



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, JUNE 28, 2023 – 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 Board Secretary 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 their remarks to a total of SIX (6) minutes. This time may be allowed 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. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

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

6. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

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

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. President Villa
- ii. Vice President Gibson
- iii. Director Austin
- iv. Director Joyce-Suneson
- v. Director Varni

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

7. CONSENT AGENDA ITEMS:

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

- A. Review the of Minutes for the Regular Meeting held on June 14, 2023
- B. Review of Cash Disbursements

- C. Receive and file the June 30, 2022, Audited Financial Statements and Independent Auditors Report prepared by Moss, Levy and Hartzheim, LLP

8. BUSINESS ITEMS:

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

- A. Presentation by One Cool Earth regarding their “Earth Genius” program at Oceano Elementary School.

9. HEARING ITEMS:

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

- A. Consideration of recommendations to adopt resolutions approving the Fiscal Year 2023-24 Preliminary Budget and the Fiscal Year 2023-24 Appropriation Limitation and to set August 23, 2024, as the date of the public hearing to consider the adoption of the 2023-24 Final Budget.

10. RECEIVED WRITTEN COMMUNICATIONS:

11. LATE RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS:

- 13. FUTURE HEARING ITEMS:** Delinquent Water, Wastewater and Solid Waste Charges on the FY 2023-24 Property Tax Bills Hearing – July 12, 2023

14. CLOSED SESSION:

15. ADJOURNMENT:

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.



Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, June 14, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** Called at approximately 6:00 p.m. by President Villa
2. **ROLL CALL:** Board members present: President Villa, Vice President Gibson, Director Austin, Director Varni and Director Joyce-Suneson.
Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Josh George, Legal Counsel.
3. **FLAG SALUTE:** Led by President Villa
4. **AGENDA REVIEW:** Agenda accepted as presented with a motion by President Villa and a second by Director Varni and a 5-0 roll call.
5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Karen White, Halcyon	In opposition of pursuing a parks and recreation program due to budget constraints.
Kerry Langford	In support of the District remaining within its powers.
Christina Castillas	Requested support for low income and senior housing programs within Oceano.
Vice President Gibson	Provided information regarding other Special Districts and their purviews/agendas.

6. SPECIAL PRESENTATIONS & REPORTS

A. Presentation and Special Report on the Central Coast Blue Project – Jeff English and Rob Morrow provided a presentation.

B. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Keith Scott - Absent
- ii. **Five Cities Fire Authority** – Steve Lieberman, Fire Chief - None
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
Lopez is 100.1% full / 0 State Water / Lopez 53 AF/ Pumped 2 AF
0 SSO's in May
Samples / meter box replacements / hydrant maintenance / 2 Ready311 Tickets / weed abatement at Well 8 / door hangers – Completed.
11 Work Orders / 18 USAs / 7 Customer Service Calls / 1 After Hours Call Out
Line break at 2300 Cienaga – repaired; paving is pending.
AC Pipe sampled, wrapped, and properly disposed of / 3.5 tons of asphalt recycled.
CCRs completed, posted, and distributed.
Public Works Week 2023 – attended SLO Farmer's Market and co-hosted the annual BBQ with the SSLOCSO.
Doug passed his D3 test and Andres passed his D1 test.
- iv. **OCSD General Manager** – Will Clemens
Contacted by SLO County OES for use of space. FEMA assistance is now available to individuals and would like to open an assistance center at the OCSD Board Room.
County Board of Supervisors – closed session on June 6th to discuss negotiations on real property. OCSD has been discussing our assets with the County that are available should the County take over fire services.

C. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **President Villa** – Reported on the June 7, 2023, Water Resource Advisory Committee (WRAC) meeting.
- ii. **Vice President Gibson** – None
- iii. **Director Austin** – None
- iv. **Director Joyce-Suneson** – None
- v. **Director Varni** – None

D. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Kerry Langford	Posed questions and regarding the Central Coast Blue project.
April Dury	Provided feedback and posed questions regarding the Central Coast Blue project.

7. CONSENT AGENDA:	ACTION:
a) Review the of Minutes for the Regular Meeting held on May 24, 2023 b) Review of Cash Disbursements c) Approval of a Letter of Thanks to Congressman Salud Carbajal	After an opportunity for public comment, Board and staff discussion, Director Austin made a motion to approve the consent agenda with a second from Vice President Gibson a 5-0 roll call vote. Public Comment: None

8A. BUSINESS ITEMS:	ACTION:
Consideration of Approval of a Contract with Five Cities Fire Authority for Interim Fire Protection Services and an Agreement Outlining ongoing District Obligations Following Withdrawal from the Joint Powers Agreement	After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to approve staff recommendations with a second from President Villa a 5-0 roll call vote. Public Comment: None

8B. BUSINESS ITEMS:	ACTION:
Adoption of a Water Shortage Contingency Plan	After an opportunity for public comment, Board and staff discussion, Director Austin made a motion to adopt the Water Shortage Contingency Plan with a second from Director Varni and a 5-0 roll call vote. Public Comment: None

8C. BUSINESS ITEMS:	ACTION:
Consideration of Recommendations to Approve a Memorandum of Understanding with the Service Employees International Union Local 620	After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to approve the Memorandum of Understanding with the Service Employees International Union Local 620 with a second from President Villa a 5-0 roll call vote. Public Comment: None

8D. BUSINESS ITEMS:	ACTION:
Workshop on the 2023-24 Budget with Board direction as deemed appropriate	After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to approve a parks and recreation committee budget request in the amount of \$19,500 with a second from Director Joyce-Suneson a 3-2 roll call vote. Director Austin and Director Gibson dissented. President Villa requested that the record reflect that she is voting yes because it would be \$19,000 and that is it. No further spending on parks and rec.

	<p>Public Comment:</p> <p>April Paz – In opposition of funding a parks and recreation program at this time.</p> <p>Valerie Brand– In opposition of funding a parks and recreation program at this time.</p> <p>Kerry Langford - In opposition of funding a parks and recreation program at this time.</p> <p>Jennifer Rokes - In opposition of funding a parks and recreation program at this time.</p> <p>April Dury – In support of funding a parks and recreation program.</p>
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- 9. **HEARING ITEMS:** None
- 10. **RECEIVED WRITTEN COMMUNICATIONS:** None
- 11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 12. **FUTURE AGENDA ITEMS:**
 Director Varni made a motion to discuss NCMA and water sales to the City of Arroyo Grande with a second from President Villa.
- 13. **FUTURE HEARING ITEMS:** FY 2023-24 Preliminary Budget Hearing – June 28, 2023, Delinquent Water, Wastewater and Solid Waste Charges on the FY 2023-24 Property Tax Bills Hearing – July 12, 2023
- 14. **CLOSED SESSION ITEMS:** None
- 15. **ADJOURNMENT:** Approximately at 8:50 p.m.



Oceano Community Services District

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

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

Date: June 28, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
Disbursements:	60286 - 60292	
Recurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 06/03/2023	N/A	\$ 32,183.98
Recurring Utility Disbursements - paid 06/22/2023	60286 - 60288	\$ 1,533.43
Recurring Health Disbursements - paid 06/22/2023	60289 - 60292	\$ 11,087.71
	Subtotal:	\$ 44,805.12
	Grand Total:	\$ 44,805.12

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.

Payroll Summary Report
Board of Directors - Agenda Date June 28, 2023

	(*)	
Gross Wages	5/20/2023	6/3/2023
Regular	\$27,801.30	\$27,903.49
Overtime Wages	\$470.79	\$919.50
Stand By	\$450.00	\$250.00
	\$28,722.09	\$29,072.99
Cell Phone Allowance	\$0.00	\$75.00
Total Wages	\$28,722.09	\$29,147.99
<u>Disbursements</u>		
Net Wages	\$22,012.19	\$22,443.04
State and Federal Agencies	\$5,324.78	\$5,393.20
CalPERS - Normal	\$4,299.93	\$4,239.04
SEIU - Union Fees	\$108.70	\$108.70
Total Disbursements processed with Payroll	\$31,745.60	\$32,183.98
Health (Disbursed with reoccurring bills)	\$6,162.55	\$6,162.55
Total District Payroll Related Costs	\$37,908.15	\$38,346.53

(*) 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: 060286 THRU 060288

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	6/22/2023	CHECK	060286	AGP VIDEO INC.	1,170.00CR	OUTSTND	A	0/00/0000	BOD STREAM, ARCHIVE INDEX
1-1001-000	6/22/2023	CHECK	060287	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000	INTERNET - COMMUNICATIONS
1-1001-000	6/22/2023	CHECK	060288	DE LAGE LANDEN FINANCIAL SERVI	213.43CR	OUTSTND	A	0/00/0000	COPIER LEASE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	1,533.43CR			
				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:	1,533.43CR			
				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: 060289 THRU 060292

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	6/22/2023	CHECK	060289	ANTHEM BLUE CROSS	9,519.58CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	6/22/2023	CHECK	060290	COLONIAL LIFE AND ACCIDENT	333.94CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	6/22/2023	CHECK	060291	PRINCIPAL LIFE INSURANCE COMPA	1,177.98CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	6/22/2023	CHECK	060292	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000	FSA ADM FEE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	11,087.71CR			
				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:	11,087.71CR			
				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 28, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #7(C): Receive and file the June 30, 2022, Audited Financial Statements and Independent Auditors Report prepared by Moss, Levy and Hartzheim, LLP**

Recommendation

It is recommended that your Board receive and file the June 30, 2022, Audited Financial Statements and Independent Auditors Report prepared by Moss, Levy and Hartzheim, LLP.

Discussion

Pursuant to Special District Law, the Board of Directors shall provide for regular audits of the District's accounts and records. An audit is performed on the accounts and records of Oceano CSD every year by an independent Certified Public Accountant. The audit for June 30, 2022, is currently being published and will be distributed and posted to the website as an addendum. Included in the Independent Auditors' Report on the Financial Statements is a "Management Discussion and Analysis" (MD&A). A MD&A is required by the Governmental Accounting Standards Board (GASB), which considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. As a result, preparation of the MD&A helps ensure that fiscal issues being addressed by the Board are described to the auditors in the MD&A.

Other Agency Involvement

The State Controller, County Auditor and the Local Agency Formation Commission are provided a copy of the audit and related communication letters.

Other Financial Considerations

Funding for audit services has been included in the 2022-23 budget at \$21,290 for the preparation of the June 30, 2022, audit.

Results

Completion of the annual audit promotes independent evaluation of the District's accounting records and helps to ensure a well governed community.



Oceano Community Services District

Board of Directors Meeting

Addendum:

- Oceano Community Services District Financial Statements June 30, 2022, and Independent Auditors Report



Oceano Community Services District

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

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

Date: June 28, 2023

To: Board of Directors

From: Carey Casciola, Business & Accounting Manager

Subject: **Agenda Item #8(A):** Presentation by One Cool Earth regarding their "Earth Genius" program at Oceano Elementary School.

Recommendation

It is recommended that your Board review and consider the presentation from One Cool Earth.

Discussion

[One Cool Earth Inc.](#) is a local non-profit organization that was founded in 2001 and provides vital education and outreach at local area schools. One Cool Earth Inc. has been successful in helping obtain grants for several school districts within San Luis Obispo County to serve students and staff. Since 2017 your Board has provided annual financial support to One Cool Earth's outdoor school garden program called "Earth Genius" at the Oceano Elementary School site. The District's support for this program benefits our local community and continues to support the District in meeting an education and outreach obligation as part of a Proposition 1 scope of work.

Other Agency Involvement

Lucia Mar Unified School District: Oceano Elementary School site

Financial Considerations

The Fiscal Year 2023/24 Preliminary Budget in agenda item 9(A) has \$10,000 budgeted in the Garbage Fund for this program.

Results

Supporting local outreach and programs promotes an educated, healthy, engaged and well governed community.

Attachment: One Cool Earth Inc. FY 2023-24 Proposal



1. Organization Background

One Cool Earth (OCE), a 501(c)3 nonprofit, operates in San Luis Obispo and Northern Santa Barbara County. OCE believes that every child deserves a place to grow--physically, personally, and intellectually. Our School Garden Program creates and operates gardens as learning labs that power healthy, happy and smart youth.

Over the past twenty years OCE has steadily expanded, refining our mission and adding partners to support garden-based educational opportunities at public schools throughout the county. In the 2021-22 school year, OCE worked with 2000 students/week on garden-related educational projects at 23 schools, focusing on elementary grade levels. In 2022-23 school year, we worked with 28 schools averaging 3000 students/week. In the 2023-24 school year, we expect to continue with 28 schools but increase programming options to include the Premium Program allowing our educators to spend two days per week at their school site and deepen the learning experience.

2. Program Summary

One Cool Earth requests funding to support our garden education program at Oceano Elementary School in Oceano. Our School Garden Program facilitates student-led projects that create real-world impacts (water savings, waste reduction, food production), building student wellbeing by encouraging responsibility, teamwork, environmental stewardship, and pride for their campus. In addition, our program makes water conservation and waste reduction relevant and personal by tying these concepts to growing food in school gardens. All our lessons are aligned with NGSS standards-based academics to support student learning in many subject areas, but especially science.

One Cool Earth provides a dedicated, weekly outdoor educator to each school who works directly with approximately 100 students each week (Standard Program) or 200 students per week (Premium Program), teaching a series of 18 project-based lessons to students outdoors on campus. Our program engages students with all five of their senses by completing garden improvement projects that reinforce science, technology, engineering, and math concepts. Example lessons include operating a school-wide vermicomposting and recycling program to reduce school waste hauling costs and provide fertilizer for garden beds, conducting home water audits, installing home water conservation fixtures, and building habitat gardens to reduce school water use, increase pollinators and beneficial predatory insects, and reduce pesticide use.

