



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, MAY 24, 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
- vi. Director Varni - 2022 Oceano Land Use Preference Survey Results

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 April 26, 2023
- B. Review the of Minutes for Items 14a & 15 Continued from the Regular Meeting held on April 26, 2023, to the Regular Meeting held on May 10, 2023
- C. Review the of Minutes for the Regular Meeting held on May 10, 2023
- D. Review of Cash Disbursements
- E. Consideration of a recommendation to receive and file a report on charges and delinquencies and to set a public hearing for July 12, 2023 to authorize collection on 2023-24 property tax bills

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. Workshop on the 2023-24 Budget with Board direction as deemed appropriate
- B. Consideration of Progress on a Contract with Five Cities Fire Authority for Interim Fire Protection Services and Divestiture Proceedings
- C. Consideration of the District By-Laws and Determination of Potential Violation

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.

10. RECEIVED WRITTEN COMMUNICATIONS:

11. LATE RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS:

13. FUTURE HEARING ITEMS:

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 NEEDS SURVEY 2022

A research project conducted by the **Cal Poly City and Regional Planning Graduate Program** students under the guidance and leadership of Professor Kelly Main. Face to face interviews were conducted with a representative random sample of Oceano residents. Interviewers were bilingual and surveys were administered between March and May of 2022. Results are accurate within a margin of plus or minus 3%.

The community client for the research project was the **Oceano Community Development Council** which was founded in 2020 and consists of many Oceano residents and business persons. For a more detailed overview of the OEDC and its mission and goals please visit <https://oceanoadc.org/>



Shape Oceano's Future Formar el Futuro de Oceano

Results from Door-To-Door Survey

November 2nd, 2022

Los Resultados de la
Encuesta Puerta en Puerta

2 de noviembre, 2022

2,636 Number of Households in Oceano
275 Number of Households Surveyed
10.4% Percentage of Households Surveyed

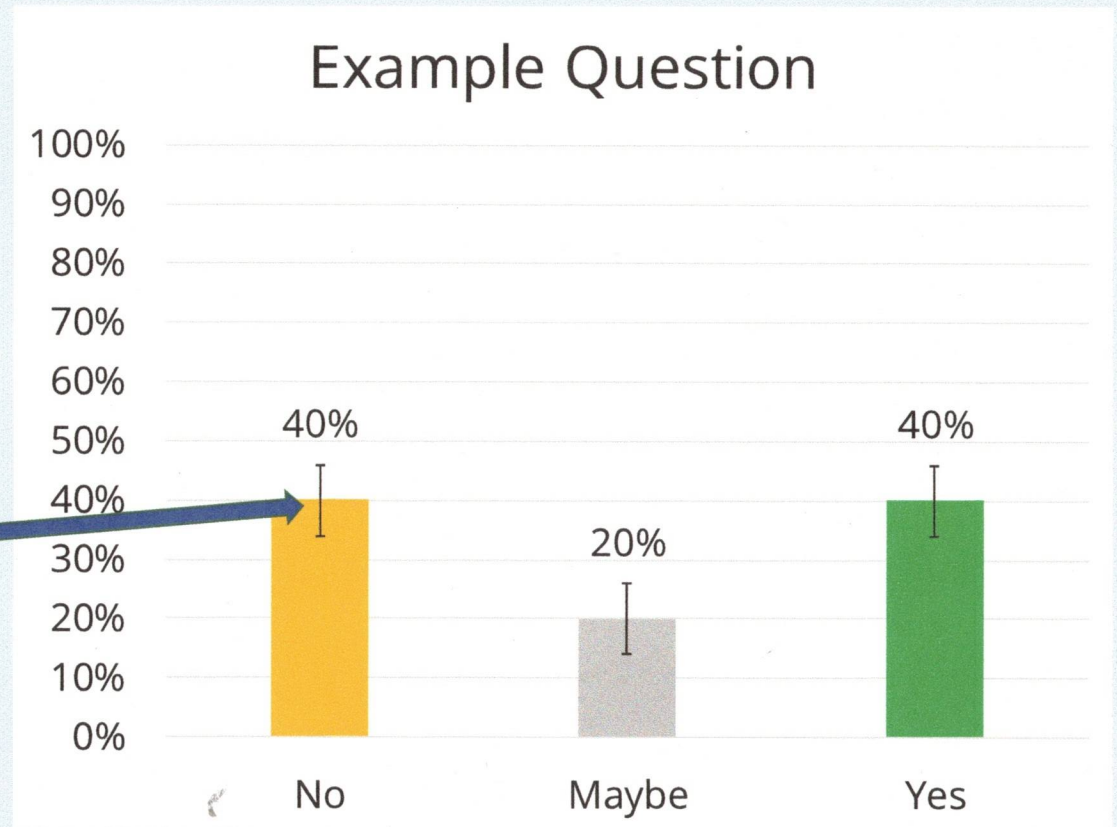
Agenda Item 6vi

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Presentation

Reliability of Survey Results

- ✓ 275 Surveys Achieved
- ✓ 256 Needed
- ✓ 95% Confidence Level
- ✓ 6% Margin Error
 - ✓ Indicated by Error Bar
- ✓ This means that if we were to redo this survey, we are 95% confident we would have the same results and that those results will fall between 6% above and 6% below the results we are presenting.



Interpreting Results

5-point Scale:

- Based on the Likert Scale, respondents had five options to choose from
- Percentages based on number of respondents

Multiple Choice:

- Respondents had a select number of options to choose from
- Percentages based on number of respondents

Open Ended:

- Respondents could provide any kind of response they wanted
- Similar responses were coded and the most frequent responses are presented
- Percentages based on number of responses

Unchanged

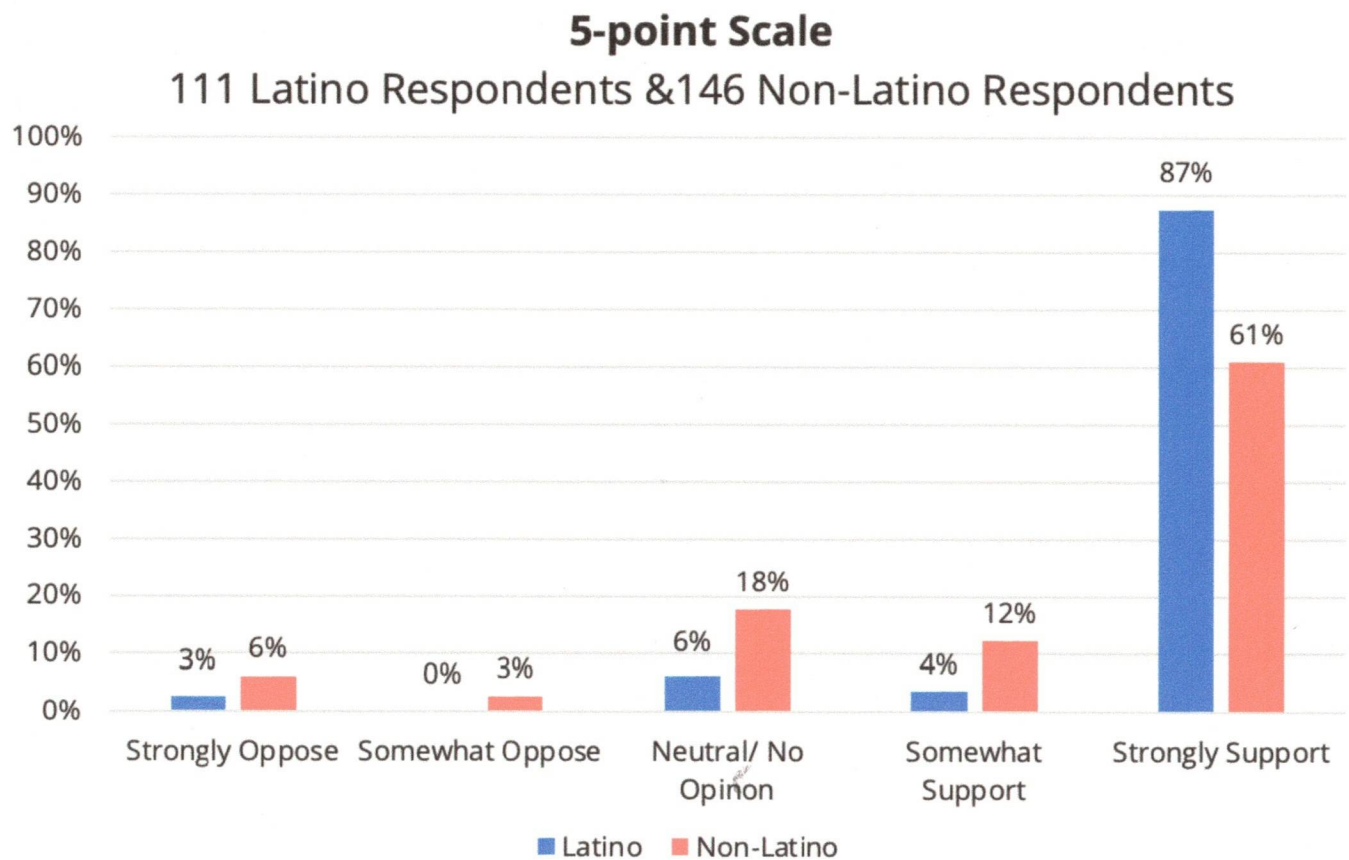
Key Demographic Results

Ethnicity	Census	Survey
Non-Hispanic/ Latino	58%	57%
Hispanic/ Latino	42%	43%
Sex	Census	Survey
Male	52%	51%
Female	48%	49%
Race	Census	Survey
White	77%	85%
Asian	10%	2%
Black or African American	3%	4%
American or Alaskan Native	2%	5%

Q8: Please indicate which of the following answers best reflects your opinions about additional/new sidewalks

Comparison of Responses between Latinos and Non-Latinos

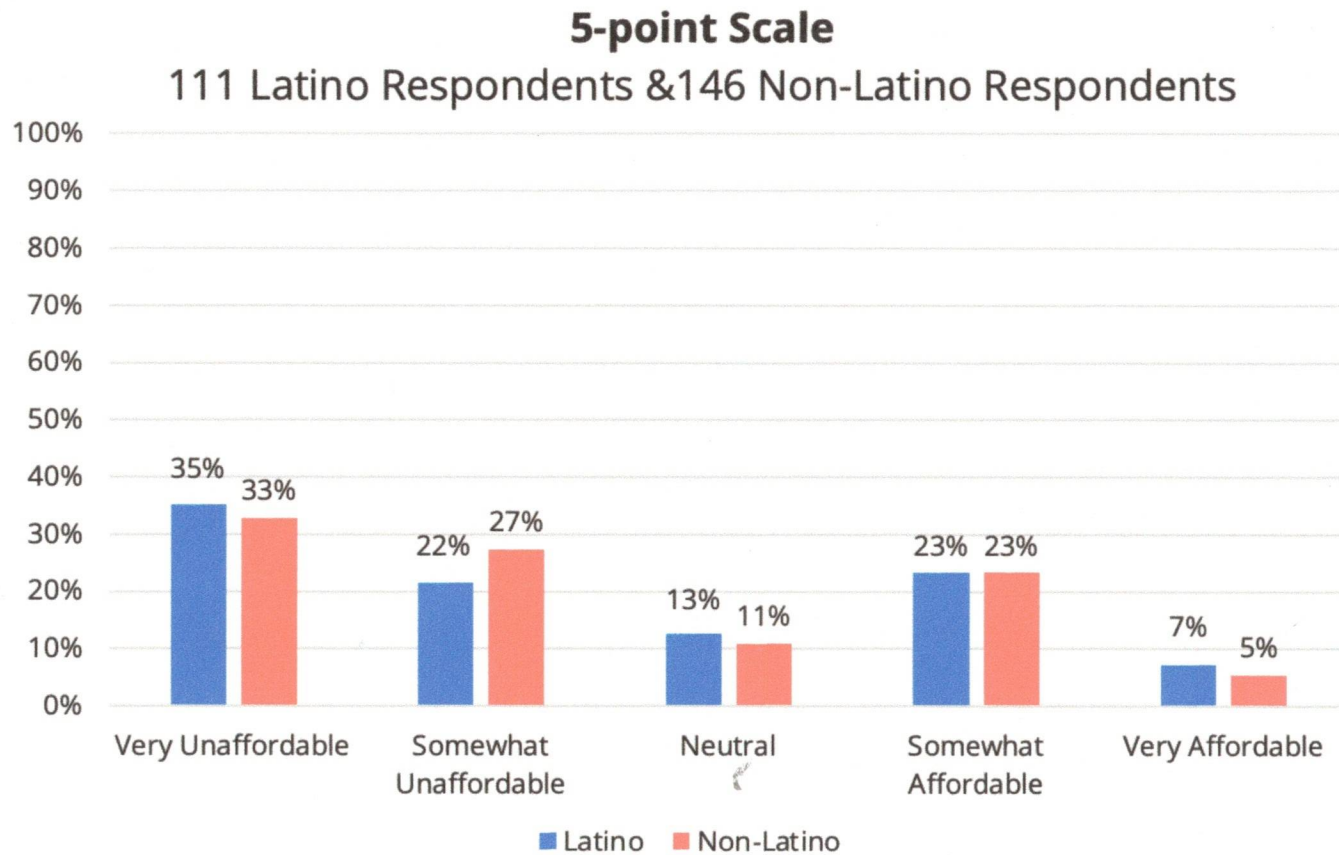
New Results



Q10: Please indicate which of the following answers best reflects your opinions about the affordability of housing in Oceano

Comparison of Responses between Latinos and Non-Latinos

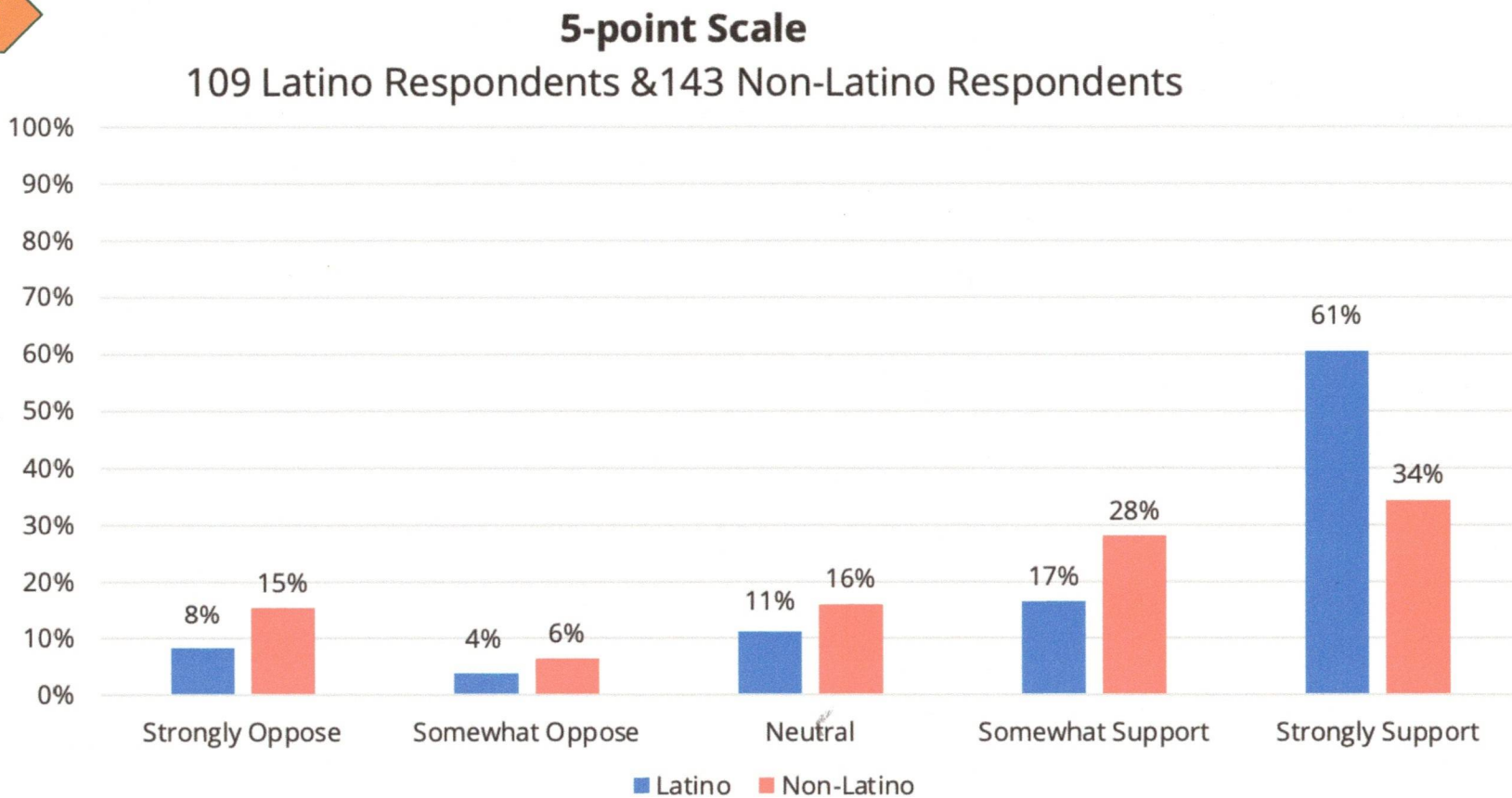
New Results



Q12: Please indicate which of the following answers best reflects your opinions about additional housing in Oceano

