 | \$1,326 | \$3,323 | \$3,923 |
| SERVICES & SUPPLIES | | | | | | | |
| 10-5-4300-110 | Communication | 21 | 44 | 25 | 25 | 36 | 0 |



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

3%

| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES - 10 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---|--------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| 10-5-4300-100 | Clothing | 45 | 27 | 0 | 0 | 0 | 0 |
| 10-5-4300-150 | Insurance | 464 | 446 | 0 | 0 | 0 | 0 |
| 10-5-4300-163 | Maint: Structure/ Improvements | 0 | 3,711 | 11,633 | 4,494 | 4,140 | 15,450 |
| 10-5-4300-171 | Maint. Vehicles | 5 | 7 | 7 | 0 | 0 | 0 |
| 10-5-4300-172 | Oil and Gas | 79 | 50 | 0 | 0 | 0 | 0 |
| 10-5-4300-173 | So: Maint. Structures/ Improvements | 769 | 3,251 | 1,364 | 18,590 | 1,093 | 2,060 |
| 10-5-4300-192 | Over/Short | 0 | 0 | (194) | 195 | 0 | 0 |
| 10-5-4300-219 | Special Admin Expense | 7 | 0 | 0 | 0 | 0 | 0 |
| 10-5-4300-220 | Professional Services | 0 | 0 | 0 | 550 | 1,173 | 1,500 |
| 10-5-4300-247 | LAFCO Annual Charge | 569 | 0 | 0 | 0 | 0 | 0 |
| 10-5-4300-248 | Permits, Fees, Lincenses | 0 | 0 | 0 | 0 | 1,092 | 0 |
| 10-5-4300-290 | Utilities | 0 | 0 | 0 | 118 | 0 | 260 |
| 10-5-4300-366 | Emergency Generator Project | 0 | 0 | 1,826 | 22,239 | 85,000 | 0 |
| 10-5-4300-385 | Depreciation Expense | 386 | 2,350 | 0 | 0 | 0 | 0 |
| Total Services & Supplies | | \$2,344 | \$9,886 | \$14,661 | \$46,211 | \$92,535 | \$19,270 |
| CAPITAL OUTLAY | | | | | | | |
| 10-5-4300-320 | Fixed Assessts | 0 | 22,572 | 45,144 | 36,189 | 0 | 0 |
| Total Capital Outlay | | \$0 | \$22,572 | \$45,144 | \$36,189 | \$0 | \$0 |
| ADMINISTRATIVE COST ALLOCATION | | | | | | | |
| 10-5-4300-376 | Admin Allocation | 24,727 | 25,486 | 31,740 | 34,690 | 15,545 | 19,074 |
| Total Administrative Cost Allocation | | \$24,727 | \$25,486 | \$31,740 | \$34,690 | \$15,545 | \$19,074 |
| Total Expenditures | | \$27,153 | \$58,748 | \$91,696 | \$118,415 | \$111,403 | \$42,266 |
| OPERATING SURPLUS/(DEFICIT) | | (\$727) | \$89,734 | \$77,047 | \$50,712 | \$124,655 | \$117,289 |



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

3%

| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES - 10 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| | TRANSFERS & ENCUMBRANCES | | | | | | |
| | Transfers In - From Water Fund | 0 | 0 | 31,500 | 31,500 | 31,500 | 31,500 |
| | (Transfers Out) - To General & Sewer | 0 | 0 | (113,940) | (113,940) | (113,940) | (113,940) |
| | Encumbrances - Sources of Funding | 0 | 0 | 0 | 0 | 0 | 0 |
| | Encumbrances - (Designated Funds) | 0 | 0 | 0 | 0 | 0 | 0 |
| | NET TRANSFERS & ENCUMBRANCES | \$0 | \$0 | (\$82,440) | (\$82,440) | (\$82,440) | (\$82,440) |
| | RESERVES | | | | | | |
| | Use of Reserves | 727 | 0 | 5,393 | 31,728 | 0 | 0 |
| | (Additions to Reserves) | 0 | (89,734) | 0 | 0 | (42,215) | (34,849) |
| | Other Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| | RESERVES - INCREASE / (DECREASE) | \$727 | (\$89,734) | \$5,393 | \$31,728 | (\$42,215) | (\$34,849) |
| | NET BUDGETARY SOURCES/USES | \$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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|------------------------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Water | \$1,934,305 | \$2,160,801 | \$2,293,711 | \$2,298,272 | \$2,861,749 | \$2,407,219 |
| | Wastewater | \$921,570 | \$481,555 | \$402,197 | \$393,600 | \$402,049 | \$403,800 |
| | Garbage | \$117,577 | \$76,783 | \$94,617 | \$92,784 | \$98,129 | \$109,836 |
| | Equipment | \$19,639 | \$23,291 | \$25,710 | \$102,115 | \$29,090 | \$29,090 |
| | Total Sources of Funds | \$2,993,092 | \$2,742,430 | \$2,816,237 | \$2,886,771 | \$3,391,017 | \$2,949,945 |
| USES OF FUNDS | | | | | | | |
| | Water | \$1,986,034 | \$1,929,811 | \$1,950,652 | \$2,328,034 | \$2,851,134 | \$2,855,220 |
| | Wastewater | \$787,662 | \$418,912 | \$414,861 | \$515,141 | \$442,792 | \$471,516 |
| | Garbage | \$51,813 | \$44,675 | \$84,031 | \$75,838 | \$75,244 | \$100,565 |
| | Equipment | \$436 | \$19,045 | \$20,583 | \$104,922 | \$19,745 | \$25,067 |
| | Total Expenditures | \$2,825,944 | \$2,412,443 | \$2,470,126 | \$3,023,935 | \$3,388,915 | \$3,452,368 |
| OPERATING SURPLUS/(DEFICIT) | | | | | | | |
| | Water | (\$51,728) | \$230,990 | \$343,060 | (\$29,762) | \$10,615 | (\$448,001) |
| | Wastewater | \$133,908 | \$62,643 | (\$12,664) | (\$121,541) | (\$40,743) | (\$67,716) |
| | Garbage | \$65,764 | \$32,109 | \$10,587 | \$16,946 | \$22,886 | \$9,271 |
| | Equipment | \$19,204 | \$4,246 | \$5,128 | (\$2,807) | \$9,345 | \$4,023 |
| | OPERATING SURPLUS/(DEFICIT) | \$167,148 | \$329,987 | \$346,110 | (\$137,163) | \$2,102 | (\$502,423) |
| | Transfers & Encumbrances | | | | | | |
| | Water | (2,267) | (13,434) | (\$51,976) | (\$91,641) | (\$55,545) | (\$55,454) |
| | Wastewater | - | (9,733) | \$104,179 | \$71,507 | \$102,395 | \$102,395 |
| | Garbage | - | - | \$6,857 | \$458 | \$6,500 | \$6,500 |
| | Equipment | - | - | \$0 | \$25,000 | \$0 | \$0 |
| | Transfers & Encumbrances | (2,267) | (23,167) | 59,060 | 5,324 | 53,350 | 53,441 |



