

FY 2025-2026 preliminary BUDGET



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2025/26

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Summary

The Oceano Community Services District (OCSD) has prepared its preliminary budget for fiscal year (FY) 2025/26 in a manner consistent with the current FY 2024/25 budget. The financial condition of the District is subject to impacts that will be completed by the end of this current fiscal year.

Significant Budget Variances

The OCSD (FY) 2025/26 Preliminary Budget includes two upcoming significant budget variances.

- Since 2010, emergency services and fire protection were provided by the Five Cities Fire Authority (FCFA) through a Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach. After three amendments to the JPA and two failed ballot measures to increase funding for services, the District initiated proceedings through the Local Agency Formation Commission (LAFCO) to divest of its emergency services and fire protection power and turn the responsibility over to the County of San Luis Obispo. Last year, the District paid for FCFA services through December 2024. Now that the LAFCO hearing has been finalized, the District will receive \$56,135 (3.85%) of the property taxes for the Lighting and Parks and Recreation Funds.
- The Wastewater Fund has been running a structural deficit since the last Wastewater Rate Study was performed in 2011. The [Prop 218 rate increase hearing](#) for both the Wastewater and Water rates will be held on June 11, 2025. In the past, reserves have been used to fund the Wastewater budget. The upcoming rate increase will provide funding to address the deferred infrastructure repairs and replacement, allowing the District to work on implementing the new [Sanitary Sewer Capital Improvement Plan](#) being developed by MKN Associates.

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

Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

OCSD Combined Budget - All Funds						
	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>SUB TOTAL</u>	<u>COMBINING</u>		
	<u>FUND</u>	<u>FUNDS</u>		<u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>%</u>
OPERATING REVENUE	\$77,718	\$4,540,145	\$4,617,863		\$4,617,863	94%
NON OPERATING REVENUE	1,521,403	308,957	1,830,360	(1,521,403)	308,957	6%
TOTAL REVENUE	1,599,121	4,849,102	6,448,223	(1,521,403)	4,926,820	100%
LABOR	1,049,125	767,315	1,816,440	(301,250)	1,515,190	32%
SERVICES & SUPPLIES	534,220	\$2,324,735	2,858,955		2,858,955	60%
CAPITAL OUTLAY	0	252,046	252,046		252,046	5%
DEBT SERVICE	0	157,074	157,074		157,074	3%
ADMIN COST	42,705	1,177,448	1,220,153	(1,220,153)	0	0%
TOTAL EXPENDITURES	1,626,051	4,678,618	6,304,669	(1,521,403)	4,783,265	100%
SURPLUS/ (DEFICIT)	(26,929)	170,484	143,555	0	143,555	0

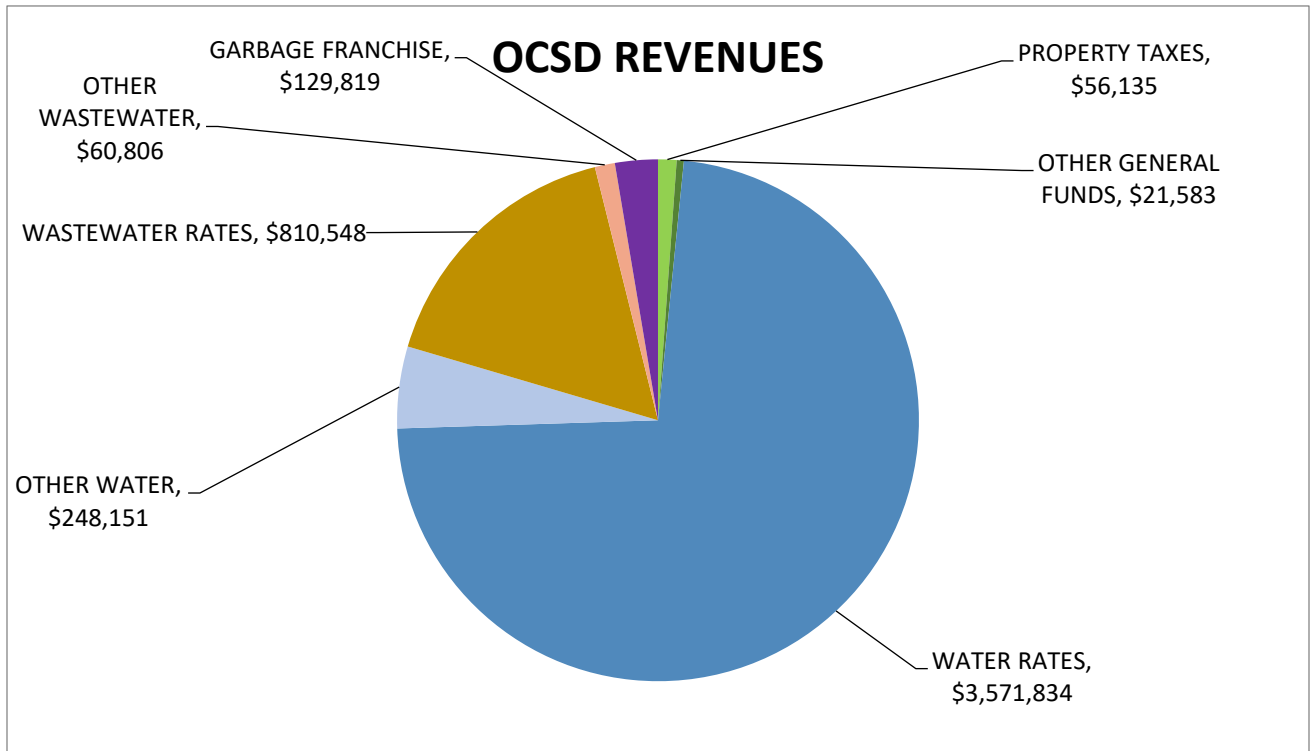
Revenues

In the General Fund, the property tax allocation to the District from the County of San Luis Obispo is expected to decrease significantly from last year, as the Property Tax Exchange Agreement was approved in September 2024. The agreement was a part of the [Plan for Service](#) required by the Local Agency Formation Commission to divest emergency services and fire protection to the County. The preliminary FY 2025/26 budget includes \$56,135 (3.85%) of the total estimated property taxes (\$1,458,063) for streetlights, and parks and recreation activities based on the Countywide Revenue Forecast provided by the County Auditor.

The Facilities Fund is estimated to receive \$14,200 for the Old Fire Station located at 1687 Front Street. This is a significant decrease since the [Sheriff Substation Lease](#) was approved in December 2024 to help offset the County's costs to provide emergency services and fire protection to Oceano residents. In the past, the Facilities Fund collected \$120,000 in lease payments from the County of SLO for the Sheriff Substation.

The Enterprise Fund revenues are estimated to increase by \$696,840 (17%) from \$4,152,262, as estimated in FY 2024/25, to \$4,849,102 in the proposed FY 2025/26 budget. The significant increase is based on the Water and Wastewater rates for the Board's consideration at the June 11, 2025, Proposition 218 rate increase public hearing. Then, in the Solid Waste Fund, the District will receive franchisee fees of 10% instead of 5% from SCSS based on [Resolution 2024-15](#), which will help that fund balance and reserves recover to match ongoing expenses.

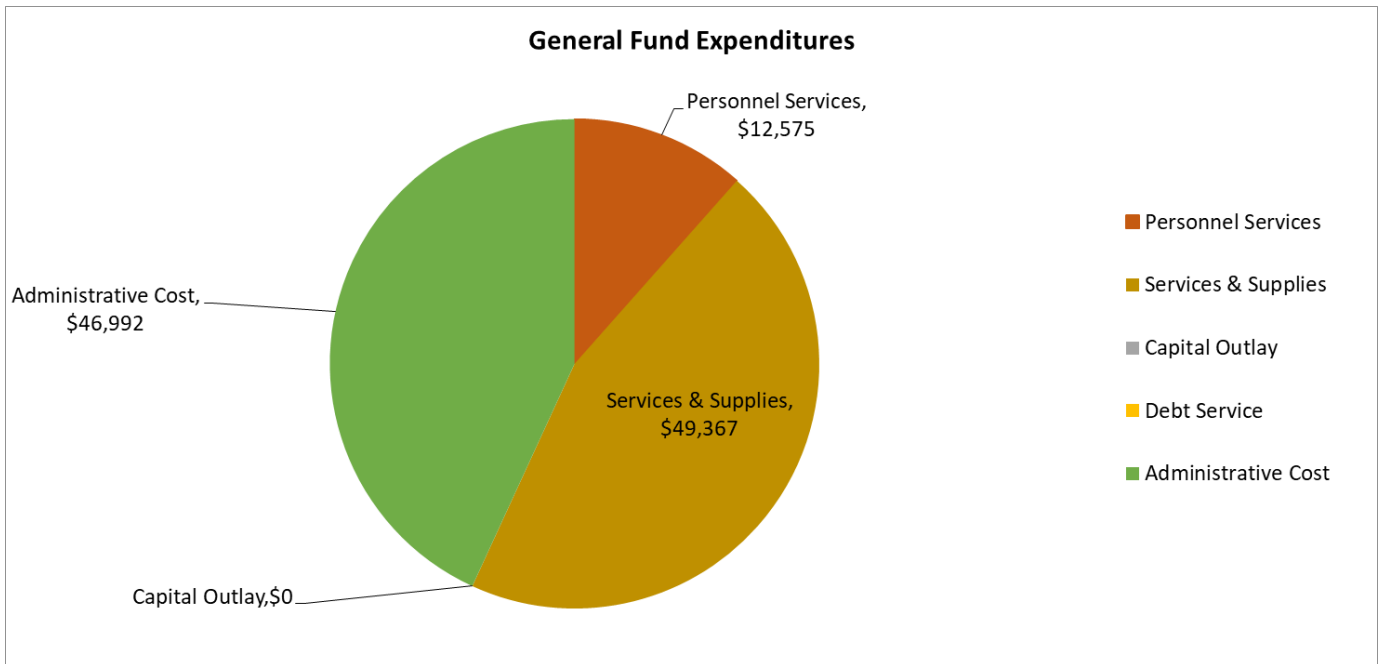
The chart below illustrates estimated revenues for FY 2025/26:



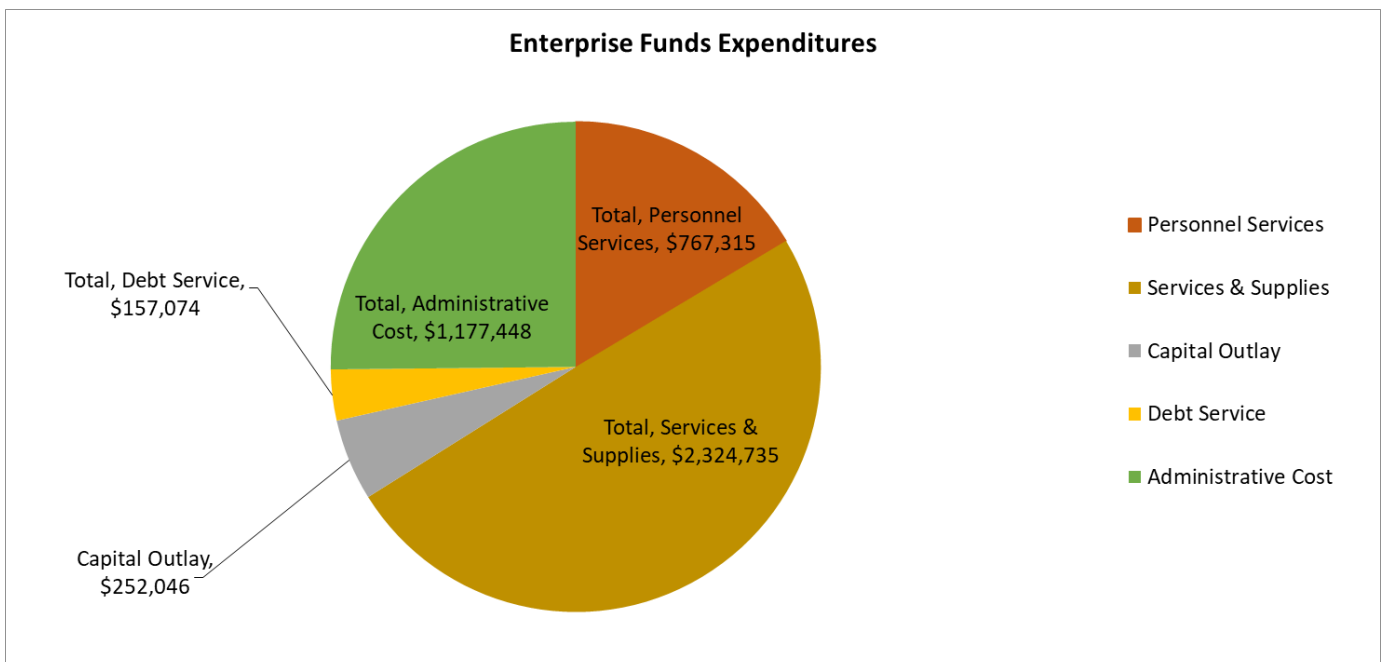
Expenditures

The expenditures in the General Fund, excluding the Fire Fund, from FY 2024/25, are estimated to increase by \$156,113 (11%) from \$1,469,938 budgeted for FY 2024/25 to \$1,626,051 for FY 2025/26 proposed budget. Enterprise Fund expenditures are estimated to increase \$20,701 (0.44%) from a total of \$4,657,917 to \$4,678,618 in FY 2025/26.

The following graph illustrates the OCSD costs for FY 2025/26 by category.



GENERAL FUND BUDGETS



The General Fund Budgets consist of the following:

- Administrative Fund
- Lighting Fund
- Parks and Recreation Fund
- Facilities Fund

Administrative Fund - See budget schedules on pages 12-17

The Administrative Fund covers the expenses of the General Manager and District staff, including accounting and finance, human resources, clerk and records retention, agenda preparation, contract management, utility billing, grant management, and other related administrative functions.

The proposed FY 2025/26 budget of \$1,521,403 represents an increase of \$179,758 (13%) from the \$1,341,645 budget for FY 2024/25. Increases to expenditures in the upcoming year include:

- Lease with the County for \$119,051 for the administration building based on the [Administration Office Lease](#) approved in December 2024.
- Salary increases by 3% per the Memorandum of Understanding with the Service Employees International Union (SEIU).
- Health Insurance increases based on the new 2025/26 limits per the Memorandum of Understanding with the Service Employees International Union (SEIU).
- The CalPER’s Unfunded Liability and contribution increase of \$21,460.

The expenditures in the Administration Fund are allocated to the General and Enterprise Funds through the Administration Allocation. Since the District transferred emergency and fire protection services to the County, the allocation to the Fire Fund will decrease from 2% to 0%. Then, with an unofficial request from the Oceano and Parks and Recreation committee (OPARC), since the May 6th committee meeting didn’t have a quorum, lowering the administration allocation to the Parks and Recreation Fund from 1.5% to 1%. The allocation to the Wastewater Fund has been proposed to increase from 30% to 32.5% since the Sanitary Sewer Capital Improvement Plan is being developed to replace old infrastructure, and staff will be shifting priorities to implementing the upcoming projects. The proposed percentages for FY 2025/26:

Fund	FY 2024/25	FY 2025/26	Difference
Fire	2.0%	0.0%	-2.0%
Lighting	1.0%	1.0%	0.0%
Parks & Rec	1.5%	1.0%	-0.5%
Facilities	1.5%	1.5%	0.0%
Water	60.0%	60.0%	0.0%
Wastewater	30.0%	32.5%	2.5%
Solid Waste	4.0%	4.0%	0.0%
	100.0%	100.0%	

Lighting Fund - See budget schedules on pages 21-23

The lighting fund pays for streetlights and is funded through a portion of the District's property tax allocation. The proposed FY 2025/26 budget of \$56,838 is an increase of \$3,122 (6%) from the \$53,716 budgeted in FY 2024/25.

Parks and Recreation Fund - See budget schedules on pages 24-26

The Oceano Parks and Recreation Committee was established in FY 2023/24 with a budget of \$19,500. Then, in FY 2024/25, the budget savings of \$15,030 were rolled over to "Services in Supplies" under "OPARC Activities," and the administration allocation was increased from 0.5% to 1.5% for an allocation of \$16,523. The proposed FY 2025/26 budget has rolled the savings of \$16,940 from FY 2024/25, with \$4,806 in "OPARC Activities," and the proposed administrative allocation is lower from 1.5% to 1% for a total budget of \$16,940.

Facilities Fund - See budget schedules on pages 27-30

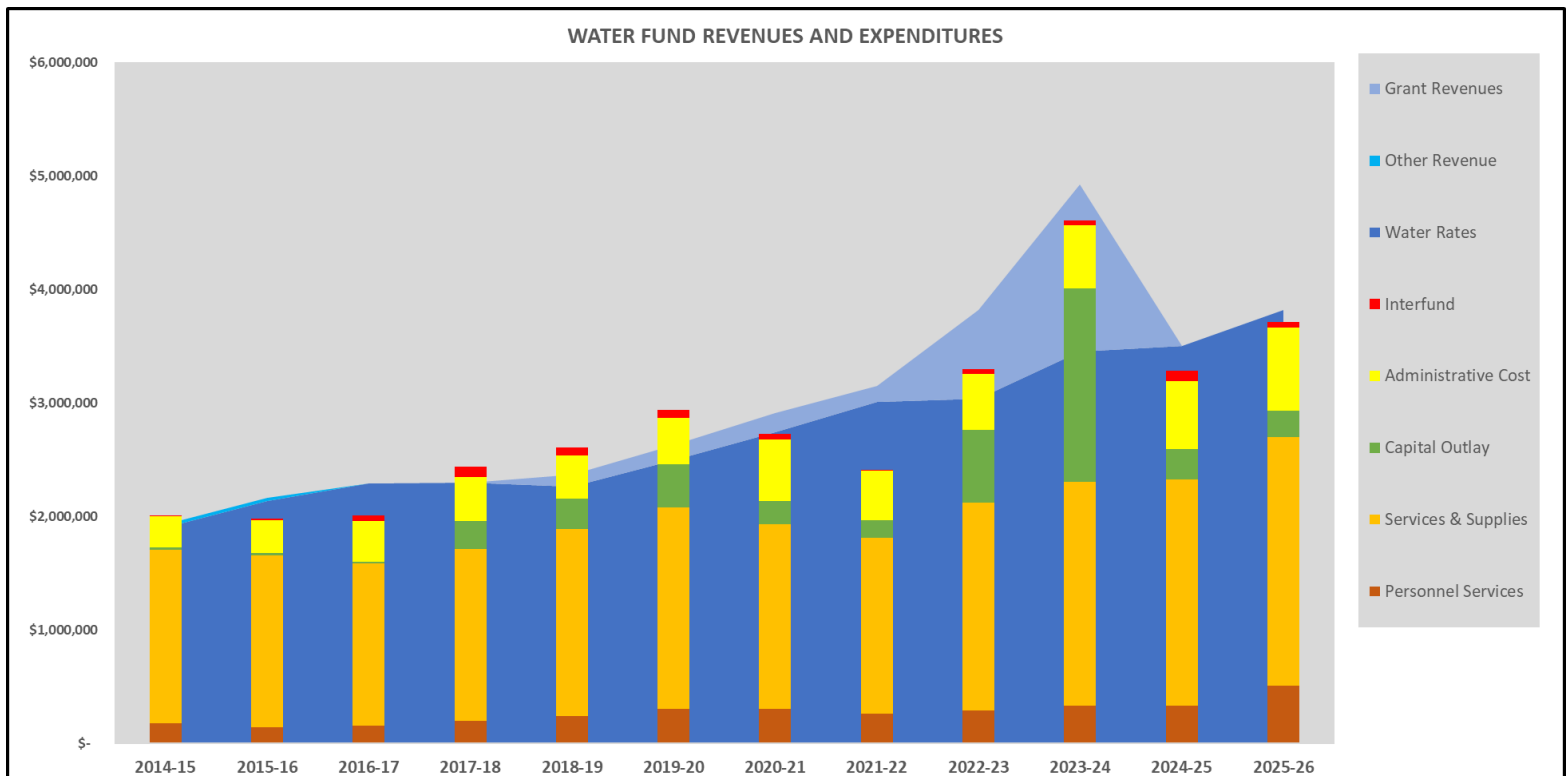
The Facilities Fund includes expenditures for the administrative office and the old firehouse. A portion of the old firehouse is rented to Village AA for \$12,000 per year. Previously, before the divestiture of fire and emergency services, the District received \$120,000 in lease payments and incurred increased maintenance costs for the Sheriff's Substation.

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following:

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

Water Fund - See budget schedules on pages 32-33

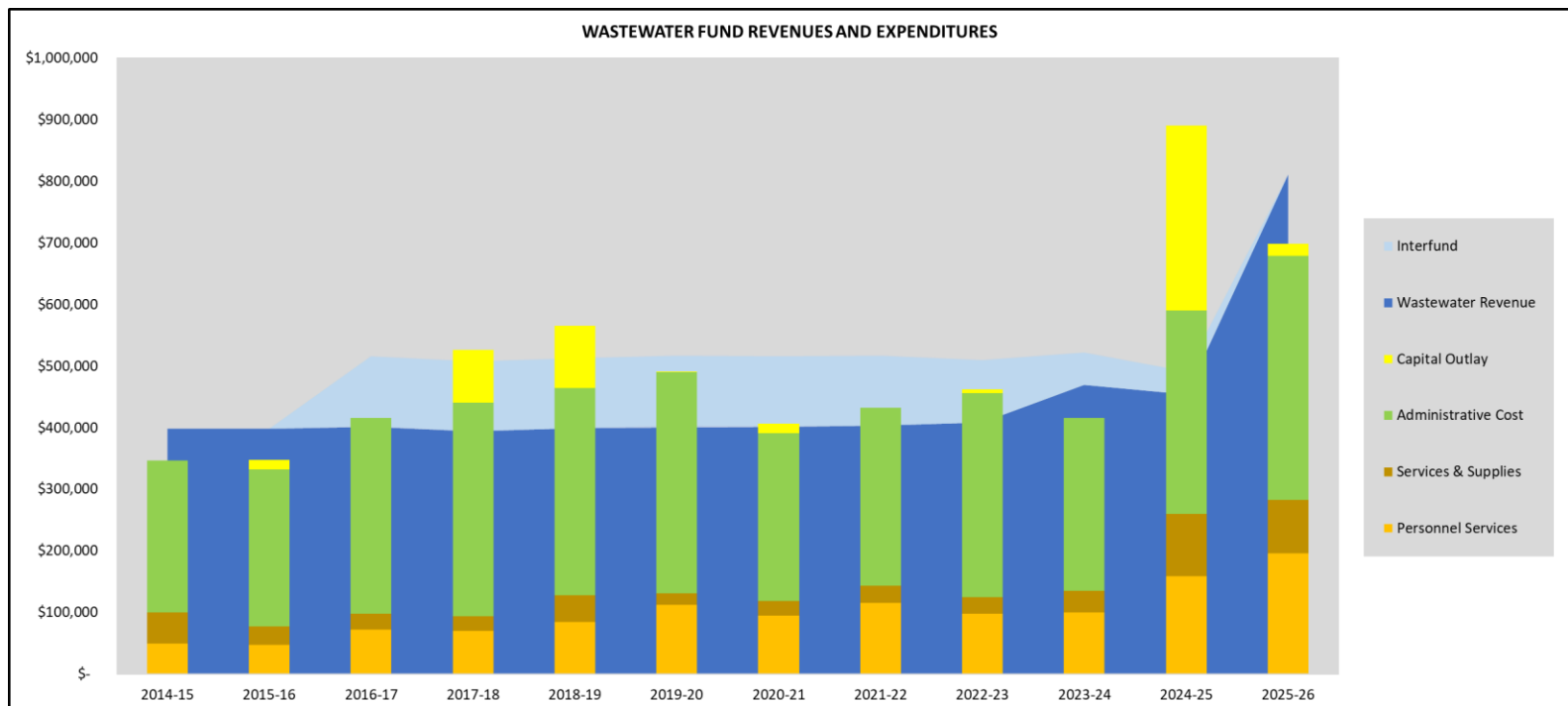


The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October 2020 by Ordinance 2020-01. The District will hold a [Proposition 218 hearing](#) on June 11, 2025, for both the Wastewater and Water Rate adjustments beginning in fiscal year 2025/26 to establish new five-year rates since the Water Fund budget doesn’t include adequate funding for capital Improvement projects, labor, and construction cost escalations. Built into the [rate structure](#) for consideration by the Board on June 11, 2025, are sufficient revenues to cover existing staff, staff merit and cost of living adjustment increases, as well as the addition of one full-time employee in the utilities division to keep pace with increasing workloads. The proposed budget includes a \$24,000 increase to the District’s meter budget for the meter replacement program with the support of a new staff member.

Over the last five years, the District has secured \$3,406,047 in grants from state agencies for water system capital improvement projects. The Water Resource Reliability Program (WRRP), funded by

Proposition 1, Proposition 84, the Community Development Block Grant, and the Small Community Drought Grant, has evaluated long-term infrastructure needs of the District's water system that includes significant deferred maintenance and replacement. The design phase scope of work includes other preconstruction activities, including environmental compliance, other technical assistance, and community outreach.

Wastewater Fund - See budget schedules on pages 37-40



The proposed FY 2025/26 Wastewater Fund budget includes the wastewater revenues provided in the [Sewer Rate Study](#). The District will hold a Proposition 218 hearing on June 11, 2025, for both the Wastewater and Water Rate adjustments beginning in fiscal year 2025/26 to establish new five-year rates since the Wastewater Fund budget doesn't include adequate funding for capital improvement projects, labor, and construction cost escalations. Built into the rate structure are sufficient revenues to cover existing staff, staff merit and cost of living adjustment increases, as well as the addition of one full-time employee in the utilities division to keep pace with rising workloads. Under expenditures, \$20,000 has been set aside for a sewer lateral replacement in the collection system and \$76,095 for a new vector truck based on the [draft capital improvement plan](#). In the past, the Wastewater Fund incurred operating net losses because the revenues did not increase every year like the Water Fund, and the last rate study was performed in 2011.

Garbage Fund - See budget schedules on pages 41-44

The Garbage Fund is proposed to have an operating deficit for the FY 2025/26 budget of (\$7,177). The Board adopted Resolution [2024-15](#) to increase the franchise fee payment from South County Sanitary from 5% to 10%. Under expenditures, \$2,000 has been set aside for the Adopt a Can program, as two groups have recently submitted applications.

Equipment Fund - See budget schedules on pages 45-48

The Equipment Fund is funded through the Water, Wastewater, and Garbage Funds. The proposed budget includes funds for gas and maintenance.



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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$2,500	\$2,500	\$0
	Facilities	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$79,953	\$76,893	\$14,200
	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	\$1,923,156	\$2,052,419	\$1,584,921
	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	\$2,005,609	\$2,131,812	\$1,599,121
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	\$883,168	\$893,972	\$0
	Lighting	\$45,904	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$47,143	\$53,716	\$56,838
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,553	\$17,565	\$34,053	\$16,489
	Facilities	\$109,260	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$33,635	\$40,524	\$31,321
	Admin	\$800,464	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,212,383	\$1,341,645	\$1,521,403
	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	\$2,193,894	\$2,363,910	\$1,626,051
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)	(\$883,168)	(\$893,972)	\$0
	Lighting	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$47,143)	(\$53,716)	(\$56,838)
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$15,065)	(\$31,553)	(\$16,489)
	Facilities	\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$46,318	\$36,369	(\$17,121)
	Admin	\$956,541	\$997,963	\$1,134,023	\$1,130,745	\$1,300,198	\$1,187,879	\$1,313,370	\$1,379,195	\$710,773	\$710,774	\$63,518
	OPERATING SURPLUS/(DEFICIT)	\$118,295	\$44,882	\$151,123	(\$140,856)	\$202,048	\$71,147	\$87,935	\$265,964	(\$188,285)	(\$232,098)	(\$26,929)
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	39,000
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(132,334)	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	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	\$24,389	\$39,000
RESERVES												
	Prior Year FBA (Use of Reserves)		(37,557)		(223,296)		(23,364)			(206,560)	(206,560)	0
	Additions to Reserves	35,855		68,683		119,608		9,995	189,003	42,664	0	12,071
	Other Adjustments - PFF's and Sheriff Facility Improvements to SLO County (Divestiture)									(339,712)	(339,712)	0
	RESERVES - INCREASE / (DECREASE)	\$35,855	(\$37,557)	\$68,683	(\$223,296)	\$119,608	(\$23,364)	\$9,995	\$189,003	(\$503,608)	(\$547,421)	\$12,071
	NET BUDGETARY SOURCES/USES	\$0	\$1	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$339,712)	(\$339,712)	\$0



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
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	\$710,774	\$63,518
	Other Sources of Funds	\$793,506	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,098,231	\$1,212,382	\$1,341,645	\$1,521,403
	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	\$1,923,156	\$2,052,419	\$1,584,921
USES OF FUNDS												
	PERSONNEL SERVICES											
	Salaries & Wages	\$441,421	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,330	\$462,973	\$480,500	\$515,500
	Benefits	\$111,342	\$144,807	\$122,075	\$174,129	\$201,007	\$188,252	\$134,317	\$159,083	\$189,032	\$197,450	\$219,800
	Personnel Services	\$552,764	\$580,523	\$526,086	\$630,647	\$667,053	\$626,726	\$563,536	\$618,413	\$652,005	\$677,950	\$735,300
	Services & Supplies	\$246,951	\$276,254	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$333,038	\$352,304	\$423,585	\$484,853
	Operating Crew Benefits Allocation	\$750	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$161,638	\$208,074	\$240,110	\$301,250
	Administrative Cost	\$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	\$1,212,383	\$1,341,645	\$1,521,403
	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	\$710,773	\$710,774	\$63,518



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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
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	56,135
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
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
01-4-3103-000	Property Taxes: Prior Year - Unsecured	625	1,160	867	1,148	649	695	519	780	0	0	0
01-4-3105-000	Penalties & Interest	13,193	32,901	78	110	61	50	110	314	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
01-4-3120-000	Homeowners' Prop Tax Relief	6,500	6,381	6,449	6,253	6,326	6,210	6,315	6,353	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
01-4-3213-100	Will Serve Letter Fee	1,160	930	1,470	390	1,110	690	780	980	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
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,540	1,600	1,236	1,273	874	0	0	0
01-4-3243-100	Reimbursements	0	0	0	0	0	1,385	3,263		0	0	0
01-4-3260-100	IRS/EDD Refunds	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	7,383
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)	0
01-4-3606-205	PG&E Energy Rebate	0	2,100	1,000	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
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	\$710,774	\$63,518
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	1,004,309	1,101,535	1,220,153
01-54100-376	Allocated Operating Crew Overhead	0	0	118,880	144,839	161,542	169,578	127,606	162,995	208,073	240,110	301,250
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	\$1,212,382	\$1,341,645	\$1,521,403
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	\$1,923,156	\$2,052,419	\$1,584,921
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	462,745	475,000	507,000
01-5-4100-020	Overtime	3,277	3,856	5,612	622	146	225	468	236	228	5,500	8,500
Total Salaries & Wages		\$441,421	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,330	\$462,973	\$480,500	\$515,500
BENEFITS												
01-5-4100-061	PERS Contribution	30,065	52,240	28,092	56,178	58,853	74,857	40,148	57,202	65,598	60,000	68,000
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	31,460
01-5-4100-070	SUI	2,755	2,569	2,463	2,671	3,159	3,341	3,773	0	2,096	2,200	2,285
01-5-4100-071	Medicare	5,692	6,528	5,904	6,939	6,582	6,939	6,531	7,287	7,977	7,000	8,295
01-5-4100-072	FICA	129	837	628	1,543	1,949	2,255	2,309	2,515	2,632	2,450	2,870
01-5-4100-192	P/R Fed & State Taxes	4,523	2,643	3,764	4,905	4,622	4,431	5,124	6,149	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	4,897	5,500	5,790
01-5-4100-090	Insurance	42,140	42,515	44,721	57,230	73,050	85,734	59,474	80,298	76,469	95,400	99,600
01-5-4100-097	Cell Phone Allowance	825	900	900	975	900	900	900	575	1,863	900	1,500
01-5-4100-098	Moving Expense Allowance	0	0	0	0	0	0	0	0	3,500	0	0
Total Benefits		\$111,342	\$144,807	\$122,075	\$174,129	\$201,007	\$188,252	\$134,317	\$159,083	\$189,032	\$197,450	\$219,800
Total Personnel Services		\$552,764	\$580,523	\$526,086	\$630,647	\$667,053	\$626,726	\$563,536	\$618,413	\$652,005	\$677,950	\$735,300