Comparison of Responses between Latinos and Non-Latinos

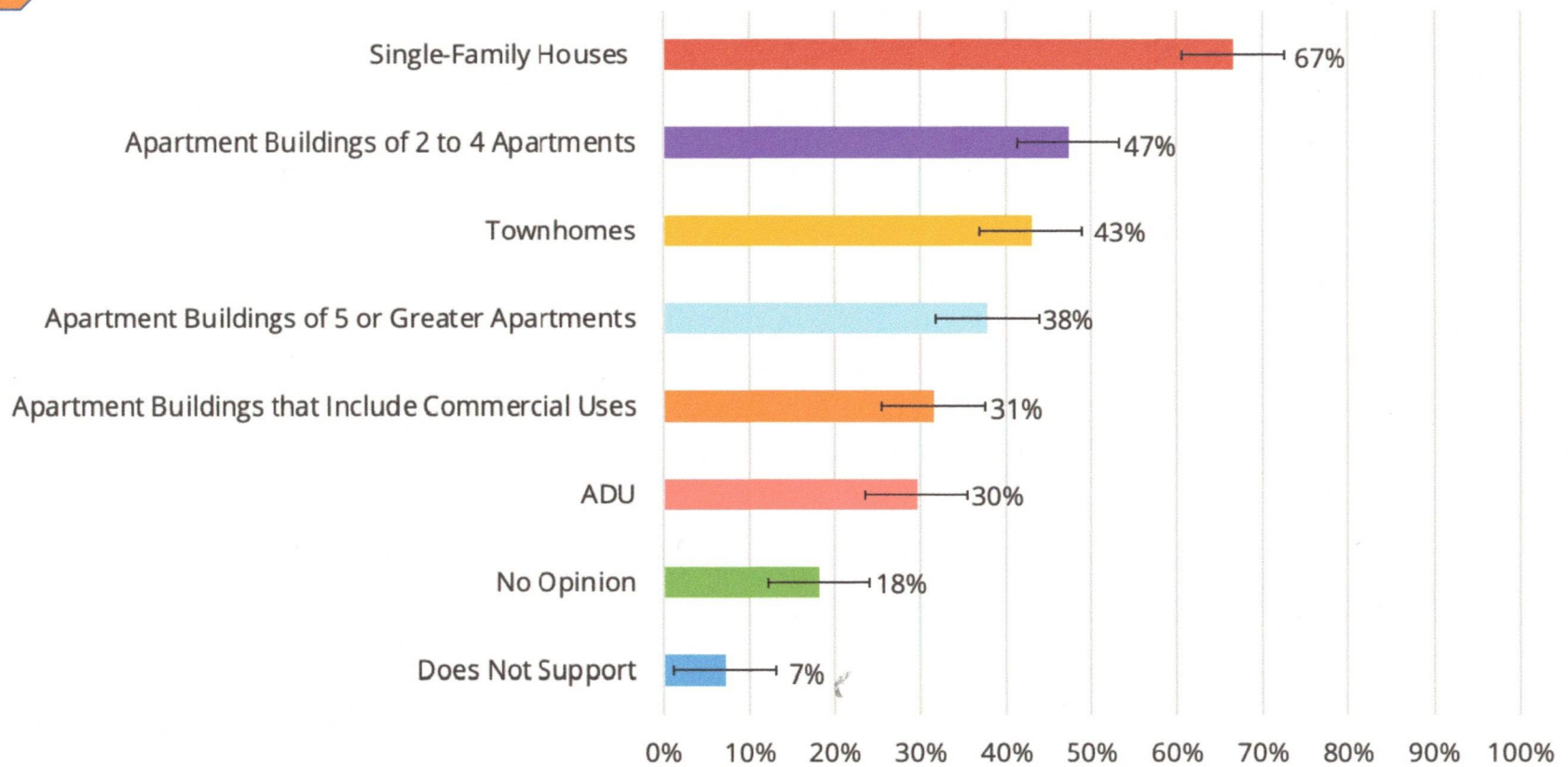
Unchanged



Q14: If new housing were to be built in Oceano, what types of housing would you support/want?

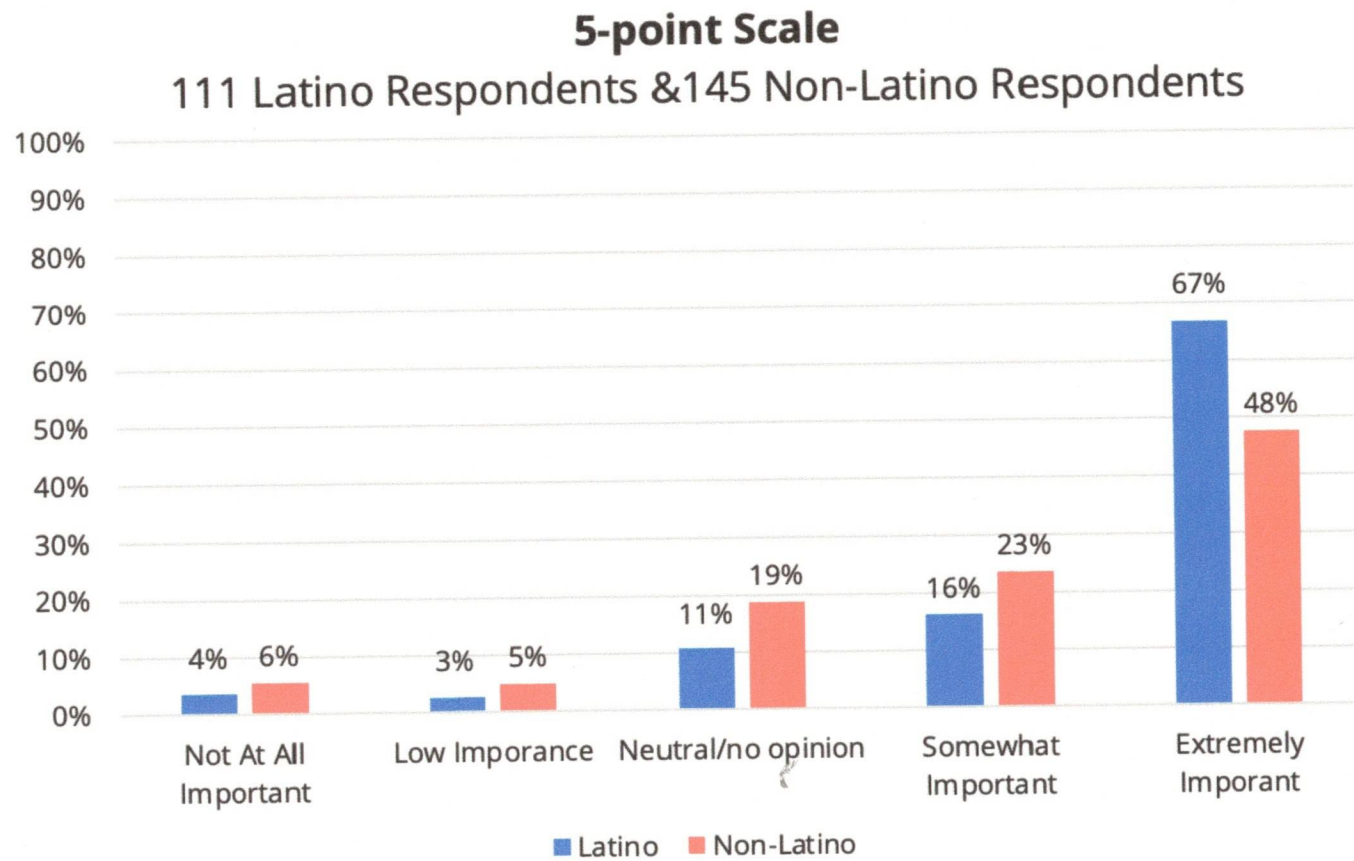
Refined

Multiple Choice - 254 Respondents



Q15: Please indicate which of the following answers best reflects your opinions about additional/new job opportunities in Oceano
Comparison of Responses between Latinos and Non-Latinos

Unchanged



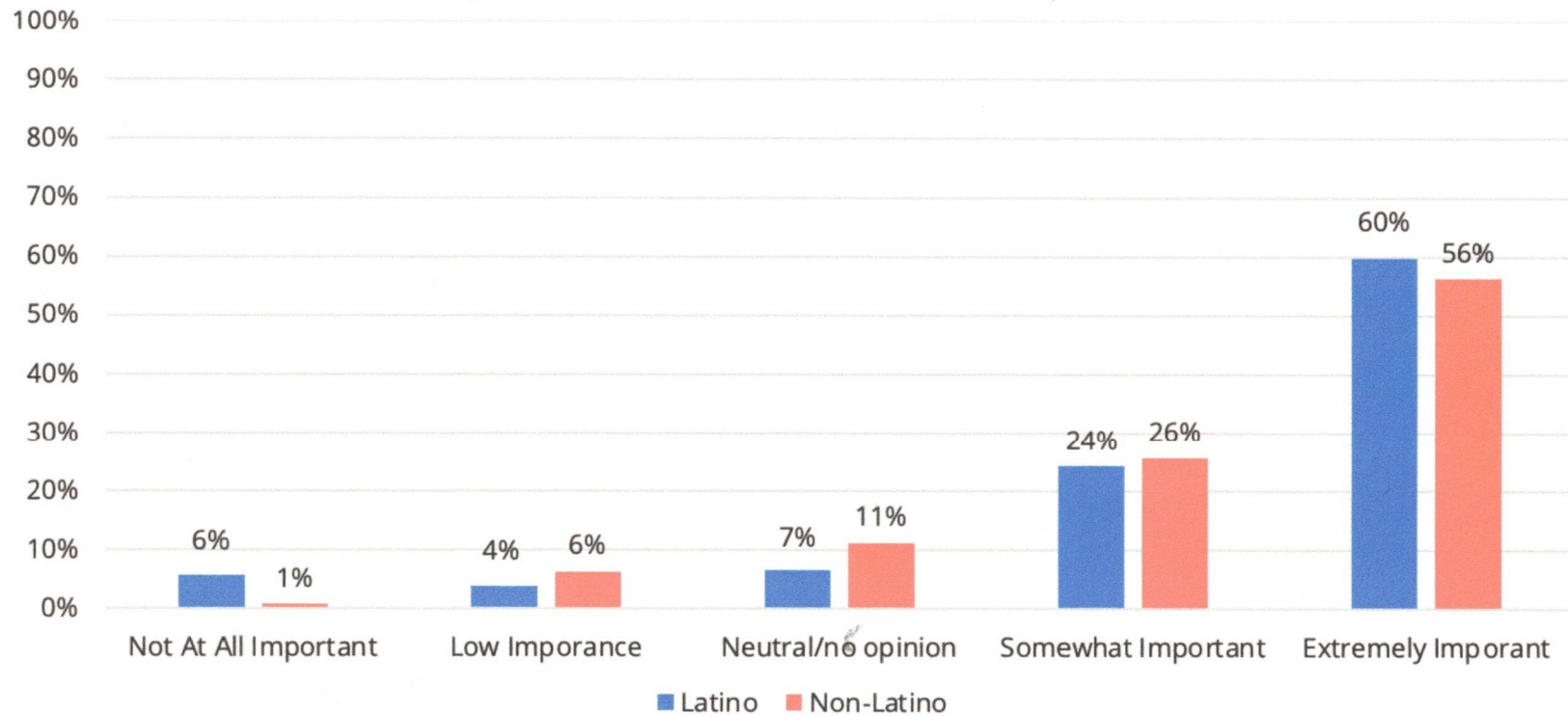
Q17: Please indicate which of the following answers best reflects your opinions about additional/new businesses in Oceano

Comparison of Responses between Latinos and Non-Latinos

Unchanged

5-point Scale

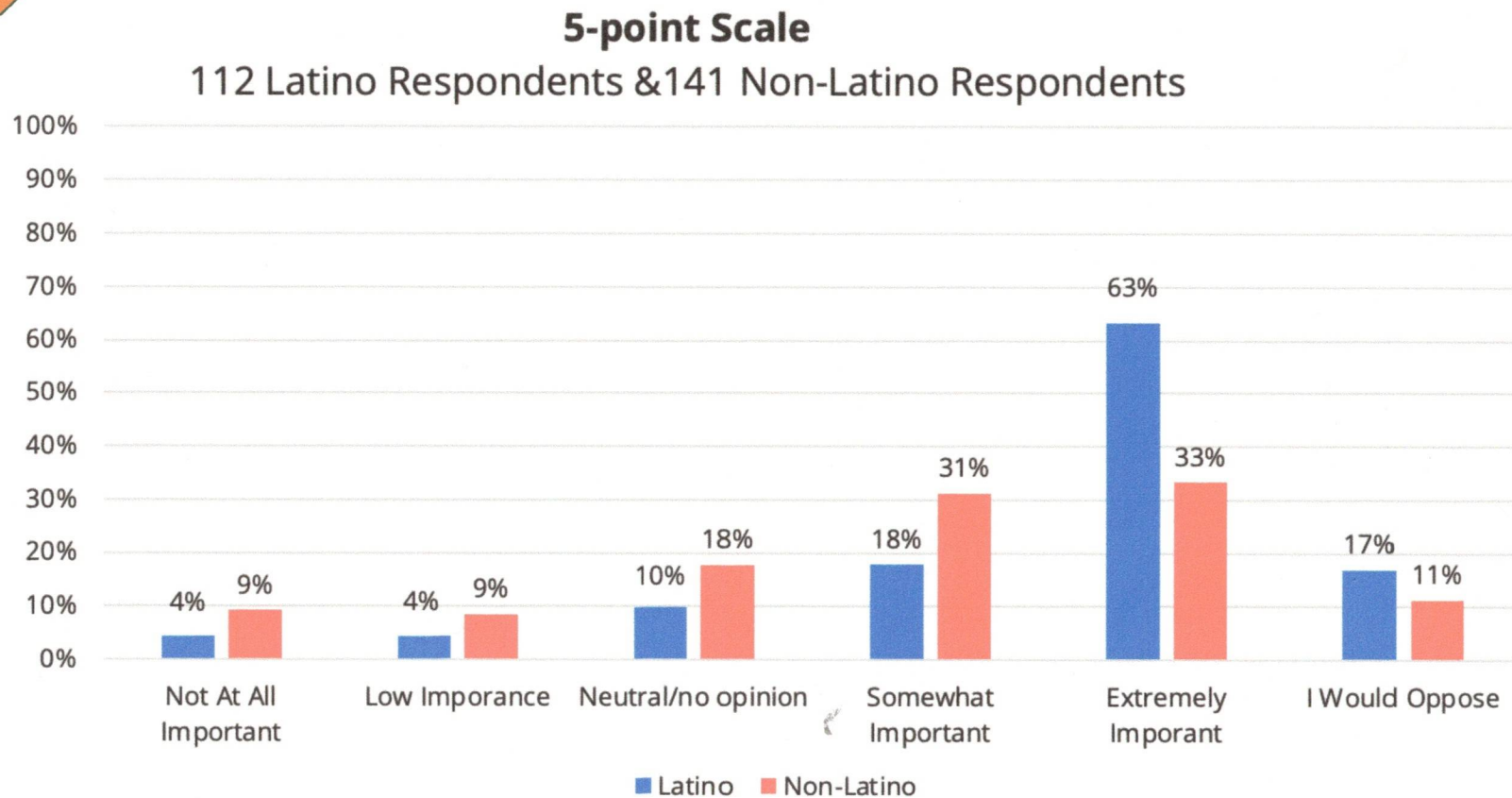
107 Latino Respondents & 144 Non-Latino Respondents



Q19: Please indicate which of the following answers best reflects your opinions about an expanded/ new "town center" in Oceano?