In addition, the lessons involve planting and harvesting vegetables, and our schedule produces a minimum of 3 harvests per year at a school site. Harvested vegetables are used in cooking lessons and tastings. Excess vegetables are provided to the Food Services department to be included in school lunches.



Besides teaching lessons directly to students, our program builds schools' capacity to incorporate outdoor education as a standard practice. Our educators work with teachers to model student management and age-appropriate, standards-based lessons. In addition, working with students and volunteer community groups, we build and maintain outdoor education infrastructure, ensuring that compost systems, garden irrigation, soil, pathways, and other vital features are safe, attractive, and functional.

3. Program Needs

School gardens address several local needs of County residents. Overall, our program has developed at the invitation of local school administrators, teachers, parents, and students. School gardens are a resource requested by the community. Of Oceano Elementary School's population of 406 students, 91% of qualify as low-income based on eligibility for free/reduced lunches, 85% identify as non-white, and 39% have a health risk due to body composition¹ according to state Physical Fitness tests. Our School Garden Program addresses several inter-related needs of students--environmental wellbeing, academics, and health--this holistic approach has proven more effective and engaging than addressing any one need in isolation from the others.

Environment

South San Luis Obispo county currently faces many environmental issues. Students represent key influencers in their family and community. By involving them in meaningful projects to improve their campuses, they gain knowledge, skills, attitudes and behaviors that they pass on to their families and communities.

The School Garden Program encourages wise water-use. In an area of drought and groundwater overdraft, water conservation supports the stability of an area dependent on agricultural crops. Low-income residents are often hardest-hit by increasing utility prices, and water conservation provides direct financial savings. Overall, the current widespread community debate over water and land use presents an opportunity to inform decisions and promote both urban and agricultural watershed conservation behaviors through community education, using the schools as an entry point to discussion and action. Students versed in basic agricultural practices and urban water conservation techniques will be well-suited as watershed stewards now and in the future. One Cool Earth will incorporate stormwater and Low Impact Design (LID) education with the upcoming Oceano Elementary capital improvement project and education funding yet to be determined from a Prop 1 grant awarded to Oceano CSD.

Furthermore, the School Garden Program addresses school waste costs as well as state mandates to reduce waste. Our garden programs are linked with school-wide recycling and composting programs. We process the compost in bins using worms to produce fertilizer for our



One Cool Earth

Oceano Elementary School Education Proposal

May 18, 2023

gardens. By recycling, we reduce school waste hauling costs by up to \$3000 per year per school, helping to justify schools in partially funding garden programs. Increased student waste-disposal awareness leads to reduced pollution from improper waste disposal.

The School Garden Program takes place entirely outdoors, in school gardens, and encourages student familiarity and comfort in outdoor settings, encouraging outdoor activity and recreation on their own, which leads to appreciation for and stewardship of natural resources--if they connect with nature, they will protect nature.

Education

US students lag behind their international peers in Science (including Health), Technology, Engineering, and Math (STEM) education, and the gap is greatest for low-income students. Science is a challenging subject for many students, even more so since elementary² schools lack dedicated lab space where hands-on science projects can take place. In addition, multi-subject elementary teachers often lack strong background training in scientific subjects and science education pedagogy. Elementary science achievement is important, as success forms a basis for continued student learning in STEM subjects through middle school and high school. Basic science education will also allow students to make more informed and reasoned decisions in their personal and civic lives.³

The School Garden Program bridges textbook learning with the real world, and garden-based lessons aligned to classroom standards serve as effective, engaging, and low-cost⁴ laboratories as they model many of the basic concepts in earth science, life sciences, and physical sciences. Also, by providing teachers with training, coaching, and resources, and by maintaining gardens, the School Garden Program increases the capacity of schools to teach science effectively.

Health

The School Garden Program includes best-practices in nutrition education by involving students in every step of the food system, from growing and harvesting, to cooking, eating, and sharing and operating the program over the duration of the school year. Nutrition makes outdoor education personal and relevant, and ties resource conservation and outdoor appreciation and recreation to health, a critical feature of our program at schools like Oceano Elementary where nearly 40% of students are at risk of disease due to body composition.

The body of research has found that garden-based nutrition education programs are a more effective method for increasing nutrition knowledge, fruit and vegetable identification.

¹ School Accountability Report Card <http://www.cde.ca.gov/ta/ac/sa/> Accessed Nov. 1st, 2016.

² National Math + Science Initiative, "The STEM Crisis."

<https://www.nmsi.org/AboutNMSI/TheSTEMCrisis.aspx> Accessed: 29 November 2016. ³ Marincola, Elizabeth. "Why Is Public Science Education Important?" *Journal of Translational Medicine* 4 (2006): 7.

Katharine Rondthaler Krieg | Executive Director | (805) 242-6301 |

Agenda Item 8A www.onecoolearth.org Every child deserves a place to grow!



PMC. Web. 30 Jan. 2017.

⁴ Pigg, A., Waliczek, T., & Zajicek, J. (2006). Effects of a Gardening Program on the Academic Progress of Third, Fourth, and Fifth Grade Math and Science Students. *HortTechnology*, 16(2), 262-264. ⁵ Smith, L., & Motsenbocker, C. (2005). Impact of Hands-on Science through School Gardening in Louisiana Public Elementary Schools. *HortTechnology*, 15(3), 439-443.

skills, and fruit and vegetable consumption than in-classroom nutrition education programs. Research also supports that garden-based interventions that involved consistent ⁶⁷⁸ exposure to the garden over a longer period of time were more likely to increase consumption of fruits and vegetables¹². Three determinants lead to the most effective nutritional behavior change: 1) decrease fear of trying new foods (neophobia); 2) increase perception that it is socially acceptable to eat fruits and vegetables; and 3) increase self-efficacy in abilities to eat fruits and vegetables. The hands-on nature of our school garden program is a key component for nutritional behavior change in children because it directly connects them to new foods in a supportive environment, offers many opportunities to taste and eat new foods, and provides skills that students can use to independently choose and prepare healthy foods .⁹

4. Collaboration

The School Garden Program closely partners with public schools to thoroughly integrate garden education with curriculum. In addition, our program has formed partnerships with many local agencies.

We partner with the National Oceanic and Atmospheric Administration, Creeklands Conservation, the Central Coast State Parks and the Resource Conservation Districts to enhance our science programming through the use of their facilities, funding, and technical expertise.

We have received funding and technical support from the County Public Health Department, the Food Bank Coalition, and the UC Cooperative Extension for the health components of our garden-education. City Farm, a 501(3)c, and OCE collaborate to cross promote our efforts, as we continue to work towards a common goal of community access to local, sustainable food. Additionally we partner with the National Oceanic and Atmospheric Administration to enhance our science programming through the use of their facilities, funding, and expertise.

In addition, we have partnered deeply with the communities we serve, taking the time to understand our student's needs and meet them where they are: culturally and linguistically. We have built our organization's cultural competency through diversity trainings, Spanish language lessons, and by soliciting input and advice from our diverse community partners, including teachers, social workers, and parents as we design and implement our programs.

⁶ Morgan, P., Warren, J., Lubans, D., Saunders, K., Quick, G., & Collins, C. (2010). The impact of nutrition education with and without a school garden on knowledge, vegetable intake and preferences and quality of school life among primary-school students. *Public Health Nutrition*, 13(11), 1931-1940. ⁷ McAleese, J.

Katharine Rondthaler Krieg | Executive Director | (805) 242-6301 |

Agenda Item 8A *kathariner@onecoolearth.org* June 28, 2023 - Page 16 of 79 **Every child deserves a place to grow!**



One Cool Earth

Oceano Elementary School Education Proposal

May 18, 2023

D., & Rankin, L. L. (2007). Garden-Based Nutrition Education Affects Fruit and Vegetable Consumption in Sixth-Grade Adolescents. *Journal of the American Dietetic Association [H.W. Wilson - GS]*, 107(4), 662.

⁸ Wright, W., & Rowell, L. (2010). Examining the effect of gardening on vegetable consumption among youth in kindergarten through fifth grade. *Wisconsin Medical Journal*. 3(109), 125-129.

⁹ Roche, E., Conner, D., Kolodinsky, J. M., Buckwalter, E., Berlin, L., & Powers, A. (2012). Social Cognitive Theory as a Framework for Considering Farm to School Programming. *Childhood Obesity*, 8(4), 357-363.

5. Proposed Scope of Work for Fiscal Year 2023 -24

Program/Project Summary:

Goal/Objective	Major Tasks (to achieve goal) Timeline
----------------	--



1) Improve health, academic achievement and wellbeing at underserved schools	<p>1. Elementary students will participate in standards-based outdoor education for 45 minutes every week throughout the school year.</p> <p>2. Students will participate in project-based learning to maintain and improve their campus and create real environmental impacts.</p>	<p><i>Aug. 2023 - Train Garden Educators</i></p> <p><i>Sept. 2023 - June 2024 - Hold hour-long lessons at school sites every week for 3 to 4 classes per school.</i></p>
	2) Build capacity for underserved elementary schools to provide outdoor education	<p>3. Students will participate in planting, tending, harvesting, preparing, eating, and sharing garden produce.</p> <p>1. Host seasonal teacher trainings to improve the confidence and ability of elementary school teachers to provide garden-based education.</p> <p>2. Provide coaching for teachers</p> <p>3. Distribute resources including</p>



One Cool Earth

Oceano Elementary School Education Proposal

May 18, 2023

	<p>standards-based garden curriculum and garden supplies to teachers.</p> <p><i>Provide regular feedback and support to teachers who utilize the outdoor infrastructure independently.</i></p> <p>4. Engage and involve community members to improve school garden infrastructure, including parents, businesses, and partner organizations.</p> <p><i>Monthly - Maintain communications via school newsletter, website, media to engage community</i></p>
<p>3) Improve program delivery and outcomes</p>	<p>1. The School Garden Program will be evaluated using both qualitative and quantitative</p> <p><i>Aug. - Sept. 2023 - Establish baselines for campus composting, recycling, and outdoor ed.</i></p>

5

<p>through evaluation</p>	<p>methods. Tools include pre- and post-tests to measure changes in skills, knowledge, attitudes, and behaviors related to health and science. We will also collect and record testimonials and feedback from teachers, students and partners.</p> <p><i>Infrastructure and impacts.</i></p> <p><i>Sept. 2023 - May 2024 - Administer in-lesson pre- and post-tests to gauge student progress and impacts.</i></p> <p><i>May 2023 - Measure progress towards campus improvement goals and student project completion.</i></p>
----------------------------------	---



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Oceano Elementary School Education Proposal

May 18, 2023

	<i>June 2023 - Compile and analyze results</i>
--	--

<p>Program OUTPUTS:</p> <p>The program will reach 377 underserved students at Oceano Elementary School with intensive, year-long programming during the 2023 - 2024 school year. A total of at least 108 garden-based lessons per year will be taught.</p> <p>10 teachers will receive garden-based teacher trainings as well as garden supplies and curriculum.</p> <p>The school site will host 3 x harvest/planting events with students, 2 x community volunteer workdays, and 2 x community celebration events.</p> <p>100 students will be involved in 3 x cooking lessons using garden produce. 377 students (total school population) will receive produce tastings during the school-year. *SARC reports 406 students as total population as of 2019</p>
<p>Program OUTCOMES:</p> <p>1) 90% of students will increase their skills, confidence and knowledge about environmental concepts involving waste and water, measured using pre- and post-tests. 2) 80% of teachers will have improved their ability to teach in the garden based on confidence self-reporting on post-test evaluation to follow the teacher trainings 3) 70% of students will improve nutrition behaviors as evidenced by vegetable identification and preference pre- and post- test evaluations. 4) Schools will save an average of \$1500 per year, per school in waste hauling costs by reducing waste through student-run recycling and composting programs, measured using school waste-hauling bills and waste audits to calculate diversion rates. 5) Students will save an average of 1000 gallons of water per year per student (230K gallons total) through the use of water savings measures in their homes and landscapes, and through water reduction projects at school, measured based on water conservation projects savings on school campus, through self-reported behavior changes in pre- and post-test, as well as through participation rate in pledges to implement water-savings behaviors and technologies at home and in school.</p>

Budget

Budget Item	Total Cost	Requested from OCSD
<u>Personnel</u>		
Educator (<i>teaches lessons to students; 640 hours @ \$25/hour</i>)	\$16,000	\$10,000

Katharine Rondthaler Krieg | Executive Director | (805) 242-6301 |



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Oceano Elementary School Education Proposal

May 18, 2023

<i>includes wage + taxes/insurance)</i>		
Support Staff (<i>Program Director provides regular training, reviews and lesson support; Garden Specialist provides outdoor classroom maintenance; 306 hours @ \$30/hour includes wage + taxes/insurance;</i>)	\$9,200	\$0
Volunteer Outdoor Classroom Labor	\$1,000	\$0
Materials		
Outdoor Classroom Materials (<i>soil, compost, plants, lesson materials</i>)	\$1,000	\$0
Travel		
Field Trips (<i>two trips to local watershed educational center, including bus costs and entrance fees for 50 students</i>)	\$1,000	\$0
Indirect Costs		
Indirect Costs (<i>insurance, office, accounting, etc. < 10% of direct costs</i>)	\$2,800	\$0
Totals:	\$31,000	\$10,000

Katharine Rondthaler Krieg | Executive Director | (805) 242-6301 |

Agenda Item 8A kathariner@onecoolearth.org June 28, 2023 - Page 21 of 79 **Every child deserves a place to grow!**



Oceano Community Services District

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

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

Date: June 28, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #9(A):** Consideration of recommendations to adopt resolutions approving the Fiscal Year 2023-24 Preliminary Budget and the Fiscal Year 2023-24 Appropriation Limitation and to set August 23, 2024, as the date of the public hearing to consider the adoption of the 2023-24 Final Budget.

