



Notice of Special Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, MARCH 26, 2025 – 2:00 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.

The Oceano Community Services District strongly encourages your active participation in the public process, which is the cornerstone of democracy. 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. If you wish to speak to an item NOT on the agenda, you may do so during the "Public Comment On Matters Not on the Agenda" period. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. The time limits allocated to speakers may change to facilitate the Board meeting better. Time limits may not be yielded to or shared with other speakers.

The purpose of the Board meeting is to conduct the business of the community in an effective and efficient manner. For the benefit of the community, the Oceano Community Services District asks that you follow the Board meeting guidelines while attending Board meetings and treat everyone with respect and dignity. This is done by following meeting guidelines set forth in State law and Board policy. Disruptive conduct is not tolerated, including but not limited to addressing the Board without first being recognized; interrupting speakers, Board members, or staff; continuing to speak after the allotted time has expired; failing to relinquish the podium when directed to do so; and repetitiously addressing the same subject.

1. CALL TO ORDER
2. ROLL CALL
3. FLAG SALUTE
4. AGENDA REVIEW
5. PUBLIC COMMENT FOR ITEMS 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 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. BUSINESS ITEM:

Page 2

- A. Informational: Budget Workshop on the 2024/25 Budget and Current Status and Recent Trends of District Finances

7. ADJOURNMENT:

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

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



Oceano Community Services District

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

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

Date: March 26, 2025

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager
Peter Brown, General Manager

Subject: **Agenda Item #6(A): Budget Workshop on the 2024/25 Budget and Current Status and Recent Trends of District Finances.**

Recommendation

It is recommended that your Board review and discuss the attached District Budget Worksheets, future financing projections, and the District's overall fiscal position over the past years.

Discussion

The attached budget workshop has been prepared for discussion purposes. Based on Board feedback, the FY 2025/26 preliminary budget will be prepared for consideration at the May 14, 2025, Board meeting. Staff has looked back at prior year's to provide a broad picture of our fiscal standing. Overall, the District is in strong fiscal condition, is undergoing two critical rate studies at present for both the water and sewer enterprise funds, and projects a conservative yet sound financial position over the coming decades.

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

- ✓ Actual FY 2016-17 through FY 2024/25
- ✓ Estimated current year 2024/25 based on the second quarter review (December 31, 2024)
- ✓ Current 2024/25 Adopted Budget
- ✓ Approved Budget Adjustments for 2024/25

Summary

The Oceano Community Services District (OCS D) fiscal year (FY) 2024/25 budget was prepared fairly consistent with the FY 2023/24 budget. The District's final condition is subject to two significant budget items:

- Since 2010, emergency services and fire protection have been 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 and County of San Luis Obispo finalized the proceedings through the Local Agency Formation Commission (LAFCO) to divest emergency and fire protection



Oceano Community Services District

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

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

power to the County of San Luis Obispo on January 14, 2025. In fiscal year 2023/24, the District entered into a one-year agreement with the FCFA for emergency services and fire protection for \$1,150,000. The 2023 FCFA agreement included a renewal or extension option that the District requested from the FCFA for the upcoming year. The FCFA and the County of San Luis Obispo negotiated a cost of [\\$1,706,000](#) for emergency services and fire protection for Oceano residents. Based on the FCFA extension agreement adopted by the District on June 26, 2024, the FY 2024/25 Final Budget includes monthly payments to the FCFA through December 2024 for \$142,167 a month or a total of \$853,000. Since the LAFCO proceedings were approved, no budget adjustment is required.

- The Wastewater Fund has a structural deficit that is being addressed through a Prop 218 rate increase. Reserves are currently being used to fund the budget. A prior Prop 218 rate increase was completed in 2011. The operating shortfalls will be addressed in the upcoming rate study process. MKN is currently analyzing the deferred infrastructure repairs and replacement since the Board authorized staff to prepare a Request for Proposal (RFP) for wastewater system improvements to determine the costs associated with developing a Wastewater Capital Improvement Project Program like the program established in the Water Fund. They are currently developing a CIP list to be included in the wastewater rate study. The FY 2024/25 budget included \$30,000 in professional fees for the rate study, and a contract was issued to HDR to complete the rate review. HDR is also assisting with updating and modernizing our water rate model. Lastly, the Board adopted new rates for the solid waste enterprise fund as well as renewing our prior franchise fee which puts the district in a stronger position from the solid waste side.



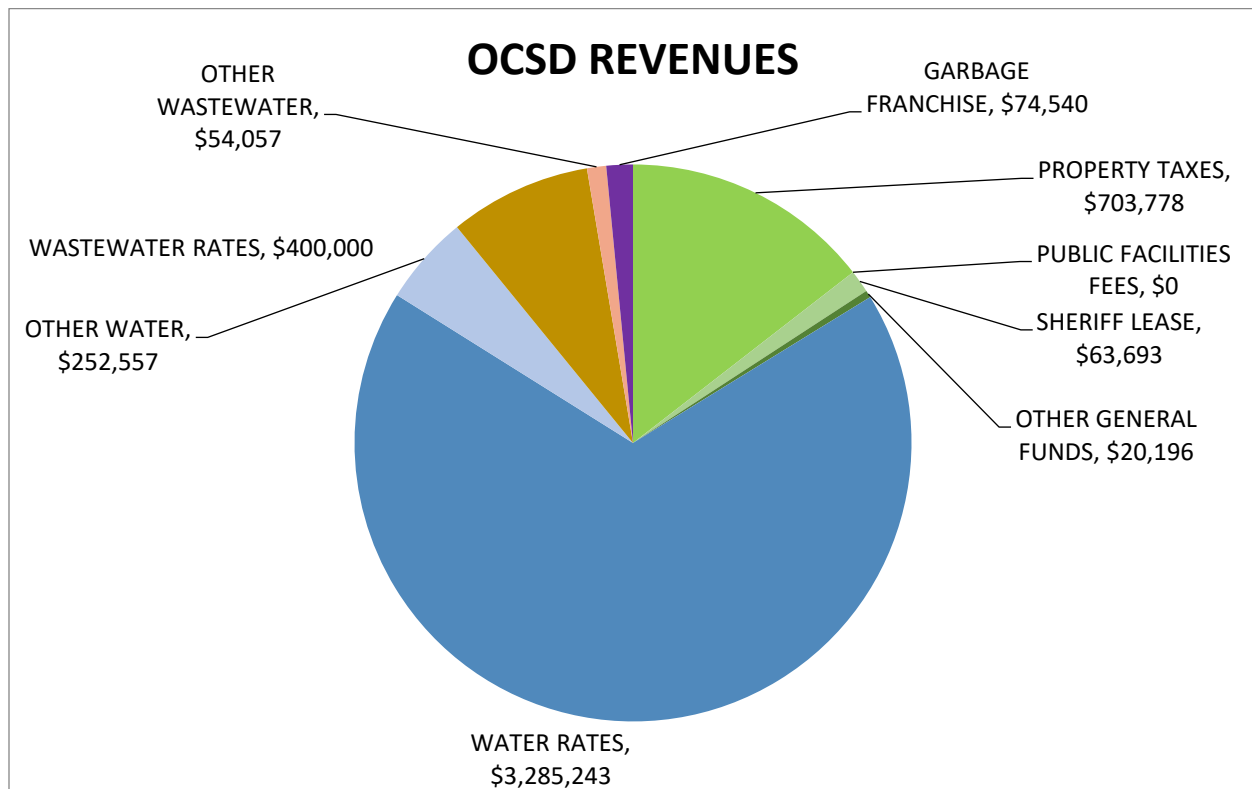
Oceano Community Services District

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

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

Revenues

The chart below illustrates the OCSD's revenues for FY 2024/25.



General Fund

In the General Fund, the property taxes allocated to the District by the County of San Luis Obispo have significantly decreased since the District divested emergency services and fire protection to the County of San Luis Obispo. The County will receive the majority of the property taxes to fund fire services for Oceano residents in fiscal year 2024/25, with the District receiving 3.85% of property taxes or \$52,946. The final budget included \$710,774, to fund fire and emergency services through December 2024 and the lighting fund through June 2025.

The budget includes \$52,946 (3.85%) of the total estimated property taxes (\$1,375,225) for street lighting and parks and recreation and only six months' worth of property taxes (\$661,139) for fire services based on the Countywide Revenue Forecast provided by the County Auditor.

The Facilities Fund received \$65,816 in lease payments from the County of SLO for the Sheriff's building located in Oceano, rather than the \$129,792 received in FY 2023/24. The plan for fire service approved by LAFCO lowered the Sheriff's building lease to \$1/year to help offset the County's costs to provide emergency services and fire protection to Oceano residents. The District's Fund Balance Available from



Oceano Community Services District

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

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

fiscal year 2023/24 was also included in the plan for service, and at the end of the year, the District will transfer \$129,682 to the County to help offset costs for improvements at the Sherriff's office.

The Public Facilities Fees have decreased to \$0 a year since developers pay the County for emergency services and fire protection through capital improvement projects. At the end of the year, all of the Public Facility Fees will be transferred to the County, which is currently at \$261,593.



Oceano Community Services District

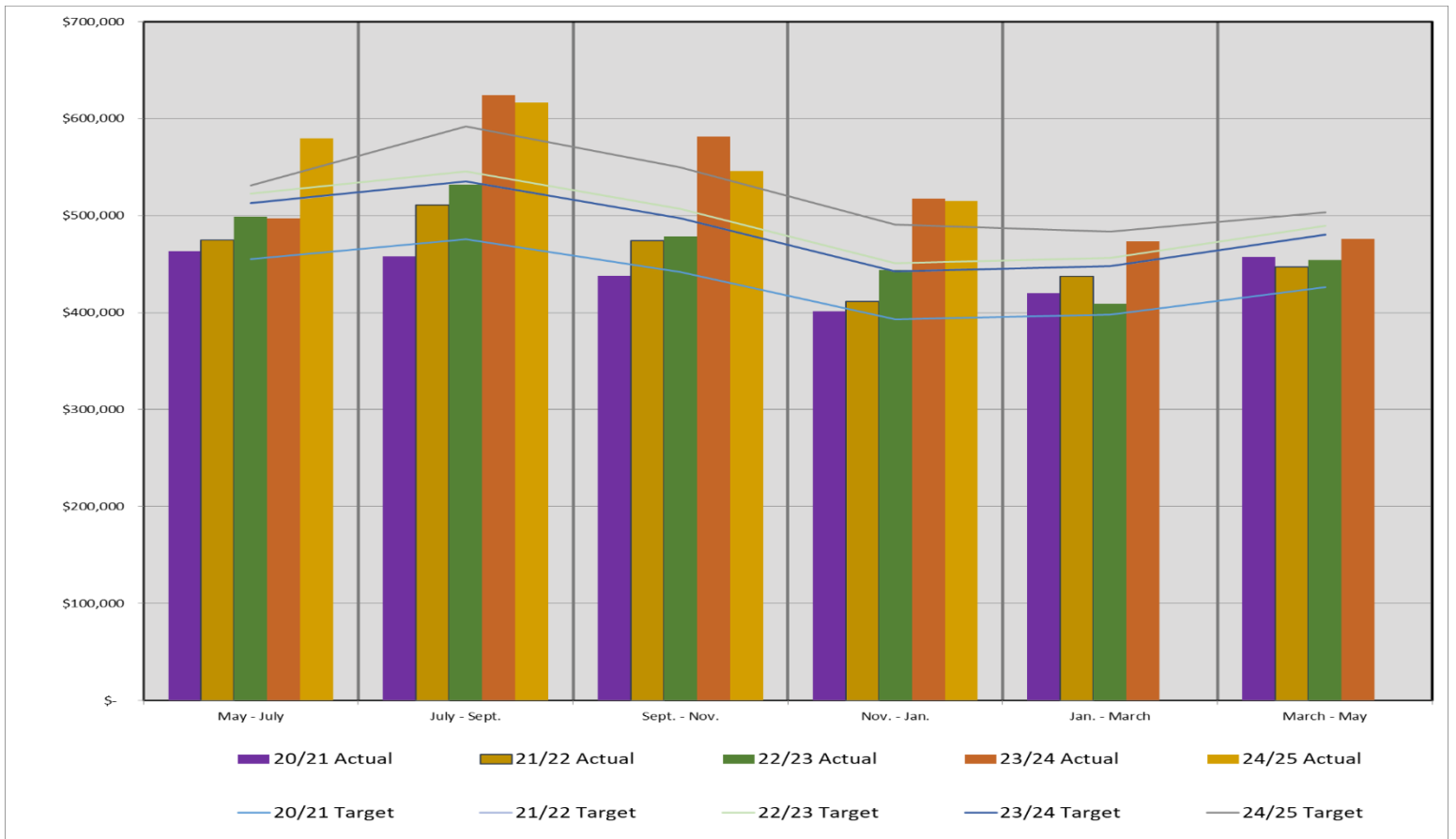
1655 Front Street, P.O. Box 599, Oceano, CA 93475

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

Enterprise Funds

Water revenues are estimated to be 4% higher than budgeted in fiscal year 2024/25. Below are the water rate revenues for the last 5 years compared to the adopted budgets.

Oceano Community Services District										
Water Revenue Comparisons - Target to Actual										
Billing Periods Ending in:										
Fiscal Years 2019/20, 2020/21, 2021/22, 2022/23, 2023/24, 2024/25										
	20/21 Target	20/21 Actual	21/22 Target	21/22 Actual	22/23 Target	22/23 Actual	23/24 Target	23/24 Actual	24/25 Target	24/25 Actual
May - July	\$ 455,479	\$ 463,594	\$ 512,747	\$ 474,941	\$ 522,606	\$ 499,156	\$ 512,889	\$ 497,121	\$ 530,864	\$ 579,926
July - Sept.	\$ 475,392	\$ 457,925	\$ 535,164	\$ 510,911	\$ 545,454	\$ 532,132	\$ 535,313	\$ 624,018	\$ 591,789	\$ 616,217
Sept. - Nov.	\$ 441,727	\$ 438,290	\$ 497,266	\$ 474,288	\$ 506,828	\$ 478,264	\$ 497,404	\$ 581,282	\$ 549,635	\$ 545,775
Nov. - Jan.	\$ 393,054	\$ 401,511	\$ 442,473	\$ 411,596	\$ 450,981	\$ 443,890	\$ 442,595	\$ 517,385	\$ 490,820	\$ 515,313
Jan. - March	\$ 397,761	\$ 420,025	\$ 447,771	\$ 437,466	\$ 456,381	\$ 409,222	\$ 447,896	\$ 473,630	\$ 483,306	\$ -
March - May	\$ 426,548	\$ 457,470	\$ 480,178	\$ 447,006	\$ 489,411	\$ 454,518	\$ 480,311	\$ 476,059	\$ 503,586	\$ -
Totals	\$ 2,589,960	\$ 2,638,815	\$ 2,915,599	\$ 2,756,207	\$ 2,971,660	\$ 2,817,182	\$ 2,916,408	\$ 3,169,494	\$ 3,150,000	\$ 2,257,231
Shortfall)/Overfall		\$ 48,855		\$ (159,392)		\$ (154,478)		\$ 253,086		\$ 94,122
										\$ 82,194