Comparison of Responses between Latinos and Non-Latinos

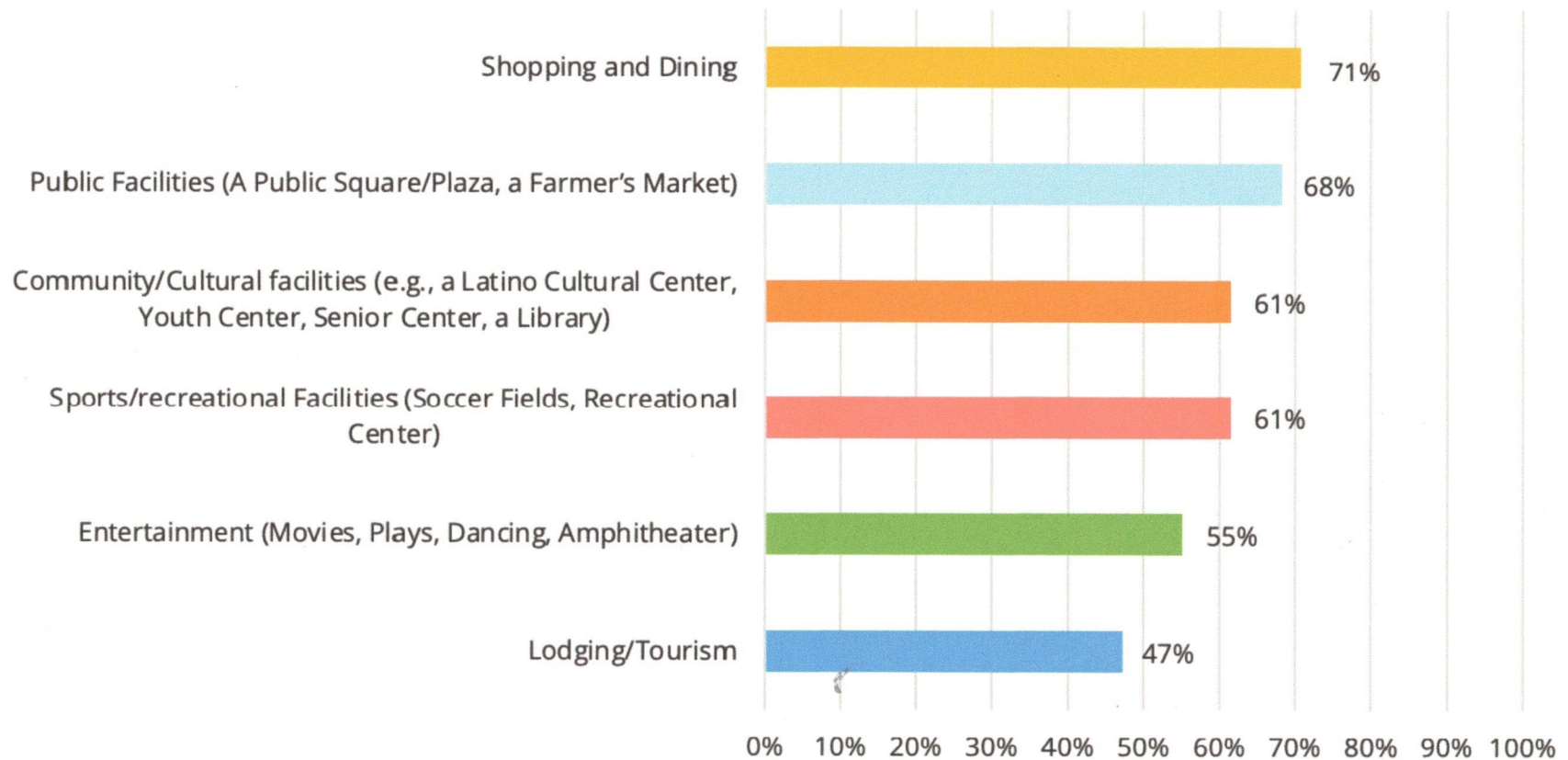
Refined



Q20: If an expanded/new town center is important to you, what new/additional amenities would you like?

Unchanged

Multiple Choice - 202 Respondents





Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, April 26, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** Called at approximately 6:05 p.m. by President Villa
2. **ROLL CALL:** Board members present: President Villa, Vice President Gibson, Director Austin, Director Joyce-Suneson, and Director Varni
Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Chase Martin, Legal Counsel
3. **FLAG SALUTE:** Led by President Villa
4. **AGENDA REVIEW:** Director Austin requested agenda item 8A be moved up on the agenda.
5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Amanda	Concerns regarding trees by her residence
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6. SPECIAL PRESENTATIONS & REPORTS

A. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Keith Scott – Absent
- ii. **Five Cities Fire Authority** – Steve Lieberman, Fire Chief – Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
Lopez is 100.3% full / 49,545 AF
0 SSS's in March 2023
18 Work Orders / 38 USAs / 16 Customer Service Calls / 4 After Hours Call Outs / 3 Ready 311 Tickets
All OCSD light poles are fixed and operable (Hwy 1)
Weed abatement at all OCSD properties – completed.
Equipment maintenance, 1st of the month equipment runs, paving, cleaning of lift station, FOG inspections - completed.
Hydrant maintenance, sewer jetting, meter replacements, weekly & monthly samples – continuous
Repaired a broken service line.
Located utilities on Hwy 1 for Caltrans project.
Assisted SSLOCSD with a clogged sewer.
Hung door hangers for past due bills.
Working on the CCR to go out in the May utility bills.
Staff attended several training courses.
- iv. **OCSD General Manager** – Will Clemens
Congressman Carbajal recommended funding of our request for a \$3 million grant for waterline replacement through a USDA Rural Development grant. Provided an update on fire services in Oceano on 7/1/2023. LAFCO informed us there will be a study-session at the May 18, 2023, meeting at 9am for divestiture of fire services in Oceano. Two feasibility studies are currently underway: Kenmar Gardens and Halcyon water systems – to ensure compliance with water quality. It is currently recommended that Kenmar Gardens connect to the District's system. We continue to work on the CEQA and NEPA process for our CIP upgrade projects.

Public Comment:

Julie Tacker	Provided comment regarding emergency and fire service funding.
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8A. Public Comments:

Christina Casillas	In opposition of a study or merger with Grover Beach
Joe Schacherer	In opposition of a study or merger with Grover Beach
Rick London	In opposition of a study or merger with Grover Beach
Shawn Ivey	In opposition of a study or merger with Grover Beach
Bonnie Ernst	In support of a study
Lynn Pearson	In support of a study
Vanessa Rozo	In support of a study
Kathy Cann	In support of a study
Catherine Sells	Provided comment that the City of Grover Beach may not be aware or in support of a study or merger
Nick Presher	In opposition of a study or merger with Grover Beach
Mike Scherner	Provided comment on vacation homeowners being able to vote in Oceano
Oceano resident	In opposition of a study or merger with Grover Beach
Gina McMahon	In opposition of a study
Jimmy Paulding, County Supervisor	In support of a study to research all available options
Jennifer Rokes	In opposition of a study
Julie Tacker	Provided comments regarding OCSD budget

8A. BUSINESS ITEMS:	ACTION:
Consideration of a LAFCO Memorandum on mergers and provide staff direction on whether to pursue a feasibility study for merging with the City of Grover Beach.	<p>After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to direct the General Manager to meet with the other principals involved to begin a discussion of what the potential scope and cost of doing a phase I assessment of a possible merger and to bring that back to the Board for further discussion with a second from Director Joyce-Suneson and a 2-3 roll call vote with Director Austin, Vice President Gibson and President Villa dissenting.</p> <p>President Villa requested that the record reflect that she voted “No” due to the lack of community outreach, particularly for the Latino/a community, and noted if the community continues to show interest in a study, she will request to place this item back on the agenda but doesn’t support Oceano paying for a study since the community didn’t request this item.</p>

The Board recessed from 7:45 p.m. – 7:55 p.m.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **President Villa** – reported on the 4/4/2023 WRAC (Water Resources Advisory Committee) meeting.
- ii. **Vice President Gibson** – None
- iii. **Director Austin** – reported on the 4/5/2023 SSLOCSD (South San Luis Obispo County Sanitation District); reported on Zone 1/1A meeting.
- iv. **Director Joyce-Suneson** – None
- v. **Director Varni** – reported on the 4/26/2023 Five Cities Fire Authority meeting.

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Julie Tacker	Asked a question regarding emergency and fire services funding/budget.
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7. CONSENT AGENDA:	ACTION:
<ul style="list-style-type: none"> a) Review and Approval of Minutes for the Regular Meeting of March 22, 2023 b) Review of Cash Disbursements 	<p>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 and a 5-0 roll call vote.</p> <p>Public Comment : None</p>

8B. BUSINESS ITEMS:	ACTION:
Review of Water Supply and Direction to Staff on Additional State Water Drought Buffer	<p>After a presentation by Dan Heimel of Confluence Engineering Solutions, Inc., an opportunity for public comment, Board and staff discussion, Director Austin made a motion to notify the County that District is interested in purchasing 400 AF of additional State Water Drought Buffer with a second from Vice President Gibson and a 5-0 roll call vote.</p> <p>Public Comment: Julie Tacker – In favor of purchasing drought buffer; provided commented regarding Central Coast Blue project.</p>

Director Varni made a motion to extend the meeting past 9:30 p.m. with a second from President Villa with a 5-0 roll call vote.

8C. BUSINESS ITEMS:	ACTION:
Approval of a Resolution Authorizing the General Manager to execute agreements with the California Department of Transportation for the Oceano Highway 1 Beautification Project for a Clean California Grant Application	<p>After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to adopt the resolution authorizing the General Manager to execute agreements with the California Department of Transportation for the Oceano Highway 1 Beautification Project for a Clean California Grant Application with an amendment reflecting Director Austin's non-financial interest in the Oceano Depot property with a second from President Villa and a 5-0 roll call vote.</p> <p>Public Comment: None</p>

8D. BUSINESS ITEMS:	ACTION:
Approval of a Letter to SLOCOG	<p>After an opportunity for public comment, Board and staff discussion, Director Joyce-Suneson made a motion to approve the letter to SLOCOG with a second from President Villa and a 5-0 roll call vote.</p> <p>Public Comment: None</p>

- 9. **HEARING ITEMS:** None
- 10. **RECEIVED WRITTEN COMMUNICATIONS:** None
- 11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 12. **FUTURE AGENDA ITEMS:** A discussion on whether to conduct a performance review for the General Manager and to add a standing agenda item for updates on the Five Cities Fire Authority contract.
- 13. **FUTURE HEARING ITEMS:** None
- 14. **CLOSED SESSION ITEMS:**

a. Pursuant to Government Code §54957.6: Conference with Labor Negotiators. Agency designated representative: General Manager, Will Clemens; Employee Organizations: a) Service Employees International Union 620 b) Unrepresented Management Positions

The Board entered closed session at approximately 10:00 p.m. The Board agreed to adjourn the meeting after closed session and conclude the remainder of the meeting at the Regular Meeting of May 10, 2023 at 6:00 p.m. The report from closed session will be announced, and the April 26, 2023 meeting concluded, on May 10, 2023, at 6:00p.m.

15. ADJOURNMENT: Approximately 10:30 p.m.



Oceano Community Services District

Summary Minutes for

Notice of Items Continued From Adjourned April 26, 2023 Regular Meeting – Items 14 & 15

Wednesday, May 10, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

14. CLOSED SESSION ITEMS:

- a. Pursuant to Government Code §54957.6: Conference with Labor Negotiators. Agency designated representative: General Manager, Will Clemens; Employee Organizations: a) Service Employees International Union 620 b) Unrepresented Management Positions.

No reportable Action.

Director Austin made a motion to adjourn the meeting with a second from Vice President Gibson and a 3-0 roll call.

Absent: President Villa and Director Joyce-Suneson.

15. **ADJOURNMENT:** Approximately 06:05 p.m.



Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, May 10, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** Called at approximately 6:05 p.m. by Vice President Gibson
2. **ROLL CALL:** Board members present: Vice President Gibson, Director Austin, and Director Varni.
President Villa arrived at approximately 8:24 p.m.
Absent: Director Joyce-Suneson
Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Chase Martin, Legal Counsel
3. **FLAG SALUTE:** Led by Vice President Gibson. A moment of silence observed for Peace Officers Memorial Day (May 15, 2023).

4. **AGENDA REVIEW:** Agenda accepted as presented.

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

Kerry Langford	In opposition of a study or merger with Grover Beach.
Julie Tacker	Provided information regarding offshore wind study.
Jennifer Rokes	Expressed concern about comments made by Board members.
Gina McMahon	Expressed concerns about comments made by Board members.

6. **SPECIAL PRESENTATIONS & REPORTS**

A. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Keith Scott – April 2023 Update
342 Calls for Service (440 in April 2022)
3 Assault & Battery / 1 Burglary / 2 Grand Theft / 2 Petty Theft / 4 Vandalism / 1 Mail Theft
35 Assist Other Agencies / 6 Suspicious Circumstances / 5 Suspicious Subjects
2 Suspicious Vehicles / 30 Enforcement Stops / 1 Narcan use / 15 Arrests.
- ii. **Five Cities Fire Authority** – Steve Lieberman, Fire Chief – Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
Lopez is still over 100% full. We are not currently taking State Water or pumping.
0 SSOs / 8 Work Orders / 21 USAs (due to construction) / 7 Customer Service Calls
1 After Hours Call Out
Focusing on jetting and hydrant maintenance.
Completed weekly and monthly samples and first of the month equipment runs.
Continuing with trash clean up and completed 4 Ready311 Tickets for April 2023.
2 Utility Employees participated in the Kids' Day Community Resource Fair hosted by the South San Luis Obispo County Boys & Girls Club.
- iv. **OCSD General Manager** – Will Clemens
Continuing to meet with local tribes relating to cultural resources pertaining to the CIP upgrade projects. Working on updated MOU with SEIU. State Water Subcontractors Committee met last Friday and discussed groundwater banking opportunities. Working on our Water Shortage Contingency Plan as required by SB 552.
- v. **OCSD Legal Counsel** – Chase Martin
Presented a brief regarding the Brown Act and social media use.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **President Villa** – Absent
- ii. **Vice President Gibson** – None
- iii. **Director Austin** – Reported on the May 3, 2023, South San Luis Obispo County Sanitation District (SSLOCSD) meeting.
- iv. **Director Joyce-Suneson** – Absent
- v. **Director Varni** – Reported on the Oceano Parks & Recreation Committee meeting on April 28, 2023.

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Julie Tacker	Provided comment on 6A(v)
Kerry Langford	Provided comment on Board decorum

7. CONSENT AGENDA:	ACTION:
<ul style="list-style-type: none"> a) Review the of Minutes for the Regular Meeting of April 26, 2023, to be approved at the Regular Meeting of May 24, 2023 b) Review of Cash Disbursements c) 2022 NCMA Report prepared by GSI Water Solutions Inc. 	<p>After an opportunity for public comment, Board and staff discussion, Director Austin made a motion to approve the consent agenda with a second from Director Varni a 3-0 roll call vote.</p> <p>Absent: President Villa and Director Joyce-Suneson</p> <p>Public Comment : None</p>

8A. BUSINESS ITEMS:	ACTION:
Review of the District’s Budget Status as of March 31, 2023	<p>After a presentation by Carey Casciola, Business & Accounting Manager, an opportunity for public comment, Board and Staff discussion, the Review of the District’s Budget Status as of March 31, 2023, was received and filed.</p> <p>Public Comment: Julie Tacker – Provided comment and asked questions regarding the costs for emergency and fire services.</p>

8B. BUSINESS ITEMS:	ACTION:
Consideration of Conducting a Mid-Year Performance Evaluation of the General Manager	<p>No Action Taken</p> <p>Public Comment: Julie Tacker – Commented on Board Bylaws</p>

8C. BUSINESS ITEMS:	ACTION:
Consideration of Progress on a Contract with Five Cities Fire Authority for Interim Fire Protection Services	<p>After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to provide direction to staff to offer of up to 1.15 million dollars for a year's term or a flexible term that results costs not to exceed the 1.15 million dollars with a second from Vice President Gibson and a 3-0 roll call vote. Absent: President Villa and Director Joyce-Suneson</p> <p>Public Comment: Kerry Langford – In favor of working with FCFA and the County of SLO to ensure emergency and fire services for Oceano. Gina McMahon – Asked a question regarding property taxes and emergency and fire services.</p>

9. HEARING ITEMS: None

10. RECEIVED WRITTEN COMMUNICATIONS: May 2, 2023, Email – Aaron Ochs

Public Comment:

Julie Tacker	Provided comment on social media and Brown Act.
Gina McMahon	In support of the received written communication.
Kerry Langford	In support of direct communication and refraining from personal attacks.
April Dury	Provided comment on Board communication.