Recommendation

It is recommended that your Board:

1. Adopt the attached resolution approving the 2023-24 Preliminary Budget
2. Adopt the attached resolution determining the 2023-24 Appropriation Limitation
3. Set August 23, 2023, as the date for a public hearing for your Board to consider adoption of the 2023-24 Final Budget

Discussion

At your Board meeting of June 14, 2023, your Board provided direction on the preparation of the Preliminary Budget for Fiscal Year (FY) 2023-24. Attached is the District's preliminary 2023-24 Budget. The worksheets have been designed to include the following:

- ✓ Budget Narrative
- ✓ Actual FY 2017-18 through FY 2021-22
- ✓ Estimated current year 2022-23
- ✓ Proposed Preliminary 2023-24 Budget

Appropriation Limitations

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



Oceano Community Services District

Board of Directors Meeting

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

APPROPRIATION LIMITATION	FY 2022-23	FY 2023-24
Fiscal Year Limitation	\$ 2,532,894	\$ 2,777,065
Ratio of Change	1.0964	1.0363
Appropriation Limitation	\$ 2,777,065	\$ 2,877,872
Appropriations Subject to Limitation	\$ (1,187,619)	\$ (1,383,728)
Appropriations Under Limit	\$ 1,589,446	\$ 1,494,144

Other Agency Involvement

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

Other Financial Considerations

The proposed preliminary budget for FY 2023-24 includes \$5,254,566 in revenues, \$5,440,445 in expenditures. Details are covered in the narrative section of the attached budget including details associated with each fund.

The accounting close-out for the current FY 2022-23 year will be substantially completed before the adoption of the Final FY 2023-24 Budget in August 2023, at which time the detailed update on reserves can be provided for Board consideration.

Results

Reviewing and adopting the 2023-24 Preliminary Budget is required by State statute prior to June 30, 2023, and helps ensure the financial management of the District and promotes a well governed community.

Attachments:

- Resolution Adopting the 2023-24 Preliminary Budget
 - 2023-24 Preliminary Budget
- Resolution Adopting the 2023-24 Appropriation Limitation

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2023 - ____

A RESOLUTION ADOPTING THE PRELIMINARY 2023-24 FISCAL YEAR BUDGET

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

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a preliminary budget for Fiscal Year 2023-24; and,

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

WHEREAS, the District desires to make known its planned activities and associated costs for the 2023-24 fiscal year.

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

1. That the attached proposed budgets, including the payment and compensation plan entitled, "Oceano Community Services District Preliminary Budget Fiscal Year 2023-24" be adopted as follows.

Budget Unit	FY 2023-24
Administrative Fund Appropriations	\$1,151,804
Street Lighting Fund Appropriations	\$49,868
Fire Department Fund Appropriations	\$1,195,322
Parks and Rec Fund Appropriations	\$19,500
Facilities Fund Appropriations	\$359,230
Water Fund Appropriations	\$3,089,959
Sewer Fund Appropriations	\$530,734
Garbage Fund Appropriations	\$127,833
Equipment Fund Appropriations	\$68,000
Total	\$6,592,250

2. That the proposed budget be administered as established by past policies and practices.
3. That in accordance with Government Code Section 61110(f), the Board of Directors will schedule a public hearing prior to September 1, 2023, for the adoption of the 2023-2024 Final Budget, final reserve designations, and other adjustment that the Board of Directors may choose to consider.

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2023 - ____

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this ___ day of _____, 2023.

President of the Board of Directors

ATTEST:

Secretary for the Board of Directors

FY 2023-24 OCSD PRELIMINARY BUDGET



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2023/24

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Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2023/24 has been prepared consistent with the current FY 2022/23 budget. The financial condition of the District is subject to impacts that will need to be addressed in the upcoming years.

Significant Budget Item

The OCSD (FY) 2023/24 Preliminary Budget includes two significant budget issues.

- Since 2010, emergency services and fire protection were provided by the Five Cities Fire Authority (FCFA) through a Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach. After three amendments to the JPA and two failed ballot measures to increase funding for services, the District has initiated proceedings through the Local Agency Formation Commission (LAFCO) to divest of its emergency and fire protection power and turn the responsibility over to the County of San Luis Obispo.
- The Wastewater Fund has a slight structural deficit which will need to be addressed with a Prop 218 rate increase process soon. Reserves are being used to fund the budget but are well above the minimum reserve levels needed. The last time the District proposed a Prop 218 rate increase in the Wastewater Fund was 2011. The operating shortfalls need to be addressed in the rate increase as well as the deferred infrastructure repairs and replacement.

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

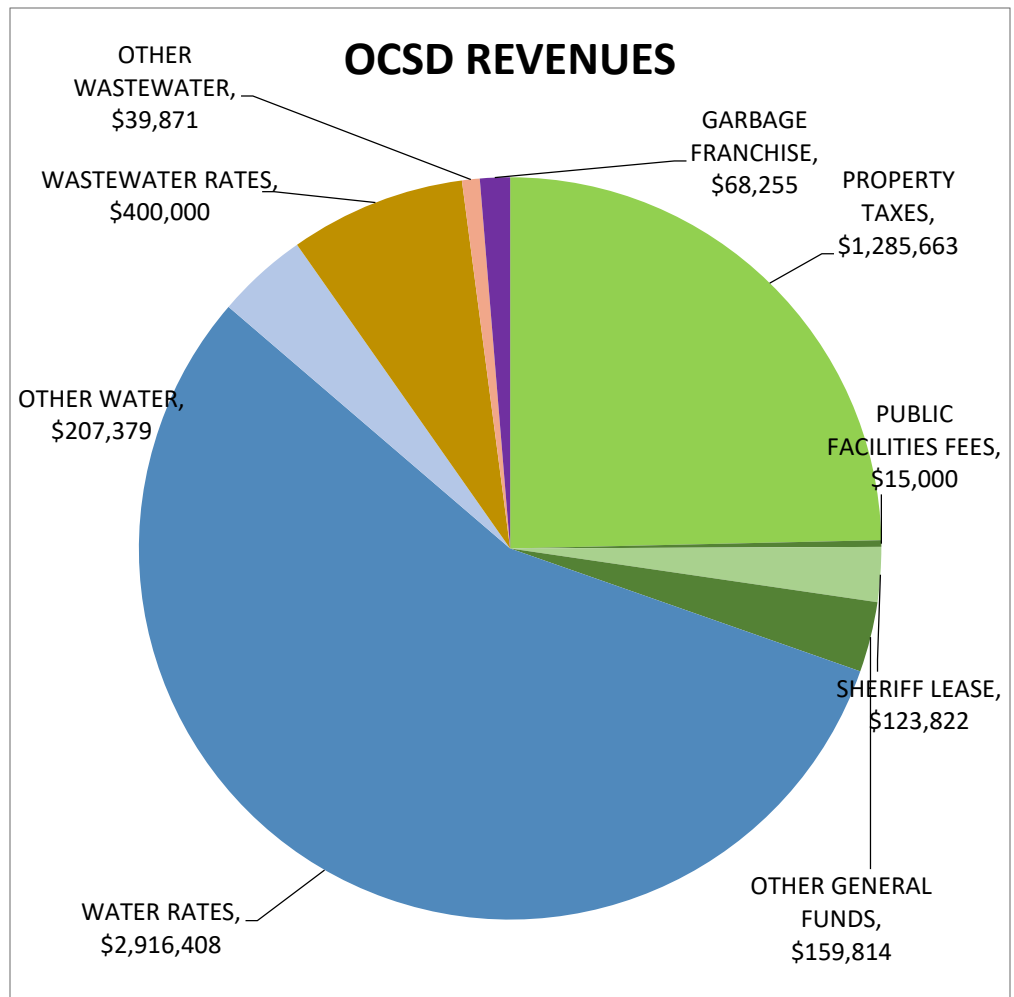
Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

OCSD Combined Budget - All Funds						
	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>SUB TOTAL</u>	<u>COMBINING</u>		
	<u>FUND</u>	<u>FUNDS</u>		<u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>%</u>
OPERATING REVENUE	\$1,584,299	\$3,456,688	\$5,040,988		\$5,040,988	96%
NON OPERATING REVENUE	1,151,804	213,579	1,365,382	(1,151,804)	213,579	4%
TOTAL REVENUE	2,736,103	3,670,267	6,406,370	(1,151,804)	5,254,566	100%
LABOR	857,987	578,808	1,436,795	(229,090)	1,207,705	22%
SERVICES & SUPPLIES	1,550,049	2,071,363	3,621,412		3,621,412	67%
CAPITAL OUTLAY	312,324	203,000	515,324		515,324	9%
DEBT SERVICE	0	96,003	96,003		96,003	2%
ADMIN COST	55,363	867,351	922,714	(922,714)	0	0%
TOTAL EXPENDITURES	2,775,723	3,816,525	6,592,248	(1,151,804)	5,440,445	100%
SURPLUS/ (DEFICIT)	(39,620)	(146,258)	(185,878)	0	(185,878)	0

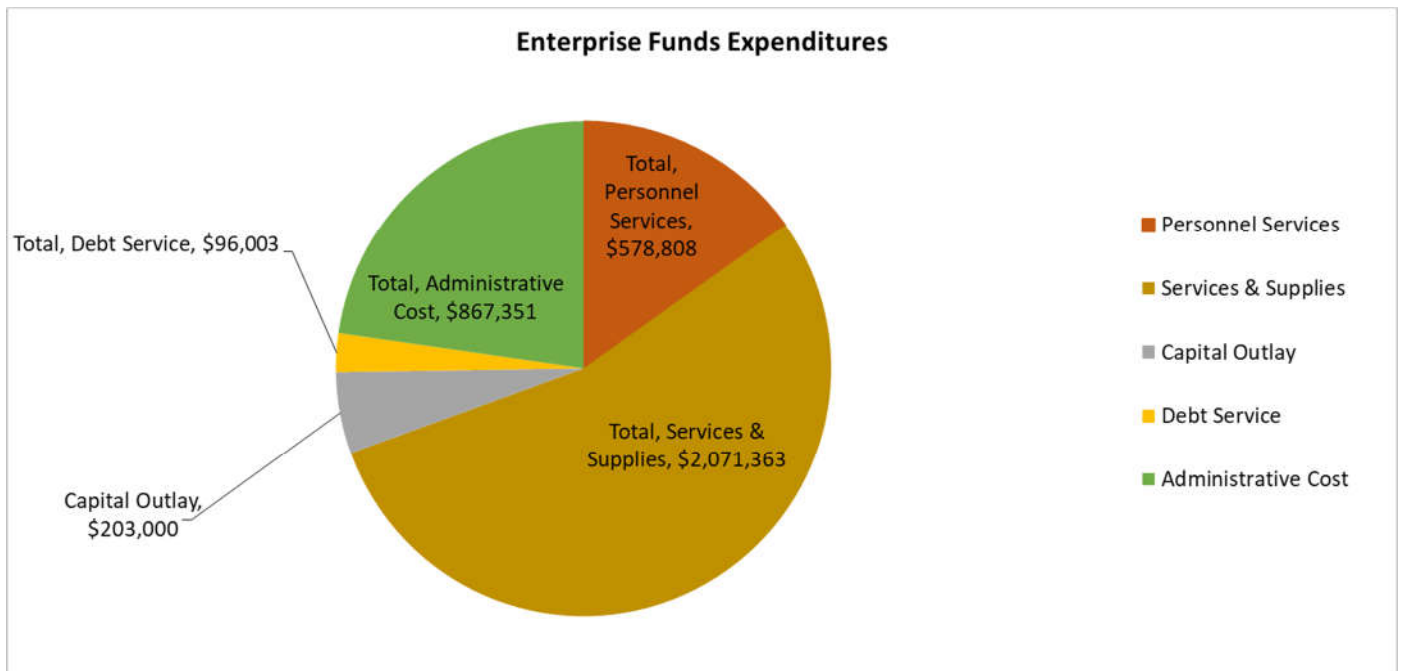
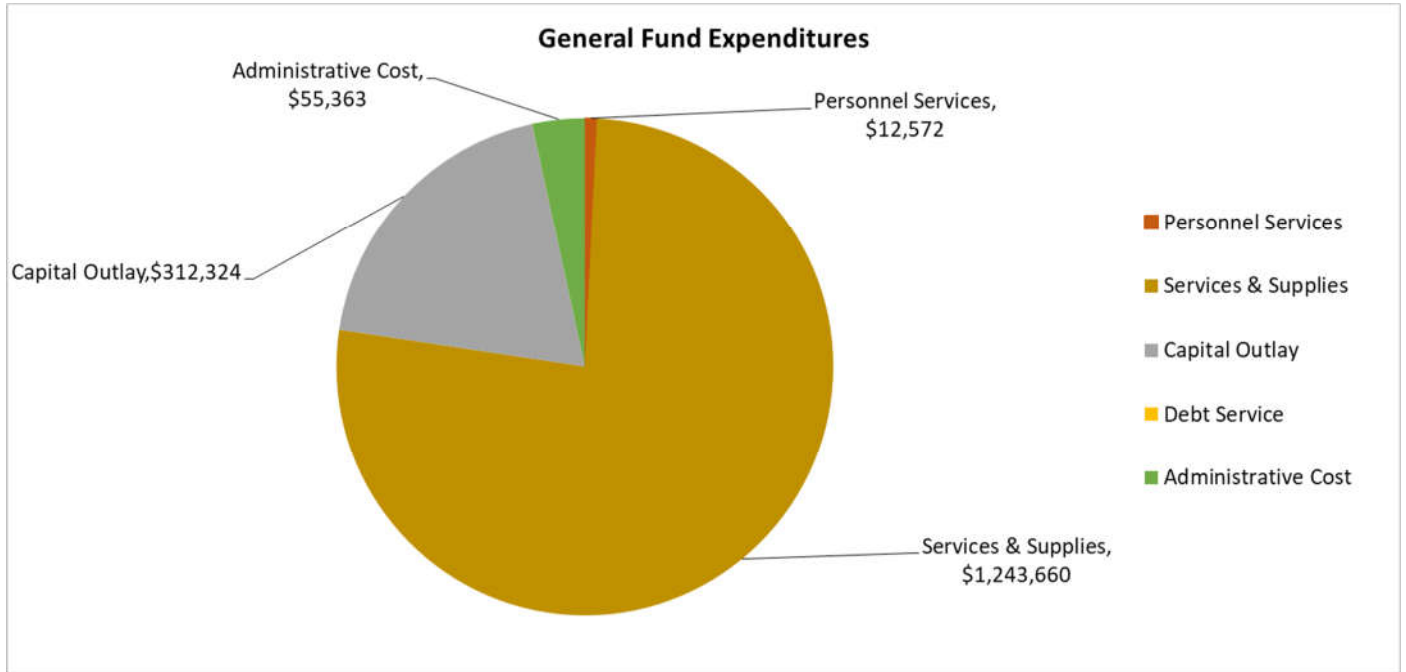
Total property tax revenues are estimated to increase \$39,359 (3%) from \$1,246,304 estimated for FY 2022/23 to \$1,285,663 in FY 2023/24. The Enterprise Fund revenues, not including grant funds, are estimated to increase by \$193,124 (6%) from \$3,438,789 estimated in FY 2022/23 to \$3,631,913 in FY 2023/24.