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SERVICES & SUPPLIES												
01-5-4100-110	Communications	8,202	8,934	8,102	10,078	10,121	10,141	10,721	10,084	9,736	11,320	11,800
01-5-4100-150	Insurance	25,932	21,373	22,608	24,219	26,576	30,562	35,552	40,614	45,897	42,500	48,000
01-5-4100-170	Maintenance: Equipment	1,269	154	357	434	579	415	325	431	0	3,810	3,962
01-5-4100-173	Maint: Structures/ Improvements	6,504	10,507	6,799	6,058	5,623	5,555	12,826	7,043	4,050	13,500	14,050
01-5-4100-180	Memberships	6,026	6,858	6,990	7,827	3,877	7,934	8,651	8,643	9,573	9,500	9,900
01-5-4100-193	Bank Fees	2,059	4,262	4,631	3,916	4,074	4,817	4,888	5,454	6,024	6,200	6,450
01-5-4100-200	Office Expense	4,253	6,401	7,286	7,952	5,232	6,834	7,816	6,272	7,251	8,200	8,530
01-5-4100-201	Office Lease	0	0	0	0	0	0	0	0	61,950	61,950	119,051
01-5-4100-205	Outside UB Mail Service	14,639	19,082	0	1,231	27	0	898	0	0	950	1,000
01-5-4100-210	Postage	476	348	1,946	505	508	1,075	1,601	906	2,262	2,575	2,680
01-5-4100-218	Audit	34,250	21,775	20,200	19,820	21,975	21,620	22,340	23,000	27,000	27,000	28,080
01-5-4100-220	Professional Services	19,397	21,686	23,706	23,778	19,417	25,134	37,233	36,835	22,856	38,750	38,750
01-5-4100-221	Information Technology	10,080	6,178	8,846	7,175	3,749	2,363	619	718	360	5,000	5,000
01-5-4100-223	Legal Services	58,620	81,715	85,582	88,808	53,072	41,518	52,867	112,529	66,129	85,000	88,400
01-5-4100-225	Board Stipends	10,700	8,700	9,850	10,050	6,250	9,050	9,300	11,100	9,267	12,000	9,400
01-5-4100-226	Annual Software Maintenance	7,318	14,803	15,306	13,749	17,987	18,994	19,978	20,598	26,146	26,750	27,820
01-5-4100-230	Required Legal Notice	90	0	375	436	1,178	1,202	180	241	981	1,200	1,250
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,027	6,794	546	341	1,654	470	596	3,910	4,624	5,000	5,200
01-5-4100-241	Rents/ Lease: Equipment	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	14,270	13,500	14,050
01-5-4100-248	Permits, Fees, Licenses	364	495	798	2,272	2,821	4,298	4,780	5,682	6,584	6,500	6,760
01-5-4100-260	Election Expense	4,871	0	549	0	22,845	0	10,684	0	5,895	11,000	0
01-5-4100-280	Private Vehicle/ Mileage Expense	62	233	0	181	0	0	0	0	1,031	530	1,100
01-5-4100-283	Job Advertising Expense	0	0	412	2,400	0	2,444	1,105	569	1,126	1,200	1,250
01-5-4100-285	Classes/ Seminars/ Training Fee	2,746	2,159	2,959	3,045	1,284	5,196	5,313	7,551	8,266	14,450	15,050
01-5-4100-286	Board Member Travel	2,881	132	439	210	0	0	50	0	0	2,200	2,290
01-5-4100-290	Utilities	9,979	9,529	11,707	10,671	10,982	9,910	12,467	11,163	9,574	13,000	13,520
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	789	2,664	1,239	2,556	203	2,220	917	1,221	1,452	0	1,510
01-5-4100-320	Fixed Assets	0	6,096	5,369	0	0	0	0	5,507	0	0	0
01-5-4100-199	Claims & Settlements	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	\$352,304	\$423,585	\$484,853
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	73,116	59,000	76,050
01-5-4100-605	Salaries & Wages (Admin)	0	0	0	0	0	0	0	461	2,303	6,670	3,000
01-5-4100-601	PERS Contribution	0	0	23,478	29,785	34,202	30,886	30,017	24,576	32,415	42,000	48,000
01-5-4100-602	Medicare	0	0	3,448	3,676	3,884	3,676	4,089	4,510	4,439	5,800	7,050
01-5-4100-606	P/R Fed & State Taxes	0	0	0	0	0	0	0	8,643	4,500	4,500	4,680
01-5-4100-607	SUI	0	0	0	0	0	0	0	0	1,750	1,750	2,170
01-5-4100-603	Insurance	0	0	39,309	58,365	61,454	60,468	50,817	67,774	65,049	95,400	128,400
01-5-4100-080	Boot Allowance	750	750	1,000	1,000	1,000	1,000	1,000	1,200	1,200	1,500	1,500
01-5-4100-100	Clothing	0	3,963	6,463	6,362	6,491	5,141	6,779	6,088	5,462	7,050	8,500
01-5-4100-604	Standby	0	0	17,500	14,300	13,650	13,600	5,860	13,200	17,840	16,440	21,900
Total Operating Crew Benefits		\$750	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$161,638	\$208,074	\$240,110	\$301,250
Total Expenditures		\$800,464	\$861,491	\$903,972	\$1,038,874	\$1,075,051	\$1,030,050	\$964,928	\$1,113,089	\$1,212,383	\$1,341,645	\$1,521,403
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	\$710,773	\$710,774	\$63,518
TRANSFERS & ENCUMBRANCES												
01-5-4100-110	Transfers In	0	0	0	0	46,263	19,120	0	0	0	0	0
01-5-4100-110	(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)	(952,476)	(986,351)	(73,327)
01-5-4100-110	Encumbrances - Sources of Funding	0	0	47,904	0	0	0	0	0	0	0	0
01-5-4100-110	Encumbrances - Designated Funds	0	0	(47,904)	0	0	0	0	0	(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)	(\$959,587)	(\$993,462)	(\$73,327)
RESERVES												
01-5-4100-110	Prior Year FBA (Use of Reserves)	0	(30,829)	0	(111,754)	0	(23,364)	0	0	(129,692)	(129,692)	0
01-5-4100-110	Additions to Reserves	58,813	0	35,019	0	119,609	0	56,454	26,811	(119,122)	(152,996)	(9,809)
01-5-4100-110	Other Adjustments	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	(\$248,814)	(\$282,688)	(\$9,809)
NET BUDGETARY SOURCES/USES		(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 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	ESTIAMTED FY 2024/25	2024/25 APPROVED BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$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
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$640	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$0	\$2,000	\$0
	Benefits	\$4,941	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$815	\$2,280	\$2,441	\$0
	Personnel Services	\$5,581	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$815	\$2,280	\$4,441	\$0
	Services & Supplies	\$814,504	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,153,408	\$860,802	\$867,500	\$0
	Capital Overlay	\$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	\$20,086	\$22,031	\$0
	Total Expenditures	\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$883,168	\$893,972	\$0
	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)	(\$883,168)	(\$893,972)	\$0



**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	ESTIMATED FY 2024/25	2024/25 APPROVED BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
Total Revenues		\$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
Total Sources of Funds		\$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	0	2,000	0
Total Salaries & Wages		\$640	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$0	\$2,000	\$0
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	0
	Operating Crew Benefits Allocation	0	0	594	724	808	848	638	815	1,040	1,201	0
Total Benefits		\$4,941	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$815	\$2,280	\$2,441	\$0
Total Personnel Services		\$5,581	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$815	\$2,280	\$4,441	\$0
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
01-5-4200-100	Clothing	42	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	0
01-5-4200-110	Communication	28,868	28,929	92	578	664	582	601	111	0	1,000	0
01-5-4200-170	Maintenance - Equipment	50	62	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
01-5-4200-175	Operating Supplies	70	0	32	0	0	0	0	0	0	0	0
01-5-4200-200	Office Expense	48	0	34	323	0	93	213	0	80	0	0
01-5-4200-210	Postage	0	0	0	708	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	7,000	7,500	0
01-5-4200-290	Utilities	3,598	3,193	4,353	3,771	2,207	2,101	1,603	1,355	722	5,000	0
01-5-4200-291	Sandbags	498	386	375	0	483	590	1,686	804	0	1,000	0
01-5-4200-320	Fixed Assets - Equipment	0	65,189	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	\$860,802	\$867,500	\$0
CAPITAL OVERLAY												
Total Capital Overlay		\$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	20,086	22,031	0
Total Administrative Cost Allocation		\$31,740	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,057	\$20,086	\$22,031	\$0
Total Expenditures		\$851,824	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,280	\$883,168	\$893,972	\$0
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)	(\$883,168)	(\$893,972)	\$0
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	883,167	893,971	0
	(Transfers Out) - Water & Wastewater Funds						(10,252)	(12,013)	(112,390)	0	0	0
	Encumbrances - Sources of Funding									0	0	0
	Encumbrances - (Designated Funds)									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	\$883,167	\$893,971	\$0



LIGHTING BUDGET





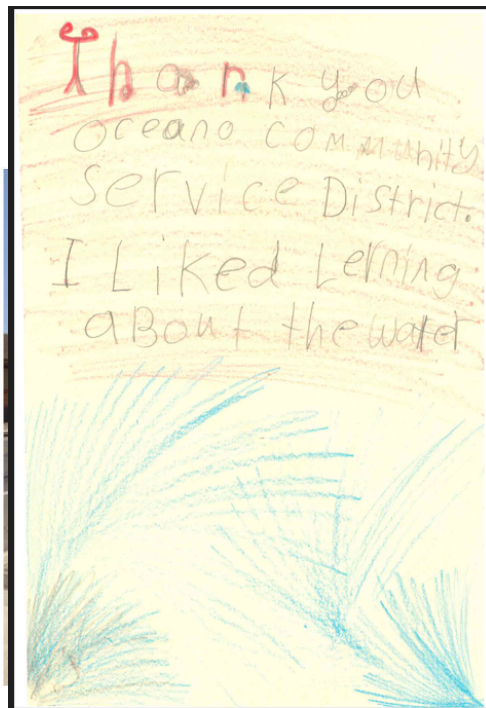
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - 01**

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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$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
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$327	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$0	\$2,000	\$2,050
	Benefits	\$35	\$0	\$594	\$724	\$808	\$848	\$638	\$815	\$1,040	\$1,201	\$1,506
	Personnel Services	\$362	\$0	\$594	\$724	\$2,095	\$902	\$638	\$815	\$1,040	\$3,201	\$3,556
	Services & Supplies	\$37,607	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$35,250	\$36,060	\$39,500	\$41,080
	Capital Outlay	\$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	\$10,043	\$11,015	\$12,202
	Total Expenditures	\$45,904	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$47,143	\$53,716	\$56,838
	OPERATING SURPLUS/(DEFICIT)	(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$47,143)	(\$53,716)	(\$56,838)



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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
Total Revenues		\$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
Total Sources of Funds		\$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	0	2,000	2,050
Total Salaries & Wages		\$327	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$0	\$2,000	\$2,050
BENEFITS												
	Operating Crew Benefits Allocation	0	0	594	724	808	848	638	815	1,040	1,201	1,506
Total Benefits		\$35	\$0	\$594	\$724	\$808	\$848	\$638	\$815	\$1,040	\$1,201	\$1,506
Total Personnel Services		\$362	\$0	\$594	\$724	\$2,095	\$902	\$638	\$815	\$1,040	\$3,201	\$3,556
SERVICES & SUPPLIES												
01-5-4195-175	Operating Supplies	1,406	0	0	559	47	334	6,147	20	398	2,500	2,600
01-5-4195-295	Street Lighting	36,202	30,898	37,904	30,193	33,292	28,004	32,273	35,230	35,662	37,000	38,480
01-5-4195-220	Professional Services	0	0	0	0	0	0	11,466	0	0	0	0
Total Services & Supplies		\$37,607	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$35,250	\$36,060	\$39,500	\$41,080
CAPITAL OUTLAY												
Total Capital Outlay		\$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	10,043	11,015	12,202
Total Administrative Cost Allocation		\$7,935	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,352	\$10,043	\$11,015	\$12,202
Total Expenditures		\$45,904	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,417	\$47,143	\$53,716	\$56,838
OPERATING SURPLUS/(DEFICIT)		(\$45,904)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,417)	(\$47,143)	(\$53,716)	(\$56,838)
TRANSFERS & ENCUMBRANCES												
	Transfers In - Property Taxes	45,904	39,570	46,912	40,464	44,492	38,333	59,521	52,065	47,135	53,716	56,838
	(Transfers Out)	0	0	0	0	0	(606)	(711)	(6,648)	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	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	\$47,135	\$53,716	\$56,838