11. LATE RECEIVED WRITTEN COMMUNICATIONS: None

President Villa entered at 8:24p.m.

12. FUTURE AGENDA ITEMS:

- Director Varni made a motion to present the CalPoly Land Use survey data at a future meeting with a second from President Villa and a 2-2 roll call vote.

Dissented: Vice President Gibson and Director Austin

Absent Director Joyce-Suneson

- Vice President Gibson made a motion to discuss if Director Varni violated the District's Bylaws with a second from Director Austin and a 3-1 roll call vote.

Dissented: Director Varni

Absent: Director Joyce-Suneson

- Director Varni made a motion to discuss blight on Front Street and issue a letter to County Code Enforcement with a second from President Villa.

Public Comment:

Julie Tacker	In support of the survey being presented.
Jennifer Rokes	In opposition of the survey being presented.
Gina McMahon	In opposition of the survey being presented and provided concerns regarding the survey.
Cat DeLeon	Expressed concerns on if the Spanish speaking community was reached out to regarding the survey.
Kerry Langford	Asked a question of legal counsel.

13. **FUTURE HEARING ITEMS:** None

14. **CLOSED SESSION ITEMS:** None

Director Austin made a motion to adjourn with a second from Vice President Gibson and a 4-0 roll call vote.
Absent: Director Joyce-Suneson

15. **ADJOURNMENT:** Approximately at 8:45 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: May 24, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #7(D): 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
	60226 - 60245	
Disbursements:		
Regular Payable Register - paid 05/18/2023	60226 - 60239	\$ 22,662.01
Subtotal:		\$ 22,662.01
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 05/06/2023	N/A	\$ 32,519.30
Five Star Bank Mastercard Online Payment - paid 5/10/2023	N/A	\$ 1,675.19
Reoccurring Utility Disbursements - paid 05/18/2023	60240 - 60245	\$ 1,956.99
Subtotal:		\$ 36,151.48
Grand Total:		\$ 58,813.49

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.

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	5/18/2023	CHECK	060226	ARAMARK	205.04CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	5/18/2023	CHECK	060227	BRAND CREATIVE	238.97CR	OUTSTND	A	0/00/0000	FIELD HATS
1-1001-000	5/18/2023	CHECK	060228	CANNON	8,672.50CR	OUTSTND	A	0/00/0000	CIP-PROP1 SWGP
1-1001-000	5/18/2023	CHECK	060229	CONFLUENCE ENGINEERING SOLUTIO	3,263.75CR	OUTSTND	A	0/00/0000	ENGR SUPPORT-PROFESSIONAL SVCS
1-1001-000	5/18/2023	CHECK	060230	GSI WATER SOLUTIONS, INC.	3,065.79CR	OUTSTND	A	0/00/0000	NCMA 2022 ANNUAL REPORT
1-1001-000	5/18/2023	CHECK	060231	ICONIX WATERWORKS (US) INC.	282.75CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	5/18/2023	CHECK	060232	J.B. DEWAR, INC.	681.41CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	5/18/2023	CHECK	060233	MINER'S ACE HARDWARE, INC.	98.86CR	OUTSTND	A	0/00/0000	SUPPLIES, SYSTEM PARTS
1-1001-000	5/18/2023	CHECK	060234	PETTY CASH	8.13CR	OUTSTND	A	0/00/0000	CERT MAIL/RETN RCPT
1-1001-000	5/18/2023	CHECK	060235	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000	LANDSCAPING
1-1001-000	5/18/2023	CHECK	060236	SLO CO DEPT OF PUBLIC WORKS	1,116.08CR	OUTSTND	A	0/00/0000	CIP-PROP1 SWGP
1-1001-000	5/18/2023	CHECK	060237	SPARLING, DOUG	174.23CR	OUTSTND	A	0/00/0000	REIM TRAVEL EXPENSE
1-1001-000	5/18/2023	CHECK	060238	TAMIYASU, SMITH, HORN & BRAUN	1,995.50CR	OUTSTND	A	0/00/0000	PROFESSIONAL SVCS
1-1001-000	5/18/2023	CHECK	060239	ZENITH INSURANCE COMPANY	2,449.00CR	OUTSTND	A	0/00/0000	WORKERS COMP INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	22,662.01CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	22,662.01CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			

Payroll Summary Report
Board of Directors - Agenda Date May 24, 2023

	(*)	
Gross Wages	4/22/2023	5/6/2023
Regular	\$27,807.34	\$27,816.38
Overtime Wages	\$241.62	\$894.44
Stand By	\$300.00	\$700.00
	<u>\$28,348.96</u>	<u>\$29,410.82</u>
Cell Phone Allowance	\$0.00	\$75.00
Total Wages	<u>\$28,348.96</u>	<u>\$29,485.82</u>

Disbursements		
Net Wages	\$21,647.10	\$22,880.71
State and Federal Agencies	\$5,329.89	\$5,229.96
CalPERS - Normal	\$4,299.93	\$4,299.93
SEIU - Union Fees	\$90.12	\$108.70
Total Disbursements processed with Payroll	<u>\$31,367.04</u>	<u>\$32,519.30</u>
Health (Disbursed with reoccurring bills)	\$6,162.55	\$6,167.55
Total District Payroll Related Costs	<u>\$37,529.59</u>	<u>\$38,686.85</u>

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

Oceano Community Services District
 Five Star Bank Mastercard

A/P Mastercard Credit Card Disbursement

Date	Name	Amount	Description	GL Account #
04/18/2023	PROJECT ENERGY SAVERS 718-5966113 NY	\$302.45	OUTREACH	01-5-4100-200
04/17/2023	INTUIT *QBOOKS ONLINE CL.INTUIT.COMCA	\$55.00	PERMITS, FEES LICENSES	01-5-4100-248
04/14/2023	POLLARDWATER.COM #3325 REDMOND WA	\$97.60	OPERATING PART	02-5-4400-175
04/12/2023	CALIFORNIA SPECIAL DIS SACRAMENTO CA	\$575.00	CLASSES/SEMINARS/TRAINING FEES - WC	01-5-4100-285
04/07/2023	OTC BRANDS INC OMAHA NE	\$322.55	OUTREACH	01-5-4100-200
04/02/2023	ZOOM.US 888-799-9666 SAN JOSE CA	\$47.59	OFFICE EXPENSE	01-5-4100-200
04/01/2023	CA RURAL WATER ASSOC 9165534900 CA	\$275.00	CLASSES/SEMINARS/TRAINING FEES - AM	02-5-4400-285

Total ACH - 05/10/2023 \$1,675.19

05/24/2023 Board Meeting - Five Star Bank Mastercard Online Payment - paid 05/10/2023	\$1,675.19
--	-------------------

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: 060240 THRU 060245

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	5/18/2023	CHECK	060240	AGP VIDEO INC.	905.00CR	OUTSTND	A	0/00/0000 BOD STREAM, ARCHIVE INDEX
1-1001-000	5/18/2023	CHECK	060241	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000 INTERNET - COMMUNICATIONS
1-1001-000	5/18/2023	CHECK	060242	DE LAGE LANDEN FINANCIAL SERVI	213.43CR	OUTSTND	A	0/00/0000 COPIER LEASE
1-1001-000	5/18/2023	CHECK	060243	DIGITAL WEST NETWORKS, INC.	420.11CR	OUTSTND	A	0/00/0000 PHONES
1-1001-000	5/18/2023	CHECK	060244	SECURITAS TECHNOLOGY CORPORATIO	110.71CR	OUTSTND	A	0/00/0000 WELLS AND FIRE MONITOR
1-1001-000	5/18/2023	CHECK	060245	SO CAL GAS	157.74CR	OUTSTND	A	0/00/0000 UTILITY
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	1,956.99CR		
				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:	1,956.99CR		
				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: May 24, 2023

To: Board of Directors

From: Luz Santos, Account Administrator

Via: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #7E:** Consideration of a recommendation to receive and file a report on charges and delinquencies and to set a public hearing for July 12, 2023 to authorize collection on 2023-24 property tax bills

Recommendation

It is recommended that your Board receive and file a report on charges and delinquencies and to set a public hearing for July 12, 2023, to authorize collection on 2023-24 property tax bills.

Discussion

By approving the staff recommendations, the District will follow the 2023/2024 tax roll timeline provided by the County Auditor/Controller/Treasurer/Tax Collector (ACTTC). This is the twelfth year the District will participate in placing delinquent accounts and other charges on property tax bills. Each year a number of ratepayers fail to pay for services the District provides. State law enables the District to collect delinquent charges on property tax bills. Along with the attached report of delinquent charges, staff has attached the 2023/2024 tax roll timeline and a sample letter the District sent to the customers.

The District's Franchise agreement with South County Sanitary Services (SCSS) allows for the SCSS to also place their delinquent bills on the property tax bills. Property owners will be noticed that the last date to pay their delinquent solid waste bill is June 30, 2023. Any payments made on or before June 22nd will be deleted from the list prior to submitting to the County ACTTC. Property owners will also be noticed that the last date to pay the District is July 14, 2023. Any payments made on or before July 14th will be deleted from the list prior to submitting to the County Auditor. Notices of the public hearing will be published in the Tribune per Government Code Section 61115(b) and 6066.

Other Agency Involvement

County of San Luis Obispo ACTTC Office will be collecting the delinquent bills with property taxes.



Other Financial Considerations

The County adds a charge for collection to the property tax bill. As a result, the District is not charged County costs.

Results

Coordination with the County on delinquent accounts is cost effective, ensures that customers do not pay for services provided to other customers, and promotes a well-governed community.

Attachments:

- Tax roll 2023-24 tax roll timeline
- Sample of letter sent to customers – OCSD
- Sample of letter sent to customers – Solid Waste
- Delinquent Water/Sewer Service & Sanitary Service List
- Public hearing notice

2023/24 TAX ROLL PROCEDURES

05/15/23	PREPARE and MAIL LETTERS
05/15/202	MAIL NOTICE OF PUBLIC HEARING TO PROPERTY OWNERS & PROVIDE TO TRIBUNE WITH DIRECTION FOR PUBLICATION
4th week of June	FIRST NEWSPAPER NOTICE FOR PUBLIC HEARING ON 7/12 REGULAR MEETING PER GOVERNMENT CODE SECTION 61115(b) AND 6066
06/30/23	GARBAGE PAYMENT DUE
07/05/23	COMPLETE DRAFT AGENDA MATERIAL FOR 7/12 REGULAR MEETING
1st week of July	SECOND NEWSPAPER NOTICE FOR PUBLIC HEARING ON 7/12 REGULAR MEETING PER GOVERNMENT CODE SECTION 61115(b) AND 6066
07/07/23	COMPLETE FINAL AGENDA MATERIAL FOR 7/12 REGULAR MEETING (RESOLUTION)
07/12/23	BOARD OF DIRECTORS MEETING: NOTICE OF PUBLIC HEARING
07/20/23	RESOLUTION CONFIRMING THE CHARGES AGAINST PROPERTY OWNERS WITH REPORT AND SUBMIT TO COUNTY AUDITOR
08/01/23	FINAL FUND PROOF SUBMISSION TO SLO COUNTY FOR ROLL YEAR 2023/24
08/15/23	FINAL DEADLINE FOR ALL DIRECT CHARGE FUNDS TO BE SIGNED APPROVED AND RETURNED TO THE AUDITOR-CONTROLLER'S OFFICE

Parcel #:
000-000-000

Owner Name
Address
City, State Zip Code

Regarding Service Address:
0000 Street
OCEANO, CA 93445

Dear Customer:

County records show that you are, and at all times referenced herein have been, the recorded owner of the property listed above. Your account for this service address is past due for water and sewer provided by OCEANO COMMUNITY SERVICES DISTRICT.

Please be advised that if the charges specified in this letter are not paid in full and received (post marks do not count) by OCSD by 4:30 p.m. on July 14, 2023, then the amount of the charges, penalties, and delinquencies may be filed with the County Auditor to be placed on the parcel's property tax bill for collection.

Your current amount due is \$ 0.00.

Therefore, please accept this letter as a demand for immediate payment.

The OCSD Board of Directors will hold a public hearing at their regular meeting of July 12, 2023, starting at 6:00 p.m. located at 1655 Front Street, Oceano, CA The hearing will provide you with the opportunity to testify and present to the Board of Directors any objections or protests to the charges and/or their collection on the parcel's property tax bill.

If you have any questions, or need additional information, please feel free to call me at (805) 481-6730. Please see the reverse side of this letter for a copy of the notice published in the newspaper pursuant to Government Code Sections 61115(b) and 6066.

Sincerely,

Oceano Community Services District
Luz Santos, Account Administrator II
Carey Casciola, Business and Accounting Manager

Parcel #:
000-000-000

Owner Name
Address
City, State Zip Code

Regarding Service Address:
0000 Street
OCEANO, CA 93445

Dear Customer:

County records show that you are, and at all times referenced herein have been, the recorded owner of the property listed above. Your account for this service address is past due for garbage service provided by SOUTH COUNTY SANITARY.

Please be advised that if the charges specified in this letter are not paid in full and received (post marks do not count) by South County Sanitary by 5:00 p.m. on June 22, 2023, then the amount of the charges, penalties, and delinquencies may be filed with the County Auditor to be placed on the parcel's property tax bill for collection.

Your current amount due is \$ 0.00.

Therefore, please accept this letter as a demand for immediate payment.

The OCSD Board of Directors will hold a public hearing at their regular meeting of July 12, 2023, starting at 6:00 p.m. located at 1655 Front Street, Oceano, CA The hearing will provide you with the opportunity to testify and present to the Board of Directors any objections or protests to the charges and/or their collection on the parcel's property tax bill.

If you have any questions, or need additional information, please feel free to call me at (805) 481-6730. Please see the reverse side of this letter for a copy of the notice published in the newspaper pursuant to Government Code Sections 61115(b) and 6066.

Sincerely,

Oceano Community Services District
Luz Santos, Account Administrator II
Carey Casciola, Business and Accounting Manager

OCSD CUSTOMERS

<u>Customer Name</u>	<u>Parcel No.</u>	<u>Service Address</u>	<u>Total</u>
ASHFORD, CARL E.	062-031-005	2471 WILMAR AVE	41.32
HUNG, MICHAEL	062-023-037	1335 TAMERA DR	74.04
LEWIS, MARGARET E.	062-051-038	1641 19TH ST	37.66
NEW OWNER	062-097-003	2331 PASO ROBLES	430.64
ZICKHUR, WILLIAM	062-074-004	2525 BASIN ST	1,472.37
GOULD, RICHARD	062-131-016	2478 OCEAN ST A	72.21
GRIEB, GARY	062-089-023	1873 19TH ST	134.47
GRIEB, GARY	062-089-025	1877 19TH ST	1,176.30
MCCOMBS, ARTHUR & CORNEL	062-080-001	1821 BEACH ST	111.16
CHESNUTT, ALAN	062-121-011	2281 CIENAGA ST	116.32
BRUCE VAN VORT	062-016-015	1457 16TH ST	444.43
SANTANA, ALI	062-117-008	2150 CIENAGA ST 102	84.36
SANTANA, ALI	062-117-008	2150 CIENAGA ST 201	56.79
SANTANA, ALI	062-117-008	2150 CIENAGA ST 202	56.41
DURKEE, JESSICA ANN	061-071-047	332 YORK AVE	237.63
TOTAL			4,546.11

SANITARY CUSTOMERS

<u>Customer Name</u>	<u>Parcel No.</u>	<u>Service Address</u>	<u>Total</u>
GUY, JOSEFINA	062-041-018	1490 16TH ST	388.20
WILKINS, BRANDY	062-081-018	1517 PASO ROBLES ST	357.72
LONG, GARNET	062-271-017	1246 BELRIDGE ST	342.20
CAREY, NICOLE	062-082-023	1681 OCEAN ST	266.14
ALVES, EVA	062-282-050	1343 CREST ST	278.56
ODGERS, AIDA	062-021-014	1352 22ND ST	149.84
TINOCO, JOVITA	062-092-019	2150 PASO ROBLES ST	258.54
THE SAFE HOUSE	062-021-008	1372 22ND ST	158.32
NEW TECHNOLOGY ENTERPRISES INC	062-116-030	2141 CIENAGA ST	218.06
GAVIN, BLAKE	062-092-019	2152 PASO ROBLES ST	160.24
BARAJAS, MARGARITA	062-042-039	1485 PASO ROBLES ST UNIT B	94.34
ECKERT, DARA	062-086-027	1840 OCEAN ST UNIT A	149.74
SIERRA GOLD TRUST	062-051-032	1611 19TH ST	121.16
TOTAL			2,943.06



**NOTICE OF PUBLIC HEARING
BEFORE THE OCEANO COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS**

NOTICE IS HEREBY GIVEN that the Board of Directors of the Oceano Community Services District will conduct a Public Hearing on Wednesday, July 12, 2023, starting at 6:00 pm, in the District's Board Room, 1655 Front St., Oceano, California. The purpose of the hearing is to consider adoption of a resolution to place delinquent water, sewer, garbage, and other charges on 2023-24 property tax bills for collection. Interested persons may protest or object to the report identifying each property and the amount of the delinquent bill(s). The report can be reviewed at the District office or at www.oceanocsd.org.