The adjacent chart illustrates the OCSD estimated revenues for FY 2023/24.



Total General Fund expenditures are estimated to increase \$265,396 (20%) from \$1,358,523 budgeted for FY 2022/23 to \$1,623,919 in FY 2023/24. Enterprise Fund expenditures are estimated to decrease (\$86,644) (1.2%) from a total of \$3,903,169, which is less the \$3,349,608 grant funds approved in FY 2022/23 to \$3,816,525 in FY 2023/24.

The following graph illustrates the OCSD costs for FY 2023/24 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

- Fire Fund
- Lighting Fund
- Administrative Fund
- Facilities Fund
- Payoff of Pension Obligation Bonds to Water and Wastewater Funds
- Ending Reserves Balance

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

The budget for the Fire Fund is based on an interim service contract with the Five Cities Fire Authority (FCFA). The District will cease membership in the FCFA effective July 1, 2023. The District has initiated proceedings for divestiture of fire protection services through the San Luis Obispo County Local Agency Formation Commission (LAFCO) which should be complete this fiscal year.

Lighting Fund - See budget schedules on pages 21-24

The lighting fund pays for streetlights and is funded through a portion of the District's property tax allocation. The proposed FY 2023/24 budget of \$56,516 is a minimal decrease of \$1,068 from the \$57,584 budgeted in FY 2022/23.

Parks & Recreation Fund - See budget schedules on pages 25-27

At the Budget Workshop on June 14, 2023 the Board gave staff direction to fund parks and recreation by allocating \$19,500 of General Fund reserves.

Administrative Fund - See budget schedules on pages 12-16

The Administrative Fund includes the cost of the General Manager and staff responsible for the District's accounting and finances, human resources, clerk and records retention, contract management, utility billing, and related administrative functions. The proposed FY 2023/24 budget of \$1,151,804 represents an increase of \$5,837 (0.51%) from the \$1,145,967 FY 2022/23 budget as two long time staff members were replaced with new hires recently. In expenditures, funds have been included to purchase the new equipment to improve the District's hearing impaired accommodations.

Facilities Fund - See budget schedules on pages 28-31

The Facilities Fund includes revenues and expenditures for the administrative offices, Sheriff’s substation, and the old firehouse. A portion of the old firehouse is rented to Village AA for \$12,000 per year. The Sheriff’s substation is leased to the County of San Luis Obispo for \$123,822 per year.

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

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

The Facilities Fund includes expenditures for the HWY One Beautification Project with Clean California, replacement of the flooring in the Sheriff’s building, grant funded Electric Vehicle Charging stations and the removal of an old diesel tank requested by the Air Quality Control Board.

Payoff of Pension Obligation Bonds to Water and Wastewater Funds:

On April 28, 2021, the Board passed Resolution 2021-05 to refinance the District’s outstanding Unfunded Accrued Liability (UAL) to CalPERS. The UAL is the amount by which CalPERS is short of the amount that will be necessary, without further payments from the District, to pay benefits already earned by current and former employees. The Board voted to undertake municipal bond financing to provide for the prepayment of the entire balance for both the “classic” Miscellaneous Plan and Safety Plan. The finance agreement pledged the District’s Water and Wastewater net revenues requiring an interfund agreement between the General, Water, Wastewater and Garbage Fund. With the District divesting fire and emergencies services the General and Garbage Funds are paying off their share of the pension obligation bonds to the Water and Wastewater Funds.

Based on the Proposed FY 2023/24 budget, below are the estimated ending reserves in each fund:

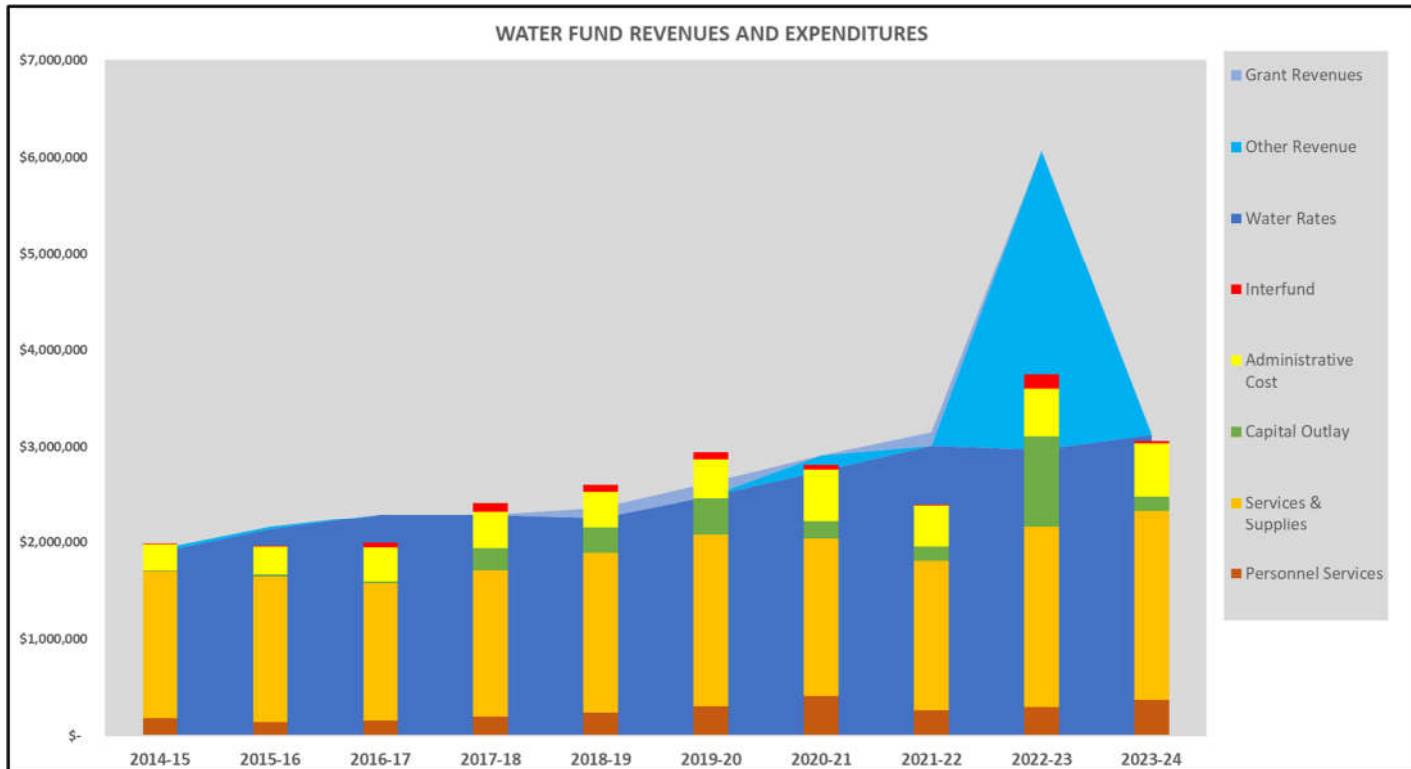
Reserves	General Fund	Water Fund	Wastewater Fund	Garbage Fund
Beginning Balance @ July, 1, 2023	\$175,562	\$1,289,250	\$1,201,009	\$187,721
FY 2023/24 Proposed Budget: Increases/ (Decreases)	(\$116,581)	\$59,720	(\$66,529)	(\$104,867)
Ending Balance @ June 30, 2024	\$58,981	\$1,348,970	\$1,134,480	\$82,854

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

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

Water Fund - See budget schedules on pages 33-37

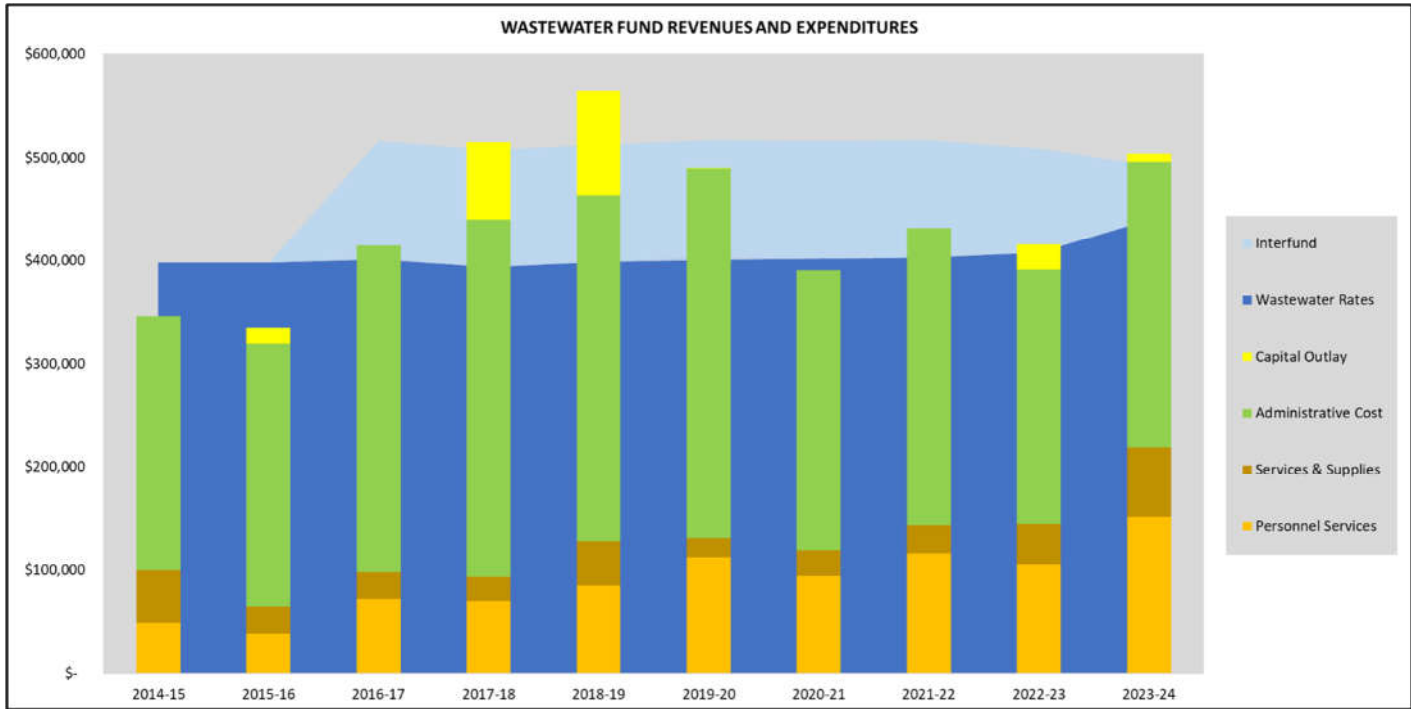


The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October of 2020 by Ordinance 2020-01.

Over the last five years the District has secured \$3,641,090 in grants from state agencies for water system capital improvement projects. The Water Resource Reliability Program (WRRP) funded by Proposition 1, Proposition 84, the Community Development Block Grant, and the Small Community Drought Grant has evaluated long-term infrastructure needs of the Districts water system that includes significant deferred maintenance and replacement. The design phase scope of work includes other preconstruction activities including environmental compliance, other technical assistance, and community outreach.