Oceano Community Services District

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

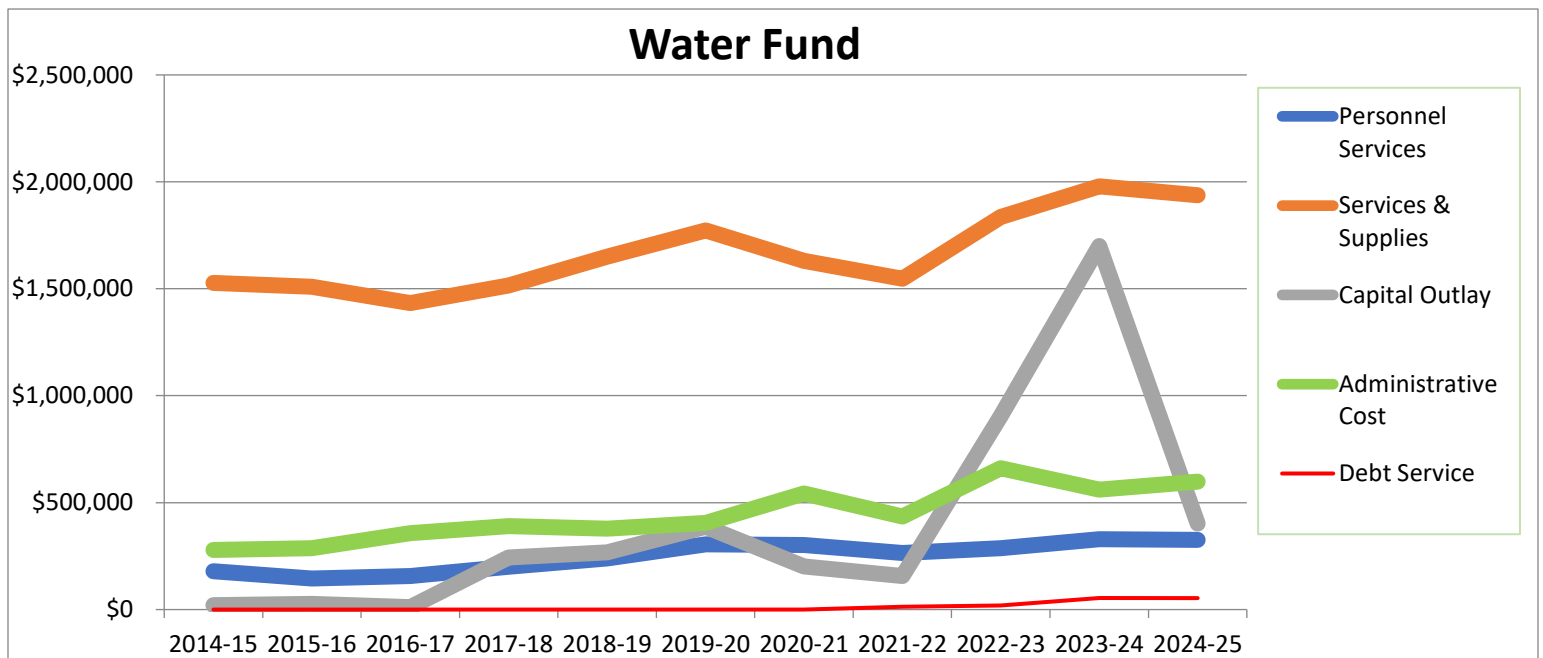
(805) 481-6730 FAX (805) 481-6836

Wastewater rate revenues remain at \$400,000 a year as wastewater rates haven't been increased since 2015 and are currently a flat rate of \$19.49 every two months for a single-family residence. HDR is performing both a Wastewater and Water rate study for the fiscal year 2025/26 to establish new five-year rates for each enterprise utility fund since the adopted Wastewater budget provides for an estimated net loss of (\$361,203) and the Water Fund budget doesn't include adequate funding for capital improvement projects, labor, and construction cost escalations. The Prop 218 process will be presented to the Board and community in the upcoming months. In April the Board will be presented with options for various rate assessments and will direct staff to proceed with one of the rate structures for each utility (water and sewer). All rate payers will be mailed a notice of potential rate changes and the Board is scheduled to conduct a Proposition 218 Rate Hearing for both sewer and water at its June meeting.

The Solid Waste Fund's franchisee fees from South County Sanitary Services increased to 10% instead of 5% based on [Resolution 2024-15](#) adopted in January 2025, which will increase the fund balance and allow the reserves to recover and match ongoing expenses.

Expenditures

The following graph illustrates the OCS D costs by expense category for the last 10 years.



In the Water Fund, services and supplies are the most significant expense category since Lopez Water Supply from the County of SLO and State Water Supply from the State of California are the District's

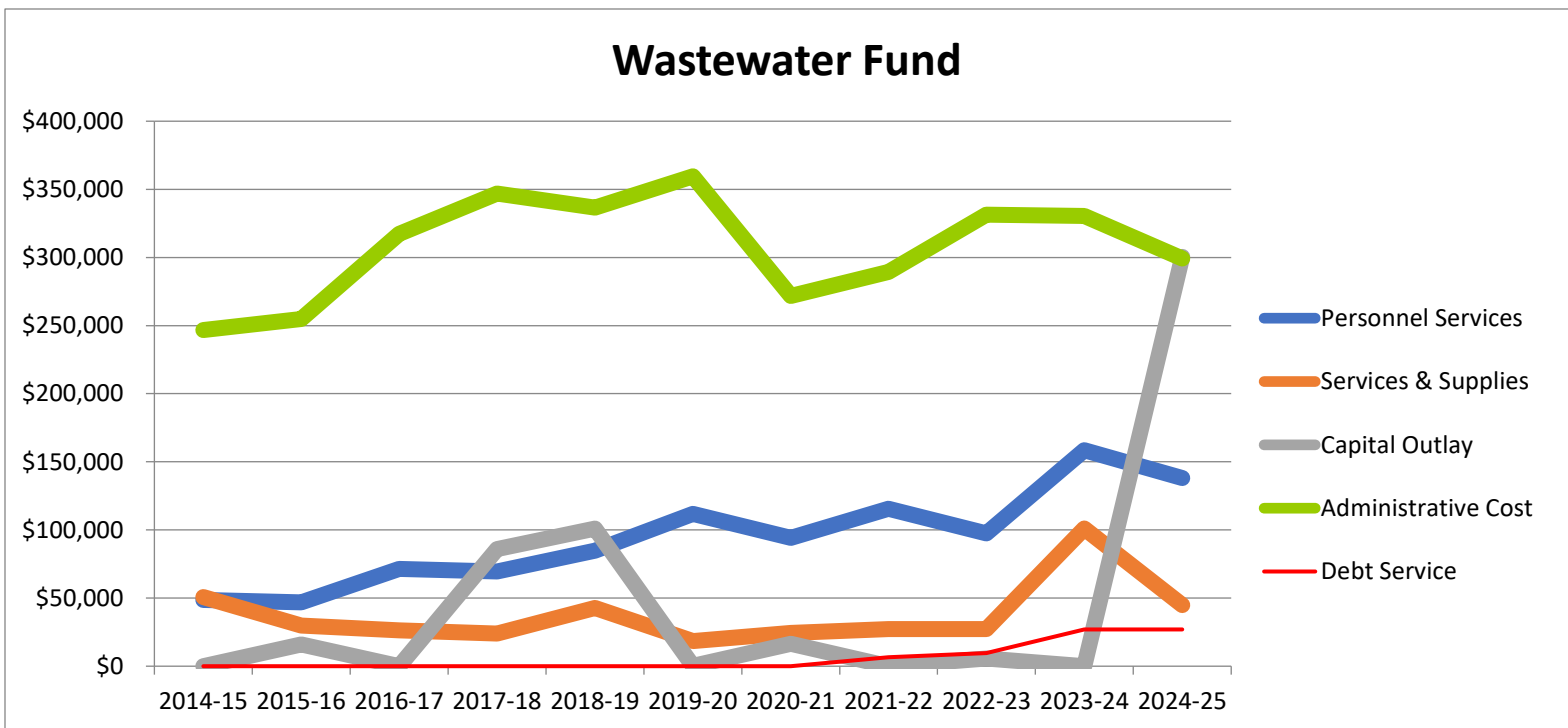


Oceano Community Services District

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

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

surface water providers. The administrative cost, which is the costs of the General Manager and District staff responsible for accounting and finances, human resources, clerk and records retention, agenda preparation, contract management, utility billing, grant management, and other related administrative functions, is the second largest category. The personnel costs related to the utility staff have remained consistent in the last ten years. The capital outlay is the most volatile line item since the District has primarily funded capital improvement projects through grants. The projects that have been completed are the Oceano Lagoon Waterline, Air Park Bridge Waterline Relocation, HWY One Waterline Relocation, Norswing Avenue Waterline Replacement, Stormwater Recapture Project, the 0.3 MG Water Storage Tank Rehabilitation, and the HWY One Alleyway at 19th Waterline Replacement. The debt service issued in 2021 for the District's CalPERS Unfunded Accrued Liability through Water and Wastewater revenues with an inter-fund loan from the General Fund and Garbage fund will continue through 2035.



In the Wastewater Fund, the costs have been higher than the fixed annual revenues of \$400,000 for the last ten years. The inter-fund loan to the Wastewater fund from the Facilities Fund for constructing the Sheriff's building supported some of the deficit by \$113,940 a year until 2024. The upcoming wastewater rate review will serve as a comprehensive financial and operational assessment to support the development of fair and sustainable wastewater rates to eliminate deficit spending and provide capital funding. The capital projects in the wastewater fund have been minimal and initiated by other agencies



Oceano Community Services District

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

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

(County of SLO and Caltrans) with the Airpark Bridge Relocation Project, HWY One wastewater line relocation, and most recently, in 2025, the contract with MKN to develop a Sanitary Sewer Capital Improvement Plan.

GENERAL FUND BUDGETS

The General Fund Budgets consist of the following funds:

- Administrative Fund
- Fire Fund (through December 2024)
- Lighting Fund
- Parks and Recreation Fund
- Facilities Fund

Administrative Fund

The Administrative Fund includes the cost of the General Manager and District staff responsible for accounting and finances, human resources, clerk and records retention, agenda preparation, contract management, utility billing, grant management, and other related administrative functions.

New expenditures in the current year include:

- Lease with the County for half the year of \$61,950 for the administration building
- The 2024 election costs of \$11,000 to the County
- The unfunded accrued liability (UAL) to CalPERS since the District refinanced the UAL in 2021 of \$24,000

Other increased expenditures are personnel costs by 4% per the Memorandum of Understanding with the Service Employees International Union (SEIU), legal fees by \$10,000, and classes/seminars/training.

The expenditures in the Administration Fund are allocated to the General and Enterprise Funds through the Administration Allocation. Since the District's emergency services and fire protection have been transferred to the County, staff lowered the percentage of the Fire Fund from 3% to 2%. Then, with the creation of the Parks and Recreation Committee during FY 2023/24, staff increased the allocation to the Parks and Recreation Fund from 0.5% to 1.5%. On the next page are the Administrative Allocation percentages in FY 2023/24 and the new percentages for FY 2024/25:



Oceano Community Services District

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

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

Fund	FY 2023/24	FY 2024/25	Difference
Fire	3%	2.0%	-1.0%
Lighting	1%	1.0%	0.0%
Parks & Rec	0.5%	1.5%	1.0%
Facilities	1.5%	1.5%	0.0%
Water	60%	60.0%	0.0%
Sewer	30%	30.0%	0.0%
Garbage	4%	4.0%	0.0%
	100%	100%	

Emergency Services and Fire Protection

The budget for the Fire Fund is based on the extended interim service contract with the Five Cities Fire Authority (FCFA) for \$142,167 a month through December 2024. The District ceased membership in the FCFA effective July 1, 2023. LAFCO finalized the divestiture of emergency services and fire protection, and those services have been transferred to the County of San Luis Obispo. As mentioned in the Administrative Fund, the administration cost percentage has decreased by one percent since the District's emergency services and fire protection will transfer to the County in the first half of FY 2024/25.

Lighting Fund

The lighting fund pays for most streetlights and is funded through a portion of the District's property tax allocation. The FY 2024/25 budget of \$53,716 is an increase of \$3,849 (8%) from the \$49,867 budgeted in FY 2023/24. Staff needs to complete an infrastructure assessment of the streetlight system and begin to make repairs and upgrades to various poles, mast arms, light heads and LED bulbs, the later of which can increase the light projected, safety, longevity, and decrease operational costs.

Parks and Recreation Fund

The [Oceano Parks and Recreation Committee](#) (OPARC) was established in FY 2023/24 with a budget of \$19,500. That same year, OPARC was awarded a California State Parks grant in the amount of \$15,904 for their Field Trips to State Parks Program. The FY 2024/25 budget was prepared consistent with last year by using the savings from FY 2023/24 in "Services in Supplies" and rolling it forward to FY 2024/25. As mentioned in the Administrative Fund, the administration cost has been increased by one percent based on the creation of OPARC in FY 2023/24. The Parks and Recreation fund is projected to run out of operating money during the 2026 fiscal year.

Facilities Fund

The Facilities Fund includes revenues and expenditures for the administrative offices and the "old firehouse". A portion of the "old firehouse" is rented to Village Group AA for \$12,000 annually. Since the completion of the Sheriff's building, the substation had been leased to the County for \$113,940 a year. In



Oceano Community Services District

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

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

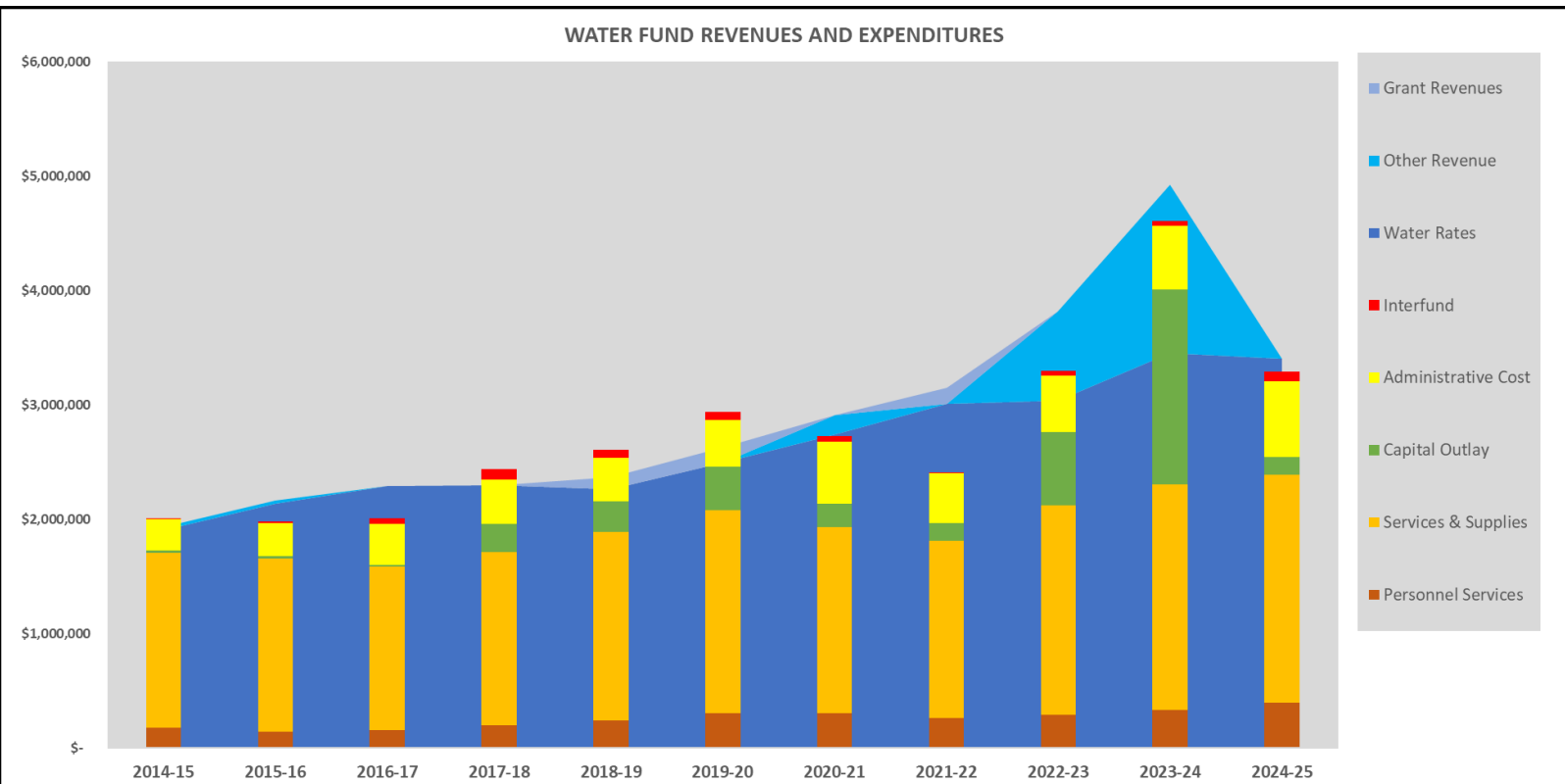
2022, the lease was renewed, with CIP increases each year. In the past, the Planning and Building Department collected Public Facilities Fees (PFFs) for capital improvement projects and distributed the funds to the District. Going forward, both revenue sources will go to the County of San Luis Obispo.