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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$1,900,123 | \$2,138,202 | \$2,293,711 | \$2,298,272 | \$2,335,776 | \$2,407,219 |
| | Other Sources of Funds | \$34,182 | \$22,599 | \$0 | \$0 | \$525,973 | \$0 |
| | Total Sources of Funds | \$1,934,305 | \$2,160,801 | \$2,293,711 | \$2,298,272 | \$2,861,749 | \$2,407,219 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$133,770 | \$126,992 | \$131,672 | \$149,429 | \$143,153 | \$171,000 |
| | Benefits | \$45,888 | (\$7,865) | \$24,967 | \$50,000 | \$82,039 | \$129,585 |
| | Personnel Services | \$179,658 | \$119,128 | \$156,639 | \$199,429 | \$225,192 | \$300,585 |
| | Services & Supplies | \$1,527,264 | \$1,497,657 | \$1,425,685 | \$1,515,358 | \$1,694,850 | \$1,982,428 |
| | Capital Outlay | \$396 | \$26,307 | \$11,250 | \$222,987 | \$464,743 | \$0 |
| | Administrative Cost | \$278,716 | \$286,720 | \$357,078 | \$390,260 | \$466,349 | \$572,207 |
| | Total Expenditures | \$1,986,034 | \$1,929,811 | \$1,950,652 | \$2,328,034 | \$2,851,134 | \$2,855,220 |
| | OPERATING SURPLUS/(DEFICIT) | (\$51,728) | \$230,990 | \$343,060 | (\$29,762) | \$10,615 | (\$448,001) |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 02 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 02-4-3200-000 | Sales: Residential | 1,439,307 | 1,530,386 | 1,595,914 | 1,700,274 | 1,732,241 | 1,799,000 |
| 02-4-3203-000 | Revenue Accrual | 0 | 46,046 | 12,573 | 2,144 | 0 | 0 |
| 02-4-3204-000 | Sales: Lopez | 361,019 | 409,457 | 435,506 | 475,743 | 475,022 | 493,000 |
| 02-4-3205-000 | Connection Fees | 7,204 | 3,258 | 0 | 0 | 0 | 0 |
| 02-4-3206-000 | Front Footage Fees | 11,535 | 24,480 | 43,901 | 8,160 | 16,320 | 16,320 |
| 02-4-3207-000 | Sales: U/B Courtesy Notice | 4,620 | 4,487 | 4,279 | 4,240 | 4,321 | 4,500 |
| 02-4-3208-000 | Delinquent U/B Acct Fees | 29,235 | 27,335 | 29,010 | 25,470 | 26,731 | 27,000 |
| 02-4-3209-000 | Capacity Charages | 4,424 | 31,051 | 92,480 | 27,758 | 24,431 | 25,164 |
| 02-4-3210-00 | Meter Fees | 6,075 | 11,263 | 8,466 | 8,296 | 5,400 | 5,400 |
| 02-4-3211-000 | Lopez Connection Fees | 1,000 | 7,000 | 19,000 | 5,000 | 4,000 | 4,000 |
| 02-4-3212-000 | New Account Setup Fee | 4,530 | 2,910 | 2,640 | 2,421 | 2,556 | 2,600 |
| 02-4-3217-297 | Wheeling/Fire Protection | 24,203 | 21,056 | 19,281 | 24,390 | 23,010 | 25,000 |
| 02-4-3230-000 | Sales: Miscellaneous | 0 | 200 | 528 | 294 | 768 | 0 |
| 02-4-3260-350 | Reimbursement - New Development | 5,979 | 17,877 | 26,602 | 3,315 | 5,035 | 5,035 |
| 02-4-3255-000 | Inspection Fees | 150 | 225 | 175 | 150 | 100 | 200 |
| 02-4-3300-000 | Interest Income | 844 | 136 | 133 | 146 | 0 | 0 |
| 02-4-3300-002 | Interst - Co Restricted /WCI | 0 | 1,036 | 1,635 | 2,883 | 0 | 0 |
| 02-4-3900-000 | Other Income | 0 | 0 | 1,588 | 2,957 | 0 | 0 |
| 02-4-3900-490 | Claims & Settlements | 0 | 0 | 0 | 4,632 | 15,841 | 0 |
| Total Revenues | | \$1,900,123 | \$2,138,202 | \$2,293,711 | \$2,298,272 | \$2,335,776 | \$2,407,219 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| 02-4-3230-630 | Well #5 Rehabilitation | 0 | 22,599 | 0 | 0 | 0 | 0 |
| | WRRP Grant Phase #1 | 0 | 0 | 0 | 0 | 154,767 | 0 |
| | Waterline Replacement (Norswing/ HWY One) | 0 | 0 | 0 | 0 | 0 | 0 |
| | WRRP Grant Phase #2 | 0 | 0 | 0 | 0 | 177,750 | 0 |
| | Use of County Deposit - State Water | 0 | 0 | 0 | 0 | 193,456 | 0 |
| | Rental Income (Sheriff Building Transfer 15/16) | 34,182 | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources of Funds | | \$34,182 | \$22,599 | \$0 | \$0 | \$525,973 | \$0 |
| Total Sources of Funds | | \$1,934,305 | \$2,160,801 | \$2,293,711 | \$2,298,272 | \$2,861,749 | \$2,407,219 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 02 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-----------------------------------|--|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 02-5-4400-010 | Salaries and Wages | 117,454 | 114,541 | 114,154 | 129,274 | 111,905 | 130,000 |
| 02-5-4400-012 | Classic EE Contr by ER PERS | 0 | 12,452 | 4,818 | 0 | 0 | 0 |
| 02-5-4400-020 | Overtime | 16,316 | 0 | 12,700 | 20,155 | 31,248 | 41,000 |
| Total Salaries & Wages | | \$133,770 | \$126,992 | \$131,672 | \$149,429 | \$143,153 | \$171,000 |
| BENEFITS | | | | | | | |
| 02-5-4400-061 | PERs Contribution | 14,207 | 6,913 | 7,401 | 14,522 | 0 | 0 |
| 02-5-4400-062 | Pension Expense | 0 | (26,016) | 335 | 15,455 | 0 | 0 |
| 02-5-4400-071 | Medicare | 1,830 | 1,694 | 1,672 | 2,060 | 0 | 0 |
| 02-5-4400-075 | Workers Compensation Insurance | 9,037 | 5,649 | 4,064 | 0 | 4,291 | 6,545 |
| 02-5-4400-080 | Boot Allowance | 60 | | | | | |
| 02-5-4400-090 | Insurance | 20,754 | 3,895 | 11,495 | 17,963 | 0 | 0 |
| | Operating Crew Benefits Allocation | 0 | 0 | 0 | 0 | 77,748 | 123,040 |
| Total Benefits | | \$45,888 | (\$7,865) | \$24,967 | \$50,000 | \$82,039 | \$129,585 |
| Total Personnel Services | | \$179,658 | \$119,128 | \$156,639 | \$199,429 | \$225,192 | \$300,585 |
| SERVICES & SUPPLIES | | | | | | | |
| 02-5-4400-100 | Clothing | 1,982 | 2,423 | 190 | 0 | 0 | 0 |
| 02-5-4400-110 | Communications | 4,860 | 5,237 | 2,730 | 2,516 | 3,461 | 3,500 |
| 02-5-4400-150 | Insurance | 6,439 | 5,019 | 0 | 0 | 0 | 0 |
| 02-5-4400-163 | Maint: Structures/ Improvments | 2,627 | 375 | 8,127 | 640 | 8,857 | 8,900 |
| 02-5-4400-164 | Paving | 0 | 0 | 0 | 0 | 0 | 6,250 |
| 02-5-4400-170 | Maintenance - Equipment | 4,736 | 2,893 | 4,458 | 3,545 | 3,657 | 5,665 |
| 02-5-4400-171 | Maintenance: Vehicles | 2,250 | 0 | 687 | 56 | 0 | 0 |
| 02-5-4400-171 | Gas and Oil | 5,829 | | | | | |
| 02-5-4400-173 | Maint: Shared Structures/ Improvements | 8,054 | 5,919 | 0 | 8,094 | 5,148 | 10,815 |
| 02-5-4400-175 | System Parts/ Operating Supplies | 15,393 | 32,611 | 16,833 | 8,861 | 15,564 | 17,510 |
| 02-5-4400-176 | Water Meters | 5,977 | 10,347 | 9,897 | 10,247 | 10,251 | 10,815 |
| 02-5-4400-177 | Saftey Expense | 80 | 0 | 129 | 0 | 0 | 570 |
| 02-5-4400-178 | Chemicals | 0 | 0 | 594 | 627 | 3,763 | 3,800 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 02 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| 02-5-4400-180 | Membership | 2,249 | 801 | 1,865 | 1,927 | 2,612 | 2,700 |