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	ACTUAL FY 2023/24	ESTIMATED FY 2024/25	2024/25 APPROVED BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$2,500	\$2,500	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$2,500	\$2,500	\$0
USES OF FUNDS												
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$2,500	\$17,530	\$4,287
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676	\$15,065	\$16,523	\$12,202
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,553	\$17,565	\$34,053	\$16,489
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$15,065)	(\$31,553)	(\$16,489)



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
Total Revenues		\$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
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	2,500	2,500	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$2,500	\$2,500	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$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
Total Salaries & Wages		\$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
Total Benefits		\$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
SERVICES & SUPPLIES												
01-5-4850-301	Oceano Parks & Recreation Events	0	0	0	0	0	0	0	0	0	10,730	4,287
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	973	0	1,300	0
01-5-4850-302	October 16, 2024 Budget Request - \$500 Pop-Up Tent/ Banner	0	0	0	0	0	0	0	0	2,500	2,500	0
01-5-4850-302	Parks CA Grant Expenses	0	0	0	0	0	0	0	0	0	500	0
01-5-4850-302	October 16, 2024 Budget Request - OPARC Activities thru 12/31/2025	0	0	0	0	0	0	0	15,904	0	0	0
01-5-4850-302	October 16, 2024 Budget Request - OPARC Activities thru 12/31/2025	0	0	0	0	0	0	0	0	0	2,500	0
Total Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$2,500	\$17,530	\$4,287
CAPITAL OUTLAY												
Total Capital Outlay		\$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	15,065	16,523	12,202
Total Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676	\$15,065	\$16,523	\$12,202
Total Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,553	\$17,565	\$34,053	\$16,489
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,649)	(\$15,065)	(\$31,553)	(\$16,489)
TRANSFERS & ENCUMBRANCES												
Transfers In - Property Taxes		0	0	0	0	0	0	0	5,649	22,174	38,664	16,489
(Transfers Out)		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
Encumbrances - (Designated) - 2024 Parks CA Field Trips		0	0	0	0	0	0	0	0	(7,111)	(7,111)	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,649	\$15,063	\$31,553	\$16,489



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	ESTIMATED FY 2025/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$168,743	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$166,469	\$79,953	\$76,893	\$14,200
	Other Sources of Funds	\$0	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$0	\$0	\$0
	Total Sources of Funds	\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$79,953	\$76,893	\$14,200
USES OF FUNDS												
	Salaries & Wages	\$122	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,533	\$2,145	\$4,000	\$4,500
	Benefits	\$29	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,630	\$2,081	\$2,401	\$4,519
	Personnel Services	\$151	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,163	\$4,226	\$6,401	\$9,019
	Services & Supplies	\$12,835	\$60,161	\$7,970	\$8,060	\$14,276	\$13,294	\$33,704	\$12,555	\$14,344	\$17,600	\$4,000
	Capital Outlay	\$64,534	\$22,239	\$39,622	\$133,228	\$0	\$0	\$66,177	\$24,502	\$0	\$0	\$0
	Administrative Cost	\$31,740	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,029	\$15,065	\$16,523	\$18,302
	Total Expenditures	\$109,260	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$33,635	\$40,524	\$31,321
	OPERATING SURPLUS/(DEFICIT)	\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$46,318	\$36,369	(\$17,121)
	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	39,000
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	0	0	0
	Encumbrances - Sources of Funding	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
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$42,077	\$31,500	\$31,500	\$39,000
	RESERVES											
	Prior Year FBA (Use of Reserves)	(22,958)	(31,728)	0	(111,542)	0	0	(48,847)	0	(76,868)	(76,868)	0
	Additions to Reserves	0	0	33,665	0	0	0	2,387	162,192	154,686	144,737	21,879
	Other Adjustments - PFP's and Sheriff Facility Improvements	0	0	0	0	0	0	0	0	(339,712)	(339,712)	0
	RESERVES - INCREASE / (DECREASE)	(\$22,958)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$162,192	(\$261,894)	(\$271,843)	\$21,879
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
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	2,137	1,200	2,200
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
10-4-3259-000	Fire Rent	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	65,816	63,693	0
	Public Facilities Fees	25,358	27,280	20,060	10,158	20,528	7,878	2,387	22,092	0	0	0
10-4-3300-003	Interest Income	1,041	980	919	857	231	232	2,579	0	0	0	0
Total Revenues		\$168,743	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$166,469	\$79,953	\$76,893	\$14,200
OTHER SOURCES OF FUNDS												
	Nuclear Power Preparedness - Emergency Generator	0	0	38,358	0	0	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant/ Rebate	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
Total Sources of Funds		\$168,743	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$174,364	\$79,953	\$76,893	\$14,200
USES OF FUNDS												
SALARIES & WAGES												
10-5-4300-010	Salary & Wages	122	807	1,834	2,925	344	1,891	3,654	1,533	2,145	4,000	4,500
Total Salaries & Wages		\$122	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,533	\$2,145	\$4,000	\$4,500
BENEFITS												
	Operating Crew Overhead	0	0	1,189	1,448	1,615	1,696	1,276	1,630	2,081	2,401	4,519
Total Benefits		\$29	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,630	\$2,081	\$2,401	\$4,519
Total Personnel Services		\$151	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,163	\$4,226	\$6,401	\$9,019
SERVICES & SUPPLIES												
10-5-4300-110	Communication	25	25	33	27	28	23	33	29	29	0	0
10-5-4300-163	Maint: Structure/ Improvements	11,633	40,683	3,148	2,599	9,389	10,237	4,848	9,692	13,632	12,500	3,000
10-5-4300-173	So: Maint. Structures/ Improvements	1,364	18,590	2,465	4,659	4,860	3,034	4,414	2,460	683	5,100	1,000
10-5-4300-220	Professional Services	0	550	1,505	775	0	0	24,409	374	0	0	0
10-5-4300-290	Utilities	0	118	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	\$14,344	\$17,600	\$4,000



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
CAPITAL OUTLAY												
10-5-4300-320	Fixed Assets	45,144	0	0	12,800	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
	HVAC System	13,159	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
	Electric Vehicle Charging Stations	0	0	0	0	0	0	0	18,146	0	0	0
	Total Capital Outlay	\$64,534	\$22,239	\$39,622	\$133,228	\$0	\$0	\$66,177	\$24,502	\$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	15,065	16,523	18,302
	Total Administrative Cost Allocation	\$31,740	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,029	\$15,065	\$16,523	\$18,302
	Total Expenditures	\$109,260	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$54,249	\$33,635	\$40,524	\$31,321
OPERATING SURPLUS/(DEFICIT)		\$59,482	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$120,115	\$46,318	\$36,369	(\$17,121)
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	39,000
	(Transfers Out)	(113,940)	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	0	0	0
	Encumbrances - Sources of Funding	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
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$42,077	\$31,500	\$31,500	\$39,000
RESERVES												
	Prior Year FBA (Use of Reserves)	(22,958)	(31,728)	0	(111,542)	0	0	(48,847)	0	(76,868)	(76,868)	0
	Additions to Reserves	0	0	33,665	0	0	0	2,387	162,192	154,686	144,737	21,879
	Other Adjustments - PFF's and Sheriff's Carpet to County of SLO (Divestiture)	0	0	0	0	0	0	0	0	(339,712)	(339,712)	0
	RESERVES - INCREASE / (DECREASE)	(\$22,958)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$162,192	(\$261,894)	(\$271,843)	\$21,879
NET BUDGETARY SOURCES/USES		\$0	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$339,712	\$339,712	(\$0)



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

ACCOUNT NO.	ENTERPRISE FUNDS	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	ESTIMATED FY 2024/25	2025/24 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Water Rate Revenue	\$2,293,711	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$4,927,882	\$3,505,063	\$3,402,557	\$3,819,985
	Wastewater Rate Revenue	\$402,197	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$469,333	\$446,634	\$454,057	\$871,354
	Solid Waste Franchisee Fee Revenue	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$107,579	\$74,540	\$129,819
	Equipment (Funded by the three Enterprise Funds)	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,986	\$92,024	\$27,944
	Total Sources of Funds	\$2,816,237	\$2,886,771	\$2,917,848	\$3,173,303	\$3,403,014	\$3,636,107	\$4,323,294	\$5,509,563	\$4,152,262	\$4,023,178	\$4,849,102
USES OF FUNDS												
	Water	\$1,958,058	\$2,348,851	\$2,535,876	\$2,867,972	\$2,676,056	\$2,415,834	\$3,543,762	\$4,622,960	\$3,249,697	\$3,537,774	\$3,715,978
	Wastewater	\$415,339	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$807,846	\$917,438	\$801,724
	Solid Waste	\$84,031	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$105,001	\$114,705	\$136,996
	Equipment	\$20,583	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$143,025	\$77,286	\$88,000	\$23,920
	Total Expenditures	\$2,478,011	\$3,055,969	\$3,217,815	\$3,483,164	\$3,172,760	\$3,008,606	\$4,154,176	\$5,324,256	\$4,239,830	\$4,657,917	\$4,678,618
OPERATING SURPLUS/(DEFICIT)												
	Water	\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$255,366	(\$135,217)	\$104,007
	Wastewater	(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$361,212)	(\$463,381)	\$69,630
	Solid Waste	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	\$2,578	(\$40,165)	(\$7,177)
	Equipment	\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$15,700	\$4,024	\$4,024
	OPERATING SURPLUS/(DEFICIT)	\$338,226	(\$169,198)	(\$299,966)	(\$309,861)	\$230,254	\$627,501	\$169,118	\$185,307	(\$87,568)	(\$634,739)	\$170,484
TRANSFERS & ENCUMBRANCES												
	Transfers In	0	146,440	121,440	121,440	121,440	135,937	119,782	166,276	9,396	9,396	0
	(Transfers Out)	(51,976)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(64,145)	(161,340)	(131,024)	(131,024)	(66,944)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	1,887,629	1,887,629	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(122,000)	(664,432)	(664,432)	0
	NET TRANSFERS & ENCUMBRANCES	(\$51,976)	\$5,324	\$28,022	\$26,070	\$56,546	\$103,813	\$55,637	(\$117,064)	\$1,101,569	\$1,101,569	(\$66,944)
RESERVES												
	Prior Year FBA (Use of Reserves)		(163,874)	(271,943)	(283,791)					(469,442)	(469,442)	0
	Other Adjustments	286,249				286,800	731,314	224,755	68,243	1,768,981	1,337,242	111,677
	RESERVES - INCREASE / (DECREASE)	\$286,249	(\$163,874)	(\$271,943)	(\$283,791)	\$286,800	\$731,314	\$224,755	\$68,243	\$1,014,001	\$466,830	\$103,540
NET BUDGETARY SOURCES/USES												
		\$0	\$0	(\$1)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	(\$0)