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following funds:

- Water Fund
- Wastewater Fund
- Solid Waste Fund
- Equipment Fund

Water Fund



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 2020 by Ordinance 2020-01. The Water Fund operating surplus for FY 2024/25 is estimated to be \$203,066.



Oceano Community Services District

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

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

Over the last five years, the District has secured \$2,806,048 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 the long-term infrastructure needs of the District water system, including significant deferred maintenance and replacement. The scope of work for the design phase includes other preconstruction activities, such as environmental compliance, technical assistance, and community outreach. Reserves have been used for capital projects that were initiated by other agencies (i.e., the Airpark Bridge Replacement or the HWY One projects) for replacement. Otherwise, capital projects have been funded through grants. Below is the change in water fund reserves since FY 2016/17:

WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25
RESERVES									
Beginning Reserves & Prior Year FBA	\$1,396,684	\$1,680,361	\$1,538,141	\$1,300,610	\$988,335	\$1,172,136	\$1,900,489	\$2,136,470	\$2,467,284
Operating Surplus / (Deficit)	\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$144,936
Transfers	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	\$25,892	(\$89,444)
ENDING RESERVES	\$1,680,361	\$1,538,141	\$1,300,610	\$988,335	\$1,172,136	\$1,900,489	\$2,136,470	\$2,467,284	\$2,522,776
% CHANGE		-8%	-15%	-24%	19%	62%	12%	15%	2%

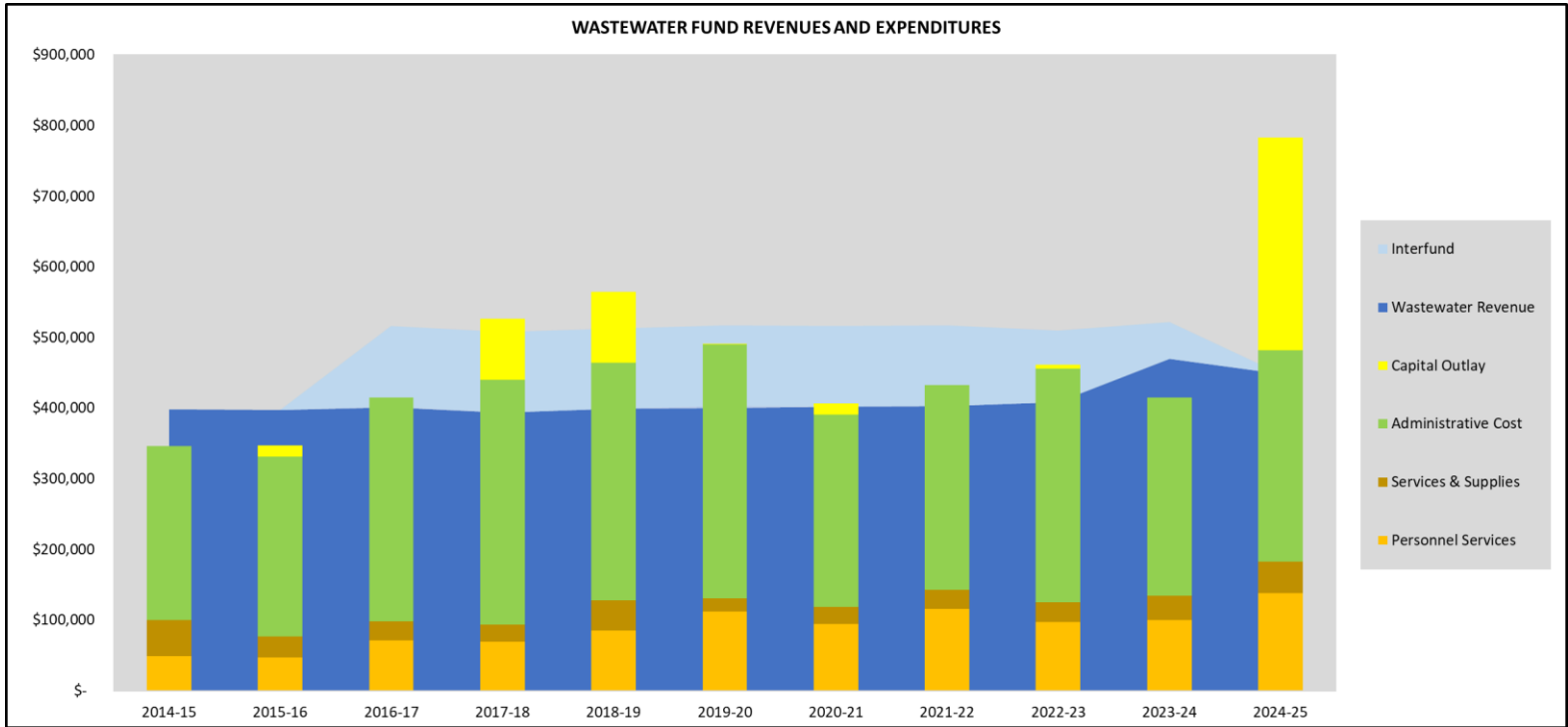


Oceano Community Services District

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

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

Wastewater Fund



The Wastewater Fund’s operating deficit for the FY 2024/25 budget is (\$361,203). The Wastewater Fund continues to incur operating net losses because the revenues do not increase yearly like the Water Fund, and FY 2023/24 was the final year of the inter-fund payment from the Facilities Fund to the Wastewater Fund for the construction of the Sheriff’s building. The operating shortfall is being addressed with the upcoming rate review with HDR and the deferred infrastructure repairs and replacement. The budget includes \$30,000 for the wastewater rate study. The reserves have been used for capital projects that were initiated by other agencies (i.e., the Airpark Bridge Replacement or the HWY One projects) for replacement. Other. Below is the change in water fund reserves since FY 2016/17:

WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25
RESERVES									
Beginning Reserves & Prior Year FBA	\$1,162,211	\$1,253,248	\$1,191,997	\$1,120,353	\$1,127,331	\$1,226,441	\$1,291,830	\$1,321,090	\$1,323,795
Operating Surplus / (Deficit)	(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$162,975)
Transfers & Encumbrances	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)
ENDING RESERVES	\$1,253,248	\$1,191,997	\$1,120,353	\$1,127,331	\$1,226,441	\$1,291,830	\$1,321,090	\$1,323,795	\$1,124,298
% CHANGE		-5%	-6%	1%	9%	5%	2%	0%	-15%



Oceano Community Services District

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

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

Solid Waste Fund

The Solid Waste Fund is estimated to have an operating deficit for the FY 2024/25 of (\$13,658). The Board adopted Resolution 2024-15 to increase the franchise fee payment from South County Sanitary from 5% to 10%. Then at the January 8, 2025, Board meeting, the District approved the rate increase of 4.98% from South County Sanitary Services Inc. Both actions will improve the fund balance and reserves recover to match ongoing expenses.

SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25
RESERVES									
Beginning Reserves	\$333,494	\$350,938	\$368,342	\$372,578	\$355,732	\$341,955	\$262,161	\$216,346	\$144,304
Operating Surplus / (Deficit)	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	(\$34,547)
Transfers & Encumbrances	\$6,857	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,338
ENDING RESERVES	\$350,938	\$368,342	\$372,578	\$355,732	\$341,955	\$262,161	\$216,346	\$144,304	\$114,095
% CHANGE		5%	1%	-5%	-4%	-23%	-17%	-33%	-21%

Equipment Fund

The Equipment Fund is funded through the Water, Wastewater, and Garbage Funds. The budget included funds for an electric vehicle for \$65,000, which was purchased at the beginning of the year. An electric vehicle charging station was installed at the water yard in FY 2023/24 with funds awarded by the San Luis Obispo Air Pollution Control District.

FY 2024-2025 OCSD BUDGET Review



BUDGET SUMMARY





GENERAL FUND



OCEANO COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY														
ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 APPROVED BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
Fire		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lighting		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks & Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$0	\$2,500	\$2,500	\$0	\$0
Facilities		\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$76,893	\$0	\$76,893	\$81,022	\$4,128
Admin		\$1,757,006	\$1,859,453	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,492,284	\$2,052,419	\$0	\$2,052,419	\$1,917,576	(\$134,842)
Total Sources of Funds		\$1,925,748	\$2,028,580	\$2,239,205	\$2,322,246	\$2,538,301	\$2,368,525	\$2,435,326	\$2,682,552	\$2,129,312	\$2,500	\$2,131,812	\$1,998,598	(\$130,714)
USES OF FUNDS														
Fire		\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$893,972	\$0	\$893,972	\$883,035	\$10,937
Lighting		\$45,904	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$53,716	\$0	\$53,716	\$47,492	\$6,224
Parks & Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,553	\$31,553	\$2,500	\$34,053	\$17,458	\$10,937
Facilities		\$109,260	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$40,524	\$0	\$40,524	\$25,063	\$15,461
Admin		\$800,464	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,341,645	\$0	\$1,341,645	\$1,206,803	\$134,842
Total Expenditures		\$1,807,453	\$1,983,698	\$2,088,082	\$2,463,102	\$2,336,253	\$2,297,378	\$2,347,390	\$2,416,588	\$2,361,410	\$2,500	\$2,363,909	\$2,179,850	\$178,401
OPERATING SURPLUS/(DEFICIT)														
Fire		(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,280)	(\$893,972)	\$0	(\$893,972)	(\$883,035)	\$10,937
Lighting		(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$53,716)	\$0	(\$53,716)	(\$47,492)	\$6,224
Parks & Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$31,553)	\$0	(\$31,553)	(\$17,458)	\$10,937
Facilities		\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$36,369	\$0	\$36,369	\$55,959	\$19,590
Admin		\$956,541	\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$710,774	\$0	\$710,774	\$710,774	\$0
OPERATING SURPLUS/(DEFICIT)		\$118,295	\$44,883	\$151,123	(\$140,856)	\$202,048	\$71,147	\$87,935	\$265,964	(\$232,098)	\$0	(\$232,097)	(\$181,253)	\$47,687
TRANSFERS & ENCUMBRANCES														
Transfers In - From Water & Garbage Funds		31,500	31,500	31,500	31,500	31,500	31,500	31,500	55,373	31,500		31,500	31,500	0
(Transfers Out)		(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(132,334)	0		0	0	0
Encumbrances - Sources of Funding		0	0	0	0	0	0	0	0	0	0	0	0	0
Encumbrances - (Designated Funds)		0	0	0	0	0	0	0	0	0	0	(7,111)	(7,111)	0
NET TRANSFERS & ENCUMBRANCES		(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$77,941)	(\$76,961)	\$24,389	\$0	\$24,389	\$24,389	\$0
RESERVES														
Prior Year FBA (Use of Reserves)			(37,557)		(223,296)		(23,364)			(206,560)		(206,560)	(156,864)	49,696
Additions to Reserves		35,855		68,683		119,608		9,995	189,003	(1,149)		(1,149)	0	1,149
Other Adjustments - PFF's and Sheriff Facility Improvements to SLO County (Divestiture)												0	0	0
RESERVES - INCREASE / (DECREASE)		\$35,855	(\$37,557)	\$68,683	(\$223,296)	\$119,608	(\$23,364)	\$9,995	\$189,003	(\$339,712)	\$0	(\$547,421)	(\$496,576)	\$50,845
NET BUDGETARY SOURCES/USES														
		\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$339,712)	\$0	(\$339,713)	(\$339,712)	\$3,158
RESERVES														
Beginning Reserves		\$536,600	\$572,455	\$534,898	\$603,581	\$380,285	\$499,894	\$476,530	\$486,524	\$675,527	\$0	\$675,527	\$675,527	\$0
Operating Surplus / (Deficit)		\$118,295	\$44,883	\$151,123	(\$140,856)	\$202,048	\$71,147	\$87,935	\$265,964	(\$232,098)	\$0	(\$232,097)	(\$178,753)	(\$53,345)
Transfers & Encumbrances		(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$77,941)	(\$76,961)	\$24,389	\$0	\$24,389	\$24,389	\$0
Other Adjustments - PFF's and Sheriff Facility Improvements to County of SLO (Fire Divestiture)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$339,712)	\$0	(\$339,712)	(\$339,712)	\$0
ENDING RESERVES		\$572,455	\$534,898	\$603,581	\$380,285	\$499,894	\$476,530	\$486,524	\$675,527	\$128,106	\$0	\$128,107	\$181,452	(\$53,345)



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues	\$963,500	\$1,017,209	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,394,053	\$710,774	\$0	\$710,774	\$710,774	\$0
	Other Sources of Funds	\$793,506	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,098,231	\$1,341,645	\$0	\$1,341,645	\$1,206,803	(\$134,842)
	Total Sources of Funds	\$1,757,006	\$1,859,453	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,492,284	\$2,052,419	\$0	\$2,052,419	\$1,917,576	(\$134,842)
USES OF FUNDS														
PERSONNEL SERVICES														
	Salaries & Wages	\$441,421	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,330	\$480,500	\$0	\$480,500	\$451,227	\$29,273
	Benefits	\$111,342	\$144,807	\$122,075	\$174,129	\$201,007	\$188,252	\$134,317	\$159,083	\$197,450	\$0	\$197,450	\$194,312	\$3,138
	Personnel Services	\$552,764	\$580,523	\$526,086	\$630,647	\$667,053	\$626,727	\$563,536	\$618,413	\$677,950	\$0	\$677,950	\$645,540	\$32,410
	Services & Supplies	\$246,951	\$276,254	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$333,038	\$423,585	\$0	\$423,585	\$351,716	\$71,869
	Operating Crew Benefits Allocation	\$750	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$161,638	\$240,110	\$0	\$240,110	\$209,547	\$30,563
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$800,464	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,341,645	\$0	\$1,341,645	\$1,206,803	\$134,842
	OPERATING SURPLUS/(DEFICIT)	\$956,541	\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$710,774	\$0	\$710,774	\$710,774	\$0
TRANSFERS & ENCUMBRANCES														
	Transfers In - From Facilities Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(897,728)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,256,915)	(1,352,384)	(979,240)	0	(979,240)	(945,485)	33,755
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	(7,111)	0	(7,111)	(7,111)	0
	NET TRANSFERS & ENCUMBRANCES	(\$897,728)	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,226,852)	(\$1,230,363)	(\$1,256,915)	(\$1,352,384)	(\$986,351)	\$0	(\$986,351)	(\$952,596)	\$33,755
RESERVES														
	Prior FBA (Use of Reserves)	0	0	0	0	0	0	0	0	(129,692)	0	(129,692)	(129,692)	0
	Additions to Reserves	58,813	(30,829)	0	(111,754)	0	(42,484)	0	0	(145,886)	0	(145,886)	(112,130)	(33,756)
	Other Adjustments	0	0	35,019	0	73,346	0	56,454	26,811	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$58,813	(\$30,829)	\$35,019	(\$111,754)	\$73,346	(\$42,484)	\$56,454	\$26,811	(\$275,578)	\$0	(\$275,578)	(\$241,822)	(\$33,756)
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$1	\$0	\$1	(\$0)	\$1