| 02-5-4400-190 | Misc Expense | (3,652) | 147 | 887 | 178 | 0 | 0 |
| 02-5-4400-191 | Over and Short | 0 | 0 | (393) | (108) | 0 | 0 |
| 02-5-4400-195 | Customer Refund | 0 | 0 | 280 | 0 | 0 | 0 |
| 02-5-4400-200 | Office Expense | 873 | 204 | 800 | 376 | 576 | 620 |
| 02-5-4400-205 | Outside UB Mail Service | 4,131 | 1,650 | 0 | 0 | 6,011 | 9,000 |
| 02-5-4400-210 | Postage | 15 | 4 | 84 | 0 | 0 | 0 |
| 02-5-4400-219 | Special Admin Expense | (4,470) | | 0 | 0 | | |
| 02-5-4400-220 | Professional Services | 23,080 | 14,673 | 14,334 | 13,191 | 12,395 | 18,025 |
| 02-5-4400-221 | Information Technology | 150 | 0 | 0 | 0 | 0 | 575 |
| 02-5-4400-222 | Contracted Engineering | 2,280 | 18,530 | 6,503 | 686 | 560 | 5,665 |
| 02-5-4400-224 | Annual Software Maint | 8,278 | 13,020 | 5,804 | 0 | 0 | 0 |
| 02-5-4400-225 | Administrative Services | 225 | | 0 | 0 | | |
| 02-5-4400-226 | Engineering & Other Reimbursements | 0 | 18,439 | 26,563 | 4,660 | 8,739 | 10,815 |
| 02-5-4400-230 | Legal Notices | 1,685 | 879 | 138 | 567 | 0 | 1,145 |
| 02-5-4400-231 | Bad Debt Expense | 3,767 | 1,014 | 1,078 | 0 | 1,456 | 545 |
| 02-5-4400-235 | Books/ Journals/ Sub/ Software | 3 | 78 | 0 | 0 | 0 | 0 |
| 02-5-4400-241 | Rents/ Leases - Equipment | 30 | 0 | 0 | 0 | 0 | 2,115 |
| 02-5-4400-247 | LAFCO Charge | 6,833 | 13,965 | | 0 | 0 | 0 |
| 02-5-4400-248 | Permits, Fees, Licenses | 7,696 | 8,893 | 7,790 | 7,381 | 5,053 | 13,085 |
| 02-5-4400-250 | Small Tools and Instruments | 583 | 0 | 644 | 32 | 0 | 2,575 |
| 02-5-4400-285 | Classes/ Seminars | 2,253 | 633 | 1,212 | 2,118 | 0 | 10,279 |
| 02-5-4400-261 | Water Supply - Lopez | 461,167 | 433,135 | 457,285 | 441,331 | 472,914 | 505,069 |
| 02-5-4400-262 | Water Supply - State Water | 836,755 | 819,164 | 769,032 | 871,102 | 953,953 | 1,150,000 |
| 02-5-4400-290 | Utilities | 44,534 | 13,693 | 9,533 | 10,926 | 56,457 | 60,000 |
| 02-5-4400-297 | Pass-Thru: Crest/Christie/AG | 23,845 | 23,619 | 21,464 | 25,807 | 25,567 | 26,265 |
| 02-5-4400-320 | Fixed Assets - Equipment | 0 | 0 | 7,588 | 2,890 | 10,042 | 0 |
| 02-5-4400-362 | Litigation: SMGB | 8,943 | 10,620 | 7,918 | 34,018 | 48,411 | 50,000 |
| 02-5-4400-366 | Storage Tank O&M | 0 | 0 | 0 | 12,090 | 0 | 0 |
| 02-5-4400-380 | NCMA Tec | 28,751 | 42,239 | 41,834 | 31,149 | 32,724 | 38,625 |
| 02-5-4400-386 | Interest Expense | 4 | 0 | 0 | 0 | 0 | 0 |
| 02-5-4400-387 | Interest Expense - Interfund | 0 | 0 | 1,161 | 1,085 | 0 | 0 |
| 02-5-4400-393 | Interest Expense - Water Bonds | 4,125 | 3,160 | 2,340 | 750 | 0 | 0 |
| 02-5-4400-394 | Software Lease Interest | 404 | 0 | 0 | 0 | 0 | 0 |
| 02-5-4400-395 | State Water Resources Control | 4,500 | 0 | 0 | 0 | 0 | 0 |
| 02-5-4400-499 | Claim & Settlements | 0 | (5,730) | (3,703) | 18,614 | 6,680 | 7,500 |
| | Total Services & Supplies | \$1,527,264 | \$1,497,657 | \$1,425,685 | \$1,515,358 | \$1,694,850 | \$1,982,428 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 02 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| CAPITAL OUTLAY | | | | | | | |
| 02-5-4400-354 | CIP - Overlay | 0 | 18,157 | 0 | 0 | 0 | 0 |
| 02-5-4400-358 | CPI - Lagoon Waterline | 0 | 0 | 0 | 123,486 | 12,113 | 0 |
| 02-5-4400-440 | CPI - Well #8 | 28 | (28) | 0 | | 0 | 0 |
| 02-5-4400-441 | CPI - Well #5 | 368 | 7,137 | 0 | | 0 | 0 |
| 02-5-4400-442 | CPI - Air Park Drive Relocation | 0 | 1,041 | 11,250 | 43,101 | 20,780 | 0 |
| 02-5-4400-443 | CPI - HWY One Relocation | 0 | 0 | 0 | 5,714 | 71,390 | 0 |
| 02-5-4400-444 | CPI - WRRP | 0 | 0 | 0 | 43,630 | 357,517 | 0 |
| 02-5-4400-445 | CPI - Facilities Yard | 0 | 0 | 0 | 7,057 | 2,943 | 0 |
| Total Capital Outlay | | \$396 | \$26,307 | \$11,250 | \$222,987 | \$464,743 | \$0 |
| ADMINISTRATIVE COST ALLOCATION | | | | | | | |
| | Administrative Cost Allocation | 278,716 | 286,720 | 357,078 | 390,260 | 466,349 | 572,207 |
| Total Administrative Cost Allocation | | \$278,716 | \$286,720 | \$357,078 | \$390,260 | \$466,349 | \$572,207 |
| Total Expenditures | | \$1,986,034 | \$1,929,811 | \$1,950,652 | \$2,328,034 | \$2,851,134 | \$2,855,220 |
| OPERATING SURPLUS/(DEFICIT) | | (\$51,728) | \$230,990 | \$343,060 | (\$29,762) | \$10,615 | (\$448,001) |
| TRANSFERS & ENCUMBRANCES | | | | | | | |
| | Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| | (Transfers Out) - To General , Garbage, Equipment | (2,267) | (13,434) | (51,976) | (91,641) | (55,545) | (55,454) |
| | Encumbrances - Sources of Funding | | | | | 0 | 0 |
| | Encumbrances - (Designated Funds) | | | | | 0 | 0 |
| NET TRANSFERS & ENCUMBRANCES | | (\$2,267) | (\$13,434) | (\$51,976) | (\$91,641) | (\$55,545) | (\$55,454) |
| RESERVES | | | | | | | |
| | Use of Reserves | 53,995 | | | 121,403 | 366,246 | 182,139 |
| | (Additions to Reserves) | | (217,556) | (291,084) | | 0 | 0 |
| | Use of Prior Year FBA | | | | | | 321,316 |
| | Other Adjustments | | | | | 0 | 0 |
| RESERVES - INCREASE / (DECREASE) | | \$53,995 | (\$217,556) | (\$291,084) | \$121,403 | \$366,246 | \$503,455 |
| NET BUDGETARY SOURCES/USES | | \$0 | (\$0) | (\$0) | \$0 | \$321,316 | (\$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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$841,133 | \$481,555 | \$400,898 | \$393,600 | \$402,049 | \$403,800 |
| | Other Sources of Funds | \$80,437 | \$0 | \$1,299 | \$0 | \$0 | \$0 |
| | Total Sources of Funds | \$921,570 | \$481,555 | \$402,197 | \$393,600 | \$402,049 | \$403,800 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$35,592 | \$41,678 | \$59,445 | \$45,086 | \$51,599 | \$67,500 |
| | Benefits | \$13,140 | (\$3,194) | \$12,070 | \$24,468 | \$31,553 | \$49,792 |
| | Personnel Services | \$48,732 | \$38,483 | \$71,514 | \$69,554 | \$83,152 | \$117,292 |
| | Services & Supplies | \$492,207 | \$109,670 | \$25,944 | \$23,905 | \$55,329 | \$68,120 |
| | Capital Outlay | \$0 | \$15,896 | \$0 | \$74,785 | \$71,137 | \$0 |
| | Administrative Cost | \$246,723 | \$254,862 | \$317,402 | \$346,898 | \$233,174 | \$286,104 |
| | Total Expenditures | \$787,662 | \$418,912 | \$414,861 | \$515,141 | \$442,792 | \$471,516 |
| | OPERATING SURPLUS/(DEFICIT) | \$133,908 | \$62,643 | (\$12,664) | (\$121,541) | (\$40,743) | (\$67,716) |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