If you have any questions or would like more information regarding the items described in this notice, please contact the District Office at (805) 481-6730.



Oceano Community Services District

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

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

Date: May 24, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item 8(A): Workshop on the 2023-24 Budget with Board direction as deemed appropriate.**

Recommendation

It is recommended that your Board:

1. Review and discuss the attached 2023-24 District Budget Worksheets and provide staff with direction as you deem appropriate.
2. Set June 28, 2023 as the date of a public hearing for your Board to consider adoption of the Fiscal Year 2023-24 Preliminary Budget.

Discussion

The attached budget worksheets for the District's Fiscal Year 2023-24 budget have been prepared for discussion purposes. Based on Board feedback, the preliminary budget will be prepared for formal consideration on June 28, 2023.

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

- ✓ Budget Narrative
- ✓ Actual FY 2014-15 through FY 2021-22
- ✓ Estimated current year 2022-23
- ✓ Current 2022-23 Adopted Budget
- ✓ Proposed 2023-24 Budget

The Local Hazard Mitigation (LHMP) tasks are itemized as an attachment to the budget. This report includes the status of each hazard identified in the LHMP and is required to be provided to the Board each year. Based on General Fund available, the attached budget does not include funds for the LHMP in the General Fund in the upcoming fiscal year.

Other Agency Involvement

Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo. The final budget is sent to the County Auditor's office after the final adoption in August.



Financial Considerations

The proposed preliminary budget for FY 2023-24 includes \$5,068,293 in revenues, \$5,270,118 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

Holding a workshop to review and consider the District's budget for fiscal year 2023-24 helps to ensure sound financial management for the District and promotes a well governed community.

Attachments:

- FY 2023-24 Draft Preliminary Budget
- LHMP Mitigation Strategy

FY 2023-2024 OCSD BUDGET WORKSHOP



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.

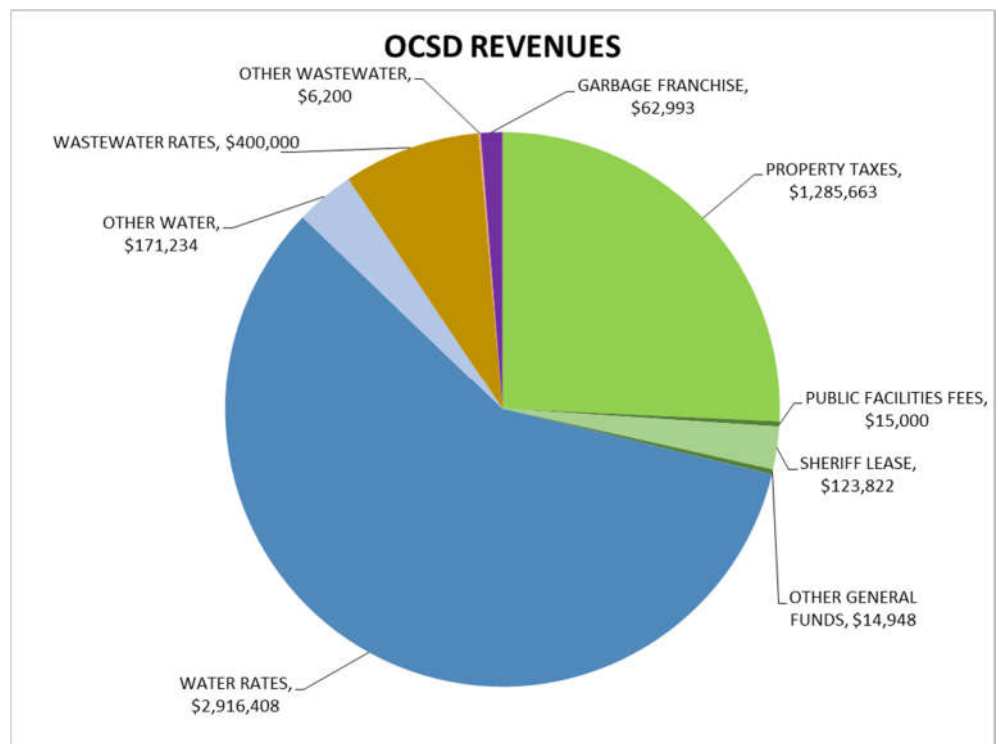
Combined Preliminary Budget

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	\$1,439,433	\$3,451,426	\$4,890,859		\$4,890,859	96%
NON OPERATING REVENUE	1,149,304	177,434	1,326,738	(1,149,304)	177,434	4%
TOTAL REVENUE	2,588,737	3,628,860	6,217,597	(1,149,304)	5,068,293	100%
LABOR	857,987	578,808	1,436,795	(229,090)	1,207,705	23%
SERVICES & SUPPLIES	1,532,663	2,076,128	3,608,791		3,608,791	68%
CAPITAL OUTLAY	169,619	188,000	357,619		357,619	7%
DEBT SERVICE	0	96,003	96,003		96,003	2%
ADMIN COST	55,213	865,001	920,214	(920,214)	0	0%
TOTAL EXPENDITURES	2,615,481	3,803,940	6,419,422	(1,149,304)	5,270,118	100%
SURPLUS/ (DEFICIT)	(26,744)	(175,081)	(201,825)	0	(201,825)	0

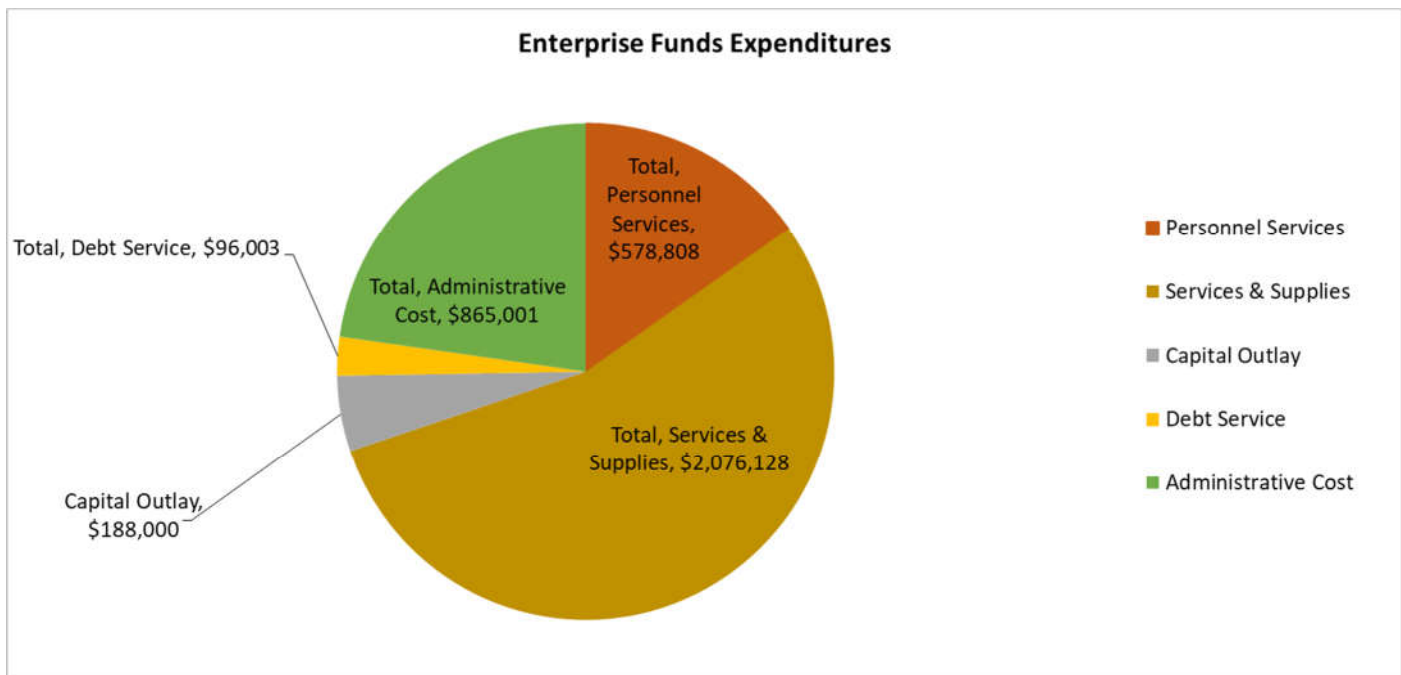
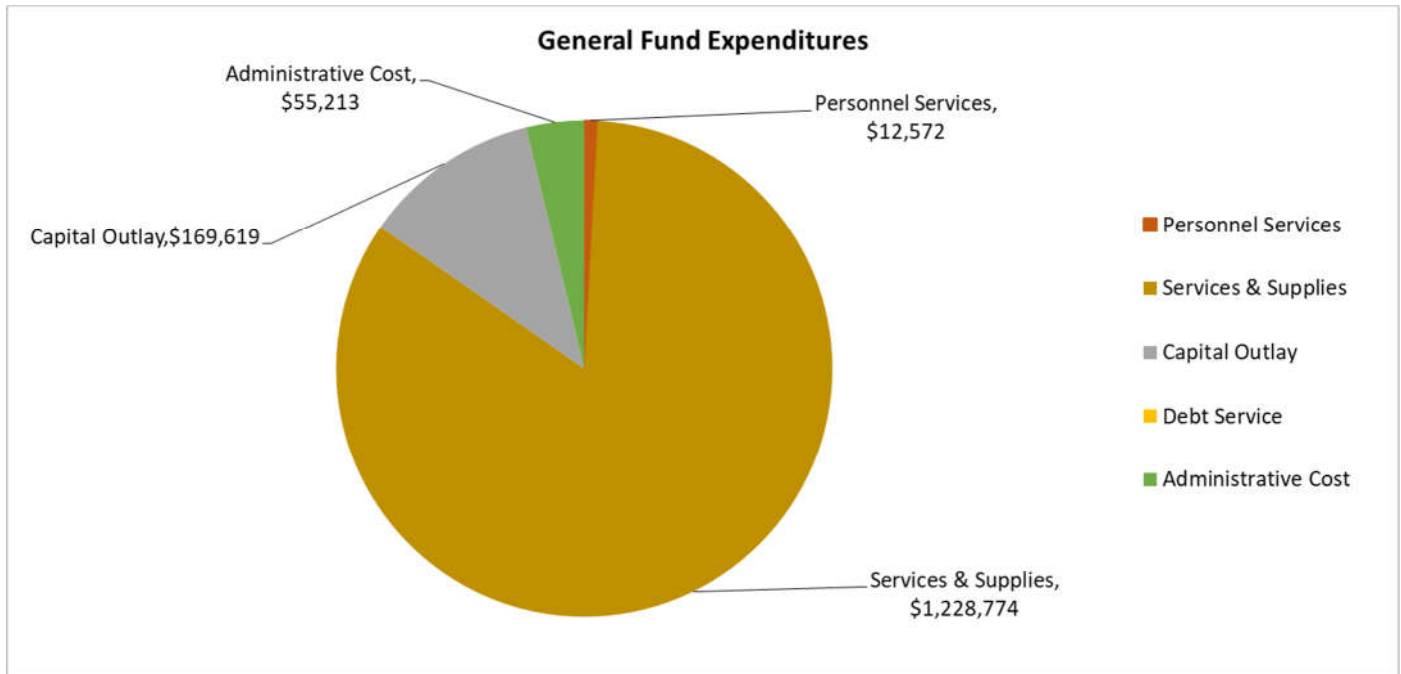
Total property tax revenues are estimated to increase \$39,359 (3%) from \$1,246,304 estimated for FY 2022/23 to \$1,285,663 in FY 2023/24. The Enterprise Fund revenues, not including grant funds, are estimated to increase by \$118,046 (3%) from \$3,438,789 estimated in FY 2022/23 to \$3,556,835 in FY 2023/24.

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



Total General Fund expenditures are estimated to increase \$107,655 (8%) from \$1,358,523 budgeted for FY 2022/23 to \$1,466,178 in FY 2023/24. Enterprise Fund expenditures are estimated to decrease (\$99,229) (1%) from a total of \$3,903,169, which is less the \$3,349,608 grant funds approved in FY 2022/23 to \$3,803,940 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
- General Fund Items for Consideration

Emergency Services and Fire Protection – See budget schedules on pages 18-21

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 22-25

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 \$56,490 is a minimal decrease of \$1,094 from the \$57,584 budgeted in FY 2022/23.

Administrative Fund - See budget schedules on pages 13-17

The Administrative Fund includes the cost of the General Manager and staff responsible for the District's accounting and finances, human resources, clerk and records retention, contract management, utility billing, and related administrative functions. The proposed FY 2023/24 budget of \$1,149,304 represents an increase of \$3,337 (0.29%) from the \$1,145,967 FY 2022/23 budget as two long time staff members were replaced with new hires recently.

Facilities Fund - See budget schedules on pages 26-29

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, painting of the Substation 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.

FY 2023/24 General Fund Items for Consideration:

The cost estimates below are not included in the proposed budget but are presented for your consideration:

1. **Hearing Impaired Equipment**– costs related to purchasing hearing impaired equipment for the Boardroom.

FY 2022-23 Budget	FY 2023-24 Hearing Impaired Equipment	General Fund Reserves
\$0	\$2,500	(\$2,500)

2. **Hybrid Meetings** – costs related to meeting held by Zoom and in-person.