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
01-4-3100-000	Property Taxes: Current Year - Secured	933,879	964,610	1,015,514	1,039,689	1,090,127	1,146,033	1,252,568	1,324,149	714,086		714,086	714,086	0
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,222	21,060	22,876	38,492	39,056	37,339	40,640	45,412	0		0	0	0
01-4-3102-000	Property Taxes: Prior Year - Secured	(1,100)	(2,135)	(3,341)	3,742	(1,923)	(2,836)	(2,787)	(3,802)	0		0	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	625	1,160	867	1,148	649	695	519	780	0		0	0	0
01-4-3105-000	Penalties & Interest	13,193	32,901	78	110	61	50	110	314	0		0	0	0
01-4-3106-000	Delinq Garbage Charges	1,474	2,787	1,442	1,600	1,900	6,503	1,221	2,468	0		0	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,500	6,381	6,469	6,253	6,326	6,210	6,315	6,353	0		0	0	0
01-4-3121-000	SB 1090	0	0	0	12,755	12,755	6,377	6,377	6,377	0		0	0	0
01-4-3213-100	Will Serve Letter Fee	1,160	930	1,470	390	1,110	690	780	980	0		0	0	0
01-4-3230-100	Misc Income	1,409	3	1,807	743	5,967	3,856	3,559	10,785	0		0	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,540	1,600	1,236	1,273	874	0		0	0	0
01-4-3243-100	Reimbursements	0	0	0	0	0	1,385	3,263	0	0		0	0	0
01-4-3260-100	IRs/EDD Refunds	0	0	0	0	0	0	0	0	0		0	0	0
01-4-3300-000	Interest Income	1,237	385	43,581	34,556	14,728	9,777	26,302	18,496	6,996		6,996	6,996	0
01-4-3557-000	CO Charge: SB 2557	(17,639)	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(18,019)	(19,138)	(10,308)		(10,308)	(10,308)	0
01-4-3606-205	PG&E Energy Rebate	0	2,100	1,000	0	0	0	0	0	0		0	0	0
01-4-3900-011	Board Member receivable PMT	0	0	0	0	0	0	0	5	0		0	0	0
Total Revenues		\$963,500	\$1,017,209	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,394,053	\$710,774	\$0	\$710,774	\$710,774	\$0
OTHER SOURCES OF FUNDS														
01-54100-376	Allocated Administrative Overhead	793,506	842,244	841,347	898,849	1,058,011	848,522	828,571	935,236	1,101,535		1,101,535	997,256	(104,279)
01-54100-376	Allocated Operating Crew Overhead	0	0	118,880	144,839	161,542	169,578	127,606	162,995	240,110		240,110	209,547	(30,563)
Total Other Sources of Funds		\$793,506	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,098,231	\$1,341,645	\$0	\$1,341,645	\$1,206,803	(\$134,842)
Total Sources of Funds		\$1,757,006	\$1,859,453	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,492,284	\$2,052,419	\$0	\$2,052,419	\$1,917,576	(\$134,842)
USES OF FUNDS														
PERSONNEL SERVICES														
SALARIES & WAGES														
01-5-4100-010	Salary & Wages	438,144	431,860	398,399	455,896	465,901	438,250	428,751	459,094	475,000		475,000	450,909	24,091
01-5-4100-020	Overtime	3,277	3,856	5,612	622	146	225	468	236	5,500		5,500	318	5,182
Total Salaries & Wages		\$441,421	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,330	\$480,500	\$0	\$480,500	\$451,227	\$29,273
BENEFITS														
01-5-4100-061	PERS Contribution	30,065	52,240	28,092	56,178	58,853	74,857	40,148	57,202	60,000		60,000	64,744	(4,744)
01-5-4100-062	PERS UAL Payment	17,851	22,790	30,576	38,419	47,727	5,575	11,433	0	24,000		24,000	24,000	(0)
01-5-4100-070	SUI	2,755	2,569	2,463	2,671	3,159	3,341	3,773	0	2,200		2,200	1,459	741
01-5-4100-071	Medicare	5,692	6,528	5,904	6,339	6,582	6,939	6,531	7,287	7,000		7,000	7,832	(832)
01-5-4100-072	FICA	129	837	638	1,543	1,949	2,355	2,309	2,515	2,450		2,450	2,531	(81)
01-5-4100-072	R/R Fed & State Taxes	4,523	2,643	3,764	4,905	4,622	4,431	5,124	6,149	0		0	0	0
01-5-4100-075	Compensation Insurance	7,363	13,785	5,028	5,269	4,165	4,220	4,624	5,057	5,500		5,500	6,298	(798)
01-5-4100-090	Insurance	42,140	42,515	44,721	57,230	73,050	85,734	59,474	80,298	95,400		95,400	82,322	13,078
01-5-4100-097	Cell Phone Allowance	825	900	975	900	900	900	900	900	900		900	1,625	(725)
01-5-4100-098	Moving Expense Allowance	0	0	0	0	0	0	0	0	0		0	3,500	(3,500)
Total Benefits		\$111,342	\$144,807	\$122,075	\$174,129	\$201,007	\$188,252	\$134,317	\$159,083	\$197,450	\$0	\$197,450	\$194,312	\$3,138
Total Personnel Services		\$552,764	\$580,523	\$526,086	\$630,647	\$667,053	\$626,726	\$563,536	\$618,413	\$677,950	\$0	\$677,950	\$645,540	\$32,410



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SERVICES & SUPPLIES														
01-5-4100-110	Communications	8,202	8,934	8,102	10,078	10,121	10,141	10,721	10,084	11,320		11,320	9,667	1,653
01-5-4100-150	Insurance	25,932	21,373	22,608	24,219	26,576	30,562	35,552	40,614	42,500		42,500	42,500	0
01-5-4100-170	Maintenance: Equipment	1,269	154	357	434	579	415	325	431	3,810		3,810	0	3,810
01-5-4100-173	Maint: Structures/ Improvements	6,504	10,507	6,799	6,058	5,623	5,555	12,826	7,043	13,500		13,500	4,375	9,125
01-5-4100-180	Memberships	6,026	6,858	6,990	7,827	3,877	7,934	8,651	8,643	9,500		9,500	9,500	0
01-5-4100-193	Bank Fees	2,059	4,262	4,631	3,916	4,074	4,817	4,888	5,454	6,200		6,200	6,024	176
01-5-4100-200	Office Expense	4,253	6,401	7,286	7,952	5,232	6,834	7,816	6,272	8,200		8,200	5,983	2,217
01-5-4100-201	Office Lease	0	0	0	0	0	0	0	0	61,950		61,950	61,950	0
01-5-4100-205	Outside UB Mail Service	14,639	19,082	0	1,231	27	0	898	0	950		950	0	950
01-5-4100-210	Postage	476	348	1,946	505	508	1,075	1,601	906	2,575		2,575	3,350	(775)
01-5-4100-218	Audit	34,250	21,775	20,200	19,820	21,975	21,620	22,940	23,000	27,000		27,000	27,000	0
01-5-4100-220	Professional Services	19,397	21,886	23,706	23,778	19,417	25,134	37,233	36,835	38,750		38,750	25,288	13,462
01-5-4100-221	Information Technology	10,080	6,178	8,846	7,175	3,749	2,363	619	718	5,000		5,000	5,000	0
01-5-4100-223	Legal Services	58,620	81,715	85,582	88,808	53,072	41,518	52,867	112,529	85,000		85,000	56,361	28,639
01-5-4100-225	Board Stipends	10,700	8,700	9,850	10,050	6,250	9,050	9,300	11,120	12,000		12,000	9,700	2,300
01-5-4100-226	Annual Software Maintenance	7,318	14,803	15,306	13,749	17,987	18,994	19,978	20,598	26,750		26,750	26,750	0
01-5-4100-230	Required Legal Notice	90	0	375	436	1,178	1,202	180	241	1,200		1,200	963	237
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,027	6,794	546	341	1,654	470	596	3,910	5,000		5,000	6,456	(1,456)
01-5-4100-241	Rents/ Lease: Equipment	0	0	0	0	0	0	0	0	0		0	0	0
01-5-4100-247	LAFCO Annual Charge	14,349	15,280	12,790	15,220	10,861	11,120	12,079	12,967	13,500		13,500	14,270	(770)
01-5-4100-248	Permits, Fees, Licenses	364	495	798	2,272	2,821	4,298	4,780	5,682	6,500		6,500	5,578	922
01-5-4100-260	Election Expense	4,871	0	549	0	22,845	0	10,684	0	11,000		11,000	5,895	5,105
01-5-4100-280	Private Vehicle/ Mileage Expense	62	233	0	181	0	0	0	0	530		530	1,278	(748)
01-5-4100-283	Job Advertising Expense	0	0	412	2,400	0	2,444	1,105	569	1,200		1,200	548	652
01-5-4100-285	Classes/ Seminars/ Training Fee	2,746	2,159	2,959	3,045	1,284	5,196	5,313	7,551	14,450		14,450	12,010	2,440
01-5-4100-286	Board Member Travel	2,881	132	439	210	0	0	50	0	2,200		2,200	0	2,200
01-5-4100-290	Utilities	9,979	9,529	11,707	10,671	10,982	9,910	12,467	11,163	13,000		13,000	9,092	3,908
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	789	2,664	1,239	2,556	203	2,220	917	1,221	0		0	2,178	(2,178)
01-5-4100-320	Fixed Assets	0	6,096	5,369	0	0	0	0	5,507	0		0	0	0
01-5-4100-399	Claims & Settlements	0	0	0	0	0	0	0	0	0		0	0	0
Total Services & Supplies		\$246,951	\$276,254	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$333,038	\$423,585	\$0	\$423,585	\$351,716	\$71,869
Operating Crew Benefits & Direct Labor Cost Allocations														
01-5-4100-600	Leave time	0	0	27,682	31,352	40,861	54,807	29,044	35,187	59,000		59,000	75,154	(16,154)
01-5-4100-605	Salaries & Wages (Admin)	0	0	0	0	0	0	0	461	6,670		6,670	4,002	2,668
01-5-4100-601	PERS Contribution	0	0	23,478	29,785	34,202	30,886	30,017	24,576	42,000		42,000	32,806	9,194
01-5-4100-602	Medicare	0	0	3,448	3,676	3,884	3,676	4,089	4,510	5,800		5,800	4,441	1,359
01-5-4100-606	P/R Fed & State Taxes	0	0	0	0	0	0	0	8,643	4,500		4,500	4,500	0
01-5-4100-607	SUI	0	0	0	0	0	0	0	0	1,750		1,750	1,750	0
01-5-4100-603	Insurance	0	0	39,309	58,365	61,454	60,468	50,817	67,774	95,400		95,400	64,222	31,178
01-5-4100-080	Boot Allowance	750	750	1,000	1,000	1,000	1,000	1,000	1,200	1,500		1,500	1,200	300
01-5-4100-100	Clothing	0	3,963	6,463	6,362	6,491	5,141	6,779	6,088	7,050		7,050	5,046	2,004
01-5-4100-604	Standby	0	0	17,500	14,300	13,650	13,600	13,200	13,200	16,440		16,440	17,760	(1,320)
Total Operating Crew Benefits		\$750	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$161,638	\$240,110	\$0	\$240,110	\$209,547	\$30,563
Total Expenditures		\$800,464	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,341,645	\$0	\$1,341,645	\$1,206,803	\$134,842
OPERATING SURPLUS/(DEFICIT)		\$956,541	\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$710,774	\$0	\$710,774	\$710,774	\$0
TRANSFERS & ENCUMBRANCES														
Transfers In		0	0	0	0	46,263	19,120	0	0	0		0	0	0
(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)		(897,728)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,256,915)	(1,352,384)	(979,240)		(979,240)	(945,485)	33,755
Encumbrances - Sources of Funding		0	0	47,904	0	0	0	0	0	0		0	0	0
Encumbrances - (Designated Funds)		0	0	(47,904)	0	0	0	0	0	(7,111)		(7,111)	(7,111)	0
NET TRANSFERS & ENCUMBRANCES		(\$897,728)	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,211,243)	(\$1,256,915)	(\$1,352,384)	(\$986,351)	\$0	(\$986,351)	(\$952,596)	\$33,755
RESERVES														
Prior Year FBA (Use of Reserves)		0	(30,829)	0	(111,754)	0	(23,364)	0	0	(129,692)		(129,692)	(129,692)	0
Additions to Reserves		58,813	0	35,019	0	119,609	0	56,454	26,811	(145,886)		(145,886)	(112,130)	(33,756)
Other Adjustments		0	0	0	0	0	0	0	0	0		0	0	0
RESERVES - INCREASE / (DECREASE)		\$58,813	(\$30,829)	\$35,019	(\$111,754)	\$119,609	(\$23,364)	\$56,454	\$26,811	(\$275,578)	\$0	(\$275,578)	(\$241,822)	(\$33,756)
NET BUDGETARY SOURCES/USES		(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	\$1	\$0	\$1	(\$0)	(\$1)



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2023/24 APPROVED ADJUSTMENTS	2023/24 APPROVED BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS														
	Salaries & Wages	\$640	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
	Benefits	\$4,941	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$815	\$2,441	\$0	\$2,441	\$2,288	\$153
	Personnel Services	\$5,581	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$815	\$4,441	\$0	\$4,441	\$2,288	\$2,153
	Services & Supplies	\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,153,408	\$867,500	\$0	\$867,500	\$860,802	\$6,698
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$31,740	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,057	\$22,031	\$0	\$22,031	\$19,945	\$2,086
	Total Expenditures	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$893,972	\$0	\$893,972	\$883,035	\$10,937
	OPERATING SURPLUS/(DEFICIT)	(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,280)	(\$893,972)	\$0	(\$893,972)	(\$883,035)	\$10,937
	TRANSFERS & ENCUMBRANCES													
	Transfers In - From General Fund	851,824	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,197,394	1,294,670	893,971	0	893,971	883,035	(10,936)
	(Transfers Out)	0	0	0	0	0	(10,252)	(12,013)	(112,390)	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,185,381	\$1,182,280	\$893,971	\$0	\$893,971	\$883,035	(\$10,936)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 APPROVED BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS														
PERSONNEL SERVICES														
SALARIES & WAGES														
01-5-4200-010	Salary & Wages	255	92	0	0	0	181	0	0	2,000		2,000	0	2,000
Total Salaries & Wages		\$640	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
BENEFITS														
01-5-4200-062	PERS UAL Payment	4,851	5,700	7,046	7,079	12,879	0	0	0	1,240		1,240	1,240	0
	Operating Crew Benefits Allocation	0	0	594	724	808	848	638	815	1,201		1,201	1,048	153
Total Benefits		\$4,941	\$5,773	\$7,641	\$7,803	\$13,687	\$848	\$638	\$815	\$2,441	\$0	\$2,441	\$2,288	\$153
Total Personnel Services		\$5,581	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$815	\$4,441	\$0	\$4,441	\$2,288	\$2,153
SERVICES & SUPPLIES														
01-5-4200-077	JPA - Quarterly Payments	779,965	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148	0	0		0	0	0
01-5-4200-100	Clothing	42	0	0	0	0	0	0	0	0		0	0	0
01-5-4200-220	Contract Fire and Emergency Services	0	0	0	0	0	0	0	1,151,000	853,000		853,000	853,000	0
01-5-4200-110	Communication	28,868	28,929	92	578	664	582	601	111	1,000		1,000	0	1,000
01-5-4200-170	Maintenance - Equipment	50	62	0	0	0	0	0	0	0		0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,364	1,262	1,378	0	0	0	0	0	0		0	0	0
01-5-4200-175	Operating Supplies	70	0	32	0	0	0	0	0	0		0	0	0
01-5-4200-200	Office Expense	48	0	34	323	0	93	213	0	0		0	80	(80)
01-5-4200-210	Postage	0	0	0	708	0	0	0	0	0		0	0	0
01-5-4200-220	Professional Services	0	16,165	17,150	14,750	0	5,294	9,351	138	7,500		7,500	7,000	500
01-5-4200-290	Utilities	3,598	3,193	4,353	3,771	2,207	2,101	1,603	1,355	5,000		5,000	722	4,278
01-5-4200-291	Sandbags	498	386	375	0	483	590	1,686	804	1,000		1,000	0	1,000
01-5-4200-320	Fixed Assets - Equipment	0	65,189	0	0	0	0	0	0	0		0	0	0
Total Services & Supplies		\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,153,408	\$867,500	\$0	\$867,500	\$860,802	\$6,698
CAPITAL OVERLAY														
Total Capital Overlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION														
01-5-4200-376	Allocated Overhead - Admin	31,740	34,690	33,654	35,954	27,172	33,941	33,143	28,057	22,031		22,031	19,945	2,086
Total Administrative Cost Allocation		\$31,740	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,057	\$22,031	\$0	\$22,031	\$19,945	\$2,086
Total Expenditures		\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$893,972	\$0	\$893,972	\$883,035	\$10,937
OPERATING SURPLUS/(DEFICIT)		(\$851,824)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,280)	(\$893,972)	\$0	(\$893,972)	(\$883,035)	\$10,937
TRANSFERS & ENCUMBRANCES														
Transfers In - Property Taxes		851,824	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,197,394	1,294,670	893,971		893,971	883,035	(10,936)
(Transfers Out) - Water & Wastewater Funds							(10,252)	(12,013)	(112,390)	0		0	0	0
Encumbrances - Sources of Funding										0		0	0	0
Encumbrances - (Designated Funds)										0		0	0	0
NET TRANSFERS & ENCUMBRANCES		\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,185,381	\$1,182,280	\$893,971	\$0	\$893,971	\$883,035	(\$10,936)