| ACCOUNT NO. | WASTEWATER FUND WASTEWATER DEPARTMENT - 03 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 03-4-3210-000 | Sales - Sewer | 395,800 | 392,358 | 390,136 | 391,280 | 398,269 | 400,000 |
| 03-4-3203-000 | Revenue Accrual | 0 | 479 | (78) | 282 | 0 | 0 |
| 03-4-3211-000 | Sewer Connections | 525 | 4,000 | 8,985 | 2,500 | 2,000 | 2,000 |
| 03-4-3215-000 | Sanitation District Collection | 443,131 | 83,789 | 0 | (1,487) | 0 | 0 |
| 03-4-3255-000 | Inspection Fees | 75 | 200 | 175 | 125 | 100 | 100 |
| 03-4-3256-000 | FOG Program | 1,602 | 728 | 1,680 | 900 | 1,680 | 1,700 |
| Total Revenues | | \$841,133 | \$481,555 | \$400,898 | \$393,600 | \$402,049 | \$403,800 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| 03-4-3900-000 | Other Income | 679 | 0 | 1,299 | 0 | 0 | 0 |
| | Rental Income (Sheriff Building Transfer 15/16) | 79,758 | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources of Funds | | \$80,437 | \$0 | \$1,299 | \$0 | \$0 | \$0 |
| Total Sources of Funds | | \$921,570 | \$481,555 | \$402,197 | \$393,600 | \$402,049 | \$403,800 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 03-5-4500-010 | Salaries and Wages | 29,527 | 37,047 | 51,355 | 39,094 | 42,427 | 50,000 |
| 03-5-4500-012 | Classic EE Contr by ER PERS | 0 | 0 | 2,518 | 0 | 0 | 0 |
| 03-5-4500-020 | Overtime | 6,065 | 4,631 | 5,571 | 5,992 | 9,172 | 17,500 |
| Total Salaries & Wages | | \$35,592 | \$41,678 | \$59,445 | \$45,086 | \$51,599 | \$67,500 |
| BENEFITS | | | | | | | |
| 03-5-4500-061 | CalPERS | 4,437 | 2,608 | 3,868 | 4,983 | 0 | 0 |
| 03-5-4500-063 | Pension Expense (GASB 68) | 0 | (8,375) | 243 | 11,810 | 0 | 0 |
| 03-5-4500-071 | Medicare | 557 | 623 | 876 | 708 | 0 | 0 |
| 03-5-4500-071 | Workers Compensation Insurance | 951 | 1,278 | 1,911 | 0 | 2,397 | 3,652 |
| 03-5-4500-080 | Boot Allowance | 10 | 0 | 0 | 0 | 0 | 0 |
| 03-5-4500-090 | Insurance | 7,185 | 671 | 5,171 | 6,968 | 0 | 0 |
| | Operating Crew Benefits Allocation | 0 | 0 | 0 | 0 | 29,156 | 46,140 |
| Total Benefits | | \$13,140 | (\$3,194) | \$12,070 | \$24,468 | \$31,553 | \$49,792 |
| Total Personnel Services | | \$48,732 | \$38,483 | \$71,514 | \$69,554 | \$83,152 | \$117,292 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