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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2024/25 PRELIMINARY BUDGET
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	\$3,505,063	\$3,402,557	\$3,819,985
	Other Sources of Funds	\$0	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$1,477,509	\$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	\$3,505,063	\$3,402,557	\$3,819,985
USES OF FUNDS												
	Salaries & Wages	\$131,672	\$149,429	\$163,191	\$173,399	\$192,583	\$151,297	\$198,182	\$216,849	\$189,371	\$235,000	\$305,250
	Benefits	\$24,967	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$112,004	\$140,022	\$161,370	\$200,700
	Personnel Services	\$156,639	\$199,429	\$238,932	\$304,478	\$301,405	\$265,141	\$286,852	\$328,853	\$329,393	\$396,370	\$505,950
	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	\$1,996,346	\$2,011,330	\$2,193,890
	Capital Outlay	\$11,250	\$243,804	\$267,821	\$386,406	\$200,848	\$156,169	\$905,512	\$1,699,958	\$267,372	\$415,153	\$230,046
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,000	\$54,000	\$54,000
	Administrative Cost	\$357,078	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$561,142	\$602,586	\$660,921	\$732,092
	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	\$3,249,697	\$3,537,774	\$3,715,978
	OPERATING SURPLUS/(DEFICIT)	\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$255,366	(\$135,217)	\$104,007
	TRANSFERS & ENCUMBRANCES											
	Transfers In - From General & Solid Waste Funds	0	0	0	0	0	14,497	11,325	105,857	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)	(91,340)	(54,894)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	1,887,629	1,887,629	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(69,540)	(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	\$1,133,753	(\$54,894)
	RESERVES											
	Prior Year FBA	0	0	0	0	0	0	0	0	(334,682)	(334,682)	0
	(Use of Reserves)	0	(142,220)	(237,530)	(312,275)	0	0	0	0	0	0	0
	Additions to Reserves	283,677	0	0	0	183,801	728,352	235,981	261,274	1,723,801	1,333,218	49,113
	Other Adjustments	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	\$1,389,119	\$998,536	\$49,113
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$1	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
02-4-3200-000	Water Rate Revenue - PROP 218	1,595,914	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,888,209	3,169,951	3,263,227	3,150,000	3,571,834
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
02-4-3204-000	Sales: Lopez	435,506	475,743	457,660	487,270	307,184	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
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	3,440	3,700	3,700
02-4-3208-000	Delinquent U/B Acct Fees	29,010	25,470	28,481	23,305	210	29,778	62,425	81,482	58,658	70,750	65,000
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
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
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
02-4-3212-000	New Account Setup Fee	2,640	2,421	2,700	3,180	4,530	4,980	4,650	4,350	4,464	6,000	4,500
02-4-3217-297	Wheeling/Fire Protection	19,281	24,390	22,622	21,383	22,952	21,520	20,993	21,871	25,691	25,000	25,000
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
02-4-3255-000	Inspection Fees	175	150	150	275	200	450	300	150	300	300	300
02-4-3300-000	Interest Income	133	146	149	150	147	118	30	65,878	38,594	51,373	54,217
02-4-3900-000	Other Income	1,588	2,957	0	0	1,852	919	0	313	758	0	0
02-4-3905-000	Claims & Settlements	0	0	0	0	0	0	0	944	15,406	0	0
02-4-3224-000	Backflow Fees	0	0	0	0	1,903	1,880	1,953	617	4,091	5,000	5,000
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	\$3,505,063	\$3,402,557	\$3,819,985
OTHER SOURCES OF FUNDS												
	WRRP Grant Phase #1	0	0	104,318	132,147	0	0	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	0	168,588	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
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	0	5,891	248,053	0	0	0	0
	Rental Income (Sheriff Building Transfer 15/16)	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
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	0	0	225,000	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
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	\$3,505,063	\$3,402,557	\$3,819,985
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	172,692	220,000	265,000
02-5-4400-020	Overtime	12,700	20,155	35,283	10,697	8,606	7,045	9,040	9,878	16,679	15,000	40,250
Total Salaries & Wages		\$131,672	\$149,429	\$163,191	\$173,399	\$192,583	\$151,297	\$198,182	\$216,849	\$189,371	\$235,000	\$305,250
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	6,855	7,700	7,900
	Operating Crew Benefits Allocation	0	0	71,740	92,697	103,387	108,530	81,662	104,317	133,167	153,670	192,800
Total Benefits		\$24,967	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$112,004	\$140,022	\$161,370	\$200,700
Total Personnel Services		\$156,639	\$199,429	\$238,932	\$304,478	\$301,405	\$265,141	\$286,852	\$328,853	\$329,393	\$396,370	\$505,950



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SERVICES & SUPPLIES												
02-5-4400-110	Communications	2,730	2,516	3,267	2,682	2,917	2,649	2,921	2,465	2,316	3,000	3,120
02-5-4400-163	Maint: Structures/ Improvements	8,127	640	10,643	6,052	3,005	1,378	5,817	1,856	18,553	15,000	19,295
02-5-4400-164	Paving	0	0	0	1,390	3,181	1,175	5,112	2,084	2,284	5,200	5,410
02-5-4400-170	Maintenance - Equipment	4,458	3,545	3,902	2,792	3,139	2,738	2,814	155	1,570	3,500	3,640
02-5-4400-173	Maint: Shared Structures/ Improvements	0	8,094	13,912	2,410	4,865	480	2,625	3,818	6,564	10,000	10,400
02-5-4400-175	System Parts/ Operating Supplies	16,833	8,861	13,971	5,263	13,982	8,515	6,875	18,318	18,836	14,500	19,590
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	50,000
02-5-4400-177	Safety Expense	129	0	8	0	0	11	1,012	781	0	1,050	1,095
02-5-4400-178	Chemicals	594	627	3,600	676	0	4,830	1,391	6,828	0	7,200	7,500
02-5-4400-180	Membership	1,865	1,927	1,490	1,497	2,525	2,366	2,398	2,489	2,939	3,750	3,900
02-5-4400-200	Office Expense	800	376	475	347	0	574	741	941	261	1,000	1,050
02-5-4400-205	Outside UB Mail Service	0	0	7,063	7,352	9,787	10,088	7,026	9,090	8,409	10,400	10,815
02-5-4400-220	Professional Services	14,334	13,191	14,657	17,644	23,661	16,115	45,624	96,142	25,918	41,000	42,640
02-5-4400-221	Information Technology	0	0	0	507	192	0	0	0	0	575	600
02-5-4400-222	Contracted Engineering	6,503	686	1,965	1,928	3,620	1,953	2,802	3,302	3,556	5,000	5,200
02-5-4400-226	Engineering & Other Reimbursements	26,563	4,660	9,458	3,222	11,903	6,370	6,568	7,697	14,327	10,815	14,900
02-5-4400-230	Legal Notices	138	567	0	0	892	58	1,080	2,166	616	1,000	1,040
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	0	2,063	177	0	1,450	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	15,724	15,050	21,850
02-5-4400-250	Small Tools and Instruments	644	32	1,412	1,959	0	281	390	697	1,154	1,000	1,200
02-5-4400-285	Classes/ Seminars	1,212	2,118	150	2,367	449	4,052	3,188	952	2,995	1,000	3,200
02-5-4400-261	Water Supply - Lopeez	457,285	441,331	472,914	462,693	499,934	521,318	531,120	527,159	568,266	553,575	608,955
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	1,164,678	1,151,000	1,222,915
02-5-4400-290	Utilities - Groundwater Pumping	9,533	10,926	2,346	9,972	9,621	38,653	31,238	10,941	18,817	35,000	36,400
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	22,552	26,265	23,455
02-5-4400-380	NCMA TG	41,834	31,149	32,684	41,969	53,636	49,091	48,865	67,411	58,581	58,000	60,320
02-5-4400-387	Interest Expense - Interfund	1,161	1,085	1,010	934	249	156	2,697	12,195	0	2,500	2,500
02-5-4400-499	Claim & Settlements	3,703	18,614	5,025	21,396	1,516	9,297	12,291	2,812	11,430	7,500	11,450
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	\$1,996,346	\$2,011,330	\$2,193,890
CAPITAL OUTLAY												
02-5-4400-354	CIP - Overlay	0	0	0	0	25,200	2,405	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
02-5-4400-366	CIP - Storage Tank O&M	0	0	0	0	0	12,477	6,311	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
02-5-4400-441	CPI - Well #5	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
02-5-4400-443	CIP - HWY One Relocation	0	26,531	119,024	19,407	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
02-5-4400-445	CIP - Facilities Yard	0	7,057	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
02-5-4400-437	CIP - Water Tank Renovation	0	0	0	0	0	0	28,715	384,903	0	0	0
02-5-4400-320	CIP - 21st St Valve Replacement	0	0	0	0	0	0	0	41,000	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
02-5-4400-320	Prop 1: & Small Community Grant: WRRP #1-1 & # 1-9	0	0	0	0	0	5,891	552,394	0	0	0	0
02-5-4400-449	Halcyon/KenMar Consolidation	0	0	0	0	0	0	0	0	0	1,847	0
	CIP Engineering	0	0	0	0	0	0	0	0	0	134,970	134,970
	Utility Yard Office	0	0	0	0	0	0	0	0	0	34,080	33,708
	1 Million-Gallon Tank - ATS	0	0	0	0	0	0	0	0	0	58,818	58,818
	Prop 1 Round 2 IRWM Grant	0	0	0	0	0	0	0	0	0	37,657	37,657
	Annual CIP Projects	0	0	0	0	0	0	86,738	0	0	150,000	230,046
Total Capital Outlay		\$11,250	\$243,804	\$267,821	\$386,406	\$200,848	\$156,169	\$905,512	\$1,699,958	\$267,372	\$415,153	\$230,046
DEBT SERVICE												
02-5-4400-310	CaIPERS UAL Funding	0	0	0	0	0	13,249	19,162	54,005	54,000	54,000	54,000
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,000	\$54,000	\$54,000
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	602,586	660,921	732,092
Total Administrative Cost Allocation		\$357,078	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$561,142	\$602,586	\$660,921	\$732,092
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	\$3,249,697	\$3,537,774	\$3,715,978
OPERATING SURPLUS/(DEFICIT)		\$335,653	(\$50,579)	(\$166,156)	(\$239,680)	\$237,528	\$732,125	\$276,341	\$304,922	\$255,366	(\$135,217)	\$104,007



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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
TRANSFERS & ENCUMBRANCES												
	Transfers In- From General & Solid Waste Fund	0	0	0	0	0	14,497	11,325	105,857	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)	(91,340)	(54,894)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	1,887,629	1,887,629	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	(69,540)	(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	\$1,133,753	(\$54,894)
RESERVES												
	Prior Year FBA									(334,682)	(334,682)	0
	(Use of Reserves)											0
	Additions to Reserves	283,677	(142,220)	(237,530)	(312,275)	183,801	728,352	235,981	261,274	1,723,801	1,333,218	49,113
	Use of Prior Year FBA										0	0
	Other Adjustments										0	0
	RESERVES - INCREASE / (DECREASE)	\$283,677	(\$142,220)	(\$237,530)	(\$312,275)	\$183,801	\$728,352	\$235,981	\$261,274	\$1,389,119	\$998,536	\$49,113
	NET BUDGETARY SOURCES/USES	\$0	\$0	(\$1)	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues (Wastewater Rates)	\$400,898	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$469,333	\$446,634	\$454,057	\$871,354
	Other Sources of Funds	\$1,299	\$0	\$0	\$2,812	\$636	\$120	\$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	\$446,634	\$454,057	\$871,354
USES OF FUNDS												
PERSONNEL SERVICES												
	Salaries & Wages	\$59,445	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$56,411	\$79,793	\$96,500	\$118,840
	Benefits	\$12,070	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$43,367	\$53,855	\$62,026	\$76,900
	Personnel Services	\$71,514	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$99,778	\$133,648	\$158,526	\$195,740
	Services & Supplies	\$26,422	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$34,815	\$45,355	\$101,065	\$86,360
	Capital Outlay	\$0	\$86,002	\$100,952	\$325	\$16,500	\$0	\$5,609	\$0	\$300,592	\$300,406	\$20,000
	Debt Service	\$0	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,980	\$26,980	\$103,074
	Administrative Cost	\$317,402	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$280,571	\$301,271	\$330,461	\$396,550
	Total Expenditures	\$415,339	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$807,846	\$917,438	\$801,724
	OPERATING SURPLUS/(DEFICIT)	(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$361,212)	(\$463,381)	\$69,630
TRANSFERS & ENCUMBRANCES												
	Transfers In	113,940	113,940	113,940	113,940	113,940	113,940	100,957	52,919	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)	(36,522)	(11,090)
	Encumbrances - Sources of Funding	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
	NET TRANSFERS & ENCUMBRANCES	\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)	(\$36,522)	(\$11,090)
RESERVES												
	Prior Year FBA	0	0	0	0	0	0	0	0	(112,196)	(112,196)	0
	(Use of Reserves)	0	(61,251)	(71,644)	0	0	0	0	0	(285,538)	(387,707)	0
	Additions to Reserves	91,037	0	0	6,978	99,109	65,390	29,260	2,705	0	0	58,540
	Other Adjustments	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	(\$397,734)	(\$499,903)	\$58,540
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	(\$1)	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0	(\$0)