LIGHTING BUDGET





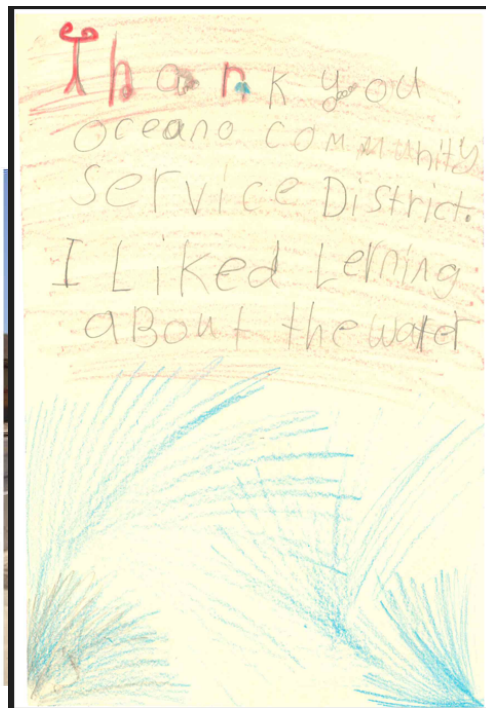
OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 LIGHTING - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS														
	Salaries & Wages	\$327	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
	Benefits	\$35	\$0	\$594	\$724	\$808	\$848	\$638	\$815	\$1,201	\$0	\$1,201	\$1,048	\$153
	Personnel Services	\$362	\$0	\$594	\$724	\$2,095	\$902	\$638	\$815	\$3,201	\$0	\$3,201	\$1,048	\$2,153
	Services & Supplies	\$37,607	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$35,250	\$39,500	\$0	\$39,500	\$36,471	\$3,029
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$7,935	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,352	\$11,015	\$0	\$11,015	\$9,973	\$1,042
	Total Expenditures	\$45,904	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$53,716	\$0	\$53,716	\$47,492	\$6,224
	OPERATING SURPLUS/(DEFICIT)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$53,716)	\$0	(\$53,716)	(\$47,492)	\$6,224
	TRANSFERS & ENCUMBRANCES													
	Transfers In - From General Fund	45,904	39,570	46,912	40,464	44,492	38,333	59,521	52,065	53,716	0	53,716	47,492	(6,224)
	(Transfers Out)	0	0	0	0	0	(606)	(711)	(6,648)	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$45,904	\$39,570	\$46,912	\$40,464	\$44,492	\$37,727	\$58,810	\$45,417	\$53,716	\$0	\$53,716	\$47,492	(\$6,224)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS														
PERSONNEL SERVICES														
SALARIES & WAGES														
01-5-4195-010	Salaries & Wages	297	0	0	0	1,287	55	0	0	2,000		2,000	0	2,000
Total Salaries & Wages		\$327	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
BENEFITS														
	Operating Crew Benefits Allocation	0	0	594	724	808	848	638	815	1,201	0	1,201	1,048	153
Total Benefits		\$35	\$0	\$594	\$724	\$808	\$848	\$638	\$815	\$1,201	\$0	\$1,201	\$1,048	\$153
Total Personnel Services		\$362	\$0	\$594	\$724	\$2,095	\$902	\$638	\$815	\$3,201	\$0	\$3,201	\$1,048	\$2,153
SERVICES & SUPPLIES														
01-5-4195-175	Operating Supplies	1,406	0	0	559	47	334	6,147	20	2,500		2,500	584	1,916
01-5-4195-295	Street Lighting	36,202	30,898	37,904	30,193	33,292	28,004	32,273	35,230	37,000		37,000	35,887	1,113
01-5-4195-220	Professional Services		0	0	0	0	0	11,466	0	0		0	0	0
Total Services & Supplies		\$37,607	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$35,250	\$39,500	\$0	\$39,500	\$36,471	\$3,029
CAPITAL OUTLAY														
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION														
01-5-4195-376	Administrative Cost Allocation	7,935	8,672	8,413	8,988	9,057	8,485	8,286	9,352	11,015		11,015	9,973	1,042
Total Administrative Cost Allocation		\$7,935	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,352	\$11,015	\$0	\$11,015	\$9,973	\$1,042
Total Expenditures		\$45,904	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$53,716	\$0	\$53,716	\$47,492	\$6,224
OPERATING SURPLUS/(DEFICIT)		(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$53,716)	\$0	(\$53,716)	(\$47,492)	\$6,224
TRANSFERS & ENCUMBRANCES														
	Transfers In - Property Taxes	45,904	39,570	46,912	40,464	44,492	38,333	59,521	52,065	53,716	0	53,716	47,492	(6,224)
	(Transfers Out)	0	0	0	0	0	(606)	(711)	(6,648)	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$45,904	\$39,570	\$46,912	\$40,464	\$44,492	\$37,727	\$58,810	\$45,417	\$53,716	\$0	\$53,716	\$47,492	(\$6,224)



PARKS & RECREATION BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) PARKS AND RECREATION DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2024/25	2024/25		2024/25		2024/25		
											ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ESTIMATED ACTUAL	EST. BUDGET VARIANCE		
SOURCES OF FUNDS																	
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0
USES OF FUNDS																	
	Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
	Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,152
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$15,030	\$15,030	\$2,500	\$17,530	\$17,530	\$2,500	\$6,698
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676	\$16,523	\$16,523	\$0	\$16,523	\$16,523	\$14,959	\$2,086
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,553	\$31,553	\$31,553	\$2,500	\$34,053	\$34,053	\$17,458	\$10,937
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$31,553)	(\$31,553)	\$0	(\$31,553)	(\$31,553)	(\$14,958)	\$10,937
TRANSFERS & ENCUMBRANCES																	
	Transfers In - Property Taxes																
	Transfers Out									5,649	38,664	38,664	0	38,664	38,664	22,069	(10,936)
	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,649	\$31,553	\$31,553	\$0	\$38,664	\$38,664	\$14,958	(\$10,936)

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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS														
01-4-3900-012	Parks Ca Grant Revenues	0	0	0	0	0	0	0	15,904	0	0	0	0	0
01-4-3900-012	October 16, 2024 Budget Request - \$2,500 SLO County Community Project Grant - Community Celebration	0	0	0	0	0	0	0	0	0	2,500	2,500	2,500	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$0	\$2,500	\$2,500	\$2,500	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$0	\$2,500	\$2,500	\$2,500	\$0
USES OF FUNDS														
PERSONNEL SERVICES														
SALARIES & WAGES														
01-5-4850-010	Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS														
01-5-4850-377	Operating Crew Benefits Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES														
01-5-4850-301	Oceano Parks & Recreation Events	0	0	0	0	0	0	0	0	13,730	(3,000)	10,730	0	10,730
01-5-4850-302	October 16, 2024 Budget Request - \$2,500 SLO County Community Project Grant - Community Celebration	0	0	0	0	0	0	0	0	0	2,500	2,500	2,500	0
01-5-4850-302	October 16, 2024 Budget Request - \$500 Pop-Up Tent/ Banner Grant Expenses	0	0	0	0	0	0	0	0	0	500	500	0	500
01-5-4850-302	October 16, 2024 Budget Request - OPARC Activities thru 12/25/2025	0	0	0	0	0	0	0	15,904	0	0	0	0	0
Total Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$15,030	\$2,500	\$17,530	\$2,500	\$15,030
CAPITAL OUTLAY														
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION														
01-5-4850-376	Administrative Cost Allocation	0	0	0	0	0	0	0	4,676	16,523	0	16,523	14,959	1,564
Total Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676	\$16,523	\$0	\$16,523	\$14,959	\$1,564
Total Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,553	\$31,553	\$2,500	\$34,053	\$17,458	\$16,595
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$31,553)	\$0	(\$31,553)	(\$14,958)	\$16,595
TRANSFERS & ENCUMBRANCES														
Transfers In - Property Taxes		0	0	0	0	0	0	0	5,649	38,664	0	38,664	22,069	(16,595)
(Transfers Out)		0	0	0	0	0	0	0	0	0	0	0	0	0
Encumbrances - Sources of Funding		0	0	0	0	0	0	0	0	0	0	0	0	0
Encumbrances - (Designated) - 2024 Parks CA Field Trips		0	0	0	0	0	0	0	0	(7,111)	(7,111)	(7,111)	(7,111)	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,649	\$31,553	\$0	\$31,553	\$14,958	(\$16,595)



FACILITIES FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues	\$168,743	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$166,469	\$76,893	\$0	\$76,893	\$81,022	\$4,128
	Other Sources of Funds	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$76,893	\$0	\$76,893	\$81,022	\$4,128
USES OF FUNDS														
	Salaries & Wages	\$122	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,533	\$4,000	\$0	\$4,000	\$2,579	\$1,422
	Benefits	\$29	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,630	\$2,401	\$0	\$2,401	\$2,095	\$306
	Personnel Services	\$151	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,163	\$6,401	\$0	\$6,401	\$4,674	\$1,727
	Services & Supplies	\$12,835	\$60,161	\$7,970	\$8,060	\$14,276	\$13,294	\$33,704	\$12,555	\$17,600	\$0	\$17,600	\$5,430	\$12,170
	Capital Outlay	\$64,534	\$22,239	\$39,622	\$133,228	\$0	\$0	\$66,177	\$24,502	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$31,740	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,029	\$16,523	\$0	\$16,523	\$14,959	\$1,564
	Total Expenditures	\$109,260	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$40,524	\$0	\$40,524	\$25,063	\$15,461
	OPERATING SURPLUS/(DEFICIT)	\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$36,369	\$0	\$36,369	\$55,959	\$19,590
TRANSFERS & ENCUMBRANCES														
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	31,500	55,373	31,500	0	31,500	31,500	0
	Transfers Out	(113,940)	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$42,077	\$31,500	\$0	\$31,500	\$31,500	\$0
RESERVES														
	Prior Year FBA (Use of Reserves)	(22,958)	(31,728)	0	(111,542)	0	0	(48,847)	0	(76,868)	0	(76,868)	(76,868)	0
	Additions to Reserves	0	0	33,665	0	0	0	2,387	162,192	144,737	0	144,737	164,327	19,590
	Other Adjustments - PFF's and Sheriff Facility Improvements	0	0	0	(339,712)	0	0	0	0	(339,712)	0	(339,712)	(339,712)	0
	RESERVES - INCREASE / (DECREASE)	(\$22,958)	(\$31,728)	\$33,665	(\$451,254)	\$0	\$0	(\$46,460)	\$162,192	(\$271,843)	\$0	(\$271,843)	(\$252,253)	\$19,590
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	(\$0)	\$339,712	(\$1)	\$0	\$0	\$0	\$339,712	\$0	\$339,712	\$339,712	\$39,180
RESERVES														
	Beginning Reserves & Prior Year FBA	\$343,412	\$320,454	\$288,726	\$322,391	\$210,849	\$210,848	\$210,848	\$164,388	\$326,580	\$0	\$326,580	\$326,580	\$0
	Operating Surplus / (Deficit)	\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$36,369	\$0	\$36,369	\$55,959	\$19,590
	Transfers & Encumbrances	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$42,077	\$31,500	\$0	\$31,500	\$31,500	\$0
	Other Adjustments - PFF's and Sheriff Facility Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$339,712)	\$0	(\$339,712)	(\$339,712)	\$0
	ENDING RESERVES	\$320,454	\$288,726	\$322,391	\$210,849	\$210,848	\$210,848	\$164,388	\$326,580	\$54,738	\$0	\$54,738	\$74,327	\$19,590



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
10-4-3257-000	Utility Reimbursement	1,704	1,202	2,209	1,947	1,579	1,546	2,887	2,585	1,200		1,200	3,205	2,005
10-4-3258-000	Old Fire Station Rent	11,700	10,725	10,725	10,725	11,775	12,000	12,000	12,000	12,000		12,000	12,000	0
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0		0	0	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	113,940	122,175	129,792	63,693		63,693	65,816	2,123
	Public Facilities Fees	25,258	27,280	20,060	10,158	20,528	7,878	2,387	22,092	0		0	0	0
10-4-3300-003	Interest Income	1,041	980	919	857	231	232	2,579	0	0		0	0	0
	Total Revenues	\$168,743	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$166,469	\$76,893	\$0	\$76,893	\$81,022	\$4,128
OTHER SOURCES OF FUNDS														
	Nuclear Power Preparedness - Emergency Generator	0	0	38,358	0	0	0	0	0	0		0	0	0
	Electric Vehicle Charging Stations Grant/ Rebate	0	0	0	0	0	0	0	7,895	0		0	0	0
	Total Other Sources of Funds	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$76,893	\$0	\$76,893	\$81,022	\$4,128
USES OF FUNDS														
SALARIES & WAGES														
10-5-4300-010	Salary & Wages	122	807	1,834	2,925	344	1,891	3,654	1,533	4,000		4,000	2,579	1,422
	Total Salaries & Wages	\$122	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,533	\$4,000	\$0	\$4,000	\$2,579	\$1,422
BENEFITS														
	Operating Crew Overhead	0	0	1,189	1,448	1,615	1,696	1,276	1,630	2,401		2,401	2,095	306
	Total Benefits	\$29	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,630	\$2,401	\$0	\$2,401	\$2,095	\$306
	Total Personnel Services	\$151	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,163	\$6,401	\$0	\$6,401	\$4,674	\$1,727
SERVICES & SUPPLIES														
10-5-4300-110	Communication	25	25	33	27	28	23	33	29	0		0	29	(29)
10-5-4300-163	Maint. Structure/ Improvements	11,633	40,683	3,148	2,599	9,389	10,237	4,848	9,692	12,500		12,500	4,376	8,124
10-5-4300-373	So. Maint. Structures/ Improvements	1,364	18,590	2,465	4,659	4,860	3,034	4,414	2,460	5,100		5,100	1,025	4,075
10-5-4300-220	Professional Services	0	550	1,505	775	0	0	24,409	374	0		0	0	0
10-5-4300-290	Utilities	0	118	0	0	0	0	0	0	0		0	0	0
	Total Services & Supplies	\$12,835	\$60,161	\$7,970	\$8,060	\$14,276	\$13,294	\$33,704	\$12,555	\$17,600	\$0	\$17,600	\$5,430	\$12,170
CAPITAL OUTLAY														
10-5-4300-320	Fixed Assets	45,144	0	0	12,800	0	0	0	0	0		0	0	0
10-5-4300-366	Emergency Generator Project	1,826	22,239	39,622	120,428	0	0	0	0	0		0	0	0
	HVAC System	13,159	0	0	0	0	0	0	0	0		0	0	0
	Office Remodel & Parking Lot Resurface Project	4,406	0	0	0	0	0	66,177	6,356	0		0	0	0
	Electric Vehicle Charging Stations	0	0	0	0	0	0	0	18,146	0		0	0	0
	Total Capital Outlay	\$64,534	\$22,239	\$39,622	\$133,228	\$0	\$0	\$66,177	\$24,502	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION														
10-5-4300-376	Admin Allocation	31,740	34,690	33,654	35,954	18,115	30,941	33,143	14,029	16,523		16,523	14,959	1,564
	Total Administrative Cost Allocation	\$31,740	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,029	\$16,523	\$0	\$16,523	\$14,959	\$1,564
	Total Expenditures	\$109,260	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$40,524	\$0	\$40,524	\$25,063	\$15,461
	OPERATING SURPLUS/(DEFICIT)	\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$36,369	\$0	\$36,369	\$55,959	\$19,590
TRANSFERS & ENCUMBRANCES														
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	31,500	55,373	31,500		31,500	31,500	0
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	0		0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0		0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0		0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$42,077	\$31,500	\$0	\$31,500	\$31,500	\$0
RESERVES														
	Prior Year FBA (Use of Reserves)	(22,958)	(31,728)	0	(111,542)	0	0	(48,847)	0	(76,868)		(76,868)	(76,868)	0
	Additions to Reserves	0	0	33,665	0	0	0	2,387	162,192	144,737		144,737	164,327	19,590
	Other Adjustments - PFF's and Sheriff's Carpet to County of SLO (Divestiture)	0	0	0	(339,712)	0	0	0	0	(339,712)		(339,712)	(339,712)	0
	RESERVES - INCREASE / (DECREASE)	(\$22,958)	(\$31,728)	\$33,665	(\$451,254)	\$0	\$0	(\$46,460)	\$162,192	(\$271,843)	\$0	(\$271,843)	(\$252,253)	\$19,590
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	(\$0)	\$339,712	(\$1)	\$0	\$0	\$0	\$339,712	\$0	\$339,712	\$339,712	(\$0)