| ACCOUNT NO. | WASTEWATER FUND WASTEWATER DEPARTMENT - 03 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|--------------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SERVICES & SUPPLIES | | | | | | | |
| 03-5-4500-100 | Clothing | 269 | 426 | 145 | 0 | 0 | 0 |
| 03-5-4500-110 | Communication | 1,574 | 1,066 | 391 | 320 | 473 | 515 |
| 03-5-4500-150 | Insurance | 4,692 | 4,461 | 0 | 0 | 0 | 0 |
| 03-5-4500-163 | Maint: Sewer Structures/ Improvements | 2,118 | 4,281 | 685 | 6,807 | 16,219 | 17,000 |
| 03-5-4500-170 | Maintenance: Equipment | 268 | 1,002 | 3,942 | 205 | 400 | 3,348 |
| 03-5-4500-171 | Maintenance: Vehicles | 352 | 0 | 223 | 64 | 3,452 | 3,500 |
| 03-5-4500-172 | Gas and Oil | 947 | 0 | 0 | 0 | 0 | 3,500 |
| 03-5-4500-173 | Maint: Structures/ Improvements | 3,003 | (1,992) | 1,250 | 1,620 | 0 | 0 |
| 03-5-4500-175 | System Parts/ Operating Supplies | 5,656 | 2,340 | 7,426 | 1,728 | 1,264 | 8,240 |
| 03-5-4500-177 | Safety Expense | 63 | 1,405 | 704 | 283 | 0 | 2,850 |
| 03-5-4500-180 | Memberships | 76 | 81 | 456 | 469 | 0 | 0 |
| 03-5-4500-190 | Misc Expense | 289 | 0 | 2 | 269 | 0 | 0 |
| 03-5-4500-192 | Over and Short | 0 | 0 | (239) | 105 | 0 | 0 |
| 03-5-4500-200 | Office Expense | 51 | 0 | 601 | 0 | 0 | 515 |
| 03-5-4500-205 | Outside UB Mailing Expense | 4,131 | 444 | 10 | 0 | 6,011 | 9,000 |
| 03-5-4500-220 | Professional Services | 2,130 | 1,024 | 1,260 | 530 | 10,516 | 2,575 |
| 03-5-4500-222 | Contracted Engineering | 660 | 1,035 | 2,903 | 630 | 0 | 2,833 |
| 03-5-4500-224 | Annual Software Maintenance | 2,069 | 749 | 0 | 0 | 0 | 0 |
| 03-5-4500-226 | Engineering & Other Reimbursables | 0 | 620 | 1,150 | (70) | 0 | 0 |
| 03-5-4500-241 | Rents & Leases/ Equipment | 12,414 | 0 | 522 | 6,140 | 0 | 2,575 |
| 03-5-4500-247 | LAFCO Annual Charges | 5,409 | 0 | 0 | 0 | 0 | 0 |
| 03-5-4500-248 | Regulatory Permits & Fees | 2,088 | 6,101 | 2,406 | 2,588 | 4,407 | 4,020 |
| 03-5-4500-250 | Small Tools & Instruments | 25 | 0 | 650 | 32 | 0 | 0 |
| 03-5-4500-285 | Classes/ Seminars/ Training Fees | 315 | 300 | 269 | 570 | 0 | 2,800 |
| 03-5-4500-290 | Utilities | 1,726 | 1,052 | 957 | 805 | 2,531 | 2,600 |
| 03-5-4500-297 | Pass-Thru: SSLOCSD Rev | 441,386 | 83,817 | 0 | 0 | 0 | 0 |
| 03-5-4500-320 | Fixed Assets - Equipment | 0 | 1,299 | 0 | 0 | 7,917 | 0 |
| 03-5-4500-390 | Bad Debt Expense | 493 | 158 | 232 | 0 | 340 | 350 |
| 03-5-4500-499 | Claims & Settlements | 0 | 0 | 0 | 810 | 1,800 | 1,900 |
| Total Services & Supplies | | \$492,207 | \$109,670 | \$25,944 | \$23,905 | \$55,329 | \$68,120 |