There are expenditure line items included in the proposed budget that reflect future projects to take place in the FY 2023/24.

Wastewater Fund - See budget schedules on pages 38-42



The Wastewater Fund operating deficit for the FY 2023/24 budget is (\$66,529). Under expenditures, \$8,000 has been set aside for a sewer lateral replacement in the collection system. The Wastewater Fund continues to incur operating net losses because the revenues do not increase every year like the Water Fund. The operating shortfall needs to be addressed in the upcoming years as well as the deferred infrastructure repairs and replacement.

Garbage Fund - See budget schedules on pages 43-46

The Garbage Fund is proposed to have an operating deficit for the FY 2022/23 budget of (\$104,867). The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees to the District, the residents garbage bills are lower. In expenditures, \$15,000 has been included for new dual trash/recycling cans.

Equipment Fund - See budget schedules on pages 47-50

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



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$291,966
	Admin	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,247,873	\$2,333,586	\$2,444,137
	Total Sources of Funds	\$2,029,005	\$2,239,205	\$2,322,246	\$2,538,301	\$2,368,525	\$2,403,063	\$2,498,961	\$2,736,103
USES OF FUNDS									
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,868
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,500
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$359,230
	Admin	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$977,476	\$1,145,967	\$1,151,804
	Total Expenditures	\$1,979,939	\$2,085,619	\$2,460,431	\$2,328,472	\$2,289,606	\$2,311,557	\$2,504,490	\$2,775,723
OPERATING SURPLUS/(DEFICIT)									
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,322)
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,868)
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,500)
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$67,263)
	Admin	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,292,333
	OPERATING SURPLUS/(DEFICIT)	\$49,065	\$153,586	(\$138,185)	\$209,829	\$78,919	\$91,506	(\$5,529)	(\$39,620)
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	87,900	87,900	55,373
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(109,441)	(132,334)
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$21,541)	(\$21,541)	(\$76,961)
RESERVES									
	(Use of Reserves)	(33,375)		(220,626)		(15,592)		(27,070)	(116,581)
	Additions to Reserves		71,146		127,390		69,965		
	Other Adjustments								
	RESERVES - INCREASE / (DECREASE)	(\$33,375)	\$71,146	(\$220,626)	\$127,390	(\$15,592)	\$69,965	(\$27,070)	(\$116,581)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	(\$1)	\$1	(\$0)	(\$0)	(\$0)	(\$0)



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,270,464	\$1,187,619	\$1,292,333
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$977,409	\$1,145,967	\$1,151,804
	Total Sources of Funds	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,247,873	\$2,333,586	\$2,444,137
USES OF FUNDS									
PERSONNEL SERVICES									
	Salaries & Wages	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$430,999	\$451,000	\$466,000
	Benefits	\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$140,580	\$163,322	\$150,325
	Personnel Services	\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$571,579	\$614,322	\$616,325
	Services & Supplies	\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$250,325	\$309,645	\$306,389
	Operating Crew Benefits Allocation	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$155,572	\$222,000	\$229,090
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$977,476	\$1,145,967	\$1,151,804
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,292,333



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES									
01-4-3100-000	Property Taxes: Current Year - Secured	964,610	1,015,514	1,039,689	1,090,127	1,146,033	1,201,622	1,150,098	1,243,348
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,060	22,876	38,492	39,056	37,339	40,134	36,778	39,809
01-4-3102-000	Property Taxes: Prior Year - Secured	(2,135)	(3,341)	3,742	(1,923)	(2,836)	62	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	1,160	867	1,148	649	695	455	0	0
01-4-3105-000	Penalties & Interest	32,901	78	110	61	50	15,249	0	0
01-4-3106-000	Delinq Garbage Charges	2,787	1,442	1,600	1,900	6,503	0	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,381	6,449	6,253	6,326	6,210	6,315	6,141	6,314
01-4-3121-000	SB 1090	0	0	12,755	12,755	6,377	15,392	10,064	13,866
01-4-3213-100	Will Serve Letter Fee	930	1,470	390	1,110	690	960	0	0
01-4-3230-100	Misc Income	3	1,807	743	5,967	3,856	2,899	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,600	1,236	1,272	1,697	1,748
01-4-3243-100	Reimbursements	0	0	0	0	1,385	3,263	0	0
01-4-3300-000	Interest Income	385	43,581	34,556	14,728	9,777	0	0	4,922
01-4-3557-000	CO Charge: SB 2557	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(17,159)	(17,159)	(17,674)
01-4-3606-205	PG&E Energy Rebate	2,100	1,000	0	0	0	0	0	0
Total Revenues		\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,270,464	\$1,187,619	\$1,292,333
OTHER SOURCES OF FUNDS									
	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	821,838	923,967	922,714
	Allocated Operating Crew Overhead	0	118,880	144,839	161,542	169,578	155,571	222,000	229,090
Total Other Sources of Funds		\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$977,409	\$1,145,967	\$1,151,804
Total Sources of Funds		\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,247,873	\$2,333,586	\$2,444,137
USES OF FUNDS									
SALARIES & WAGES									
01-5-4100-010	Salary & Wages	431,860	398,399	455,896	465,901	438,250	430,871	442,000	461,000
01-5-4100-020	Overtime	3,856	5,612	622	146	225	128	9,000	5,000
Total Salaries & Wages		\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$430,999	\$451,000	\$466,000
BENEFITS									
01-5-4100-061	PERS Contribution	52,240	28,092	56,178	58,853	74,857	55,012	65,000	56,000
01-5-4100-062	PERS UAL Payment	22,790	30,576	38,419	47,727	5,575	5,872	5,752	0
01-5-4100-070	SUI	0	0	0	0	0	2,170	2,170	2,200
01-5-4100-071	Medicare	6,528	5,904	6,939	6,582	6,939	6,769	7,300	6,825
01-5-4100-072	FICA	837	628	1,543	1,949	2,255	2,315	2,200	2,400
01-5-4100-075	Compensation Insurance	13,785	5,028	5,269	4,165	4,220	4,695	5,000	5,000
01-5-4100-090	Insurance	42,515	44,721	57,230	73,050	85,734	62,847	75,000	77,000
01-5-4100-097	Cell Phone Allowance	900	900	975	900	900	900	900	900
Total Benefits		\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$140,580	\$163,322	\$150,325
Total Personnel Services		\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$571,579	\$614,322	\$616,325



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SERVICES & SUPPLIES									
01-5-4100-110	Communications & Dispatch	8,934	8,102	10,078	10,121	10,141	10,990	10,800	11,320
01-5-4100-150	Insurance	21,373	22,608	24,219	26,576	30,562	35,552	32,000	37,000
01-5-4100-170	Maintenance: Equipment	154	357	434	579	415	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,507	6,799	6,058	5,623	5,555	12,518	10,815	13,000
01-5-4100-180	Memberships	6,858	6,990	7,827	3,877	7,934	8,686	8,300	9,000
01-5-4100-193	Bank Fees	4,262	4,631	3,916	4,074	4,817	6,592	5,950	6,200
01-5-4100-200	Office Expense	6,401	7,286	7,952	5,232	6,834	5,270	7,175	7,400
01-5-4100-205	Outside UB Mail Service	19,082	0	1,231	27	0	0	0	0
01-5-4100-210	Postage	348	1,946	505	508	1,075	1,269	2,575	2,575
01-5-4100-218	Audit	21,775	20,200	19,820	21,975	21,620	21,290	21,290	25,000
01-5-4100-220	Professional Services	21,686	23,706	23,778	19,417	25,134	26,935	34,000	35,000
01-5-4100-221	Information Technology	6,178	8,846	7,175	3,749	2,363	705	5,000	5,000
01-5-4100-223	Legal Services	81,715	85,582	88,808	53,072	41,518	36,767	75,000	75,000
01-5-4100-225	Board Stipends	8,700	9,850	10,050	6,250	9,050	8,533	12,000	12,000
01-5-4100-226	Annual Software Maintenance	14,803	15,306	13,749	17,987	18,994	19,200	19,200	22,800
01-5-4100-230	Required Legal Notice	0	375	436	1,178	1,202	378	1,200	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	698	546	341	1,654	470	478	1,700	1,700
01-5-4100-247	LAFCO Annual Charge	15,280	12,790	15,220	10,861	11,120	12,079	11,900	12,804
01-5-4100-248	Permits, Fees, Licenses	495	798	2,272	2,821	4,298	2,295	2,500	2,500
01-5-4100-260	Election Expense	0	549	0	22,845	0	24,000	24,000	0
01-5-4100-280	Private Vehicle/ Milage Expense	233	0	181	0	0	0	530	530
01-5-4100-283	Job Advertising Expense	0	412	2,400	0	2,444	368	0	0
01-5-4100-285	Classes/ Seminars/ Training Fee	2,159	2,959	3,045	1,284	5,196	6,200	6,200	6,350
01-5-4100-286	Board Member Travel	132	439	210	0	0	0	2,200	2,200
01-5-4100-290	Utilities	9,529	11,707	10,671	10,982	9,910	9,302	11,500	11,500
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	918	0	0
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	6,096	5,369	0	0	0	0	0	2,500
Total Services & Supplies		\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$250,325	\$309,645	\$306,389



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	Operating Crew Benefits & Direct Labor Cost Allocations								
	Leave time	0	27,682	31,352	40,861	54,807	38,726	54,000	54,000
	Salaries & Wages (Admin)	0	0	0	0	0	2,084	7,500	6,400
	PERS Contribution	0	23,478	29,785	34,202	30,886	29,585	44,000	40,000
	Medicare	0	3,448	3,676	3,884	3,676	4,032	5,400	5,500
	P/R Fed & State Taxes	0	0	0	0	0	1,397	4,500	4,500
	SUI	0	0	0	0	0	1,736	1,750	1,750
	Insurance	0	39,309	58,365	61,454	60,468	62,415	83,400	92,000
	Boot Allowance	750	1,000	1,000	1,000	1,000	1,000	1,250	1,500
	Clothing	3,963	6,463	6,362	6,491	5,141	6,797	6,500	7,000
	Standby	0	17,500	14,300	13,650	13,600	7,800	13,700	16,440
	Total Operating Crew Benefits	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$155,572	\$222,000	\$229,090
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$977,476	\$1,145,967	\$1,151,804
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,292,333
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	46,263	19,120	35,627	23,885	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,239,816)	(1,253,574)	(1,383,728)
	Encumbrances - Sources of Funding	0	47,904	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	(47,904)	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,211,243)	(\$1,204,189)	(\$1,229,689)	(\$1,383,728)
	RESERVES								
	(Use of Reserves)	(26,646)		(109,083)		(15,592)		(42,070)	(91,395)
	Additions to Reserves		37,482		127,390		66,208	0	0
	Other Adjustments							0	0
	RESERVES - INCREASE / (DECREASE)	(\$26,646)	\$37,482	(\$109,083)	\$127,390	(\$15,592)	\$66,208	(\$42,070)	(\$91,395)
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$1,900	\$1,995
	Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$778	\$1,110	\$1,145
	Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$778	\$3,010	\$3,140
	Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,148,259	\$1,153,248	\$1,164,500
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$24,655	\$27,719	\$27,681
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,322)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES		0	0	0	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS		0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
PERSONNEL SERVICES									
SALARIES & WAGES									
01-5-4200-010	Salary & Wages	92	0	0	0	181	0	1,900	1,995
01-5-4200-020	Overtime	0	20	0	0	0	0	0	0
Total Salaries & Wages		\$92	\$20	\$0	\$0	\$181	\$0	\$1,900	\$1,995
BENEFITS									
01-5-4200-061	PERS Contribution	2	0	0	0	0	0	0	0
01-5-4200-062	PERS UAL Payment	5,700	7,046	7,079	12,879	0	0	0	0
01-5-4200-062	Medicare	2	0	0	0	0	0	0	0
01-5-4200-090	Insurance	19	1	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	594	724	808	848	778	1,110	1,145
Total Benefits		\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$778	\$1,110	\$1,145
Total Personnel Services		\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$778	\$3,010	\$3,140
SERVICES & SUPPLIES									
01-5-4200-077	JPA - Quarterly Payments	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148	1,138,148	0
	Contract Fire and Emergency Services	0	0	0	0	0	0	0	1,150,000
01-5-4200-110	Communication	28,929	92	578	664	582	583	0	1,000
	Community Outreach	0	0	0	0	0	0	2,000	0
01-5-4200-170	Maintenance - Equipment	62	0	0	0	0	0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,262	1,378	0	0	0	0	0	0
01-5-4200-175	Operating Supplies	0	32	0	0	0	0	0	0
01-5-4200-200	Office Expense	0	34	323	0	93	284	0	0
01-5-4200-210	Postage	0	0	708	0	0	0	0	0
01-5-4200-220	Professional Services	16,165	17,150	14,750	0	5,294	6,427	7,500	7,500
01-5-4200-290	Utilities	3,193	4,353	3,771	2,207	2,101	1,574	5,000	5,000
01-5-4200-291	Sandbags	386	375	0	483	590	1,243	600	1,000
01-5-4200-320	Fixed Assets - Equipment	65,189	0	0	0	0	0	0	0
Total Services & Supplies		\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,148,259	\$1,153,248	\$1,164,500