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
RESERVES														
	Beginning Reserves & Prior Year FBA	\$343,412	\$320,454	\$288,726	\$322,391	\$210,849	\$210,848	\$210,848	\$164,388	\$326,580		\$326,580	\$326,580	\$0
	Operating Surplus / (Deficit)	\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$36,369		\$36,369	\$55,959	\$19,590
	Transfers & Encumbrances	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$42,077	\$31,500		\$31,500	\$31,500	\$0
	PFF's and Sheriff's Carpert to County of SLO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$339,712)		(\$339,712)	(\$339,712)	\$0
	ENDING RESERVES	\$320,454	\$288,726	\$322,391	\$210,849	\$210,848	\$210,848	\$164,388	\$326,580	\$54,738	\$0	\$54,738	\$74,327	\$19,590



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues (Water Rate Revenue)	\$2,293,711	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,450,373	\$3,402,557	\$0	\$3,402,557	\$3,521,129	\$118,572
	Other Sources of Funds	\$0	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$1,477,509	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$2,293,711	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$4,927,882	\$3,402,557	\$0	\$3,402,557	\$3,521,129	\$118,572
USES OF FUNDS														
	Salaries & Wages	\$131,672	\$149,429	\$163,191	\$173,399	\$192,583	\$151,297	\$198,182	\$216,849	\$235,000	\$0	\$235,000	\$183,422	\$51,578
	Benefits	\$24,967	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$112,004	\$161,370	\$0	\$161,370	\$142,928	\$18,442
	Personnel Services	\$156,639	\$199,429	\$238,932	\$304,478	\$301,405	\$265,141	\$286,852	\$328,853	\$396,370	\$0	\$396,370	\$326,350	\$70,020
	Services & Supplies	\$1,433,092	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,979,003	\$1,996,330	\$15,000	\$2,011,330	\$1,936,863	\$74,467
	Capital Outlay	\$11,250	\$243,804	\$267,821	\$386,406	\$200,848	\$156,169	\$905,512	\$1,699,958	\$150,000	\$402,496	\$552,496	\$402,496	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,000	\$0	\$54,000	\$54,000	\$0
	Administrative Cost	\$357,078	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$561,142	\$660,921	\$0	\$660,921	\$598,353	\$62,568
	Total Expenditures	\$1,958,058	\$2,348,851	\$2,535,876	\$2,867,972	\$2,676,056	\$2,415,834	\$3,543,762	\$4,622,960	\$3,257,621	\$417,496	\$3,675,117	\$3,318,063	\$357,054
	OPERATING SURPLUS/(DEFICIT)	\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$144,936	(\$417,496)	(\$272,560)	\$203,066	(\$475,626)
	TRANSFERS & ENCUMBRANCES													
	Transfers In - From General & Solid Waste Funds	0	0	0	0	0	14,497	11,325	105,857	1,896	0	1,896	1,896	0
	(Transfers Out) - To General, Solid Waste, Equipment	(51,976)	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(91,340)	0	(91,340)	(91,340)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	1,887,629	0	1,887,629	1,887,629	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(69,540)	(664,432)	0	(664,432)	(664,432)	0
	NET TRANSFERS & ENCUMBRANCES	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$43,648)	\$1,133,753	\$0	\$1,133,753	\$1,133,753	\$0
	RESERVES													
	Prior Year FBA	0	0	0	0	0	0	0	0	(334,682)	0	(334,682)	(334,682)	0
	(Use of Reserves)	0	(142,220)	(237,530)	(312,275)	0	0	0	0	0	(417,496)	(417,496)	(417,496)	0
	Additions to Reserves	283,677	0	0	0	183,801	728,352	235,981	261,274	1,613,371	0	1,613,371	2,088,997	475,626
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$283,677	(\$142,220)	(\$237,530)	(\$312,275)	\$183,801	\$728,352	\$235,981	\$261,274	\$1,278,689	(\$417,496)	\$861,193	\$1,336,819	\$475,626
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$1	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)
	RESERVES													
	Beginning Reserves & Prior Year FBA	\$1,396,684	\$1,680,361	\$1,538,141	\$1,300,610	\$988,335	\$1,172,136	\$1,900,489	\$2,136,470	\$2,467,284	0	\$2,467,284	\$2,467,284	0
	Operating Surplus / (Deficit)	\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$144,936	(\$417,496)	(\$272,560)	\$203,066	(\$475,626)
	Transfers & Encumbrances	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	\$25,892	(\$89,444)	\$0	(\$89,444)	(\$89,444)	\$0
	ENDING RESERVES	\$1,680,361	\$1,538,141	\$1,300,610	\$988,335	\$1,172,136	\$1,900,489	\$2,136,470	\$2,467,284	\$2,522,776	(\$417,496)	\$2,105,280	\$2,580,906	(\$475,626)



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
02-4-3200-000	Water Rate Revenue	1,595,914	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,888,209	3,169,951	3,150,000		3,150,000	3,285,243	135,243
02-4-3203-000/001	Revenue Accrual	12,573	2,144	4,652	39,742	11,122	14,882	8,669	60,450	0		0	0	0
02-4-3204-000	Sales: Lopez	435,506	475,743	457,660	487,270	307,184	0	0	0	0		0	0	0
02-4-3206-000	Front Footage Fees	43,901	8,160	0	26,030	13,518	34,381	4,080	4,814	24,480		24,480	24,480	0
02-4-3207-000	Sales: U/B Courtesy Notice	4,279	4,240	4,322	4,345	4,235	3,817	3,810	3,623	3,700		3,700	3,468	(232)
02-4-3208-000	Delinquent U/B Acct Fees	23,010	23,470	28,481	23,305	210	29,778	62,425	81,482	70,750		70,750	54,317	(16,433)
02-4-3209-000	Capacity Charges	92,480	27,758	28,741	56,904	23,246	82,265	22,844	15,259	40,704		40,704	40,704	0
02-4-3210-000	Meter Fees	8,466	8,296	6,750	16,818	10,840	20,250	12,150	8,100	8,100		8,100	8,100	0
02-4-3211-000	Lopez Connection Fees	19,000	5,000	5,000	10,000	4,000	14,000	4,000	2,000	6,000		6,000	6,000	0
02-4-3212-000	New Account Setup Fee	2,640	2,421	2,700	3,180	4,530	4,980	4,650	4,350	6,000		6,000	4,620	(1,380)
02-4-3217-297	Wheeling/Fire Protection	19,281	24,390	22,622	21,383	22,952	21,520	20,993	21,871	25,000		25,000	26,901	1,901
02-4-3230-350	Reimbursement - New Development	26,602	3,315	4,852	3,916	2,804	9,308	2,214	9,627	11,150		11,150	11,150	0
02-4-3255-000	Inspection Fees	175	150	150	275	200	450	300	150	300		300	300	0
02-4-3300-000	Interest Income	133	146	149	150	147	118	30	65,878	51,373		51,373	38,454	(12,919)
02-4-3900-000	Other Income	1,588	2,957	0	0	1,852	919	0	313	0		0	141	141
02-4-3905-000	Claims & Settlements	0	0	0	0	0	0	0	944	0		0	13,361	13,361
02-4-3224-000	Backflow Fees	0	0	0	0	1,903	1,880	1,953	617	5,000		5,000	3,890	(1,110)
	Total Revenues	\$2,293,711	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,450,373	\$3,402,557	\$0	\$3,402,557	\$3,521,129	\$118,572
OTHER SOURCES OF FUNDS														
	WRRP Grant Phase #1	0	0	104,318	132,147	0	0	0	0	0		0	0	0
	WRRP Grant Phase #2	0	0	0	0	168,588	0	0	0	0		0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	0	135,396	266,146	1,252,509	0		0	0	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	0	5,891	248,053	0	0		0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	0	0	0	0	0	0	0	0	0		0	0	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	0	268,000	0	0		0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	0	0	225,000	0		0	0	0
	Total Other Sources of Funds	\$0	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$1,477,509	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$2,293,711	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$4,927,882	\$3,402,557	\$0	\$3,402,557	\$3,521,129	\$118,572
USES OF FUNDS														
PERSONNEL SERVICES														
UTILITIES STAFF: SALARIES & WAGES														
02-5-4400-010	Salaries and Wages	114,154	129,274	127,908	162,702	183,977	144,253	189,142	206,971	220,000		220,000	170,442	49,558
02-5-4400-020	Overtime	12,700	20,155	35,283	10,697	8,606	7,045	9,040	9,878	15,000		15,000	12,980	2,020
	Total Salaries & Wages	\$131,672	\$149,429	\$163,191	\$173,399	\$192,583	\$151,297	\$198,182	\$216,849	\$235,000	\$0	\$235,000	\$183,422	\$51,578
UTILITIES STAFF: BENEFITS														
02-5-4400-075	Workers Compensation Insurance	4,064	0	4,000	6,873	5,411	5,297	6,937	7,687	7,700		7,700	8,818	(1,118)
	Operating Crew Benefits Allocation	0	0	71,740	92,697	103,387	108,530	81,662	104,317	153,670		153,670	134,110	19,560
	Total Benefits	\$4,064	\$0	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$112,004	\$161,370	\$0	\$161,370	\$142,928	\$18,442
	Total Personnel Services	\$156,639	\$199,429	\$238,932	\$304,478	\$301,405	\$265,141	\$286,852	\$328,853	\$396,370	\$0	\$396,370	\$226,350	\$70,020



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SERVICES & SUPPLIES														
02-5-4400-110	Communications	2,730	2,516	3,267	2,682	2,917	2,649	2,921	2,465	3,000		3,000	2,329	671
02-5-4400-163	Maint: Structures/Improvements	8,127	640	10,643	6,052	3,005	1,378	5,817	1,856	15,000		15,000	5,766	9,234
02-5-4400-164	Paving	0	0	0	1,390	3,181	1,175	5,112	2,084	5,200		5,200	3,145	2,055
02-5-4400-170	Maintenance - Equipment	4,458	3,545	3,902	2,792	3,139	2,738	2,814	155	3,500		3,500	2,355	1,145
02-5-4400-173	Maint: Shared Structures/Improvements	0	8,094	13,912	2,410	4,865	480	2,625	3,818	10,000		10,000	9,780	220
02-5-4400-175	System Parts/Operating Supplies	16,833	8,861	13,971	5,263	13,982	8,515	6,875	18,318	14,500		14,500	17,040	(2,540)
02-5-4400-176	Water Meters	9,897	10,247	10,992	12,498	21,537	22,981	23,896	23,770	26,000		26,000	26,000	0
02-5-4400-177	Safety Expense	129	0	8	0	0	11	1,012	781	1,050		1,050	0	1,050
02-5-4400-178	Chemicals	594	627	3,600	676	0	4,830	1,391	6,828	7,200		7,200	0	7,200
02-5-4400-180	Membership	1,865	1,927	1,490	1,497	2,525	2,366	2,398	2,489	3,750		3,750	4,409	(659)
02-5-4400-200	Office Expense	800	376	475	347	0	574	741	941	1,000		1,000	360	640
02-5-4400-205	Outside UB Mail Service	0	0	7,063	7,352	9,787	10,088	7,026	9,090	10,400		10,400	7,944	2,456
02-5-4400-210	Professional Services	14,334	13,191	14,657	17,644	23,661	16,115	45,624	96,142	26,000		26,000	18,166	7,834
02-5-4400-221	Information Technology	0	0	0	907	192	0	0	0	575		575	0	575
02-5-4400-222	Contracted Engineering	6,503	686	1,965	1,928	3,620	1,953	2,802	3,302	5,000		5,000	255	4,745
02-5-4400-226	Engineering & Other Reimbursements	26,563	4,660	9,458	3,222	11,903	6,370	6,568	7,697	10,815		10,815	15,286	(4,471)
02-5-4400-230	Legal Notices	138	567	0	0	892	58	1,080	2,166	1,000		1,000	739	261
02-5-4400-241	Rents/Leases - Equipment	0	0	0	0	0	0	2,063	177	1,450		1,450	0	1,450
02-5-4400-248	Permits, Fees, Licenses	7,790	7,381	8,831	7,096	6,216	10,212	13,271	13,232	15,050		15,050	12,196	2,855
02-5-4400-250	Small Tools and Instruments	644	32	1,412	1,959	0	281	390	697	1,000		1,000	507	493
02-5-4400-285	Classes/Seminars	1,212	2,118	150	2,367	449	4,052	3,188	952	1,000		1,000	4,432	(3,432)
02-5-4400-261	Water Supply - Lopez	457,285	441,331	472,914	462,693	499,934	521,318	531,120	527,159	553,575		553,575	513,322	40,253
02-5-4400-262	Water Supply - State Water	769,032	871,102	953,953	1,101,264	913,511	809,075	1,026,248	1,126,227	1,151,000		1,151,000	1,164,679	(13,679)
02-5-4400-290	Utilities - Groundwater Pumping	9,533	10,926	2,346	9,972	9,621	38,653	31,238	10,941	35,000		35,000	17,265	17,735
02-5-4400-297	Pass-Thru: Crest/Christie/AG	21,464	25,807	19,407	24,143	23,169	22,025	23,677	19,187	26,265		26,265	26,901	(636)
02-5-4400-380	NCTM/TG	41,834	31,149	32,684	41,969	53,636	49,091	48,865	67,411	58,000		58,000	52,112	5,888
02-5-4400-387	Interest Expense - Interfund	1,161	1,085	1,010	934	249	156	2,697	12,195	2,500		2,500	0	2,500
02-5-4400-499	Claim & Settlements	3,703	18,614	5,025	21,396	1,516	9,297	12,291	2,812	7,500		7,500	16,876	(9,376)
	February 12, 2025 Budget Adjustment - Water Rate Study - HDR	0	0	0	0	0	0	0	0	0	15,000	15,000	15,000	0
Total Services & Supplies		\$1,433,092	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,979,003	\$1,996,330	\$15,000	\$2,011,330	\$1,936,863	\$74,467
CAPITAL OUTLAY														
02-5-4400-354	CIP - Overlay	0	0	0	0	25,200	2,405	0	0	0		0	0	0
02-5-4400-358	CIP - Lagoon Waterline	0	123,486	12,020	0	0	0	0	0	0		0	0	0
02-5-4400-366	CIP - Storage Tank O&M	0	0	0	0	0	12,477	6,311	0	0		0	0	0
02-5-4400-440	CIP - Well #8	0	0	10,042	16,507	0	0	7,251	21,546	0		0	0	0
02-5-4400-441	CPI - Well #5	0	0	0	0	0	0	0	0	0		0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	11,250	43,101	20,575	3,125	0	0	0	0	0		0	0	0
02-5-4400-443	CIP - HWY One Relocation	0	26,531	119,024	19,407	0	0	0	0	0		0	0	0
02-5-4400-444	CIP - WRRP	0	43,630	104,318	132,174	175,648	0	0	0	0		0	0	0
02-5-4400-445	CIP - Facilities Yard	0	7,057	0	0	0	0	0	0	0		0	0	0
02-5-4400-446	CIP - Norswing	0	0	1,842	215,193	0	0	0	0	0		0	0	0
02-5-4400-437	CIP - Water Tank Renovation	0	0	0	0	0	0	28,715	384,903	0		0	0	0
	CIP - 21st St Valve Replacement	0	0	0	0	0	0	0	41,000	0		0	0	0
02-5-4400-361	Prop 1: Stormwater Recapture	0	0	0	0	0	135,396	224,103	1,252,509	0		0	0	0
	Prop 1: & Small Community Grant: WRRP #1-1 & #1-9	0	0	0	0	0	5,891	552,394	0	0		0	0	0
	Annual CIP Projects	0	0	0	0	0	0	86,738	0	150,000		150,000	0	150,000
	November 13, 2024 Budget Adjustment - CIP Engineering Cannon	0	0	0	0	0	0	0	0	0	134,970	134,970	134,970	0
	December 11, 2024 Budget Adjustment - Utility Yard Office	0	0	0	0	0	0	0	0	0	33,708	33,708	33,708	0
	December 11, 2024 Budget Adjustment - 1 Million-Gallon Tank - ATS	0	0	0	0	0	0	0	0	0	58,818	58,818	58,818	0
	February 12, 2025 Budget Adjustment - Prop 1 Round 2 IRWM Grant	0	0	0	0	0	0	0	0	0	175,000	175,000	175,000	0
Total Capital Outlay		\$11,250	\$243,804	\$267,821	\$386,406	\$200,848	\$156,169	\$905,512	\$1,699,958	\$150,000	\$402,496	\$552,496	\$402,496	\$150,000
DEBT SERVICE														
02-5-4400-310	CalPERS UAL Funding	0	0	0	0	0	13,249	19,162	54,005	54,000		54,000	54,000	0
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,000	\$0	\$54,000	\$54,000	\$0
ADMINISTRATIVE COST ALLOCATION														
02-5-4400-376	Administrative Cost Allocation	357,078	390,260	378,606	404,482	543,437	434,835	497,142	561,142	660,921		660,921	598,353	62,568
Total Administrative Cost Allocation		\$357,078	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$561,142	\$660,921	\$0	\$660,921	\$598,353	\$62,568
Total Expenditures		\$1,958,058	\$2,348,851	\$2,535,876	\$2,867,972	\$2,676,056	\$2,415,834	\$3,543,762	\$4,622,960	\$3,257,621	\$417,496	\$3,675,117	\$3,318,063	\$357,054