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
03-4-3210-000	Wastewater Rate Revenue - PROP 218	390,136	391,280	393,827	389,883	393,490	390,449	400,281	400,873	402,097	400,000	810,548
03-4-3203-000/001	Revenue Accrual	(78)	282	347	(33)	923	(182)	(22)		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
03-4-3230-000	Sales: Miscellaneous	0	0	314	0	0	624	363	1,391	463	0	0
03-4-3255-000	Inspection Fees	175	125	125	250	150	375	100	50	100	100	100
03-4-3256-000	FOG Program	1,680	900	1,680	5,345	5,115	5,517	5,775	5,580	6,022	4,100	8,200
03-4-3257-000	Interest Income	0	0	0	0	0	0	0	60,439	35,952	47,857	50,506
	Total Revenues	\$400,898	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$469,333	\$446,634	\$454,057	\$871,354
OTHER SOURCES OF FUNDS												
03-4-3900-000	Other Income	1,299	0	0	2,812	636	120	0	0	0	0	0
	Total Other Sources of Funds	\$1,299	\$0	\$0	\$2,812	\$636	\$120	\$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	\$446,634	\$454,057	\$871,354
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	74,083	84,000	101,575
03-5-4500-020	Overtime	5,571	5,992	11,683	3,244	1,968	2,380	3,096	3,700	5,710	12,500	17,265
	Total Salaries & Wages	\$59,445	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$56,411	\$79,793	\$96,500	\$118,840
UTILITIES STAFF: BENEFITS												
03-5-4500-061	CalPERS UAL	3,868	4,983	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
03-5-4500-075	Workers Compensation Insurance	1,911	0	2,286	3,832	2,999	2,873	3,885	4,248	3,917	4,400	4,600
03-5-4500-090	Insurance	5,171	6,968	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	49,938	57,626	72,300
	Total Benefits	\$12,070	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$43,367	\$53,855	\$62,026	\$76,900
	Total Personnel Services	\$71,514	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$99,778	\$133,648	\$158,526	\$195,740
SERVICES & SUPPLIES												
03-5-4500-100	Clothing	145	0	0	0	0	0	0	0	0	0	0
03-5-4500-110	Communication	391	320	433	355	370	511	381	400	376	515	550
03-5-4500-163	Maint: Sewer Structures/ Improvements	685	6,807	12,164	1,536	7,096	1,971	750	7,485	2,624	10,000	10,400
03-5-4500-170	Maintenance: Equipment	3,942	205	1,310	133	824	1,479	4,413	3,753	267	4,800	5,000
03-5-4500-171	Maintenance: Vehicles	223	64	0	95	0	2,048	0	405	0	3,600	3,745
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	0	0	0	3,500	3,640
03-5-4500-173	Maint: Structures/ Improvements	1,250	1,620	2,589	527	0	921	506	0	7,357	5,135	7,655
03-5-4500-175	System Parts/ Operating Supplies	7,426	1,728	1,379	1,388	2,664	2,696	2,578	2,957	3,198	8,240	8,570
03-5-4500-177	Safety Expense	704	283	8	0	0	793	330	1,276	14,794	2,850	15,000
03-5-4500-180	Memberships	456	469	0	331	919	733	706	722	453	1,050	475
03-5-4500-200	Office Expense	601	0	31	79	24	309	0	77	138	515	555
03-5-4500-205	Outside UB Mailing Expense	10	0	7,079	7,352	7,328	8,103	7,026	9,016	8,409	9,600	10,000
03-5-4500-220	Professional Services	1,260	530	11,279	0	0	0	0	0	820	32,575	1,100
03-5-4500-222	Contracted Engineering	2,903	630	140	808	260	0	410	168	476	2,835	3,000
03-5-4500-226	Engineering & Other Reimbursables	1,150	(70)	560	0	245	0	0	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	522	6,140	0	0	0	0	5,141	0	0	3,000	3,120
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	5,500
03-5-4500-250	Small Tools & Instruments	650	32	50	162	0	0	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	269	570	0	181	0	2,524	430	0	87	2,800	2,950
03-5-4500-290	Utilities	957	805	2,108	1,010	1,207	960	1,017	1,170	1,156	2,600	2,775
03-5-4500-320	Fixed Assets - Equipment	0	0	0	0	0	0	0	3,590	0	0	0
03-5-4500-390	Bad Debt Expense	232	0	255	1,223	0	0	0	0	0	350	350
03-5-4500-499	Claims & Settlements	0	810	540	0	0	0	0	0	1,900	1,975	1,975
	Total Services & Supplies	\$26,422	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$34,815	\$45,355	\$101,065	\$86,360



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
CAPITAL OUTLAY												
03-5-4500-354	CIP - Overlay	0	0	0	0	16,500	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
03-5-4500-443	CIP - HWY One Relocation	0	64,651	64,152	325	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
03-5-4500-446	CIP - Lift Station Motor	0	0	5,938	0	0	0	5,609	0	0	0	0
03-5-4500-446	October 16, 2024 Budget Adjustment - CIP Engineering MKN	0	0	0	0	0	0	0	0	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	17,040	16,854	0
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	0	0	0	0	0	0	0	0	0	0	20,000
Total Capital Outlay		\$0	\$86,002	\$100,952	\$325	\$16,500	\$0	\$5,609	\$0	\$300,592	\$300,406	\$20,000
DEBT SERVICE												
03-5-4500-310	CalPERS UAL Funding	0	0	0	0	0	6,624	9,580	26,998	26,980	26,980	26,980
	Vehicle Loan - Cleaning Truck	0	0	0	0	0	0	0	0	0	0	76,094
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,980	\$26,980	\$103,074
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	301,271	330,461	396,550
Total Administrative Cost Allocation		\$317,402	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$280,571	\$301,271	\$330,461	\$396,550
Total Expenditures		\$415,339	\$526,358	\$564,942	\$490,149	\$406,868	\$438,930	\$471,342	\$442,162	\$807,846	\$917,438	\$801,724
OPERATING SURPLUS/(DEFICIT)		(\$13,142)	(\$132,758)	(\$166,124)	(\$86,892)	(\$4,554)	(\$35,802)	(\$62,846)	\$27,171	(\$361,212)	(\$463,381)	\$69,630
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
	(Transfers Out) - Equipment Fund	(9,761)	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(36,522)	(36,522)	(11,090)
	Encumbrances - Sources of Funding	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
NET TRANSFERS & ENCUMBRANCES		\$104,179	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$36,522)	(\$36,522)	(\$11,090)
RESERVES												
	Prior Year FBA (Use of Reserves)		(61,251)	(71,644)						(112,196)	(112,196)	0
	Additions to Reserves	91,037			6,978	99,109	65,390	29,260	2,705	(285,538)	(387,707)	0
	Other Adjustments										0	58,540
RESERVES - INCREASE / (DECREASE)		\$91,037	(\$61,251)	(\$71,644)	\$6,978	\$99,109	\$65,390	\$29,260	\$2,705	(\$397,734)	(\$499,903)	\$58,540
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$1	\$0	\$0	(\$1)	(\$0)	\$0	\$0	\$0	\$0



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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues (Franchise Fees)	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$81,368	\$107,579	\$74,540	\$129,819
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$0	\$0	\$0
	Total Sources of Funds	\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$107,579	\$74,540	\$129,819
USES OF FUNDS												
	Salaries & Wages	\$16,238	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$21,884	\$19,500	\$20,000	\$34,000
	Benefits	\$1,513	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$17,311	\$21,697	\$25,011	\$31,625
	Personnel Services	\$17,751	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$39,195	\$41,197	\$45,011	\$65,625
	Services & Supplies	\$18,669	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$16,641	\$17,952	\$20,015	\$20,565
	Capital Outlay	\$0	\$0	\$0	\$0	\$8,399	\$0	\$0	\$22,864	\$5,680	\$5,618	\$2,000
	Administrative Cost	\$47,610	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,409	\$40,172	\$44,061	\$48,806
	Total Expenditures	\$84,031	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$105,001	\$114,705	\$136,996
	OPERATING SURPLUS/(DEFICIT)	\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	\$2,578	(\$40,165)	(\$7,177)
	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	0
	(Transfers Out) - Equipment Fund	(643)	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(3,162)	(3,162)	(960)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(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	\$4,338	(\$960)
	RESERVES											
	Prior Year FBA	0	0	0	0	0	0	0	0	(22,564)	(22,564)	0
	(Use of Reserves)	0	0	0	(16,846)	(13,777)	(79,794)	(45,815)	(72,041)	0	(13,263)	(8,137)
	Additions to Reserves	17,444	17,404	4,236	0	0	0	0	0	29,480	0	0
	Other Adjustments	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)	\$6,916	(\$35,827)	(\$8,137)
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
REVENUES												
06-4-3230-000	Solid Waste: Misc Income	0	0	275	0	113	360	45	266	0	0	0
06-4-3300-003	Interest Income	121	106	91	76	18	9	120	2,800	5,619	7,480	7,894
06-4-3501-000	Franchise Fees	86,818	84,923	86,647	76,636	52,705	44,082	62,006	67,151	90,474	55,575	110,000
06-4-3501-741	Landfill Savings Payment	7,679	7,756	7,880	8,672	8,386	8,445	10,221	11,151	11,486	11,485	11,925
Total Revenues		\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$81,368	\$107,579	\$74,540	\$129,819
OTHER SOURCES OF FUNDS												
	SLO County Off-Highway Motor Vehicle Grant	0	0	0	0	0	0	0	11,650	0	0	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$0	\$0	\$0
Total Sources of Funds		\$94,617	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$93,018	\$107,579	\$74,540	\$129,819
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	19,500	20,000	34,000
06-5-4900-020	Overtime Wages	1,248	138	205	14	0	0	18	0	0	0	0
Total Salaries & Wages		\$16,238	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$21,884	\$19,500	\$20,000	\$34,000
UTILITIES STAFF: BENEFITS												
06-5-4900-061	PERS Contributions	213	734	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
06-5-4900-071	Medicare	237	109	0	0	2	2	0	0	0	0	0
06-5-4900-072	FICA	799	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	890	1,000	1,500
06-5-4900-080	Boot Allowance	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
	Operating Crew Benefits Allocation	0	0	11,755	14,484	16,154	16,958	12,760	16,300	20,807	24,011	30,125
Total Benefits		\$1,513	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$17,311	\$21,697	\$25,011	\$31,625
Total Personnel Services		\$17,751	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$39,195	\$41,197	\$45,011	\$65,625