FY 2022/23 AGP Costs	FY 2023/24 Hybrid AGP Costs	General Fund Reserves
\$17,270	\$44,000	(\$26,730)

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

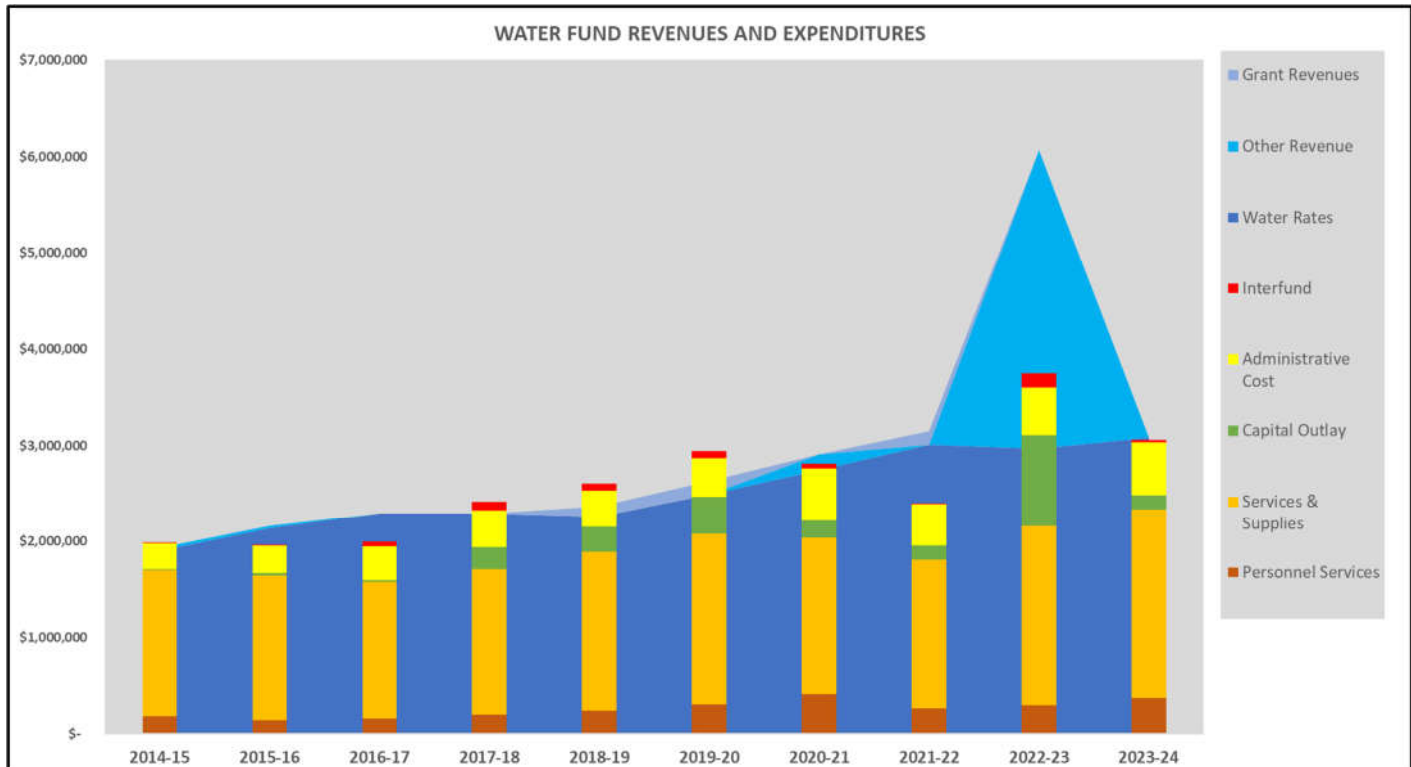
Reserves	General Fund	Water Fund	Wastewater Fund	Garbage Fund
Beginning Balance @ July, 1, 2023	\$175,562	\$1,289,250	\$1,201,009	\$187,721
FY 2023/24 Proposed Budget: Increases/ (Decreases)	(\$103,705)	\$25,075	(\$99,450)	(\$99,795)
Ending Balance @ June 30, 2024	\$71,857	\$1,314,325	\$1,101,559	\$87,926

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 31-35

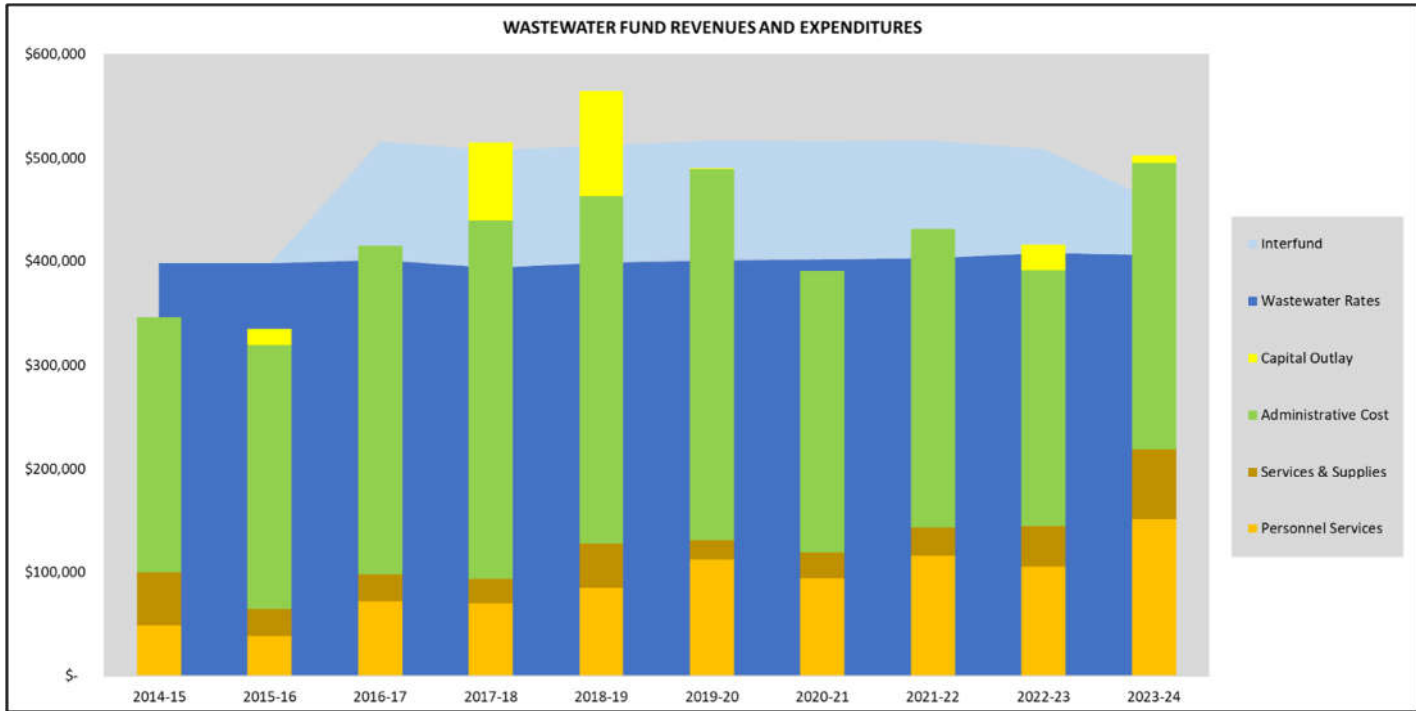


The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October of 2020 by Ordinance 2020-01.

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 36-40



The Wastewater Fund operating deficit for the FY 2023/24 budget is (\$99,450). 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 41-44

The Garbage Fund is proposed to have an operating deficit for the FY 2022/23 budget of (\$99,795). The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees to the District, the residents garbage bills are lower.

Equipment Fund - See budget schedules on pages 45-48

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	PROPOSED 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
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$152,022
	Admin	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,247,873	\$2,333,586	\$2,436,715
	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	\$2,588,737
USES OF FUNDS									
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,247
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,843
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$221,088
	Admin	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$977,476	\$1,145,967	\$1,149,304
	Total Expenditures	\$1,979,939	\$2,085,619	\$2,460,431	\$2,328,472	\$2,289,606	\$2,311,557	\$2,504,490	\$2,615,481
OPERATING SURPLUS/(DEFICIT)									
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,247)
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,843)
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$69,066)
	Admin	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,287,411
	OPERATING SURPLUS/(DEFICIT)	\$49,065	\$153,586	(\$138,185)	\$209,829	\$78,919	\$91,506	(\$5,529)	(\$26,744)
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)	(103,705)
	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)	(\$103,705)
	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	PROPOSED 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	\$1,287,411
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$977,409	\$1,145,967	\$1,149,304
	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	\$2,436,715
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	\$303,889
	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	\$1,149,304
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,287,411



**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	PROPOSED 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	0
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	\$1,287,411
OTHER SOURCES OF FUNDS									
	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	821,838	923,967	920,214
	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	\$1,149,304
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	\$2,436,715
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	PROPOSED 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-thru: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	918	0	0
01-5-4100-320	Fixed Assets	6,096	5,369	0	0	0	0	0	0
Total Services & Supplies		\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$250,325	\$309,645	\$303,889



**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	PROPOSED 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	\$1,149,304
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,270,397	\$1,187,619	\$1,287,411
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	46,263	19,120	35,627	23,885	0
	(Transfers Out) - Fire and Lighting (Property Taxes)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,239,816)	(1,253,574)	(1,364,127)
	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)	(\$1,364,127)
	RESERVES								
	(Use of Reserves)	(26,646)		(109,083)		(15,592)		(42,070)	(76,716)
	Additions to Reserves		37,482		127,390		66,208		
	Other Adjustments							0	0
	RESERVES - INCREASE / (DECREASE)	(\$26,646)	\$37,482	(\$109,083)	\$127,390	(\$15,592)	\$66,208	(\$42,070)	(\$76,716)
	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	PROPOSED 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	\$27,606
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,247
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,247)



**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	PROPOSED 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	PROPOSED 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	27,606
	Total Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$24,655	\$27,719	\$27,606
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,173,692	\$1,183,977	\$1,195,247
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,173,692)	(\$1,183,977)	(\$1,195,247)
	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	1,307,637
	(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	\$1,195,247



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	PROPOSED 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	\$9,202
	Total Expenditures	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,843
	OPERATING SURPLUS/(DEFICIT)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,843)



**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	PROPOSED 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 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	PROPOSED BUDGET 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	9,202
Total Administrative Cost Allocation		\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,218	\$9,240	\$9,202
Total Expenditures		\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$53,400	\$56,873	\$49,843
OPERATING SURPLUS/(DEFICIT)		(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$53,400)	(\$56,873)	(\$49,843)
TRANSFERS & ENCUMBRANCES									
	Transfers In - Property Taxes	39,570	46,912	40,464	44,492	38,333	54,111	57,584	56,490
	(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	\$49,842



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	PROPOSED 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	\$0
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$152,022
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	\$169,619
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$16,435	\$18,479	\$18,404
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$221,088
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$69,066)
	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	(41,989)
	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	(\$26,989)
	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	PROPOSED 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
	Total Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$155,190	\$165,375	\$152,022
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	45,000
	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
	Substation Painting	0	0	0	0	0	0	0	45,000
	Total Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,500	\$66,500	\$169,619



**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	PROPOSED 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	18,404
	Total Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$16,435	\$18,479	\$18,404
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$106,989	\$117,673	\$221,088
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$48,201	\$47,702	(\$69,066)
	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	(41,989)
	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	(\$26,989)
	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	PROPOSED 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	\$3,087,642
	Wastewater	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,236	\$406,200	\$406,200
	Garbage	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$62,993
	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	\$3,628,860
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	\$3,088,459
	Wastewater	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$529,984
	Garbage	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$117,498
	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	\$3,803,940
OPERATING SURPLUS/(DEFICIT)									
	Water	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	(\$817)
	Wastewater	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$123,784)
	Garbage	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$54,505)
	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)	(\$175,081)
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)	(170,146)
	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)	(\$170,145)
	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	PROPOSED 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	\$3,087,642
	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	\$3,087,642
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	\$552,128
	Total Expenditures	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$6,118,148	\$6,416,315	\$3,088,459
	OPERATING SURPLUS/(DEFICIT)	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	(\$817)
	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	25,075
	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)	\$25,075
	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	PROPOSED 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	0
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	\$3,087,642
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	\$3,087,642
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	PROPOSED 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	PROPOSED 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	552,128
Total Administrative Cost Allocation		\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$493,103	\$554,380	\$552,128
Total Expenditures		\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$6,118,148	\$6,416,315	\$3,088,459
OPERATING SURPLUS/(DEFICIT)		(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	(\$52,388)	(\$222,296)	(\$817)
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			25,075
	Other Adjustments								
RESERVES - INCREASE / (DECREASE)		(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	(\$206,346)	(\$376,456)	\$25,075
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	PROPOSED BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,236	\$406,200	\$406,200
	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	\$406,200
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	\$276,064
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$529,984
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$123,784)
	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)	(99,450)
	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)	(\$99,450)
	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	PROPOSED 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
03-4-3211-000	Sewer Connections	2,500	2,525	5,000	2,000	6,225	2,000	2,000	2,000
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
Total Revenues		\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,236	\$406,200	\$406,200
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	\$406,200
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	PROPOSED 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	PROPOSED 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	276,064
	Total Administrative Cost Allocation	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$246,551	\$277,190	\$276,064
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$442,927	\$546,391	\$529,984
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$34,691)	(\$140,191)	(\$123,784)
	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)	(99,450)
	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)	(\$99,450)
	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	PROPOSED BUDGET FY 2023/24
SOURCES OF FUNDS									
	Revenues	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$59,544	\$58,935	\$62,993
	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	\$62,993
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	\$24,780
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$32,874	\$36,959	\$36,809
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$117,498
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$54,505)
	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)	(99,795)
	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)	(\$99,795)
	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	PROPOSED 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	0
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	\$62,993
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	\$62,993
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	530
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	1,600
06-5-4900-200	Office Expense	0	0	261	0	0	0	1,065	1,065
06-5-4900-210	Postage	33	462	0	0	226		530	530
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	8,940
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	\$24,780



**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	PROPOSED BUDGET FY 2023/24
	CAPITAL OUTLAY								
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	32,874	36,959	36,809
	Total Administrative Cost Allocation	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$32,874	\$36,959	\$36,809
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$100,496	\$135,271	\$117,498
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$40,952)	(\$76,336)	(\$54,505)
	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)	(99,795)
	Additions to Reserves	17,404	4,236			0		0	0
	Other Adjustments					0		0	0
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$43,606)	(\$79,003)	(\$99,795)
	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	PROPOSED 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	PROPOSED 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	PROPOSED 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			

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

ID	Hazard(s) Mitigated	Description	Responsible Department	Funding Sources	Priority	Action Status / Notes
1.A	Education	Educate public and Stakeholders about opportunities for mitigating hazards	ALL (All indicates all OCSD Board Members and Staff)	Administration and General Fund	Medium	Ongoing
1.B	Education	Educate staff on current disaster preparedness developments	ALL	Administration and General Fund	Medium	Ongoing training with Target Solutions.
2.A	Education	Educate VACO and OCSD-BOD on trends and developments	Administration, VACO, and Board of Directors	Administration and General Fund	Medium	Ongoing/ Website
2.B	Education	Educate VACO on hazard profiles and development review process	Administration, VACO, and Board of Directors	None Required	Medium	Ongoing
2.C	Education	Compile Maps/Date Sets on Hazards	Utility Systems Manager	None Required	Low	Ongoing
3.1A	Natural Hazards	Continuity of Operations Plan	OCSD Administration	None Required	High	2/23/2022 updated SSMP. WRRP ongoing.
3.1B	Natural Hazards	Update Emergency Plan	Utility Systems Manager	None Required	High	Completed December 2021
3.1C	Natural Hazards	Training - NIMA and ICS	ALL	None Required	Medium	April 2020 FEMA ICS 100 training. Ongoing
3.1D	Natural Hazards	Attend Disaster Drills	ALL	None Required	High	Ongoing
3.1E	Natural Hazards	PIO Training (CSTI)	OCSD Administration	Grant	High	Ongoing
3.1F	Natural Hazards	FCFA 5 year Strategic Plan	OCSD BOD and Administration	None Required	Medium	Ongoing
3.2A	Natural Hazards	Family Support Plan	OCSD Administration	None Required	Low	Ongoing
3.2B	Natural Hazards	Wastewater Pipe Repair	Utility Systems Manager	Sewer Fund	High	Ongoing
3.2C	Natural Hazards	Train Staff - SSO Protocols	Utility Systems Manager	Sewer Fund	Medium	02/23/2022 updated SSMP. Ongoing
3.3A	Natural Hazards	Communications Master Plan	OCSD Administration	None Required	Low	Ongoing
3.3B	Natural Hazards	Radio System Improvements	OCSD Administration	None Required / Equipment Fund	Medium	Ongoing
3.4A	Natural Hazards	Study Standby Power Systems	OCSD Administration	None Required	Medium	Ongoing/ State Water Resources Control Board Backup Generator Funding Program November 2022 placed in Priority 2 group.
3.4B	Natural Hazards	Power Sheriff/Admin Building	OCSD Administration	Grant / General Fund	Medium	COMPLETED 7/24/2019 (Emergency Generator Project)
3.4C	Natural Hazards	Power Well #8	Utility Systems Manager	Grant / Water Fund	Medium	Ongoing/ State Water Resources Control Board Backup Generator Funding Program November 2022 placed in Priority 2 group.
4.1A	Flooding	National Flood Insurance Program	SLO County Planning Staff and OCSD Administration	None Required	Low	Ongoing
4.1B	Flooding	Flood Zone Development Restrictions	OCSD Administration, OAC and OCSD BOD	None Required	Low	Ongoing
4.1C	Flooding	Funding Flood Improvements	SLO County Public Works Staff	Grants and Flood Control District Funds	High	Proposition 1 Storm Water Implementation Grant Round 2 - Oceano Elementary. Ongoing.
4.1D	Flooding	HWY 1 Flood Project	SLO County Public Works Staff	None Required	High	COMPLETED
4.1E	Flooding	HWY 1 Infrastructure Utility Location	OCSD BOD, Admin and Utility Systems Manager	Water / Sewer Funds	High	COMPLETED
4.1F	Flooding	Levee Maintenance	SLO County Public Works	Grants and Flood Control District Funds	High	Ongoing.
5.1	Earthquake	Earthquake Drill	ALL	None Required	Medium	Ongoing
5.2A	Earthquake	Pipe Repair/Replace	OCSD Admin and Utility Systems Manager	Water/Wastewater Funds/Grants and loans	High	Ongoing through the WRRP/ Completed WRRP's Project 1-1 & 1-9 November 2022
5.2B	Earthquake	Facilities Replacement	OCSD Admin and Utility Systems Manager	Water/Wastewater Funds/Grants and loans	High	Ongoing/ Resealed parkinglot November 2022/ Replaced gate motor 2022/ Replaced windows 2023
5.3A	Earthquake	FCFA Rescue Training	FCFA and OCSD BOD	None Required	Low	Ongoing
5.3B	Earthquake	Earthquake Management (CTS)	All	Grant/General Fund	Medium	Ongoing
6.1A	Haz Mat	Educate - Hazardous Materials	FCFA/OCSD BOD/ SCSS, Inc./ IWMA	None Required	Low	Ongoing
6.1B	Haz Mat	Hazardous Materials Handling	IWMA	None Required	Medium	Ongoing
6.2	Haz Mat	FCFA Hazardous Materials Training	FCFA/OCSD BOD	None Required	Low	Ongoing
7.1	Tsunami	Educate - Tsunami Plan	OCSD Administration	None Required	Medium	Ongoing
7.2	Tsunami	Evacuation Route	OCSD Administration	None Required	Low	Ongoing