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE	
OPERATING SURPLUS/(DEFICIT)		\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$144,936		(\$417,496)	(\$272,560)	\$203,066	\$475,626
TRANSFERS & ENCUMBRANCES															
	Transfers In- From General & Solid Waste Fund	0	0	0	0	0	14,497	11,325	105,857	1,896		1,896	1,896	0	0
	(Transfers Out) - To General, Solid Waste, Equipment	(51,976)	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(91,340)		(91,340)	(91,340)	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	1,887,629		1,887,629	1,887,629	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(69,540)	(664,432)		(664,432)	(664,432)	0	0
NET TRANSFERS & ENCUMBRANCES		(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$43,648)	\$1,133,753		\$0	\$1,133,753	\$1,133,753	\$0
RESERVES															
	Prior Year FBA (Use of Reserves)									(334,682)		(334,682)	(334,682)	0	0
	Additions to Reserves	283,677	(142,220)	(237,530)	(312,275)	183,801	728,352	235,981	261,274	1,613,371	(417,496)	1,613,371	2,088,997	475,626	0
	Use of Prior Year FBA									0		0	0	0	0
	Other Adjustments									0		0	0	0	0
RESERVES - INCREASE / (DECREASE)		\$283,677	(\$142,220)	(\$237,530)	(\$312,275)	\$183,801	\$728,352	\$235,981	\$261,274	\$1,278,689		(\$417,496)	\$861,193	\$1,336,819	\$475,626
NET BUDGETARY SOURCES/USES		\$0	\$0	(\$1)	\$0	\$0	\$0	\$0	(\$0)	\$0		\$0	\$0	(\$0)	(\$0)
RESERVES															
	Beginning Reserves & Prior Year FBA	\$1,396,684	\$1,680,361	\$1,538,141	\$1,300,610	\$988,335	\$1,172,136	\$1,900,489	\$2,136,470	\$2,467,284		\$2,467,284	\$2,467,284	\$0	\$0
	Operating Surplus / (Deficit)	\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$144,936		(\$417,496)	(\$272,560)	\$203,066	(\$475,626)
	Transfers	(\$51,976)	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	\$25,892	(\$89,444)		\$0	(\$89,444)	(\$89,444)	\$0
ENDING RESERVES		\$1,680,361	\$1,538,141	\$1,300,610	\$988,335	\$1,172,136	\$1,900,489	\$2,136,470	\$2,467,284	\$2,522,776		(\$417,496)	\$2,105,280	\$2,580,906	(\$475,626)



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues (Wastewater Rates)	\$400,898	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$469,333	\$454,057	\$0	\$454,057	\$448,284	(\$5,773)
	Other Sources of Funds	\$1,299	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$402,197	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$469,333	\$454,057	\$0	\$454,057	\$448,284	(\$5,773)
USES OF FUNDS														
PERSONNEL SERVICES														
	Salaries & Wages	\$59,445	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$56,411	\$96,500	\$0	\$96,500	\$82,728	\$13,772
	Benefits	\$12,070	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$43,367	\$62,026	\$0	\$62,026	\$55,330	\$6,696
	Personnel Services	\$71,514	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$99,778	\$158,526	\$0	\$158,526	\$138,058	\$20,468
	Services & Supplies	\$26,422	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$34,815	\$101,065	\$0	\$101,065	\$44,866	\$56,199
	Capital Outlay	\$0	\$86,002	\$100,952	\$325	\$16,500	\$0	\$5,609	\$0	\$0	\$300,406	\$300,406	\$300,406	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,980	\$0	\$26,980	\$26,980	\$0
	Administrative Cost	\$317,402	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$280,571	\$330,461	\$0	\$330,461	\$299,177	\$31,284
	Total Expenditures	\$415,339	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$617,032	\$300,406	\$917,438	\$809,487	\$107,951
	OPERATING SURPLUS/(DEFICIT)	(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$162,975)	(\$300,406)	(\$463,381)	(\$361,203)	\$102,178
TRANSFERS & ENCUMBRANCES														
	Transfers In	113,940	113,940	113,940	113,940	113,940	113,940	100,957	52,919	0	0	0	0	0
	(Transfers Out) - To Equipment Fund	(9,761)	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(36,522)	0	(36,522)	(36,522)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(48,800)	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)	\$0	(\$36,522)	(\$36,522)	\$0
RESERVES														
	Prior Year FBA (Use of Reserves)	0	0	0	0	0	0	0	0	(112,196)	0	(112,196)	(112,196)	0
	Additions to Reserves	91,037	0	0	6,978	99,109	65,390	29,260	2,705	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$91,037	(\$61,251)	(\$71,644)	\$6,978	\$99,109	\$65,390	\$29,260	\$2,705	(\$199,497)	(\$300,406)	(\$499,903)	(\$397,725)	\$102,178
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	(\$1)	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)
RESERVES														
	Beginning Reserves & Prior Year FBA	\$1,162,211	\$1,253,248	\$1,191,997	\$1,120,353	\$1,127,331	\$1,226,441	\$1,291,830	\$1,321,090	\$1,323,795	0	\$1,323,795	\$1,323,795	0
	Operating Surplus / (Deficit)	(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$162,975)	(\$300,406)	(\$463,381)	(\$361,203)	(\$102,178)
	Transfers & Encumbrances	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)	\$0	(\$36,522)	(\$36,522)	\$0
	ENDING RESERVES	\$1,253,248	\$1,191,997	\$1,120,353	\$1,127,331	\$1,226,441	\$1,291,830	\$1,321,090	\$1,323,795	\$1,124,298	(\$300,406)	\$823,892	\$926,070	(\$102,178)



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
03-4-3210-000	Wastewater Rate Revenue	390,136	391,280	393,827	389,883	393,490	390,449	400,281	400,873	400,000		400,000	404,349	4,349
03-4-3203-000/001	Revenue Accrual	(78)	282	347	(33)		923	(182)	(22)	0		0	0	0
03-4-3211-000	Wastewater Connections	8,985	2,500	2,525	5,000	2,000	6,225	2,000	1,000	2,000		2,000	2,000	0
03-4-3230-000	Sales: Miscellaneous	0	0	314	0	0	624	363	1,391	0		0	463	463
03-4-3255-000	Inspection Fees	175	125	125	250	150	875	100	50	100		100	100	0
03-4-3256-000	FOG Program	1,680	900	1,680	5,345	5,115	5,517	5,775	5,580	4,100		4,100	5,550	1,450
03-4-3257-000	Interest Income	0	0	0	0	0	0	0	60,439	47,857		47,857	35,822	(12,035)
Total Revenues		\$400,898	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$469,333	\$454,057	\$0	\$454,057	\$448,284	(\$5,773)
OTHER SOURCES OF FUNDS														
03-4-3900-000	Other Income	1,299	0	0	2,812	636	120	0	0	0		0	0	0
Total Other Sources of Funds		\$1,299	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$402,197	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$469,333	\$454,057	\$0	\$454,057	\$448,284	(\$5,773)
USES OF FUNDS														
PERSONNEL SERVICES														
UTILITIES STAFF: SALARIES & WAGES														
03-5-4500-010	Salaries and Wages	51,355	39,094	40,564	47,819	50,429	69,718	59,981	52,711	84,000		84,000	78,337	5,663
03-5-4500-020	Overtime	5,571	5,992	11,683	3,244	1,968	2,380	3,096	3,700	12,500		12,500	4,391	8,109
Total Salaries & Wages		\$59,445	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$56,411	\$96,500	\$0	\$96,500	\$82,728	\$13,772
UTILITIES STAFF: BENEFITS														
03-5-4500-061	CalPERS UAL	3,868	4,983	0	0	0	0	0	0	0		0	0	0
03-5-4500-071	Medicare	876	708	0	0	13	1	0	0	0		0	0	0
03-5-4500-075	Workers Compensation Insurance	1,911	0	2,286	3,832	2,999	2,873	3,885	4,248	4,400		4,400	5,039	(639)
03-5-4500-090	Insurance	5,171	6,968	0	0	0	0	0	0	0		0	0	0
	Operating Crew Benefits Allocation	0	0	26,120	34,761	38,770	40,699	30,623	39,119	57,626		57,626	50,291	7,335
Total Benefits		\$12,070	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$43,367	\$62,026	\$0	\$62,026	\$55,330	\$6,696
Total Personnel Services		\$71,514	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$99,778	\$158,526	\$0	\$158,526	\$138,058	\$20,468
SERVICES & SUPPLIES														
03-5-4500-100	Clothing	145	0	0	0	0	0	0	0	0		0	0	0
03-5-4500-110	Communication	391	320	433	355	370	511	381	400	515		515	378	137
03-5-4500-163	Maint: Sewer Structures/ Improvements	685	6,807	12,164	1,536	7,096	1,971	750	7,485	10,000		10,000	2,932	7,068
03-5-4500-170	Maintenance: Equipment	3,942	205	1,310	133	824	1,479	4,413	3,753	4,800		4,800	400	4,400
03-5-4500-171	Maintenance: Vehicles	223	64	0	95	0	2,048	0	405	3,600		3,600	0	3,600
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	0	0	3,500		3,500	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	1,250	1,620	2,589	527	0	921	506	0	5,135		5,135	7,440	(2,305)
03-5-4500-175	System Parts/ Operating Supplies	7,426	1,728	1,379	1,388	2,664	2,696	2,578	2,957	8,240		8,240	2,468	5,772
03-5-4500-177	Safety Expense	704	283	8	0	0	793	330	1,276	2,850		2,850	14,582	(11,732)
03-5-4500-180	Memberships	456	469	0	331	919	733	706	722	1,050		1,050	679	371
03-5-4500-200	Office Expense	601	0	31	79	24	309	0	77	515		515	75	440
03-5-4500-205	Outside UB Mailing Expense	10	0	7,079	7,352	7,328	8,103	7,026	9,016	9,600		9,600	7,944	1,656
03-5-4500-220	Professional Services	1,260	530	11,279	0	0	0	0	0	32,575		32,575	1,230	31,345
03-5-4500-222	Contracted Engineering	2,903	630	140	808	260	0	410	168	2,835		2,835	255	2,580
03-5-4500-226	Engineering & Other Reimbursables	1,150	(70)	560	0	245	0	0	0	0		0	0	0
03-5-4500-241	Rents & Leases/ Equipment	522	6,140	0	0	0	0	5,141	0	3,000		3,000	0	3,000
03-5-4500-248	Regulatory Permits & Fees	2,406	2,588	2,836	3,249	3,530	4,179	3,453	3,796	5,200		5,200	5,200	0
03-5-4500-250	Small Tools & Instruments	650	32	50	162	0	0	0	0	0		0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	269	570	0	181	0	2,524	430	0	2,800		2,800	130	2,670
03-5-4500-290	Utilities	957	805	2,108	1,010	1,207	960	1,017	1,170	2,600		2,600	1,153	1,447
03-5-4500-320	Fixed Assets - Equipment	0	0	0	0	0	0	0	3,590	0		0	0	0
03-5-4500-390	Bad Debt Expense	232	0	255	1,223	0	0	0	0	350		350	0	350
03-5-4500-499	Claims & Settlements	0	810	540	0	0	0	0	0	1,900		1,900	0	1,900
Total Services & Supplies		\$26,422	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$34,815	\$101,065	\$0	\$101,065	\$44,866	\$56,199



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
CAPITAL OUTLAY														
03-5-4500-354	CIP - Overlay	0	0	0	0	16,500	0	0	0	0		0	0	0
03-5-4500-442	CIP - Air Park Drive Relocation	0	14,294	30,862	0	0	0	0	0	0		0	0	0
03-5-4500-443	CIP - HWY One Relocation	0	64,651	64,152	325	0	0	0	0	0		0	0	0
03-5-4500-445	CIP - Facilities Yard	0	7,057	0	0	0	0	0	0	0		0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	0	5,938	0	0	0	5,609	0	0		0	0	0
03-5-4500-446	October 16, 2024 Budget Adjustment - CIP Engineering MKN	0	0	0	0	0	0	0	0	0	283,552	283,552	283,552	0
03-5-4500-320	December 11, 2024 Budget Adjustment - Utility Yard Office	0	0	0	0	0	0	0	0	0	16,854	16,854	16,854	0
Total Capital Outlay		\$0	\$86,002	\$100,952	\$325	\$16,500	\$0	\$5,609	\$0	\$0	\$300,406	\$300,406	\$300,406	\$0
DEBT SERVICE														
03-5-4500-310	CalIPERS UAL Funding	0	0	0	0	0	6,624	9,580	26,998	26,980		26,980	26,980	0
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,980	\$0	\$26,980	\$26,980	\$0
ADMINISTRATIVE COST ALLOCATION														
03-5-4500-376	Administrative Cost Allocation	317,402	346,898	336,539	359,540	271,718	289,409	331,428	280,571	330,461		330,461	299,177	31,284
Total Administrative Cost Allocation		\$317,402	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$280,571	\$330,461	\$0	\$330,461	\$299,177	\$31,284
Total Expenditures		\$415,339	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$617,032	\$300,406	\$917,438	\$809,487	\$107,951
OPERATING SURPLUS/(DEFICIT)		(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$162,975)	(\$300,406)	(\$463,381)	(\$361,203)	\$102,178
TRANSFERS & ENCUMBRANCES														
	Transfers In - From Solid Waste Fund	113,940	113,940	113,940	113,940	113,940	113,940	100,957	52,919	0		0	0	0
	(Transfers Out) - Equipment Fund	(9,761)	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(36,522)		(36,522)	(36,522)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0		0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(48,800)	0		0	0	0
NET TRANSFERS & ENCUMBRANCES		\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)	\$0	(\$36,522)	(\$36,522)	\$0
RESERVES														
	Prior Year FBA (Use of Reserves)		(61,251)	(71,644)						(112,196)		(112,196)	(112,196)	0
	Additions to Reserves	91,037			6,978	99,109	65,390	29,260	2,705	(87,301)	(300,406)	(387,707)	(285,529)	102,178
	Other Adjustments									0		0	0	0
RESERVES - INCREASE / (DECREASE)		\$91,037	(\$61,251)	(\$71,644)	\$6,978	\$99,109	\$65,390	\$29,260	\$2,705	(\$199,497)	(\$300,406)	(\$499,903)	(\$397,725)	\$102,178
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$1	\$0	\$0	(\$1)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES														
	Beginning Reserves	\$1,162,211	\$1,253,248	\$1,191,997	\$1,120,353	\$1,127,331	\$1,226,441	\$1,291,830	\$1,321,090	\$1,323,795		\$1,323,795	\$1,323,795	\$0
	Operating Surplus / (Deficit)	(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$162,975)	(\$300,406)	(\$463,381)	(\$361,203)	(\$102,178)
	Transfers & Encumbrances	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)	\$0	(\$36,522)	(\$36,522)	\$0
ENDING RESERVES		\$1,253,248	\$1,191,997	\$1,120,353	\$1,127,331	\$1,226,441	\$1,291,830	\$1,321,090	\$1,323,795	\$1,124,298	(\$300,406)	\$823,892	\$926,070	(\$102,178)