**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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SERVICES & SUPPLIES												
06-5-4900-100	Clothing	145	0	0	0	0	0	0	0	0	0	0
06-5-4900-110	Communication	216	148	650	389	620	633	622	632	774	1,000	1,050
06-5-4900-170	Maintenance - EQ/CANS	0	0	13	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
06-5-4900-172	Gas and Oil	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	0	550	575
06-5-4900-175	Operating Supplies	447	0	840	0	16	0	0	24	73	300	315
06-5-4900-192	Over and Short	(73)	(21)	0	0	0	0	0	0	0	0	0
06-5-4900-200	Office Expense	40	0	0	261	0	0	986	0	0	300	315
06-5-4900-210	Postage	1,074	33	462	0	0	226	0	0	0	300	315
06-5-4900-219	Special Admin Expense	600	450	0	0	0	36,105	18,332	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	7,105	7,000	7,400
06-5-4900-230	Legal Notices	0	77	0	0	0	179	0	0	0	0	0
06-5-4900-290	Utilities	9,208	0	1,408	5,547	0	0	0	0	0	565	595
06-5-4900-291	School Outreach Programs	0	9,980	9,980	9,980	9,500	9,980	10,000	10,000	10,000	10,000	10,000
06-5-4900-320	Fixed Asset - New Truck Bed	0	0	0	0	0	0	0	269	0	0	0
Total Services & Supplies		\$18,669	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$16,641	\$17,952	\$20,015	\$20,565
CAPITAL OUTLAY												
06-5-4900-320	Trash Cans	0	0	0	0	8,399	0	0	13,065	0	0	2,000
06-5-4900-320	Tranah Cans - SLO County Off - Highway Motor Vehicle Grant	0	0	0	0	0	0	0	9,799	0	0	0
06-5-4900-320	December 11, 2024 Budget Adjustment - Utility Yard Office	0	0	0	0	0	0	0	0	5,680	5,618	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$8,399	\$0	\$0	\$22,864	\$5,680	\$5,618	\$2,000
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	40,172	44,061	48,806
Total Administrative Cost Allocation		\$47,610	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,409	\$40,172	\$44,061	\$48,806
Total Expenditures		\$84,031	\$75,838	\$95,573	\$107,025	\$81,608	\$139,085	\$122,099	\$116,109	\$105,001	\$114,705	\$136,996
OPERATING SURPLUS/(DEFICIT)		\$10,587	\$16,946	(\$681)	(\$21,641)	(\$20,386)	(\$86,189)	(\$49,707)	(\$23,091)	\$2,578	(\$40,165)	(\$7,177)
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	0
	(Transfers Out) - Equipment Fund	(643)	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(3,162)	(3,162)	(960)
	Encumbrances - Sources of Funding								0	0	0	0
	Encumbrances - (Designated Funds)								(3,660)	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$6,857	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	\$4,338	\$4,338	(\$960)
RESERVES												
	Prior Year FBA (Use of Reserves)				(16,846)	(13,777)	(79,794)	(45,815)	(72,041)	(22,564)	(22,564)	0
	Additions to Reserves	17,444	17,404	4,236						29,480	0	(8,137)
	Other Adjustments									0	0	0
RESERVES - INCREASE / (DECREASE)		\$17,444	\$17,404	\$4,236	(\$16,846)	(\$13,777)	(\$79,794)	(\$45,815)	(\$72,041)	\$6,916	(\$35,827)	(\$8,137)
NET BUDGETARY SOURCES/USES		(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
SOURCES OF FUNDS												
	Revenues	\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,986	\$92,024	\$27,944
	Other Sources of Funds	\$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	\$92,986	\$92,024	\$27,944
USES OF FUNDS												
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$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	\$12,291	\$23,000	\$23,920
	Capital Outlay	\$0	\$86,833	\$0	\$0	\$0	\$0	\$0	\$130,975	\$64,995	\$65,000	\$0
	Debt Service	\$10,293	\$9,939	\$9,569	\$124	\$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	\$77,286	\$88,000	\$23,920
	OPERATING SURPLUS/(DEFICIT)	\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$15,700	\$4,024	\$4,024
	TRANSFERS & ENCUMBRANCES											
	Transfers In	0	25,000	0	0	0	0	0	0	0	0	0
	(Transfers Out)	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
	Encumbrances - (Designated Funds)	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
	RESERVES											
	(Use of Reserves)	0	0	0	0	0	0	0	(123,695)	0	0	0
	Additions to Reserves	5,128	22,193	32,995	38,352	17,666	17,367	5,329	0	15,700	4,024	4,024
	Other Adjustments	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)	\$15,700	\$4,024	\$4,024
	NET BUDGETARY SOURCES/USES	(\$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	ESTIMATED FY 2024/25	2024/25 CURRENT BUDGET	2025/26 PRELIMINARY BUDGET
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	46,246	52,340	15,894
12-4-3800-002	Lease Revenue from Sewer	9,761	42,433	19,460	20,070	10,276	12,749	8,851	6,969	32,270	36,522	11,090
12-4-3800-005	Lease Revenue from Garbage	201	7,042	2,583	2,705	891	1,105	766	603	2,794	3,162	960
12-4-3800-003	Insurance Proceeds	2,130	0	0	0	0	0	0	0	0	0	0
12-4-3800-004	Surplus Sales	643	0	0	0	0	0	0	1,770	9,676	0	0
12-4-3800-007	Rebate Revenue	0	0	0	0	0	0	0	0	2,000	0	0
Total Revenues		\$25,710	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$19,330	\$92,986	\$92,024	\$27,944
OTHER SOURCES OF FUNDS												
Total Other Sources of Funds		\$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	\$92,986	\$92,024	\$27,944
USES OF FUNDS												
SALARIES & WAGES												
Total Salaries & Wages		\$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
Total Personnel Services		\$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	5,719	8,000	8,320
12-5-4350-172	Fuel	5,292	6,896	8,637	7,410	5,217	8,083	11,483	9,108	6,572	15,000	15,600
Total Services & Supplies		\$10,290	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,050	\$12,291	\$23,000	\$23,920
CAPITAL OUTLAY												
Fixed Assets		0	86,833	0	0	0	0	0	130,975	64,995	65,000	0
Total Capital Outlay		\$0	\$86,833	\$0	\$0	\$0	\$0	\$0	\$130,975	\$64,995	\$65,000	\$0
DEBT SERVICE												
12-5-4350-320	Equipment Lease	9,067	9,067	9,067	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
Total Debt Service		\$10,293	\$9,939	\$9,569	\$124	\$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	\$77,286	\$88,000	\$23,920
OPERATING SURPLUS/(DEFICIT)		\$5,128	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$15,700	\$4,024	\$4,024
TRANSFERS & ENCUMBRANCES												
Transfers In		0	25,000	0	0	0	0	0	0	0	0	0
(Transfers Out)		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
Encumbrances - (Designated Funds)		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
RESERVES												
(Use of Reserves)									(123,695)			
Additions to Reserves		5,128	22,193	32,995	38,352	17,666	17,367	5,329		15,700	4,024	4,024
Other Adjustments												
RESERVES - INCREASE / (DECREASE)		\$5,128	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	(\$123,695)	\$15,700	\$4,024	\$4,024
NET BUDGETARY SOURCES/USES		(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2026

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
General Manager								
Hourly	\$ 80.15	\$ 82.15	\$ 84.21	\$ 88.42	\$ 92.84	\$ 97.48	\$ 102.35	N/A
Annual	\$166,712	\$170,872	\$175,157	\$183,914	\$193,107	\$202,758	\$212,888	
Business and Accounting Manager I								
Hourly	\$ 30.96	\$ 31.73	\$ 32.52	\$ 34.15	\$ 35.86	\$ 37.65	\$ 39.53	\$ 41.51
Annual	\$64,397	\$65,998	\$67,642	\$71,032	\$74,589	\$78,312	\$82,222	\$86,341
Business and Accounting Manager II								
Hourly	\$ 37.13	\$ 38.06	\$ 39.01	\$ 40.96	\$ 43.01	\$ 45.16	\$ 47.42	\$ 49.79
Annual	\$77,230	\$79,165	\$81,141	\$85,197	\$89,461	\$93,933	\$98,634	\$103,563
Business and Accounting Manager III								
Hourly	\$ 50.29	\$ 51.55	\$ 52.84	\$ 55.48	\$ 58.25	\$ 61.16	\$ 64.22	\$ 67.43
Annual	\$104,603	\$107,224	\$109,907	\$115,398	\$121,160	\$127,213	\$133,578	\$140,254
Account Administrator I								
Hourly	\$ 23.22	\$ 23.80	\$ 24.40	\$ 25.62	\$ 26.90	\$ 28.25	\$ 29.66	\$ 31.14
Annual	\$48,298	\$49,504	\$50,752	\$53,290	\$55,952	\$58,760	\$61,693	\$64,771
Account Administrator II								
Hourly	\$ 24.95	\$ 25.57	\$ 26.21	\$ 27.52	\$ 28.90	\$ 30.35	\$ 31.87	\$ 33.46
Annual	\$51,896	\$53,186	\$54,517	\$57,242	\$60,112	\$63,128	\$66,290	\$69,597
Account Administrator III								
Hourly	\$ 26.83	\$ 27.50	\$ 28.19	\$ 29.60	\$ 31.08	\$ 32.63	\$ 34.26	\$ 35.97
Annual	\$55,806	\$57,200	\$58,635	\$61,568	\$64,646	\$67,870	\$71,261	\$74,818
Utilities System Manager								
Hourly	\$ 50.29	\$ 51.55	\$ 52.84	\$ 55.48	\$ 58.25	\$ 61.16	\$ 64.22	\$ 67.43
Annual	\$104,603	\$107,224	\$109,907	\$115,398	\$121,160	\$127,213	\$133,578	\$140,254
Lead Operator								
Hourly	\$ 32.69	\$ 33.51	\$ 34.35	\$ 36.07	\$ 37.87	\$ 39.76	\$ 41.75	\$ 43.84
Annual	\$67,995	\$69,701	\$71,448	\$75,026	\$78,770	\$82,701	\$86,840	\$91,187
Utilities Operator I								
Hourly	\$ 24.52	\$ 25.13	\$ 25.76	\$ 27.05	\$ 28.40	\$ 29.82	\$ 31.31	\$ 32.88
Annual	\$51,002	\$52,270	\$53,581	\$56,264	\$59,072	\$62,026	\$65,125	\$68,390
Utilities Operator II								
Hourly	\$ 26.35	\$ 27.01	\$ 27.69	\$ 29.07	\$ 30.52	\$ 32.05	\$ 33.65	\$ 35.33
Annual	\$54,808	\$56,181	\$57,595	\$60,466	\$63,482	\$66,664	\$69,992	\$73,486
Utilities Operator III								
Hourly	\$ 28.33	\$ 29.04	\$ 29.77	\$ 31.26	\$ 32.82	\$ 34.46	\$ 36.18	\$ 37.99
Annual	\$58,926	\$60,403	\$61,922	\$65,021	\$68,266	\$71,677	\$75,254	\$79,019
Operator In Training								
Hourly	\$ 22.81	\$ 23.38	\$ 23.96	\$ 25.16	\$ 26.42	\$ 27.74	\$ 29.13	\$ 30.59
Annual	\$ 47,445	\$ 48,630	\$ 49,837	\$ 52,333	\$ 54,954	\$ 57,699	\$ 60,590	\$ 63,627
Position Allocation List Approved Positions:								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	4	0	3	0	n/a			
Total	10	0	8	1	n/a			
FY 2025-26 Proposed budget includes the funding for a new Utilities Operator.								