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

3%

| ACCOUNT NO. | WASTEWATER FUND WASTEWATER DEPARTMENT - 03 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| CAPITAL OUTLAY | | | | | | | |
| 03-5-4500-354 | CIP - Overlay | 0 | 14,856 | 0 | 0 | 0 | 0 |
| 03-5-4500-442 | CPI - Air Park Drive Relocation | 0 | 1,041 | 0 | 3,077 | 29,716 | 0 |
| 03-5-4500-443 | CPI - HWY One Relocation | 0 | 0 | 0 | 64,651 | 38,478 | 0 |
| 03-5-4500-445 | CPI - Facilities Yard | 0 | 0 | 0 | 7,057 | 2,943 | 0 |
| Total Capital Outlay | | \$0 | \$15,896 | \$0 | \$74,785 | \$71,137 | \$0 |
| ADMINISTRATIVE COST ALLOCATION | | | | | | | |
| | Administrative Cost Allocation | 246,723 | 254,862 | 317,402 | 346,898 | 233,174 | 286,104 |
| Total Administrative Cost Allocation | | \$246,723 | \$254,862 | \$317,402 | \$346,898 | \$233,174 | \$286,104 |
| Total Expenditures | | \$787,662 | \$418,912 | \$414,861 | \$515,141 | \$442,792 | \$471,516 |
| OPERATING SURPLUS/(DEFICIT) | | \$133,908 | \$62,643 | (\$12,664) | (\$121,541) | (\$40,743) | (\$67,716) |
| TRANSFERS & ENCUMBRANCES | | | | | | | |
| | Transfers In - From General Fund | 0 | 0 | 113,940 | 113,940 | 113,940 | 113,940 |
| | (Transfers Out) - Equipment Fund | 0 | (9,733) | (9,761) | (42,433) | (11,545) | (11,545) |
| | Encumbrances - Sources of Funding | 0 | 0 | | | 0 | |
| | Encumbrances - (Designated Funds) | 0 | 0 | | | 0 | |
| NET TRANSFERS & ENCUMBRANCES | | \$0 | (\$9,733) | \$104,179 | \$71,507 | \$102,395 | \$102,395 |
| RESERVES | | | | | | | |
| | Use of Reserves | | | | 50,034 | 94,697 | |
| | (Additions to Reserves) | (133,908) | (52,910) | (91,515) | | 0 | (191,028) |
| | Use of FBA | | | | | | 156,349 |
| | Other Adjustments | | | | | 0 | |
| RESERVES - INCREASE / (DECREASE) | | (\$133,908) | (\$52,910) | (\$91,515) | \$50,034 | \$94,697 | (\$34,679) |
| NET BUDGETARY SOURCES/USES | | \$0 | \$0 | \$0 | (\$0) | \$156,349 | \$0 |



GARBAGE FUND





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

| ACCOUNT NO. | GARBAGE FUND GARBAGE DEPARTMENT - 06 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$117,577 | \$76,783 | \$94,617 | \$92,784 | \$98,129 | \$109,836 |
| | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Sources of Funds | \$117,577 | \$76,783 | \$94,617 | \$92,784 | \$98,129 | \$109,836 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$4,679 | \$3,609 | \$16,238 | \$6,899 | \$10,112 | \$20,000 |
| | Benefits | \$1,557 | (\$1,306) | \$1,513 | \$3,600 | \$12,905 | \$20,138 |
| | Personnel Services | \$6,236 | \$2,303 | \$17,751 | \$10,499 | \$23,017 | \$40,138 |
| | Services & Supplies | \$8,487 | \$4,142 | \$18,669 | \$13,304 | \$19,665 | \$22,280 |
| | Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$1,471 | \$0 |
| | Administrative Cost | \$37,090 | \$38,229 | \$47,610 | \$52,035 | \$31,090 | \$38,147 |
| | Total Expenditures | \$51,813 | \$44,675 | \$84,031 | \$75,838 | \$75,244 | \$100,565 |
| | OPERATING SURPLUS/(DEFICIT) | \$65,764 | \$32,109 | \$10,587 | \$16,946 | \$22,886 | \$9,271 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

| ACCOUNT NO. | GARBAGE FUND GARBAGE DEPARTMENT - 06 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------------------|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 06-4-3300-000 | Garbage: Misc Income | 53 | 0 | 0 | 0 | 0 | 0 |
| 06-4-3300-003 | Interest | 26 | 11 | 121 | 106 | 0 | 0 |
| 06-4-3501-000 | Franchise Fees | 82,001 | 76,772 | 86,818 | 84,923 | 90,249 | 102,036 |
| 06-4-3501-741 | Landfill Savings Payment | 35,497 | 0 | 7,679 | 7,756 | 7,880 | 7,800 |
| Total Revenues | | \$117,577 | \$76,783 | \$94,617 | \$92,784 | \$98,129 | \$109,836 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources of Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sources of Funds | | \$117,577 | \$76,783 | \$94,617 | \$92,784 | \$98,129 | \$109,836 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| 06-5-4900-010 | Salaries & Wages | 4,618 | 3,349 | 14,851 | 6,762 | 9,839 | 20,000 |
| 06-5-4900-012 | Classic EE Contr by ER PERS | 0 | 0 | 139 | 0 | 0 | 0 |
| 06-5-4900-020 | Overtime Wages | 61 | 259 | 1,248 | 138 | 273 | 0 |
| Total Salaries & Wages | | \$4,679 | \$3,609 | \$16,238 | \$6,899 | \$10,112 | \$20,000 |
| BENEFITS | | | | | | | |
| 06-5-4900-061 | PERS Contributions | 427 | 212 | 213 | 734 | 0 | 0 |
| 06-5-4900-063 | Pension Expense | 0 | (1,618) | 34 | 1,671 | 0 | 0 |
| 06-5-4900-071 | Medicare | 72 | 54 | 237 | 109 | 0 | 0 |
| 06-5-4900-072 | FICA | 0 | 0 | 799 | 0 | 0 | 0 |
| 06-5-4900-075 | Compensation Insurance | 0 | 0 | 167 | 0 | 757 | 913 |
| 06-5-4900-080 | Boot Allowance | 5 | 0 | 0 | 0 | 0 | 0 |
| 06-5-4900-090 | Insurance | 1,054 | 47 | 63 | 1,086 | 0 | 0 |
| | Operating Crew Benefits Allocation | 0 | 0 | 0 | 0 | 12,148 | 19,225 |
| Total Benefits | | \$1,557 | (\$1,306) | \$1,513 | \$3,600 | \$12,905 | \$20,138 |
| Total Personnel Services | | \$6,236 | \$2,303 | \$17,751 | \$10,499 | \$23,017 | \$40,138 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