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	CAPITAL OVERLAY								
		0	0	0	0	0	0	0	0
	Total Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
01-5-4200-376	Allocated Overhead - Admin	34,690	33,654	35,954	27,172	33,941	24,655	27,719	27,681
	Total Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$24,655	\$27,719	\$27,681
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,322)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,185,705	1,195,990	1,307,712
	(Transfers Out) - Water & Wastewater Funds					(10,252)	(12,013)	(12,013)	(112,390)
	Encumbrances - Sources of Funding							0	0
	Encumbrances - (Designated Funds)							0	0
	NET TRANSFERS & ENCUMBRANCES	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,322



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$1,900	\$1,995
	Benefits	\$0	\$594	\$724	\$808	\$848	\$778	\$1,110	\$1,145
	Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$778	\$3,010	\$3,140
	Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$44,404	\$44,623	\$37,500
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,218	\$9,240	\$9,227
	Total Expenditures	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,868
	OPERATING SURPLUS/(DEFICIT)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,868)



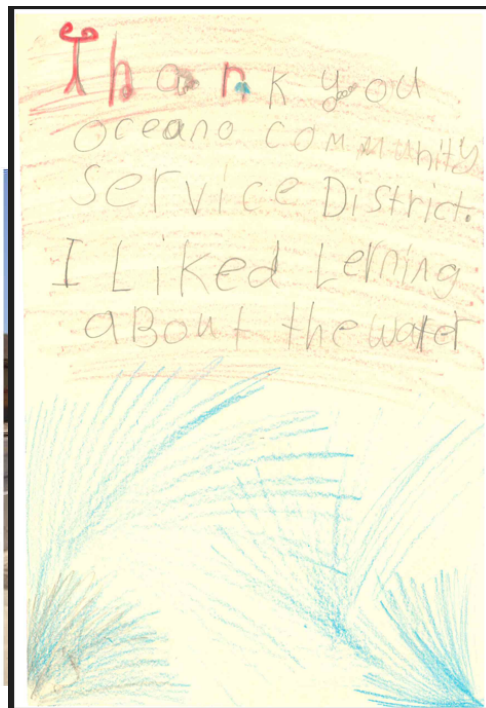
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	REVENUES								
		0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	PERSONNEL SERVICES								
	SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	0	0	0	1,287	55	0	1,900	1,995
01-5-4195-020	Overtime Wages	0	0	0	0	0	0	0	0
	Total Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$1,900	\$1,995
	BENEFITS								
	Operating Crew Benefits Allocation	0	594	724	808	848	778	1,110	1,145
	Total Benefits	\$0	\$594	\$724	\$808	\$848	\$778	\$1,110	\$1,145
	Total Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$778	\$3,010	\$3,140
	SERVICES & SUPPLIES								
01-5-4195-175	Operating Supplies	0	0	559	47	334	4,943	1,595	2,500
01-5-4195-150	Insurance	0	0	0	0	0	0	0	0
01-5-4195-295	Steet Lighting	30,898	37,904	30,193	33,292	28,004	28,433	32,000	35,000
01-5-4195-220	Professional Services	0	0	0	0	0	11,028	11,028	0
	Total Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$44,404	\$44,623	\$37,500
	CAPITAL OUTLAY								
		0	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	FINAL BUDGET	PRELIMINARY BUDGET
		FY 2017/2018	FY 2018/2019	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24
ADMINISTRATIVE COST ALLOCATION									
01-5-4195-376	Administrative Cost Allocation	8,672	8,413	8,988	9,057	8,485	8,218	9,240	9,227
Total Administrative Cost Allocation		\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,218	\$9,240	\$9,227
Total Expenditures		\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,868
OPERATING SURPLUS/(DEFICIT)		(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,868)
TRANSFERS & ENCUMBRANCES									
	Transfers In - Property Taxes	39,570	46,912	40,464	44,492	38,333	54,111	57,584	56,516
	(Transfers Out) - Water & Wastewater Fund	0	0	0	0	(606)	(711)	(711)	(6,648)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$39,570	\$46,912	\$40,464	\$44,492	\$37,727	\$53,400	\$56,873	\$49,868



PARKS & RECREATION BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS & RECREATION - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,886
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,614
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,500
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,500)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS & RECREATION - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION- 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	REVENUES								
		0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	PERSONNEL SERVICES								
	SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	0	0	0	0	0	0	0	0
01-5-4195-020	Overtime Wages	0	0	0	0	0	0	0	0
	Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BENEFITS								
	Operating Crew Benefits Allocation	0	0	0	0	0	0	0	0
	Total Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SERVICES & SUPPLIES								
01-5-4195-220	Professional Services	0	0	0	0	0	0	0	14,886
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,886
	CAPITAL OUTLAY								
		0	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
01-5-4195-376	Administrative Cost Allocation	0	0	0	0	0	0	0	4,614
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,614
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,500
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,500)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes	0	0	0	0	0	0	0	19,500
	(Transfers Out)	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,500



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$152,022
	Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$0	\$139,944
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$291,966
USES OF FUNDS									
	Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$4,324	\$3,700	\$4,000
	Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,556	\$2,220	\$2,291
	Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,880	\$5,920	\$6,291
	Services & Supplies	\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$18,174	\$26,774	\$26,774
	Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,500	\$66,500	\$312,324
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$16,435	\$18,479	\$13,841
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$359,230
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$67,263)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	87,900	87,900	55,373
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(132,344)	(120,602)	(13,296)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$44,444)	(\$32,702)	\$42,077
	RESERVES								
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	0	0	(40,186)
	Additions to Reserves	0	33,665	0	0	0	3,757	15,000	15,000
	Other Adjustments	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	\$3,757	\$15,000	(\$25,186)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	(\$0)



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES									
10-4-3257-000	Utility Reimbursement	1,202	2,209	1,947	1,579	1,546	2,258	1,200	1,200
10-4-3258-000	Old Fire Station Rent	10,725	10,725	10,725	11,775	12,000	12,000	12,000	12,000
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	122,175	122,175	123,822
	Public Facilities Fees	27,280	20,060	10,158	20,528	7,878	3,757	15,000	15,000
10-4-3300-003	Interest Income	980	919	857	231	232	0	0	0
	Total Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$152,022
OTHER SOURCES OF FUNDS									
	Nuclear Power Preparedness - Emergency Generator	0	38,358	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant	0	0	0	0	0	0	0	139,944
	Total Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$0	\$139,944
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$291,966
USES OF FUNDS									
SALARIES & WAGES									
10-5-4300-010	Salary & Wages	807	1,834	2,925	344	1,891	3,903	3,700	4,000
10-5-4300-010	Overtime	234	837	114	0	0	421	0	0
10-5-4300-071	Medicare	0	0	0	0	1	0	0	0
	Total Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$4,324	\$3,700	\$4,000
BENEFITS									
	Operating Crew Overhead	0	1,189	1,448	1,615	1,696	1,556	2,220	2,291
	Total Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,556	\$2,220	\$2,291
	Total Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,880	\$5,920	\$6,291
SERVICES & SUPPLIES									
10-5-4300-110	Communication	25	33	27	28	23	29	0	0
10-5-4300-163	Maint: Structure/ Improvements	4,494	3,148	2,599	9,389	10,237	3,437	10,500	10,500
10-5-4300-173	So: Maint. Structures/ Improvements	18,590	2,465	4,659	4,860	3,034	3,679	3,700	3,700
10-5-4300-220	Professional Services	550	1,505	775	0	0	11,029	12,574	12,574
10-5-4300-248	Permits, Fees, Licenses	0	819	0	0	0	0	0	0
10-5-4300-290	Utilities	118	0	0	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	22,239	3,152	120,428	0	0	0	0	0
	Total Services & Supplies	\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$18,174	\$26,774	\$26,774
CAPITAL OUTLAY									
10-5-4300-320	Fixed Assets	36,189	36,470	12,800	0	0	0	0	0
	Office Remodel & Parking Lot Resurface Project	0	0	0	0	0	60,000	60,000	0
	Sheriff's Building Gate	0	0	0	0	0	6,500	6,500	0
	Sheriff's Building - Flooring	0	0	0	0	0	0	0	90,000
	HWY 1 Beautification Project	0	0	0	0	0	0	0	71,619
	Diesel Tank Removal	0	0	0	0	0	0	0	8,000
	Electric Vehicle Charging Stations	0	0	0	0	0	0	0	142,705
	Total Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,500	\$66,500	\$312,324



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	ADMINISTRATIVE COST ALLOCATION								
10-5-4300-376	Admin Allocation	34,690	33,654	35,954	18,115	30,941	16,435	18,479	13,841
	Total Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$16,435	\$18,479	\$13,841
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$359,230
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$67,263)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	87,900	87,900	55,373
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(132,344)	(120,602)	(13,296)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$44,444)	(\$32,702)	\$42,077
	RESERVES								
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	0	0	(40,186)
	Additions to Reserves	0	33,665	0	0	0	3,757	15,000	15,000
	Other Adjustments	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	\$3,757	\$15,000	(\$25,186)
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	(\$0)



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

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Water	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$6,065,760	\$6,194,019	\$3,123,787
	Wastewater	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,236	\$406,200	\$439,871
	Garbage	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
	Equipment	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
	Total Sources of Funds	\$2,886,771	\$2,917,848	\$3,173,303	\$3,403,014	\$3,636,107	\$6,570,009	\$6,695,979	\$3,703,938
USES OF FUNDS									
	Water	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$6,118,148	\$6,416,315	\$3,089,959
	Wastewater	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$530,734
	Garbage	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$127,833
	Equipment	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$154,447	\$154,800	\$68,000
	Total Expenditures	\$3,023,935	\$3,217,815	\$3,483,164	\$3,233,991	\$2,996,128	\$6,816,018	\$7,252,777	\$3,816,525
OPERATING SURPLUS/(DEFICIT)									
	Water	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	\$33,828
	Wastewater	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$90,863)
	Garbage	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$59,577)
	Equipment	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	(\$117,978)	(\$117,975)	\$4,025
	OPERATING SURPLUS/(DEFICIT)	(\$137,163)	(\$299,966)	(\$309,861)	\$169,023	\$639,978	(\$246,009)	(\$556,798)	(\$112,588)
TRANSFERS & ENCUMBRANCES									
	Transfers In	146,440	121,440	121,440	121,440	135,937	241,783	241,783	166,276
	(Transfers Out)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(256,711)	(257,067)	(161,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$5,324	\$28,022	\$26,070	\$56,546	\$103,813	(\$14,928)	(\$15,284)	\$4,936
RESERVES									
	(Use of Reserves)	(131,839)	(271,943)	(283,791)			(260,937)	(572,082)	(107,653)
	Additions to Reserves				225,569	743,792			
	Other Adjustments								
	RESERVES - INCREASE / (DECREASE)	(\$131,839)	(\$271,943)	(\$283,791)	\$225,569	\$743,792	(\$260,937)	(\$572,082)	(\$107,652)
	NET BUDGETARY SOURCES/USES	\$0	\$1	(\$0)	\$0	\$1	\$0	(\$0)	(\$0)



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$2,971,009	\$3,099,268	\$3,123,787
	Other Sources of Funds	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$3,094,751	\$3,094,751	\$0
	Total Sources of Funds	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$6,065,760	\$6,194,019	\$3,123,787
USES OF FUNDS									
	Salaries & Wages	\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$187,866	\$234,000	\$218,000
	Benefits	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$106,607	\$149,580	\$154,218
	Personnel Services	\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$294,473	\$383,580	\$372,218
	Services & Supplies	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,870,429	\$1,924,786	\$1,960,108
	Capital Outlay	\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$3,406,182	\$3,499,608	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$13,249	\$53,961	\$53,961	\$54,005
	Administrative Cost	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$493,103	\$554,380	\$553,628
	Total Expenditures	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$6,118,148	\$6,416,315	\$3,089,959
	OPERATING SURPLUS/(DEFICIT)	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	\$33,828
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Garbage Funds	0	0	0	0	14,497	11,325	11,325	105,857
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(165,283)	(165,485)	(79,965)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$153,958)	(\$154,160)	\$25,892
	RESERVES								
	(Use of Reserves)	(121,403)	(237,530)	(312,275)	0	0	(206,346)	(376,456)	0
	Additions to Reserves	0	0	0	97,671	740,830	0	0	59,720
	Other Adjustments	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	(\$206,346)	(\$376,456)	\$59,720
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	(\$0)	(\$0)	\$1	\$0	\$0	\$0