Oceano Community Services District

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

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

Date: May 24, 2023

To: Board of Directors

From: Will Clemens, General Manager

Subject: **Agenda Item #8(B):** Consideration of Progress on a Contract with Five Cities Fire Authority for Interim Fire Protection Services and Divestiture Proceedings

Recommendation

It is recommended that your Board consider progress on a contract with Five Cities Fire Authority (FCFA) for interim Fire Protection Services and divestiture proceedings.

Discussion

On July 1, 2023, the District will cease membership in the FCFA. The District has initiated proceedings through the Local Agency Formation Commission (LAFCO) to divest of its Fire Protection Services power and turn the responsibility over to the County of San Luis Obispo (County). LAFCO held a study session on the divestiture process at its meeting of May 18, 2023. Access the staff report [here](#). It is evident that the divestiture process will continue past July 1, 2023, and the District will have to provide Fire Protection Services until that process concludes. The most likely options to provide services will be to contract for services with either a newly constituted FCFA or the County.

The cities of Arroyo Grande (AG) and Grover Beach (GB) discussed the future of fire protection services for their residents recently and staff reports are linked for both [AG](#) and [GB](#). The cities are working together to form a new FCFA joint powers agreement (JPA) which will be effective July 1, 2023, and would provide the District with the ability to contract for services from the new JPA. The JPA has not been finalized yet, however, City staff presented a proposed contract to District staff as discussed below.

Other Agency Involvement

Cities of AG and GB, LAFCO, and the County.



Other Financial Considerations

The cities are proposing \$1,211,000 in revenue from the District to cover a nine-month period beginning July 1, 2023, if the new JPA would contract with the District. This was the amount that their consultant, Baker Tilly, derived could be available for these contract services. However, the consultant did not take into consideration that the District has been funding fire service out of reserves for the past several years and has other obligations that are funded by property tax revenue such as administration, lighting, pension obligation bonds, and CALPERS Unfunded Accrued Liability payments.

As directed by your Board at the May 10, 2023, meeting staff presented a counter proposal to City staff that offered \$1,150,000 for a one-year term beginning July 1, 2023. This amount aligns more closely with what the City of Arroyo Grande is paying next year on a per service call basis. Arroyo Grande will be paying an estimated \$1,669 per service call, and the District would pay an estimated \$1,676 per service call. Once final terms of the proposed contract can be worked out with the Cities, it will be brought back for approval to both your Board and the new FCFA JPA Board.

Results

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



Oceano Community Services District

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

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

Date: May 24, 2023

To: Board of Directors

From: Will Clemens, General Manager

Subject: **Agenda Item #8(C): Consideration of the District By-Laws and Determination of Potential Violation**

Recommendation

It is recommended that your Board consider the District By-Laws and determine if they were violated by Director Varni.

Discussion

At the May 10, 2023, Board meeting, direction was given to place a consideration of the District's By-Laws and potential violations by Director Varni on a future agenda. This is the time for that discussion and consideration.

Other Agency Involvement

N/A

Other Financial Considerations

N/A

Results

Review of the District's By-Laws promotes a well-governed community.

Attachments:

- District By-Laws
- Social Media Posts

**OCEANO COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS — BYLAWS**

1. OFFICERS OF THE BOARD OF DIRECTORS.

1.1. The officers of the Board are the President and Vice President.

1.2. The President and Vice President shall be elected annually during a meeting in December, after any newly elected Board members are seated in conformance with Government Code Section 61043. The term of office for the President and Vice-President of the Board shall commence immediately after the election.

1.3. The President of the Board shall serve as presiding officer at all Board meetings. The President shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.

1.4. In the absence of the President, the Vice-President of the Board shall serve as presiding officer over all meetings of the Board. If the President and Vice-President of the Board are both absent, the remaining members present shall select one of themselves to act as presiding officer of the meeting.

1.5. The Board may at any time determine, by majority vote of all members, that the President has demonstrated an inability to serve. Upon such determination, the Vice President shall preside instead of the President.

1.6. The Board may at any time determine, by majority vote of all members, that the Vice President, when acting as the presiding officer pursuant to Section 1.5 above, has demonstrated an inability to serve. Upon such determination, the Board shall, by majority vote, elect another member to be the presiding officer.

2. MEETINGS.

2.1. Regular meetings of the Board of Directors (the Board) shall commence on the second and fourth Wednesday of each calendar month in the Board room at the District Office currently located at 1655 Front Street, Oceano, CA, 93475. Regular meeting times shall be set annually pursuant to the current Director's schedules and/or preference with the consideration to the public's right to participate.

2.2. Members of the Board shall attend all regular and special meetings of the Board unless there is good cause for absence.

2.3. The General Manager, in cooperation with the Board at the prior meeting shall prepare an agenda for each regular and special meeting of the Board. Any Director, before or during a regular meeting, may request that the General Manager place an item on the agenda. The General Manager may also put emergent District business on the agenda. Items being placed on any agenda are subject to Brown Act regulations.

2.4. No action or discussion may be taken on an item not on the posted agenda. However, matters deemed to be emergencies or of an urgent nature may be added to the agenda of a

regular meeting under the procedures of the Brown Act. Pursuant to the Brown Act and at regular meetings:

- a) Board Members may briefly respond to statements or questions from the public; and
- b) Board Members may, on their own initiative or in response to public questions, ask questions for clarification, provide references to staff or other resources for factual information, or request staff to report back at a subsequent meeting; and
- c) The President or no fewer than two members of the Board of Directors may direct the staff to place a matter on a future agenda.

2.5. The presiding officer shall conduct all meetings in a manner consistent with the policies of the District and the Brown Act. He/she shall determine the order in which agenda items shall be considered for discussion and/or actions taken by the Board. He/she shall announce the Board's final decision on all subjects. He/she shall vote on all questions; and on roll call his/her name shall be called last.

2.6. A majority of the Board shall constitute a quorum for the transaction of business. While a majority of the Board is sufficient to do business, motions must be passed unanimously if only three Board members are present. Only those Board members present at a meeting may vote on business conducted at that meeting.

2.7. If a quorum does not arrive within fifteen (15) minutes of the time the meeting has been scheduled, it shall be determined that a quorum is not present. When there is no quorum for a regular meeting, the President, Vice President, or any Board member shall adjourn such meeting or, if no Board member is present, the District secretary shall adjourn the meeting.

2.8. Roll call shall be taken on the passage of all business items before the Board. The roll call vote shall be entered in the minutes of the Board meeting showing those Board members voting aye, those voting no, and those not voting or absent. Unless a Board member states that he or she is not voting on an item because of a conflict of interest, his or her silence or abstention shall be deemed and recorded as an affirmative vote.

2.9. Any person attending a meeting of the Board may record the proceedings with an audio or video tape recorder or a still or motion picture camera unless the recording causes unreasonable noise, illumination, or obstruction of view that constitutes or would constitute a disruption of the proceedings or would impair the ability of the public to observe the proceedings. All video tape recorders, still, and/or motion picture cameras shall remain stationary and shall be located and operated from behind the public speakers' podium once the meeting begins.

2.10. During each meeting, time shall be set aside to receive public comment in accordance with the Brown Act and District policy. Public comment shall be directed to the Board as a whole and not to any member individually or to the public.

2.11. If an individual or group willfully interrupts a meeting, fails to adhere to the District's policies pertaining to public comment, or otherwise creates an unreasonable disruption to the proceedings, the meeting may be stopped and the room may be cleared. In such circumstances,

members of the media must be allowed to remain and only matters on the agenda can be discussed.

2.12. No regular meeting will be conducted past 9:30p.m. At that time the meeting will be continued, to a time and place acceptable to a majority of the Board Members present, to consider any items where action is necessary prior to the next regular Board meeting. If a second meeting is held and continues until 9:30p.m., then the meeting will be adjourned and remaining agenda items continued to the next regular Board meeting. Adjournment at 9:30p.m. may be disregarded by means of a motion to suspend the rules, if seconded and approved by a vote of a majority of the Board Members present.

3. COMMITTEES.

3.1. The Board may create Committees that are reflective of the District's business and its enumerated powers at its discretion. Committees shall be advisory committees to the Board and shall not commit the District to any policy, act or expenditure. The duties of the committees shall be outlined at the time of creation.

3.2. All committee meetings shall be conducted as public meetings in accordance with the Brown Act.

3.3. No committee shall include in its membership more than two (2) Board members.

3.4. An alternate member may be assigned by the Board in advance for those meetings where a regular member is unable to attend.

3.5. Committee assignments and District appointments will be coordinated with the election of the District officers annually. Upon a motion and a majority vote, committee assignments and appointments may be reconsidered at any time during the calendar year.

4. PREPARATION OF MINUTES AND MAINTENANCE OF TAPES.

4.1. The minutes of the Board shall be kept by the District Secretary and shall be neatly produced and kept in a file created for that purpose, with a record of each particular type of business transacted set off in paragraphs with proper subheadings. However, the District Secretary shall be required to make a record only of such business as was actually passed upon by a vote of the Board and, except as provided in Section 4.2 below, shall not be required to record any remarks of Board Members or any other person. The Minutes shall record all of the votes taken for the passage of all ordinances, resolutions or motions.

4.2. Any Director may request that brief comments pertinent to an agenda item be included in the minutes, but only at the meeting in which the item is discussed.

4.3. The District Secretary shall attempt to record the names and place of residence of persons addressing the Board, the title of the subject matter to which their remarks related, and whether they spoke in support or opposition to such matter.

4.4. Whenever the Board acts in a quasi-judicial proceeding, such as in assessment matters, the District Secretary shall compile a summary of the testimony of the witnesses.

4.5. Any audio or visual recording of a District meeting made for whatever purpose at the direction of the District shall be subject to inspection pursuant to the California Public Records Act. Audio and/or visual recordings will be posted on the District's website for 30 days before being taken down. Physical copies of the audio/visual recordings will be retained in the District archive for five (5) years and may be destroyed thereafter.

4.6. Nothing herein shall be deemed to create a requirement that minutes from the meeting be taken, or tape or film recordings be made, of any closed sessions of the Board.

4.7. All correspondence should have Name and Address of record to be entered in the minutes.

5. MEMBERS OF THE BOARD OF DIRECTORS.

5.1. Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.

5.2. Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and options, but in a respectful manner.

5.3. Once the Board takes action, Directors should commit to supporting the action and should not obstruct implementation of the action.

5.4. Any vacancy in the office of a member elected to the Board shall be filled pursuant to Government Code Section 1780.

6. AUTHORITY OF DIRECTORS.

6.1. The full Board of Directors, in actions taken pursuant to The Brown Act, retain absolute power to set policy, direct staff, and conduct the business of the District.

6.2. The Board is the unit of authority within the District. Apart from their normal functions as a part of the Board, Directors have no individual authority. As individuals, Directors may not commit the District to any policy, act or expenditure.

6.3. Directors represent and act for the community as a whole.

6.4. The primary responsibility of the Board is the formulation and evaluation of policy. Routine matters concerning the operational aspects of the District are the responsibility of the professional staff members of the District. Directors should not obstruct the professional staff in the performance of their duties.

6.5. The Board at a regular or special meeting may authorize a Director or staff to speak or communicate on behalf of the District or represent the District at a meeting or related function. Otherwise, Board members attending such events as described above shall make it clear that they are speaking on their own behalf and not representing the District or its Board of Directors.

7. DIRECTOR GUIDELINES.

7.1. It is the intent of the Board of Directors to:

- a)** Maintain control and direction of the District by action of the Board of Directors taken pursuant to the Brown Act;
- b)** Allow Board Members access to information relative to the running of the District;
- c)** Protect staff from undue influence, threats, harassment, and/or pressure from individual Board Members or members of the public; and
- d)** Allow staff to execute priorities given by the Board of Directors and management without fear of reprisal.

7.2. Individual Board members, by making a request to the General Manager shall have access to information relative to the operation of the District, including but not limited to statistical information, information serving as a basis for certain actions of staff or as justification for staff recommendations. Board Members shall receive the cooperation and candor of the General Manager in being provided with the requested information. If the General Manager cannot timely provide the requested information because it is not presently available or its production would cause an interruption in work schedules or workloads, then the General Manager shall inform the Board member why the information is not available or cannot be made available in a timely manner, and when it may be made available.

7.3. If the information still cannot be provided the General Manager shall, or the Board Members shall direct the General Manager to, place an item on the Board agenda for direction as to the Board's desire and method of providing the information.

7.4. In handling complaints from residents, property owners within the District or other constituents, Directors are encouraged to listen carefully to the concerns, but the complaint should be referred to the General Manager for processing and appropriate response.

7.5. Directors, when seeking clarification of policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programs, should refer said concerns directly to the General Manager.

7.6. When approached by District personnel concerning specific District policy, Directors should direct inquiries to the General Manager.

7.7. Directors and the General Manager should develop a working relationship so that current issues, concerns and District projects can be discussed comfortably and openly.

7.8. When responding to constituent requests and concerns, Directors should respond to individuals in a positive manner and route their questions to the General Manager.

7.9. Sitting Directors should not enter into Litigation against the District. Should a Director enter into litigation against the District, it will be presumed that said Director has a conflict of interest on all matters presented to the Board for discussion and action.

8. DIRECTOR COMPENSATION.

8.1. Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular or special meeting of the Board and fifty dollars (\$50.00) for each committee meeting attended by him or her as the appointed Board representative or as the alternate. An alternate will be compensated only if attendance of the alternate at a committee is required because

- 1) the appointed representative is unable to attend or
- 2) the Board has directed the alternate to attend

8.2. In no event shall Director compensation exceed one hundred dollars (\$100.00) per day.

8.3. Director compensation shall not exceed six hundred (\$600.00) in any one (1) calendar month.

9. EXPENSE REIMBURSEMENT.

9.1. Each Board Member is entitled to reimbursement for their actual and necessary traveling and incidental expenses incurred in the performance of the duties required and authorized by the Board. Personal phone calls are not reimbursed.

a) It is the policy of the District to exercise prudence with respect to hotel or motel accommodations. It is also the policy of the District for Board members and staff to stay at the hotel or motel location of a conference, seminar, or class to gain maximum participation and advantage of interaction with others whenever possible.

b) Any Director traveling on District business shall receive transportation and lodging expenses, and ordinary expenses such as meals and tips. If a Director is called upon to personally pay District business expenses during travel, the Director shall maintain all receipts from any such District business trips. Such receipts will be used to calculate the amount of reimbursement.

c) Mileage reimbursement for use of privately-owned vehicles used for District business shall be as established by the Internal Revenue Service.