GARBAGE FUND



OCEANO COMMUNITY SERVICES DISTRICT														
FUND LEVEL ANALYSIS														
SOLID WASTE FUND - 06														
ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues (Franchise Fees)	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$81,368	\$74,540	\$0	\$74,540	\$85,596	\$11,056
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$74,540	\$0	\$74,540	\$85,596	\$11,056
USES OF FUNDS														
	Salaries & Wages	\$16,238	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$21,884	\$20,000	\$0	\$20,000	\$22,193	(\$2,193)
	Benefits	\$1,513	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$17,311	\$25,011	\$0	\$25,011	\$22,100	\$2,911
	Personnel Services	\$17,751	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$39,195	\$45,011	\$0	\$45,011	\$44,293	\$718
	Services & Supplies	\$18,669	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$16,641	\$20,015	\$0	\$20,015	\$13,791	\$6,224
	Capital Outlay	\$0	\$0	\$0	\$0	\$8,399	\$0	\$0	\$22,864	\$0	\$5,618	\$5,618	\$5,618	\$0
	Administrative Cost	\$47,610	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,409	\$44,061	\$0	\$44,061	\$39,890	\$4,171
	Total Expenditures	\$84,031	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$109,087	\$5,618	\$114,705	\$103,592	\$11,113
	OPERATING SURPLUS/(DEFICIT)	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	(\$34,547)	(\$5,618)	(\$40,165)	(\$17,996)	\$22,169
TRANSFERS & ENCUMBRANCES														
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	0	7,500	7,500	0
	(Transfers Out) - Equipment Fund	(643)	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(3,162)	0	(3,162)	(3,162)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(3,660)	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$6,857	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,338	\$0	\$4,338	\$4,338	\$0
RESERVES														
	Prior Year FBA	0	0	0	0	0	0	0	0	(22,564)	0	(22,564)	(22,564)	0
	(Use of Reserves)	0	0	0	(16,846)	(13,777)	(79,794)	(45,815)	(72,041)	(7,645)	(5,618)	(13,263)	0	13,263
	Additions to Reserves	17,444	17,404	4,236	0	0	0	0	0	0	0	0	8,906	8,906
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$17,444	\$17,404	\$4,236	(\$16,846)	(\$13,777)	(\$79,794)	(\$45,815)	(\$72,041)	(\$30,209)	(\$5,618)	(\$13,263)	\$8,906	\$22,169
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$11,236)	(\$49,090)	(\$4,752)	\$44,338
RESERVES														
	Beginning Reserves & Prior Year FBA	\$333,494	\$350,938	\$368,342	\$372,578	\$355,732	\$341,955	\$262,161	\$216,346	\$144,304	0	\$144,304	\$144,304	0
	Operating Surplus / (Deficit)	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	(\$34,547)	(\$5,618)	(\$40,165)	(\$17,996)	\$22,169
	Transfers & Encumbrances	\$6,857	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,338	\$0	\$4,338	\$4,338	\$0
	ENDING RESERVES	\$350,938	\$368,342	\$372,578	\$355,732	\$341,955	\$262,161	\$216,346	\$144,304	\$114,095	(\$5,618)	\$108,477	\$130,646	\$22,169



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
06-4-3230-000	Solid Waste: Misc Income	0	0	275	0	113	360	45	266	0		0	0	0
06-4-3300-003	Interest Income	121	106	91	76	18	9	120	2,800	7,480		7,480	5,599	(1,881)
06-4-3501-000	Franchise Fees	86,818	84,923	86,647	76,636	52,705	44,082	62,006	67,151	55,575		55,575	68,512	12,937
06-4-3501-741	Landfill Savings Payment	7,679	7,756	7,880	8,672	8,386	8,445	10,221	11,151	11,485		11,485	11,486	1
Total Revenues		\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$81,368	\$74,540		\$74,540	\$85,596	\$11,056
OTHER SOURCES OF FUNDS														
	SLO County Off-Highway Motor Vehicle Grant	0	0	0	0	0	0	0	11,650	0		0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$0		\$0	\$0	\$0
Total Sources of Funds		\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$74,540	\$0	\$74,540	\$85,596	\$11,056
USES OF FUNDS														
PERSONNEL SERVICES														
UTILITIES STAFF: SALARIES & WAGES														
06-5-4900-010	Salaries & Wages	14,851	6,762	10,553	13,954	6,434	17,096	16,068	21,884	20,000		20,000	22,193	(2,193)
06-5-4900-012	Classic EE Contr by ER PERS	139	0	0	0	0	0	0	0	0		0	0	0
06-5-4900-020	Overtime Wages	1,248	138	205	14	0	0	18	0	0		0	0	0
Total Salaries & Wages		\$16,238	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$21,884	\$20,000	\$0	\$20,000	\$22,193	(\$2,193)
UTILITIES STAFF: BENEFITS														
06-5-4900-061	PERS Contributions	213	734	0	0	0	0	0	0	0		0	0	0
06-5-4900-063	Pension Expense	34	1,671	564	3,206	0	0	0	0	0		0	0	0
06-5-4900-071	Medicare	237	109	0	0	2	2	0	0	0		0	0	0
06-5-4900-072	FICA	799	0	0	0	0	0	0	0	0		0	0	0
06-5-4900-075	Compensation Insurance	167	0	686	958	749	763	925	1,011	1,000		1,000	1,145	(145)
06-5-4900-080	Boot Allowance	0	0	0	0	0	0	0	0	0		0	0	0
06-5-4900-090	Insurance	63	1,086	0	0	0	0	0	0	0		0	0	0
	Operating Crew Benefits Allocation	0	0	11,755	14,484	16,154	16,958	12,760	16,300	24,011		24,011	20,955	3,056
Total Benefits		\$1,513	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$17,311	\$25,011	\$0	\$25,011	\$22,100	\$2,911
Total Personnel Services		\$17,751	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$39,195	\$45,011	\$0	\$45,011	\$44,293	\$718
SERVICES & SUPPLIES														
06-5-4900-100	Clothing	145	0	0	0	0	0	0	0	0		0	0	0
06-5-4900-110	Communication	216	148	650	389	620	633	622	632	1,000		1,000	175	825
06-5-4900-170	Maintenance - EQ/CANS	0	0	13	0	0	0	0	0	0		0	0	0
06-5-4900-171	Maintenance - Vehicles	42	14	0	85	0	0	0	0	0		0	0	0
06-5-4900-172	Gas and Oil	0	0	0	0	0	0	0	0	0		0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	41	110	154	397	119	105	220	20	550		550	0	550
06-5-4900-175	Operating Supplies	447	0	840	0	16	0	0	24	300		300	109	191
06-5-4900-192	Over and Short	(73)	(21)	0	0	0	0	0	0	0		0	0	0
06-5-4900-200	Office Expense	40	0	0	261	0	0	986	0	300		300	0	300
06-5-4900-210	Postage	1,074	33	462	0	0	226	0	0	300		300	0	300
06-5-4900-219	Special Admin Expense	600	450	0	0	0	36,105	18,332	0	0		0	0	0
06-5-4900-220	Professional Services	6,930	2,512	7,823	3,819	3,385	6,127	15,455	5,696	7,000		7,000	3,507	3,493
06-5-4900-230	Legal Notices	0	77	0	0	0	179	0	0	0		0	0	0
06-5-4900-290	Utilities	9,208	0	1,408	5,547	0	0	0	0	565		565	0	565
06-5-4900-291	School Outreach Programs	0	9,980	9,980	9,500	9,500	9,980	10,000	10,000	10,000		10,000	10,000	0
06-5-4900-320	Fixed Asset - New Truck Bed	0	0	0	0	0	0	0	269	0		0	0	0
Total Services & Supplies		\$18,669	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$16,641	\$20,015	\$0	\$20,015	\$13,791	\$6,224
CAPITAL OUTLAY														
06-5-4900-320	Trash Cans	0	0	0	0	8,399	0	0	13,065	0		0	0	0
	Tranah Cans - SLO County Off - Highway Motor Vehicle Grant	0	0	0	0	0	0	0	9,799	0		0	0	0
06-5-4900-320	December 11, 2024 Budget Adjustment - Utility Yard Office	0	0	0	0	0	0	0	0	0	5,618	5,618	5,618	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$8,399	\$0	\$0	\$22,864	\$0	\$5,618	\$5,618	\$5,618	\$0
ADMINISTRATIVE COST ALLOCATION														
06-5-4900-376	Administrative Cost Allocation	47,610	52,035	50,481	53,931	36,229	50,911	46,714	37,409	44,061		44,061	39,890	4,171
Total Administrative Cost Allocation		\$47,610	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,409	\$44,061	\$0	\$44,061	\$39,890	\$4,171
Total Expenditures		\$84,031	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$109,087	\$5,618	\$114,705	\$103,592	\$11,113



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
OPERATING SURPLUS/(DEFICIT)		\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	(\$34,547)	(\$5,618)	(\$40,165)	(\$17,996)	\$22,169
TRANSFERS & ENCUMBRANCES														
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500		7,500	7,500	0
	(Transfers Out) - Equipment Fund	(643)	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(3,162)		(3,162)	(3,162)	0
	Encumbrances - Sources of Funding								0	0		0	0	0
	Encumbrances - (Designated Funds)								(3,660)	0		0	0	0
NET TRANSFERS & ENCUMBRANCES		\$6,857	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,338	\$0	\$4,338	\$4,338	\$0
RESERVES														
	Prior Year FBA (Use of Reserves)				(16,846)	(13,777)	(79,794)	(45,815)	(72,041)	(22,564)		(22,564)	(22,564)	13,263
	Additions to Reserves	17,444	17,404	4,236						(7,645)	(5,618)	(13,263)	8,906	8,906
	Other Adjustments									0		0	0	0
RESERVES - INCREASE / (DECREASE)		\$17,444	\$17,404	\$4,236	(\$16,846)	(\$13,777)	(\$79,794)	(\$45,815)	(\$72,041)	(\$30,209)	(\$5,618)	(\$35,827)	(\$13,658)	\$22,169
NET BUDGETARY SOURCES/USES		(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)
RESERVES														
	Beginning Reserves	\$333,494	\$350,938	\$368,342	\$372,578	\$355,732	\$341,955	\$262,161	\$216,346	\$144,304		\$144,304	\$144,304	\$0
	Operating Surplus / (Deficit)	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	(\$34,547)	(\$5,618)	(\$40,165)	(\$17,996)	\$22,169
	Transfers & Encumbrances	\$6,857	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,338		\$4,338	\$4,338	\$0
ENDING RESERVES		\$350,938	\$368,342	\$372,578	\$355,732	\$341,955	\$262,161	\$216,346	\$144,304	\$114,095	(\$5,618)	\$108,477	\$130,646	\$22,169



EQUIPMENT FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
	Revenues	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,024	\$0	\$92,024	\$92,874	\$850
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,024	\$0	\$92,024	\$92,874	\$850
USES OF FUNDS														
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$10,290	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,050	\$23,000	\$0	\$23,000	\$14,178	\$8,822
	Capital Outlay	\$0	\$86,833	\$0	\$0	\$0	\$0	\$0	\$130,975	\$65,000	\$0	\$65,000	\$64,995	\$5
	Debt Service	\$10,293	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$20,583	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$143,025	\$88,000	\$0	\$88,000	\$79,173	\$8,827
	OPERATING SURPLUS/(DEFICIT)	\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$4,024	\$0	\$4,024	\$13,701	\$9,677
	TRANSFERS & ENCUMBRANCES													
	Transfers In	0	25,000	0	0	0	0	0	0	0	0	0	0	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES													
	(Use of Reserves)	0	0	0	0	0	0	0	(123,695)	0	0	0	0	0
	Additions to Reserves	5,128	22,193	32,995	38,352	17,666	17,367	5,329	0	4,024	0	4,024	13,701	9,677
	Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$5,128	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$4,024	\$0	\$4,024	\$13,701	\$9,677
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	\$0	(\$0)	\$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 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ACTUAL FY 2023/24	FINAL BUDGET FY 2024/25	2024/25 APPROVED ADJUSTMENTS	2024/25 CURRENT BUDGET	ESTIMATED ACTUAL	2024/25 EST. BUDGET VARIANCE
SOURCES OF FUNDS														
REVENUES														
12-4-3800-001	Lease Revenue from Water	12,976	52,641	32,375	33,595	14,727	18,270	12,685	9,988	52,340		52,340	47,320	(5,020)
12-4-3800-002	Lease Revenue from Sewer	9,761	42,433	19,460	20,070	10,276	12,749	8,851	6,969	36,522		36,522	33,019	(3,503)
12-4-3800-005	Lease Revenue from Garbage	201	7,042	2,583	2,705	891	1,105	766	603	3,162		3,162	2,859	(303)
12-4-3800-004	Surplus Sales	643	0	0	0	0	0	0	1,770	0		0	9,676	9,676
Total Revenues		\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,024	\$0	\$92,024	\$92,874	\$850
OTHER SOURCES OF FUNDS														
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,024	\$0	\$92,024	\$92,874	\$850
USES OF FUNDS														
SALARIES & WAGES														
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS														
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES														
12-5-4350-171	Maintenance - Vehicles	4,997	1,254	3,218	10,484	3,011	6,674	5,489	2,942	8,000		8,000	7,237	763
12-5-4350-172	Fuel	5,292	6,896	8,637	7,410	5,217	8,083	11,483	9,108	15,000		15,000	6,941	8,059
Total Services & Supplies		\$10,290	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,050	\$23,000	\$0	\$23,000	\$14,178	\$8,822
CAPITAL OUTLAY														
	Fixed Assets	0	86,833	0	0	0	0	0	130,975	65,000		65,000	64,995	5
Total Capital Outlay		\$0	\$86,833	\$0	\$0	\$0	\$0	\$0	\$130,975	\$65,000	\$0	\$65,000	\$64,995	\$5
DEBT SERVICE														
12-5-4350-320	Equipment Lease	9,067	9,067	9,067	0	0	0	0	0	0		0	0	0
12-5-4350-386	Interest Expense	1,226	872	502	124	0	0	0	0	0		0	0	0
Total Debt Service		\$10,293	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$20,583	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$143,025	\$88,000	\$0	\$88,000	\$79,173	\$8,827
OPERATING SURPLUS/(DEFICIT)		\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$4,024	\$0	\$4,024	\$13,701	\$9,677
TRANSFERS & ENCUMBRANCES														
	Transfers In	0	25,000	0	0	0	0	0	0	0		0	0	0
	(Transfers Out)											0	0	0
	Encumbrances - Sources of Funding											0	0	0
	Encumbrances - (Designated Funds)											0	0	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES														
	(Use of Reserves)											0	0	0
	Additions to Reserves	5,128	22,193	32,995	38,352	17,666	17,367	5,329	(123,695)	4,024		4,024	13,701	9,677
	Other Adjustments									0		0	0	0
RESERVES - INCREASE / (DECREASE)		\$5,128	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$4,024	\$0	\$4,024	\$13,701	\$9,677
NET BUDGETARY SOURCES/USES		(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0