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES									
02-4-3200-000	Water Sales	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,831,464	2,971,660	2,916,408
02-4-3203-000/001	Revenue Accrual	2,144	4,652	39,742	11,122	14,882	16,320	0	0
02-4-3204-000	Sales: Lopez	475,743	457,660	487,270	307,184	0	0	0	0
02-4-3205-000	Connection Fees	0	0	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	8,160	0	26,030	13,518	34,381	0	16,320	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,240	4,322	4,345	4,235	3,817	4,500	4,500	4,500
02-4-3208-000	Delinquent U/B Acct Fees	25,470	28,481	23,305	210	29,778	35,533	27,000	40,000
02-4-3209-000	Capacity Charges	27,758	28,741	56,904	23,246	82,265	27,498	27,498	40,704
02-4-3210-00	Meter Fees	8,296	6,750	16,818	10,840	20,250	5,400	5,400	8,100
02-4-3211-000	Lopez Connection Fees	5,000	5,000	10,000	4,000	14,000	4,000	4,000	6,000
02-4-3212-000	New Account Setup Fee	2,421	2,700	3,180	4,530	4,980	5,080	3,240	6,000
02-4-3217-297	Wheeling/Fire Protection	24,390	22,622	21,383	22,952	21,520	25,000	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	294	680	1,057	1,730	301	869	0	0
02-4-3230-350	Reimbursement - New Development	3,315	4,852	3,916	2,804	9,308	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	150	275	200	450	200	200	300
02-4-3300-000	Interest Income	146	149	150	147	118	0	0	0
02-4-3300-002	Interest - Co Restricted /WCI	2,883	2,221	663	356	203	0	0	36,145
02-4-3900-000	Other Income	2,957	0	0	1,852	919	0	0	0
02-4-3224-000	Backflow Fees	0	0	0	1,903	1,880	3,995	3,300	5,000
02-4-3905-000	Claims & Settlements	4,632	19,298	21,534	3,389	9,843	0	0	0
Total Revenues		\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$2,971,009	\$3,099,268	\$3,123,787
OTHER SOURCES OF FUNDS									
	WRRP Grant Phase #1	0	104,318	132,147	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	168,588	0	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	2,332,473	2,332,473	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	5,891	269,278	269,278	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	268,000	268,000	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	225,000	225,000	0
Total Other Sources of Funds		\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$3,094,751	\$3,094,751	\$0
Total Sources of Funds		\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$6,065,760	\$6,194,019	\$3,123,787
USES OF FUNDS									
PERSONNEL SERVICES									
SALARIES & WAGES									
02-5-4400-010	Salaries and Wages	129,274	127,908	162,702	295,307	144,253	178,918	205,000	208,000
02-5-4400-020	Overtime	20,155	35,283	10,697	8,606	7,045	8,948	29,000	10,000
Total Salaries & Wages		\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$187,866	\$234,000	\$218,000
BENEFITS									
02-5-4400-061	PERs Contribution	14,522	0	31,509	0	0	0	0	0
02-5-4400-062	Pers UAL Payment	15,455	0	0	0	0	0	0	0
02-5-4400-071	Medicare	2,060	0	0	21	13	0	0	0
02-5-4400-075	Workers Compensation Insurance	0	4,000	6,873	5,411	5,297	7,041	7,500	7,600
02-5-4400-090	Insurance	17,963	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	71,740	92,697	103,387	108,530	99,566	142,080	146,618
Total Benefits		\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$106,607	\$149,580	\$154,218



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
Total Personnel Services		\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$294,473	\$383,580	\$372,218
SERVICES & SUPPLIES									
02-5-4400-110	Communications	2,516	3,267	2,682	2,917	2,649	2,902	3,500	3,000
02-5-4400-163	Maint: Structures/ Improvements	640	10,643	6,052	3,005	1,378	4,753	8,900	5,000
02-5-4400-164	Paving	0	0	1,390	3,181	1,175	6,027	3,000	7,000
02-5-4400-170	Maintenance - Equipment	3,545	3,902	2,792	3,139	2,738	9,587	3,200	5,000
02-5-4400-173	Maint: Shared Structures/ Improvements	8,094	13,912	2,410	4,865	480	6,092	10,815	5,000
02-5-4400-175	System Parts/ Operating Supplies	8,861	13,971	5,263	13,982	8,515	10,074	17,510	13,000
02-5-4400-176	Water Meters	10,247	10,992	12,498	21,537	22,981	24,000	24,000	24,000
02-5-4400-177	Safety Expense	0	8	0	0	11	1,148	570	1,000
02-5-4400-178	Chemicals	627	3,600	676	0	4,830	3,496	5,000	5,000
02-5-4400-180	Membership	1,927	1,490	1,497	2,525	2,366	3,600	3,600	3,600
02-5-4400-200	Office Expense	376	475	347	0	574	1,224	620	1,000
02-5-4400-205	Outside UB Mail Service	0	7,063	7,352	9,787	10,088	8,735	10,500	10,000
02-5-4400-210	Postage	0	0	29	35	0	0	0	0
02-5-4400-220	Professional Services	13,191	14,657	17,644	23,661	16,115	43,652	44,635	25,000
02-5-4400-221	Information Technology	0	0	507	192	0	0	575	575
02-5-4400-222	Contracted Engineering	686	1,965	1,928	3,620	1,953	1,093	5,665	2,000
02-5-4400-226	Engineering & Other Reimbursements	4,660	9,458	3,222	11,903	6,370	4,814	10,815	10,815
02-5-4400-230	Legal Notices	567	0	0	892	58	0	1,250	1,000
02-5-4400-231	Bad Debt Expense	0	1,092	4,697	0	0	0	575	0
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	1,630	2,200	1,000
02-5-4400-248	Permits, Fees, Licenses	7,381	8,831	7,096	6,216	10,212	10,435	10,500	10,500
02-5-4400-250	Small Tools and Instruments	32	1,412	1,959	0	281	506	2,650	1,000
02-5-4400-285	Classes/ Seminars	2,118	150	2,367	449	4,052	857	3,000	1,000
02-5-4400-261	Water Supply - Lopez	441,331	472,914	462,693	499,934	521,318	531,120	531,120	543,858
02-5-4400-262	Water Supply - State Water	871,102	953,953	1,101,264	913,511	809,075	1,080,000	1,080,000	1,151,000
02-5-4400-290	Utilities	10,926	2,346	9,972	9,621	38,653	31,124	30,000	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,807	19,407	24,143	23,169	22,025	20,533	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	2,890	0	0	0	0	14,266	10,995	10,995
02-5-4400-362	Litigation: SMGB	34,018	56,291	27,552	10,092	0	0	0	0
02-5-4400-366	Storage Tank O&M	12,090	0	0	6,731	0	0	0	0
02-5-4400-380	NCMA Tec	31,149	32,684	41,969	53,636	49,091	48,442	65,826	50,000
02-5-4400-387	Interest Expense - Interfund	1,085	1,010	934	249	156	0	0	0
02-5-4400-499	Claim & Settlements	18,614	5,025	21,396	1,516	9,297	319	7,500	7,500
Total Services & Supplies		\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,870,429	\$1,924,786	\$1,960,108



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
CAPITAL OUTLAY									
02-5-4400-354	CIP - Overlay	0	0	0	0	2,405	2,621	0	0
02-5-4400-358	CIP - Lagoon Waterline	123,486	12,020	0	0	0	0	0	0
02-5-4400-440	CIP - Well #8		10,042	5,601	0	0	0	0	0
02-5-4400-441	CPI - Well #4	0	0	10,906	0	0	0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	43,101	20,575	3,125	0	0	0	0	0
02-5-4400-443	CIP - HWY One Relocation	5,714	119,024	19,407	0	0	0	0	0
02-5-4400-444	CIP - WRRP	43,630	104,318	132,174	175,648	0	0	0	0
02-5-4400-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	1,842	215,193	0	0	0	0	0
	CIP - 21st St Valve Replacement	0	0	0	0	0	0	0	15,000
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	2,461,830	2,461,830	0
	Prop 1: & Small Community Grant: WRRP #1-1 & # 1-9	0	0	0	0	5,891	562,778	562,778	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	325,000	325,000	0
	Annual CIP Projects	0	0	0	0	0	53,872	150,000	135,000
Total Capital Outlay		\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$3,406,182	\$3,499,608	\$150,000
DEBT SERVICE									
	CalPERs UAL Funding	0	0	0	0	13,249	53,961	53,961	54,005
Total Debt Service		\$0	\$0	\$0	\$0	\$13,249	\$53,961	\$53,961	\$54,005
ADMINISTRATIVE COST ALLOCATION									
02-5-4400-376	Administrative Cost Allocation	390,260	378,606	404,482	543,437	434,835	493,103	554,380	553,628
Total Administrative Cost Allocation		\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$493,103	\$554,380	\$553,628
Total Expenditures		\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$6,118,148	\$6,416,315	\$3,089,959
OPERATING SURPLUS/(DEFICIT)		(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	\$33,828
TRANSFERS & ENCUMBRANCES									
	Transfers In- From General & Garbage Funds	0	0	0	0	14,497	11,325	11,325	105,857
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(165,283)	(165,485)	(79,965)
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
NET TRANSFERS & ENCUMBRANCES		(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$153,958)	(\$154,160)	\$25,892
RESERVES									
	(Use of Reserves)	(121,403)	(237,530)	(312,275)			(206,346)	(376,456)	
	Additions to Reserves				97,671	740,830			59,720
	Other Adjustments								
RESERVES - INCREASE / (DECREASE)		(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	(\$206,346)	(\$376,456)	\$59,720
NET BUDGETARY SOURCES/USES		\$0	(\$1)	\$0	\$0	(\$1)	\$0	(\$0)	(\$0)



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,236	\$406,200	\$439,871
	Other Sources of Funds	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0
	Total Sources of Funds	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,236	\$406,200	\$439,871
USES OF FUNDS									
	Salaries & Wages	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,531	\$91,500	\$91,500
	Benefits	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$41,280	\$57,480	\$59,182
	Personnel Services	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$104,811	\$148,980	\$150,682
	Services & Supplies	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$39,584	\$68,240	\$68,240
	Capital Outlay	\$74,785	\$100,952	\$325	\$0	\$0	\$25,000	\$25,000	\$8,000
	Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$26,981	\$26,981	\$26,998
	Administrative Cost	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$246,551	\$277,190	\$276,814
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$530,734
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$90,863)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Garbage Funds	113,940	113,940	113,940	113,940	113,940	100,958	100,958	52,919
	(Transfers Out) - To Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(81,274)	(81,415)	(28,585)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$19,684	\$19,543	\$24,334
	RESERVES								
	(Use of Reserves)	(50,034)	(71,644)	0	0	65,390	(15,007)	(120,648)	(66,529)
	Additions to Reserves	0	0	6,978	115,609	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	(\$15,007)	(\$120,648)	(\$66,529)
	NET BUDGETARY SOURCES/USES	\$0	(\$1)	\$0	(\$0)	\$1	\$0	(\$1)	\$0



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES									
03-4-3210-000	Sales - Sewer	391,280	393,827	389,883	393,490	390,449	400,125	400,000	400,000
03-4-3203-000/001	Revenue Accrual	282	347	(33)	923	(182)	0	0	0
03-4-3211-000	Sewer Connections	2,500	2,525	5,000	2,000	6,225	2,000	2,000	2,000
03-4-3215-000	Sanitation District Collection	(1,487)	0	0	0	0	0	0	0
03-4-3230-000	Sales: Miscellaneous	0	314	0	0	624	233	0	0
03-4-3255-000	Inspection Fees	125	125	250	150	375	100	100	100
03-4-3256-000	FOG Program	900	1,680	5,345	5,115	5,517	5,778	4,100	4,100
03-4-3257-000	Interest Income	0	0	0	0	0	0	0	33,671
Total Revenues		\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,236	\$406,200	\$439,871
OTHER SOURCES OF FUNDS									
03-4-3900-000	Other Income	0	0	2,812	636	120	0	0	0
Total Other Sources of Funds		\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0
Total Sources of Funds		\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,236	\$406,200	\$439,871
USES OF FUNDS									
PERSONNEL SERVICES									
SALARIES & WAGES									
03-5-4500-010	Salaries and Wages	39,094	40,564	47,819	50,429	69,718	60,350	79,000	79,000
03-5-4500-020	Overtime	5,992	11,683	3,244	1,968	2,380	3,181	12,500	12,500
Total Salaries & Wages		\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,531	\$91,500	\$91,500
BENEFITS									
03-5-4500-061	CalPERS UAL	4,983	0	0	0	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	11,810	4,038	22,199	0	0	0	0	0
03-5-4500-071	Medicare	708	0	0	13	1	0	0	0
03-5-4500-075	Workers Compensation Insurance	0	2,286	3,832	2,999	2,873	3,943	4,200	4,200
03-5-4500-090	Insurance	6,968	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	26,120	34,761	38,770	40,699	37,337	53,280	54,982
Total Benefits		\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$41,280	\$57,480	\$59,182
Total Personnel Services		\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$104,811	\$148,980	\$150,682



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SERVICES & SUPPLIES									
03-5-4500-110	Communication	320	433	355	370	511	374	515	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	6,807	12,164	1,536	7,096	1,971	8,480	10,000	10,000
03-5-4500-170	Maintenance: Equipment	205	1,310	133	824	1,479	8,426	3,400	3,400
03-5-4500-171	Maintenance: Vehicles	64	0	95	0	2,048	0	3,600	3,600
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	1,620	2,589	527	0	921	674	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	1,728	1,379	1,388	2,664	2,696	896	8,240	8,240
03-5-4500-177	Safety Expense	283	8	0	0	793	238	2,850	2,850
03-5-4500-180	Memberships	469	0	331	919	733	1,050	1,050	1,050
03-5-4500-190	Misc Expense	269	0	0	0	0	0	0	0
03-5-4500-192	Over and Short	105	0	0	0	0	0	0	0
03-5-4500-200	Office Expense	0	31	79	24	309	236	515	515
03-5-4500-205	Outside UB Mailing Expense	0	7,079	7,352	7,328	8,103	8,735	9,300	9,300
03-5-4500-220	Professional Services	530	11,279	0	0	0	0	2,575	2,575
03-5-4500-222	Contracted Engineering	630	140	808	260	0	0	2,835	2,835
03-5-4500-226	Engineering & Other Reimbursables	(70)	560	0	245	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	6,140	0	0	0	0	5,142	2,575	2,575
03-5-4500-248	Regulatory Permits & Fees	2,588	2,836	3,249	3,530	4,179	4,500	4,500	4,500
03-5-4500-250	Small Tools & Instruments	32	50	162	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	570	0	181	0	2,524	0	2,800	2,800
03-5-4500-290	Utilities	805	2,108	1,010	1,207	960	833	2,600	2,600
03-5-4500-390	Bad Debt Expense	0	255	1,223	0	0	0	350	350
03-5-4500-499	Claims & Settlements	810	540	0	0	0	0	1,900	1,900
Total Services & Supplies		\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$39,584	\$68,240	\$68,240
CAPITAL OUTLAY									
03-5-4500-442	CIP - Air Park Drive Relocation	3,077	30,862	0	0	0	0	0	0
03-5-4500-443	CIP - HWY One Relocation	64,651	64,152	325	0	0	0	0	0
03-5-4500-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	5,938	0	0	0	0	0	0
	CIP - Beach St. Sewer Lateral Replacement	0	0	0	0	0	0	0	8,000
	CIP - Wastewater Collection System Study	0	0	0	0	0	25,000	25,000	0
Total Capital Outlay		\$74,785	\$100,952	\$325	\$0	\$0	\$25,000	\$25,000	\$8,000