| ACCOUNT NO. | GARBAGE FUND GARBAGE DEPARTMENT - 06 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| SERVICES & SUPPLIES | | | | | | | |
| 06-5-4900-100 | Clothing | 124 | 226 | 145 | 0 | 0 | 0 |
| 06-5-4900-110 | Communication | 267 | 263 | 216 | 148 | 819 | 900 |
| 06-5-4900-150 | Insurance | 776 | 669 | 0 | 0 | 0 | 0 |
| 06-5-4900-171 | Maintenance - Vehicles | 184 | 638 | 42 | 14 | 164 | 515 |
| 06-5-4900-172 | Gas and Oil | 476 | 0 | 0 | 0 | 0 | 0 |
| 06-5-4900-173 | Maint - Shared Structures/ Improvements | 2,069 | 40 | 41 | 110 | 0 | 0 |
| 06-5-4900-175 | Operating Supplies | 831 | 11 | 447 | 0 | 1,120 | 1,545 |
| 06-5-4900-192 | Over and Short | 0 | 0 | (73) | (21) | 0 | 0 |
| 06-5-4900-200 | Office Expense | 31 | 0 | 40 | 0 | 0 | 1,030 |
| 06-5-4900-210 | Postage | 335 | 363 | 1,074 | 33 | 552 | 515 |
| 06-5-4900-219 | Special Admin Expense | (48) | 0 | 600 | 450 | 0 | 0 |
| 06-5-4900-220 | Professional Services | 0 | 1,510 | 6,930 | 2,512 | 6,908 | 7,000 |
| 06-5-4900-230 | Legal Notices | 2,245 | 0 | 0 | 77 | 103 | 260 |
| 06-5-4900-247 | LAFCO Annual Charge | 854 | 0 | 0 | 0 | 0 | 0 |
| 06-5-4900-290 | Utilities | 342 | 422 | 9,208 | 0 | 0 | 515 |
| | School Outreach Programs | 0 | 0 | 0 | 9,980 | 10,000 | 10,000 |
| Total Services & Supplies | | \$8,487 | \$4,142 | \$18,669 | \$13,304 | \$19,665 | \$22,280 |
| CAPITAL OUTLAY | | | | | | | |
| 06-5-4900-445 | CPI - Facilities Yard | 0 | 0 | 0 | 0 | 1,471 | 0 |
| Total Capital Outlay | | \$0 | \$0 | \$0 | \$0 | \$1,471 | \$0 |
| ADMINISTRATIVE COST ALLOCATION | | | | | | | |
| | Administrative Cost Allocation | 37,090 | 38,229 | 47,610 | 52,035 | 31,090 | 38,147 |
| Total Administrative Cost Allocation | | \$37,090 | \$38,229 | \$47,610 | \$52,035 | \$31,090 | \$38,147 |
| Total Expenditures | | \$51,813 | \$44,675 | \$84,031 | \$75,838 | \$75,244 | \$100,565 |



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

| ACCOUNT NO. | GARBAGE FUND GARBAGE DEPARTMENT - 06 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| OPERATING SURPLUS/(DEFICIT) | | \$65,764 | \$32,109 | \$10,587 | \$16,946 | \$22,886 | \$9,271 |
| TRANSFERS & ENCUMBRANCES | | | | | | | |
| | Transfers In - From Water Fund | 0 | 0 | 7,500 | 7,500 | 7,500 | 7,500 |
| | (Transfers Out) - Equipment Fund | | | (643) | (7,042) | (1,000) | (1,000) |
| | Encumbrances - Sources of Funding | | | | | 0 | |
| | Encumbrances - (Designated Funds) | | | | | 0 | |
| NET TRANSFERS & ENCUMBRANCES | | \$0 | \$0 | \$6,857 | \$458 | \$6,500 | \$6,500 |
| RESERVES | | | | | | | |
| | Use of Reserves - School Outreach & Clean Up Week | | | | | 20,000 | |
| | (Additions to Reserves) | (65,764) | (32,109) | (17,444) | (17,404) | (8,828) | (15,771) |
| | Other Adjustments | | | | | 0 | |
| RESERVES - INCREASE / (DECREASE) | | (\$65,764) | (\$32,109) | (\$17,444) | (\$17,404) | \$11,172 | (\$15,771) |
| NET BUDGETARY SOURCES/USES | | (\$0) | (\$0) | (\$0) | \$0 | \$40,558 | (\$0) |



EQUIPMENT FUND





**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 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|-------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| SOURCES OF FUNDS | | | | | | | |
| | Revenues | \$19,639 | \$23,291 | \$25,710 | \$102,115 | \$29,090 | \$29,090 |
| | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Sources of Funds | \$19,639 | \$23,291 | \$25,710 | \$102,115 | \$29,090 | \$29,090 |
| USES OF FUNDS | | | | | | | |
| | Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Services & Supplies | \$0 | \$7,801 | \$10,290 | \$8,150 | \$10,679 | \$16,000 |
| | Capital Outlay | \$0 | \$0 | \$0 | \$86,833 | \$0 | \$0 |
| | Debt Service | \$436 | \$11,244 | \$10,293 | \$9,939 | \$9,067 | \$9,067 |
| | Total Expenditures | \$436 | \$19,045 | \$20,583 | \$104,922 | \$19,745 | \$25,067 |
| | OPERATING SURPLUS/(DEFICIT) | \$19,204 | \$4,246 | \$5,128 | (\$2,807) | \$9,345 | \$4,023 |



OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

| ACCOUNT NO. | EQUIPMENT FUND - 12 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|--------------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| SOURCES OF FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 12-4-3800-001 | Lease Revenue from Water | 15,626 | 12,920 | 12,976 | 52,641 | 16,545 | 16,545 |
| 12-4-3800-002 | Lease Revenue from Sewer | 2,267 | 10,370 | 9,761 | 42,433 | 11,545 | 11,545 |
| 12-4-3800-005 | Lease Revenue from Garbage | 1,747 | 0 | 201 | 7,042 | 1,000 | 1,000 |
| 12-4-3800-003 | Insurance Proceeds | 0 | 0 | 2,130 | 0 | 0 | 0 |
| 12-4-3800-004 | Surplus Sales | 0 | 0 | 643 | 0 | 0 | 0 |
| Total Revenues | | \$19,639 | \$23,291 | \$25,710 | \$102,115 | \$29,090 | \$29,090 |
| OTHER SOURCES OF FUNDS | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources of Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sources of Funds | | \$19,639 | \$23,291 | \$25,710 | \$102,115 | \$29,090 | \$29,090 |
| USES OF FUNDS | | | | | | | |
| SALARIES & WAGES | | | | | | | |
| | | | 0 | 0 | 0 | 0 | 0 |
| Total Salaries & Wages | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BENEFITS | | | | | | | |
| | | | 0 | 0 | 0 | 0 | 0 |
| Total Benefits | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Personnel Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SERVICES & SUPPLIES | | | | | | | |
| 12-5-4350-171 | Maintenance - Vehicles | 0 | 1,912 | 4,997 | 1,254 | 2,453 | 6,500 |
| 12-5-4350-172 | Fuel | 0 | 5,889 | 5,292 | 6,896 | 8,225 | 9,500 |
| Total Services & Supplies | | \$0 | \$7,801 | \$10,290 | \$8,150 | \$10,679 | \$16,000 |
| CAPITAL OUTLAY | | | | | | | |
| 12-5-4350-320 | Fixed Assets | 0 | 0 | 0 | 86,833 | 0 | 0 |
| Total Capital Outlay | | \$0 | \$0 | \$0 | \$86,833 | \$0 | \$0 |



OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

| ACCOUNT NO. | EQUIPMENT FUND - 12 | ACTUAL FY 2014/2015 | ACTUAL FY 2015/2016 | ACTUAL FY 2016/2017 | ACTUAL FY 2017/2018 | ESTIMATED FY 2018/2019 | PROPOSED FY 2019/2020 |
|---------------|---|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| | DEBT SERVICE | | | | | | |
| 12-5-4350-320 | Equipment Lease | 0 | 9,067 | 9,067 | 9,067 | 9,067 | 9,067 |
| 12-5-4350-386 | Interest Expense | 436 | 2,177 | 1,226 | 872 | 0 | 0 |
| | Total Debt Service | \$436 | \$11,244 | \$10,293 | \$9,939 | \$9,067 | \$9,067 |
| | Total Expenditures | \$436 | \$19,045 | \$20,583 | \$104,922 | \$19,745 | \$25,067 |
| | OPERATING SURPLUS/(DEFICIT) | \$19,204 | \$4,246 | \$5,128 | (\$2,807) | \$9,345 | \$4,023 |
| | TRANSFERS & ENCUMBRANCES | | | | | | |
| | Transfers In - General Fund (Backhoe) | 0 | 0 | 0 | 25,000 | 0 | 0 |
| | (Transfers Out) | | | | | 0 | 0 |
| | Encumbrances - Sources of Funding | | | | | 0 | 0 |
| | Encumbrances - (Designated Funds) | | | | | 0 | 0 |
| | NET TRANSFERS & ENCUMBRANCES | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 |
| | RESERVES | | | | | | |
| | Use of Reserves | | | | | 0 | 0 |
| | (Additions to Reserves) | (19,204) | (4,246) | (5,128) | (22,193) | (4,023) | (4,023) |
| | Other Adjustments | | | | | 0 | 0 |
| | RESERVES - INCREASE / (DECREASE) | (19,204) | (\$4,246) | (\$5,128) | (\$22,193) | (\$4,023) | (\$4,023) |
| | NET BUDGETARY SOURCES/USES | (\$0) | (\$0) | (\$0) | \$0 | \$5,322 | \$0 |



OCEANO COMMUNITY SERVICES DISTRICT

Agenda Item 14- FUTURE AGENDA ITEMS (BOARD MEETING TIMELINE)

| Board Meeting | Task |
|--------------------|--|
| June 12, 2019 | <ul style="list-style-type: none"> • FCFA JPA Amendments • Preliminary Budget Review |
| June 26, 2019 | <ul style="list-style-type: none"> • South County Sanitary Rate Increase Prop 218 Hearing (No FCFA Agenda Items – Hearing to adopt 2019/20 Preliminary Budget) |
| July 10, 2019 | <ul style="list-style-type: none"> • Review of the County report on fire and emergency services provided by special districts • Identification of other community options for fire and emergency services. • Tax roll hearing for charges and delinquencies |
| July 24, 2019 | <ul style="list-style-type: none"> • Target date for direction on new FCFA funding formula • Multi-year updated cost estimates for the OCS D share of FCFA costs • Tax analysis |
| August 14, 2019 | <ul style="list-style-type: none"> • Review Survey re: FCFA • FAQ's – Initial Public Information • Central Coast Blue |
| August 28, 2019 | (No FCFA Agenda Items – Hearing to adopt 2019/20 Final Budget) |
| September 11, 2019 | |
| September 25, 2019 | <ul style="list-style-type: none"> • Last regular Board meeting to approve JPA Amendments |
| October 9, 2019 | <ul style="list-style-type: none"> • Formal actions that must be adopted by your Board to place an item on the March 2020 ballot |
| October 23, 2019 | |
| November 13, 2019* | |
| December 11, 2019* | |

* One Board Meeting in November and December due to holidays.

Future Agenda Items: District Polices, Roles and Responsibilities with Related Agencies, Construction Documents (Norswing/ Pershing & Highway One waterline replacement projects), Five Cities Fire Authority, District Rules and Regulations, Cienega Seabreeze Park, Inc. Continued, Deferred Infrastructure Program, Lopez Lake LRRP & Contract Amendments, Central Coast Blue, Wastewater CIP, The Place, EIR State Parks PWP, LID Presentation, Firehouse Art