



# Oceano Community Services District


Fiscal Year 2025/26  
First Quarter Budget Review



## Quarter 1 Budget Review: Administration Fund

<b>Administrative</b>	<b>Final FY 2024-25 Budget</b>	<b>Estimated Actual at 6/30/2026</b>	<b>Net Variance</b>
<b>Property Tax Revenues</b>	\$63,518	\$66,317	\$2,799
<b>Expenditures</b>	\$1,521,403	\$1,306,919	\$214,484

# Admin Fund: Salary & Wages

 <b>OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01</b>						
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT -	FINAL BUDGET 2025/26	ACTUAL AT 9/30/2025	25%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	<b>PERSONNEL SERVICES</b>					
	<b>SALARIES &amp; WAGES</b>					
01-5-4100-010	Salary & Wages	507,000	111,415	22%	445,661	61,339
01-5-4100-020	Overtime	8,500	0	0%	0	8,500
	<b>Total Salaries &amp; Wages</b>	<b>\$515,500</b>	<b>\$111,415</b>	<b>22%</b>	<b>\$445,661</b>	<b>\$69,839</b>



## Quarter 1 Budget Review: Lighting Fund

Lighting	Final FY 2025-26 Budget	Estimated Actual at 6/30/2026	Net Variance
Expenditures	\$56,838	\$46,998	\$9,840



## Quarter 1 Budget Review: Parks & Recreation Fund


<b>Parks and Recreation</b>	<b>Final FY 2025-26 Budget</b>	<b>Estimated Actual at 6/30/2026</b>	<b>Net Variance</b>
<b>Expenditures</b>	\$16,489	\$11,330	\$5,159



## Quarter 1 Budget Review: Facilities Fund

<b>Facilities</b>	<b>Final FY 2025-26 Budget</b>	<b>Estimated Actual at 6/30/2026</b>	<b>Net Variance</b>
<b>Revenues</b>	\$14,200	\$29,000	\$14,800
<b>Expenditures</b>	\$31,321	\$42,213	(\$10,892)

# Facilities Fund: Salary & Wages


 <b>OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES - FUND 10</b>						
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2025/26	ACTUAL AT 9/30/2025	25%	ESTIMATED FY 2025/26	<u>2025/26</u> EST. BUDGET VARIANCE
	<b>SALARIES &amp; WAGES</b>					
10-5-4300-010	Salary & Wages	4,500	1,276	28%	5,102	(602)
	<b>Total Salaries &amp; Wages</b>	<b>\$4,500</b>	<b>\$1,276</b>	28%	<b>\$5,102</b>	<b>(\$602)</b>



## Quarter 1 Budget Review: Water Fund

<b>Water</b>	<b>Final FY 2025-26 Budget</b>	<b>Estimated Actual at 6/30/2026</b>	<b>Net Variance</b>
<b>Revenues</b>	\$3,819,985	\$3,839,158	\$19,173
<b>Expenditures</b>	\$3,847,292	\$3,597,585	\$249,707

# Water Fund: Salary & Wages


 <b>OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 02</b>						
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2025/26	ACTUAL AT 9/30/2025	25%	ESTIMATED FY 2025/26	<u>2025/26</u> EST. BUDGET VARIANCE
	<b>PERSONNEL SERVICES</b>					
	<b>UTILITIES STAFF: SALARIES &amp; WAGES</b>					
02-5-4400-010	Salaries and Wages	265,000	44,916	17%	179,665	85,335
02-5-4400-020	Overtime	40,250	4,185	10%	16,739	23,511
	<b>Total Salaries &amp; Wages</b>	<b>\$305,250</b>	<b>\$49,101</b>	<b>16%</b>	<b>\$196,404</b>	<b>\$108,846</b>



## Quarter 1 Budget Review: Wastewater Fund

<b>Wastewater</b>	<b>Final FY 2025-26 Budget</b>	<b>Estimated Actual at 6/30/2026</b>	<b>Net Variance</b>
<b>Revenues</b>	\$871,354	\$870,354	(\$1,000)
<b>Expenditures</b>	\$801,724	\$599,145	\$202,579

# Wastewater Fund: Salary & Wages


 <b>OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND 03</b>						
ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2025/26 FINAL BUDGET	ACTUAL AT 9/30/2025	25%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	<b>PERSONNEL SERVICES</b>					
	<b>UTILITIES STAFF: SALARIES &amp; WAGES</b>					
03-5-4500-010	Salaries and Wages	101,575	9,919	10%	39,675	61,900
03-5-4500-020	Overtime	17,265	1,800	10%	7,202	10,063
	<b>Total Salaries &amp; Wages</b>	<b>\$118,840</b>	<b>\$11,719</b>	<b>10%</b>	<b>\$46,877</b>	<b>\$71,963</b>



## Quarter 1 Budget Review: Solid Waste Fund

<b>Garbage</b>	<b>Final FY 2025-26 Budget</b>	<b>Estimated Actual at 6/30/2026</b>	<b>Net Variance</b>
<b>Revenues</b>	\$129,819	\$172,827	\$53,940
<b>Expenditures</b>	\$136,996	\$109,229	\$27,767

# Solid Waste Fund: Salary & Wages

 <b>OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SOLID WASTE FUND - 06</b>						
ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2025/26 FINAL BUDGET	ACTUAL AT 9/30/2025	25%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	<b>PERSONNEL SERVICES</b>					
	<b>UTILITIES STAFF: SALARIES &amp; WAGES</b>					
06-5-4900-010	Salaries & Wages	34,000	4,353	13%	17,410	16,590
	<b>Total Salaries &amp; Wages</b>	<b>\$34,000</b>	<b>\$4,353</b>	<b>13%</b>	<b>\$17,410</b>	<b>\$16,590</b>