10. CORRESPONDENCE DISTRIBUTION POLICY.

10.1. The following letters and other documents shall be accumulated and delivered to the Board on Friday of each week.

a) All letters approved by the Board and/or signed by the President on behalf of the District.

b) All correspondence received by the District that are of District-wide concern as reasonably determined by the General Manager.

11. CONFLICTS OF INTEREST AND RELATED POLICY.

11.1. State laws exist which attempt to eliminate any action by a Board Member or the District which may reflect a conflict of interest. The purpose of such laws and regulations is to ensure that all actions are taken in the public interest. The following provides a brief policy summary of various conflict related laws. Directors are encouraged to consult with the Fair Political Practices Commission (the "FPPC") at (916) 322-5660, prior to the day of the meeting if they have a question about a particular agenda item.

11.2. Each Director is encouraged to review the District's Conflicts of Interest Code on a regular basis. The general rule is that an official may not participate in making a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on the official or a member of his or her immediate family or on an economic interest of the official, and the effect is distinguishable from the effect on the public generally. If real property in which the Director has an interest is located within 500 feet of the boundaries of the property affected by decision, that interest is deemed to be directly involved in the decision. Additionally, FPPC rules generally require a disqualified Board member to leave the room during the discussion of the matter.

11.3. The prohibitions of Government Code Section 1090 provide that the District may not contract with any business in which a Board member has a financial interest.

11.4. The basic rule is that public policy requires that when the duties of two offices are repugnant or overlap so that their exercise may require contradictory or inconsistent action, to the detriment of either public office, the discharge of the duties of the two offices by one person is incompatible with the affected office and the official must step down from one of the offices.

12. EVALUATION OF CONSULTANTS.

The District Consultants, including the District's Legal Counsel and Consulting Engineer, shall be evaluated as needed.

13. CONTINUING EDUCATION.

13.1. Board Members are required to attend training on ethics and sexual harassment every other year on an alternating schedule. Board members are also required to attend training on the National Incident Management System (NIMS).

13.2. Members of the Board and the General Manager are encouraged to attend educational conferences and professional meetings to improve District operation, such as Special District Administration, Finance and Governance, and other programs that emphasize employee relationships.

13.3. Subject to budgetary constraints, there is no limit on the number of Directors attending a particular conference or seminar when their attendance is beneficial to the District and in compliance with the Brown Act.

14. RELATIONSHIP AND CONDUCT BETWEEN BOARD MEMBERS AND STAFF.

14.1. The Board of Directors recognizes that the primary function of staff is to execute Board policy and to keep the Board of Directors informed.

14.2. Members of the Board of Directors shall not attempt to pressure and/or influence staff decisions, recommendations, workloads, schedules, and priorities.

14.3. Staff shall take guidance and direction only from action taken by the Board of Directors or from appropriate management supervisors as may be the case. Staff shall reject any attempts by an individual Board Member to influence or otherwise pressure them into making, changing or otherwise affecting staff decisions or recommendations, or changing work schedules and priorities. Staff shall report such attempts, without fear of reprisal, to the General Manager, or to the President or the Vice President of the Board of Directors, who shall take appropriate action.

14.4. In the event that an employee has been the subject of any unlawful conduct from a Board Member, the employee shall report such conduct in writing and without fear of reprisal to the President or the Vice President of the Board of Directors, or to the Grand Jury directly, who shall investigate the complaint and take further necessary action.

15. FIDUCIARY RESPONSIBILITY.

15.1. No member of the Board of Directors shall serve as the District treasurer.

15.2. The General Manager shall be responsible for supervision of the District's finances.

15.3. The Board of Directors shall adopt by resolution a system of accounting and auditing that shall completely and at all times show the District's financial condition. The system of accounting shall adhere to generally accepted accounting principles (Government Code Section 61053).

15.4. The District's money shall be deposited in conformance with the District Investment Policy.

15.5. The General Manager shall make quarterly or more frequent written reports to the Board of Directors, as the Board shall determine, regarding the receipts and disbursements and balances in the accounts of the District.

15.6. The Board will review and approve the District Investment Policy on an annual basis.

15.7. The budget shall be prepared annually for Board approval by the following procedures:

a) On or before June 1st of each year, the Board of Directors should adopt a preliminary budget that conforms to generally accepted accounting procedures applicable to special districts. The preliminary budget shall be prepared by the General Manager.

b) On or before July 1st of each year, the Board of Directors shall publish a notice in a newspaper of general circulation stating the date, time, and place when the Board will meet to adopt the final budget, and that the preliminary budget is available for inspection at the District office.

c) On or before September 1st of each year, the Board of Directors shall adopt a final budget that conforms to generally accepted accounting procedures applicable to special districts.

d) The procedures for adopting a budget shall comply with Government Code Section 61110.

15.8. Audits shall be conducted as soon after the end of the Fiscal Year as possible, preferably within 120 days.

16. PUBLICATION OF POLICY.

16.1. Copies of this Policy shall be distributed to:

- a) All current District employees and new employees at the time of hire.
- b) All current Directors of the District and new Directors at the time they take office.
- c) Staff will provide orientation for new Directors.

16.2. The General Manager shall be available to answer questions of District employees regarding the District Policy on relationship and conduct between Board Members and staff.

17. RESTRICTIONS ON BYLAWS.

These Bylaws shall govern the Board in all cases to which they are applicable and not otherwise inconsistent with State and Federal laws.

Carey Casciola

From: SHIRLEY GIBSON
Sent: Thursday, May 18, 2023 8:59 PM
To: Carey Casciola
Subject: Varni, letter to the editor, re Tribune editorial

By-law violation. 6.2

OPINION ON OCEANO WAS PREMATURE

The [April 9 Tribune editorial](#) on Oceano annexation by Grover Beach seems premature and the people quoted don't even live in Oceano. Maybe Oceanoans are fed up with decades of flooding, lack of sidewalks, potholed and dirty streets, and their property, sales and tourist taxes all going to the county?

Joining with Grover could result in Oceano finally having its taxes working for the community in the form of complete sidewalks and streets, police and fire services, more parks and recreation and local control over planning and development, along with a real City Council we elect representatives to that has the ability and willingness to write grants on our behalf, which the county says it has no capacity to do.

Oceano will always have its history and identity. I appreciate Grover Beach officials being open to the idea. Local citizens should have access to more information on the pros and cons in order to inform their opinions. Thanks to Supervisor Jimmy Paulding for raising the question.

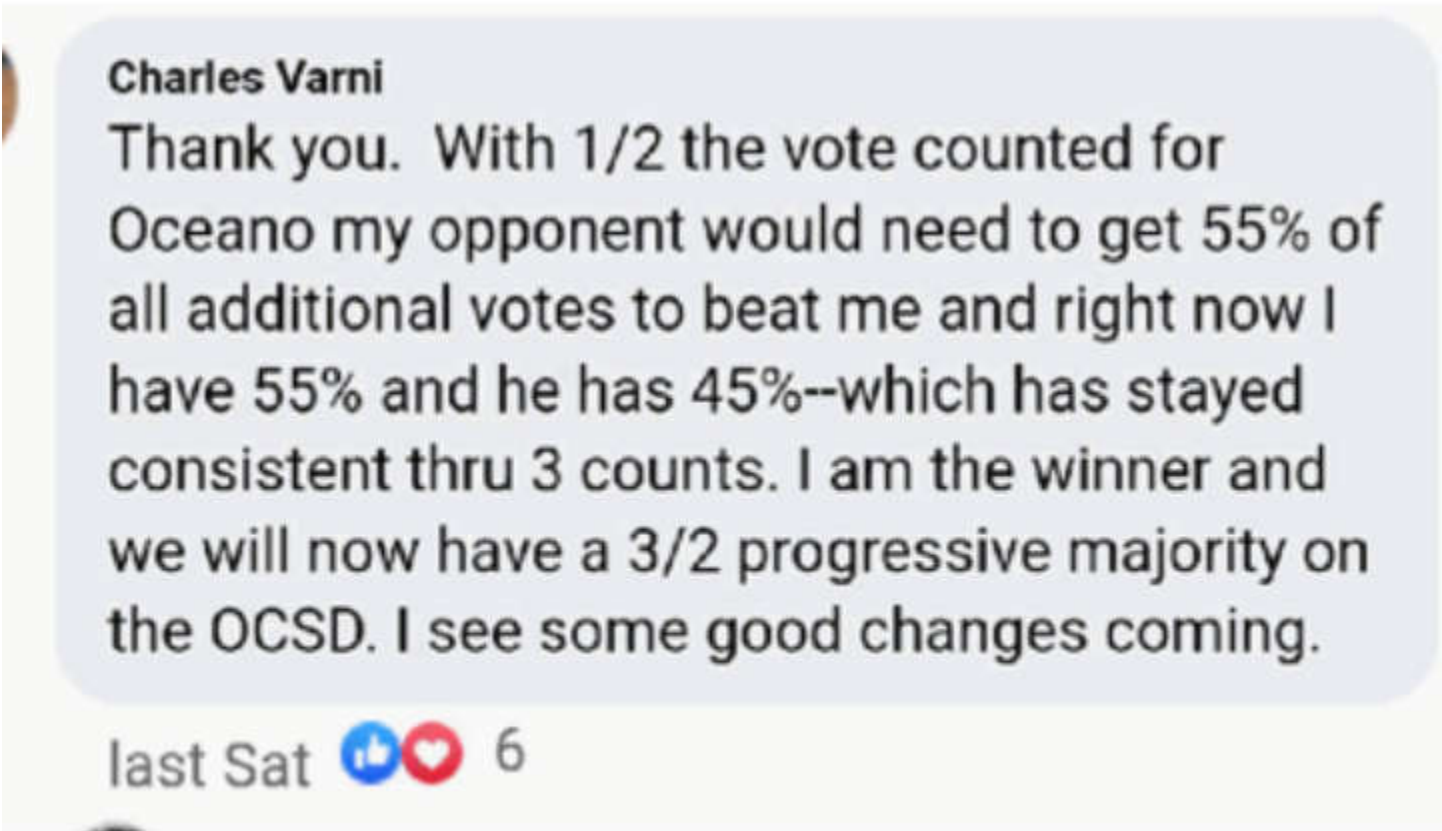
Charles Varni, Oceano

Sent from my iPhone

Nextdoor

By-law 6.2 and 6.3

After swearing in, potential Brown Act Violation.




Sent from my iPhone

Carey Casciola

From: SHIRLEY GIBSON
Sent: Thursday, May 18, 2023 10:19 PM
To: Carey Casciola
Subject: New Times

By-law 6.1. 6.2. 6.3



CHARLES VARNI 18 59
04/13/2023 AT 8:20 AM LIKES DISLIKES

Thanks to New Times for this article on a very important topic. At this point the idea of a merger between Oceano and Grover is just that, an idea. There are way more questions than answers. The Oceano Community Services District will be the lead agency in providing accurate and factual information to our community and will do so in an open, transparent, and honest manner. I will propose agendaizing this topic for every OCSD meeting until such time it is concluded. I encourage local citizens to remain open minded until they fully understand both the process and the actual facts of what a merger would look like, including probable benefits and/or liabilities. OCSD meets the 2nd and 4th Wednesdays of the month. Meetings are televised and can be streamed on line. Go to <http://OCSD.org> for details.

Sent from my iPhone

Carey Casciola

From: SHIRLEY GIBSON
Sent: Thursday, May 18, 2023 10:54 PM
To: Carey Casciola
Subject: From new times

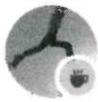
By-law violations 5.1. 5.2

Oceano Community Services District [OCSD] incumbent Steve Montes—appointed to his director position after Cynthia Repogle resigned earlier this year—got 44 percent of the votes counted as of Nov. 9, while challenger Charles Varni got a little more than 55 percent.

Their race has been marked by verbal fights and name-calling. A majority of these debates occur on Nextdoor. Following the county-clerk recorder's publication of preliminary results in the early hours of Nov. 9, Varni took to Nextdoor to declare victory.

"It means the reign of Linda Austin is over and that the majority of Oceanans want to move forward, not stay in the rut she and her supporters have stuck us in," he wrote. "Thank you to everyone who supported me and especially to all the Latinos that voted for me. Andale!"

Sent from my iPhone

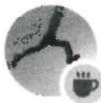


Charles Varni

Oceano South · 15h · 🏠

... BY-LAWS
5.1 5.2
5.3

Like Reply Share



Charles Varni Author · Oceano South



I did not say that the Nextdoor poll represented all of Oceano--but I think it is a more accurate expression of community sentiment than statements made at the OCSD meeting. Plus, there were many who spoke in favor of more information. Then there were the ones that felt too intimidated but the bullying of the "know nothing" crowd to decide they were not going to speak up. Plenty of people were upset at Director Villa's inability to control the meeting and the stated reasons she gave for not supporting even having a first discussion about the possibility of gathering more information.

Like Reply Share





Charles Varni



Posts

All activity >

Karen M. White commented



Charles Varni

Oceano South · 7h ·



OCSD PREZ NEEDS TO HEAR FROM RESIDENTS WHO WANT FACTUAL INFORMATION ON A POSSIBLE MERGER WITH GROVER BEACH

BY-LAW

5.3

6.2

5.1

5.2

If you believe that Oceanoans deserve to have factual information on the pros and cons of a merger with Grover then you need to speak up. Send President Villa an email telling her exactly that at: directorvilla@ocsd.org.

At the meeting, Director Villa explicitly said that if she heard from enough people who wanted to get facts on a possible merger she would "be the first one to put it on the agenda."



Karen M. White commented



Charles Varni

Oceano South · 2d ·



BLOCKING DEMOCRACY IN OCEANO? TELL DIRECTOR VILLA "NO"



Home



Discover



Post



For Sale



Notifications

BY-LAWS
5.1
5.2
5.3

← Charles Varni



Charles Varni

Oceano South · 2h · 🏠

BLOCKING DEMOCRACY IN OCEANO? TELL DIRECTOR VILLA "NO WAY"

At the April 26 meeting of the OCSD a small and vocal group of protestors yelled, heckled, labeled, bullied, and name called anyone who spoke in favor of obtaining more information about the facts of a possible merger between Oceano and Grover. A Nextdoor poll shows 51% of respondents want to get accurate information on the pros and cons of a merger. Unfortunately the "know nothings" and anti-democratic censors do not even want a first, informal, no cost to anyone, chat between Oceano, Grover, and County to take place.

As a fellow Director I was absolutely shocked that Board President Allene Villa chose to side with a perspective which negates and ignores the expressed desires of a majority of the community who are asserting their democratic right to have access to accurate and objective information regarding a possible solution to decades of neglect of our community and lack of needed infrastructure. Ms Villa has typically focused on the needs of the entire community, rather than indulge her personal opinions or agenda. To her credit, she did say that she is willing to consider studying the merger topic if more people come forward in support of that option.

I am asking that all Oceanoans who support the open and transparent sharing of factual information about what such a study might entail send Ms Villa a quick email telling her exactly that at: directorvilla@ocsd.org



Karen M. White · Oceano South



Hi ... Rule 5.3 of the Oceano Community Services District board of directors by-laws says "Once the board takes action, Directors should continue to support the action and should not obstruct implementation of the action."

16h 😊 1

Like Reply Share



Charles Varni Author · Oceano South



The action has been 'implemented" in that the General Manager is not meeting with others to scope and cost a phase one study. I can still express my point of view--or do you want to censor that also?

BYLAW 5.3

15m

Like Reply Share



Add a reply...



Charles Varni Author · Oceano South



What are the rights of the people who want information compared to those who want to keep them in the dark?

18h ❤️ 2

Like Reply Share



News

Tensions flare at redo of OCSD district officers' election

BY BULBUL RAJAGOPAL

FEBRUARY 02, 2023

BY-LAW
5.3
5.1
5.2

The Jan. 25 election ended in a 3-2 vote for Villa and Gibson as president and vice president, respectively, with Varni and Joyce-Suneson dissenting.

"I wanted the have the vote for president and vice president separate," Varni told *New Times*. "I wanted to be vice president. I was confused as to why Allene was agreeing to having Shirley Gibson as her vice president. I felt I was definitely qualified."