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	DEBT SERVICE								
	CalPERs UAL Funding	0	0	0	0	6,624	26,981	26,981	26,998
	Total Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$26,981	\$26,981	\$26,998
	ADMINISTRATIVE COST ALLOCATION								
03-5-4500-376	Administrative Cost Allocation	346,898	336,539	359,540	271,718	289,409	246,551	277,190	276,814
	Total Administrative Cost Allocation	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$246,551	\$277,190	\$276,814
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$530,734
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$90,863)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund & Garbage	113,940	113,940	113,940	113,940	113,940	100,958	100,958	52,919
	(Transfers Out) - Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(81,274)	(81,415)	(28,585)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$19,684	\$19,543	\$24,334
	RESERVES								
	(Use of Reserves)	(50,034)	(71,644)			65,390	(15,007)	(120,648)	(66,529)
	Additions to Reserves			6,978	115,609				0
	Other Adjustments							0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	(\$15,007)	(\$120,648)	(\$66,529)
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	\$0	(\$1)	\$0	\$1	(\$0)



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
USES OF FUNDS									
	Salaries & Wages	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$15,670	\$32,000	\$32,000
	Benefits	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$16,556	\$23,200	\$23,909
	Personnel Services	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$32,226	\$55,200	\$55,909
	Services & Supplies	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$35,396	\$43,112	\$20,015
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$32,874	\$36,959	\$36,909
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$127,833
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$59,577)
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(10,154)	(10,167)	(52,790)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	(\$2,654)	(\$2,667)	(\$45,290)
	RESERVES								
	(Use of Reserves)	0	0	(16,846)	(5,378)	(79,794)	(43,606)	(79,003)	(104,867)
	Additions to Reserves	17,404	4,236	0	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$43,606)	(\$79,003)	(\$104,867)
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES									
06-4-3230-000	Garbage: Misc Income	0	275	0	113	360	0	0	0
06-4-3300-003	Interest Income	106	91	76	18	9	0	0	5,263
06-4-3501-000	Franchise Fees	84,923	86,647	76,636	52,705	44,082	49,323	50,000	52,465
06-4-3501-741	Landfill Savings Payment	7,756	7,880	8,672	8,386	8,445	10,221	8,935	10,528
Total Revenues		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$68,255
USES OF FUNDS									
PERSONNEL SERVICES									
SALARIES & WAGES									
06-5-4900-010	Salaries & Wages	6,762	10,553	13,954	6,434	17,096	15,646	32,000	32,000
06-5-4900-020	Overtime Wages	138	205	14	0	0	24	0	0
Total Salaries & Wages		\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$15,670	\$32,000	\$32,000
BENEFITS									
06-5-4900-061	PERS Contributions	734	0	0	0	0	0	0	0
06-5-4900-063	Pension Expense	1,671	564	3,206	0	0	0	0	0
06-5-4900-071	Medicare	109	0	0	2	2	0	0	0
06-5-4900-075	Compensation Insurance	0	686	958	749	763	999	1,000	1,000
06-5-4900-090	Insurance	1,086	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	11,755	14,484	16,154	16,958	15,557	22,200	22,909
Total Benefits		\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$16,556	\$23,200	\$23,909
Total Personnel Services		\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$32,226	\$55,200	\$55,909
SERVICES & SUPPLIES									
06-5-4900-110	Communication	148	650	389	620	633	773	1,000	1,000
06-5-4900-170	Maintenance - EQ/CANS	0	13	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	14	0	85	0	0	0	530	0
06-5-4900-173	Maint - Shared Structures/ Improvements	110	154	397	119	105	267	550	550
06-5-4900-175	Operating Supplies	0	840	0	16	0	0	1,600	300
06-5-4900-200	Office Expense	0	0	261	0	0	0	1,065	300
06-5-4900-210	Postage	33	462	0	0	226		530	300
06-5-4900-219	Special Admin Expense	450	0	0	0	36,105	18,332	18,332	0
06-5-4900-220	Professional Services	2,512	7,823	3,819	3,385	6,127	6,024	8,940	7,000
06-5-4900-230	Legal Notices	77	0	0	0	179	0	0	0
06-5-4900-290	Utilities	0	1,408	5,547	0	0	0	565	565
06-5-4900-291	School Outreach Programs	9,980	9,980	9,980	9,500	9,980	10,000	10,000	10,000
Total Services & Supplies		\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$35,396	\$43,112	\$20,015



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
CAPITAL OUTLAY									
06-5-4900-320	Trash Cans	0	0	0	0	0	0	0	15,000
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
ADMINISTRATIVE COST ALLOCATION									
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	32,874	36,959	36,909
Total Administrative Cost Allocation		\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$32,874	\$36,959	\$36,909
Total Expenditures		\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$127,833
OPERATING SURPLUS/(DEFICIT)		\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$59,577)
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(10,154)	(10,167)	(52,790)
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
NET TRANSFERS & ENCUMBRANCES		\$458	\$4,917	\$4,795	\$6,609	\$6,395	(\$2,654)	(\$2,667)	(\$45,290)
RESERVES									
	(Use of Reserves)			(16,846)	(5,378)	(79,794)	(43,606)	(79,003)	(104,867)
	Additions to Reserves	17,404	4,236			0	0	0	0
	Other Adjustments					0	0	0	0
RESERVES - INCREASE / (DECREASE)		\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$43,606)	(\$79,003)	(\$104,867)
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	(\$0)



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
USES OF FUNDS									
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$17,447	\$17,800	\$23,000
	Capital Outlay	\$86,833	\$0	\$0	\$0	\$0	\$122,000	\$122,000	\$30,000
	Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$15,000	\$15,000	\$15,000
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$154,447	\$154,800	\$68,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	(\$117,978)	(\$117,975)	\$4,025
	TRANSFERS & ENCUMBRANCES								
	Transfers In	25,000	0	0	0	0	122,000	122,000	0
	(Transfers Out)	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$122,000	\$122,000	\$0
	RESERVES								
	(Use of Reserves)	0	0	0	0	0	0	0	0
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	4,022	4,025	4,025
	Other Adjustments	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$4,022	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
SOURCES OF FUNDS									
REVENUES									
12-4-3800-001	Lease Revenue from Water	52,641	32,375	33,595	14,727	18,270	20,743	20,945	40,965
12-4-3800-002	Lease Revenue from Sewer	42,433	19,460	20,070	10,276	12,749	14,474	14,615	28,585
12-4-3800-005	Lease Revenue from Garbage	7,042	2,583	2,705	891	1,105	1,252	1,265	2,475
Total Revenues		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$36,469	\$36,825	\$72,025
USES OF FUNDS									
SALARIES & WAGES									
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS									
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES									
12-5-4350-171	Maintenance - Vehicles	1,254	3,218	10,484	3,011	6,674	6,405	8,000	8,000
12-5-4350-172	Fuel	6,896	8,637	7,410	5,217	8,083	11,042	9,800	15,000
Total Services & Supplies		\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$17,447	\$17,800	\$23,000
CAPITAL OUTLAY									
12-5-4350-320	Fixed Assets - Service Truck	86,833	0	0	0	0	122,000	122,000	30,000
Total Capital Outlay		\$86,833	\$0	\$0	\$0	\$0	\$122,000	\$122,000	\$30,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ESTIMATED FY 2022/23	FINAL BUDGET FY 2022/23	PRELIMINARY BUDGET FY 2023/24
	DEBT SERVICE								
12-5-4350-320	Equipment Lease	9,067	9,067	0	0	0	15,000	15,000	15,000
	Total Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$15,000	\$15,000	\$15,000
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$154,447	\$154,800	\$68,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	(\$117,978)	(\$117,975)	\$4,025
	TRANSFERS & ENCUMBRANCES								
	Transfers In	25,000	0	0	0	0	122,000	122,000	0
	(Transfers Out)								
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$122,000	\$122,000	\$0
	RESERVES								
	(Use of Reserves)								
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	4,022	4,025	4,025
	Other Adjustments								
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$4,022	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2024

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
General Manager								
Hourly	\$ 93.75	\$ 99.38						
Annual	\$195,000	\$206,710						
Business and Accounting Manager I								
Hourly	\$ 28.90	\$ 29.62	\$ 30.36	\$ 31.88	\$ 33.47	\$ 35.14	\$ 36.90	\$ 38.75
Annual	\$60,112	\$61,610	\$63,149	\$66,310	\$69,618	\$73,091	\$76,752	\$80,600
Business and Accounting Manager II								
Hourly	\$ 34.66	\$ 35.53	\$ 36.42	\$ 38.24	\$ 40.15	\$ 42.16	\$ 44.27	\$ 46.48
Annual	\$72,093	\$73,902	\$75,754	\$79,539	\$83,512	\$87,693	\$92,082	\$96,678
Business and Accounting Manager III								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
Account Administrator I								
Hourly	\$ 21.67	\$ 22.21	\$ 22.77	\$ 23.91	\$ 25.11	\$ 26.37	\$ 27.69	\$ 29.07
Annual	\$45,074	\$46,197	\$47,362	\$49,733	\$52,229	\$54,850	\$57,595	\$60,466
Account Administrator II								
Hourly	\$ 23.29	\$ 23.87	\$ 24.47	\$ 25.69	\$ 26.97	\$ 28.32	\$ 29.74	\$ 31.23
Annual	\$48,443	\$49,650	\$50,898	\$53,435	\$56,098	\$58,906	\$61,859	\$64,958
Account Administrator III								
Hourly	\$ 25.05	\$ 25.68	\$ 26.32	\$ 27.64	\$ 29.02	\$ 30.47	\$ 31.99	\$ 33.59
Annual	\$52,104	\$53,414	\$54,746	\$57,491	\$60,362	\$63,378	\$66,539	\$69,867
Utilities System Manager								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
Lead Operator								
Hourly	\$ 30.52	\$ 31.28	\$ 32.06	\$ 33.66	\$ 35.34	\$ 37.11	\$ 38.97	\$ 40.92
Annual	\$63,482	\$65,062	\$66,685	\$70,013	\$73,507	\$77,189	\$81,058	\$85,114
Utilities Operator I								
Hourly	\$ 22.89	\$ 23.46	\$ 24.05	\$ 25.25	\$ 26.51	\$ 27.84	\$ 29.23	\$ 30.69
Annual	\$47,611	\$48,797	\$50,024	\$52,520	\$55,141	\$57,907	\$60,798	\$63,835
Utilities Operator II								
Hourly	\$ 24.60	\$ 25.22	\$ 25.85	\$ 27.14	\$ 28.50	\$ 29.93	\$ 31.43	\$ 33.00
Annual	\$51,168	\$52,458	\$53,768	\$56,451	\$59,280	\$62,254	\$65,374	\$68,640
Utilities Operator III								
Hourly	\$ 26.44	\$ 27.10	\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Annual	\$54,995	\$56,368	\$57,782	\$60,674	\$63,710	\$66,893	\$70,242	\$73,736
Operator In Training								
Hourly	\$ 21.30	\$ 21.83	\$ 22.38	\$ 23.50	\$ 24.68	\$ 25.91	\$ 27.21	\$ 28.57
Annual	\$ 44,304	\$ 45,406	\$ 46,550	\$ 48,880	\$ 51,334	\$ 53,893	\$ 56,597	\$ 59,426
Position Allocation List Approved Positions:								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a			
Total	9	0	8	1	n/a			

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2023- __

DETERMINATION OF APPROPRIATION LIMITATION
FOR FISCAL YEAR 2023-24

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

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

WHEREAS, the percent change in the California per-capita income is 1.0444% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.77% (Population converted to a ratio is computed as follows: $\{-0.77+100\} / 100 = 0.9923$).

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

1. That the ratio of change is and is determined as follows: $1.0444 \times 0.9923 = 1.0363$
2. That the 2023-24 appropriation limit is and is determined as follows:

2022-23 Limitation	\$2,777,065
2022-23 Ratio of Change	<u>1.0363</u>
2023-24 Appropriation Limitation	\$2,877,872
2023-24 Appropriations Subject to Limitation	(\$1,383,728)
2023-24 Appropriations Under Limit	\$1,494,144

3. No further adjustment to the 2023-24 appropriation limitation has been made for mandated costs. However, any new mandated costs or increases in existing mandated costs would increase the limitation by the amount of "Proceeds of Taxes" used to finance mandates in fiscal year 2023-24.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this _____ day of _____, 2023.

President of the Board of Directors

ATTEST:

Secretary for the Board of Directors