



Oceano Community Services District

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Date: August 28, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #9(A): Consideration of a Recommendation to Approve the Final FY 2024-25 Budget**

Recommendation

It is recommended that the Oceano Community Services Board approve the Final Budget for Fiscal Year (FY) 2024-2025.

Discussion

The FY 2024-25 Preliminary Budget approved on June 26, 2024, with [Resolution 2024-08](#), established the revenue and expenditure plans illustrated in the attached budget schedules (Attachment A), which now also include encumbrances (Attachment B) for contracts and related grant revenues that carry-over from FY 2023-24, and reserves (Attachment C). Since the approval of the Preliminary Budget established the revenue and expenditure plans, the primary purpose of adopting the final budget is to establish the District's financial reserves for FY 2024-25.

Reserve amounts are based on the initial closing of accounting records on June 30, 2024. Some adjustments may occur once the final accounting closing and audit are complete in the next few months. Significant adjustments are not expected since the initial closing has evaluated the accounting of significant items.

The District's detailed reserves in the Final Budget are included in Attachment C. The exhibit illustrating reserves includes beginning balances, the Fund Balance Available (FBA) and encumbrances from FY 2023-24, additions, cancellations, and estimated ending reserve balances on June 30, 2025. It also provides the reserve details for each fund. Establishing the details is a Board discretionary decision, except for restricted reserves which have legal conditions for their use. The District's primary restricted reserves are for Public Facilities Fees, which will be issued to the County of San Luis Obispo once the District has divested fire and emergency services. Ending reserve balances on June 30, 2025, will vary from estimates based on revenues and expenditure variances that develop during FY 2024-25.



Oceano Community Services District

Board of Directors Meeting

The following table illustrates a summary of reserves for each fund:

Fund	Estimated Beginning July 1, 2024	Increase/(Decrease)	Divestiture of Fire/Emergency Services	Estimated Ending June 30, 2025
General	\$ 219,255	\$ (145,886)	\$ 0	\$ 73,369
Facilities	249,712	144,737	(339,712)	54,737
Total General	\$ 468,967	\$ (1,149)	\$ (339,712)	\$ 128,106
Water	\$ 909,405	\$ 1,613,371	\$ 0	\$ 2,522,776
Wastewater	1,211,599	(87,301)	0	1,124,298
Solid Waste	121,740	(7,645)	0	114,095
Equipment	40,290	4,024	0	44,314
Total Enterprise	\$ 2,283,034	\$ 1,522,449	\$ 0	\$ 3,805,484
District Totals	\$ 2,752,001	\$ 1,521,300	\$ (339,712)	\$ 3,933,589

The following are the primary items related to the Final Budget reserves:

1. The decrease in General Fund reserves of \$145,886 resulted from the Five Cities Fire Authority Contract increasing to a monthly cost of \$142,167 through December 2024.
2. The decrease in Facilities Fund reserves of \$194,975 is a result of the divestiture in Fire and Emergency services to the County of San Luis Obispo. The Public Facilities Fees reserves of \$249,712 and \$90,000 for facility improvements from FY 2023-24 will be issued to the County of San Luis Obispo based on the County's Plan for Service.
3. The Water Fund reserves will increase by \$1,613,371 based on the FBA and the encumber grant revenues from the prior year totaling \$1,223,197.
4. The Wastewater Fund will decrease reserves by \$87,301 based on the current fixed rate structure and deficit in operating costs, a drop of 7.2%.
5. The Solid Waste Fund reserves will decrease by \$7,645 based on the prior year FBA and Resolution 2020-02 that reduced the franchise fee payment from South County Sanitary from 10% to 5%.



Oceano Community Services District

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Other Agency Involvement

Once approved, the county auditor and the Local Agency Formation Commission are provided with copies of the District's annual budget. Numerous other agencies, including the Five Cities Fire Authority and the County of San Luis Obispo, are involved in developing the district's budget.

Other Financial Considerations

Grant revenues continue to be necessary for the District. The Water Fund has received \$875,000 for the Water Resource Reliability Program, \$1.9 Million for the Stormwater Capture and Groundwater Recharge Project, \$1.15 Million for additional waterlines from Proposition 1 grant funds, and recently \$1 Million from Carbajal Community Project Funding. The Solid Waste Fund has received \$21,650 from the Integrated Waste Management Authorities Technical Assistance Grant Program and the County Off-Highway Vehicle fund, and \$11,650 from the County of San Luis Obispo Off-Highway Motor Vehicle Grant Program.

The upcoming water and wastewater rate studies will establish funding for the long-term capital improvement plans and utility staffing/operations, which will be funded through a combination of pay-as-you-go, grant funds, and debt-financed projects.

Results

Reviewing the Final 2024-25 budget and reserves helps support financial transparency and a well-governed community.

Attachments:

- A. FY 2024-25 Final Budget
- B. Encumbrances from FY 2023-24
- C. Summary of Reserves FY 2024-25

OCSD FY 2024-2025 FINAL BUDGET



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Fire	\$0
	Lighting (County Property Tax Estimate \$53,716)	\$0
	Parks & Recreation	\$0
	Facilities	\$76,893
	Admin	\$2,052,418
	Total Sources of Funds	\$2,129,312
USES OF FUNDS		
	Fire (6 months)	\$893,971
	Lighting	\$53,716
	Parks & Recreation	\$31,553
	Facilities	\$40,524
	Admin	\$1,341,645
	Total Expenditures	\$2,361,409
OPERATING SURPLUS/(DEFICIT)		
	Fire	(\$893,971)
	Lighting	(\$53,716)
	Parks & Recreation	(\$31,553)
	Facilities	\$36,369
	Admin	\$710,773
	OPERATING SURPLUS/(DEFICIT)	(\$232,098)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water & Garbage Funds	31,500
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(7,111)
	NET TRANSFERS & ENCUMBRANCES	\$24,389
RESERVES		
	Prior Year FBA	(206,560)
	(Use of Reserves)	(1,149)
	Additions to Reserves	0
	Other Adjustments - PFF's and Sheriff Facility Improvements	(339,712)
	RESERVES - INCREASE / (DECREASE)	(\$547,421)
NET BUDGETARY SOURCES/USES		
		(\$339,712)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$675,527
	Operating Surplus / (Deficit)	(\$232,098)
	Transfers & Encumbrances	\$24,389
	Other Adjustments - PFF's and Sheriff Facility Improvements to County of SLO	(\$339,712)
	ENDING RESERVES	\$128,106



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues	\$710,773
	Other Sources of Funds	\$1,341,645
	Total Sources of Funds	\$2,052,418
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$480,500
	Benefits	\$197,450
	Personnel Services	\$677,950
	Services & Supplies	\$423,585
	Operating Crew Benefits Allocation	\$240,110
	Administrative Cost	\$0
	Total Expenditures	\$1,341,645
	OPERATING SURPLUS/(DEFICIT)	\$710,773
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(979,240)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(7,111)
	NET TRANSFERS & ENCUMBRANCES	(\$986,351)
RESERVES		
	Prior FBA	(129,692)
	(Use of Reserves)	(145,886)
	Additions to Reserves	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$275,578)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	348,947
	Operating Surplus / (Deficit)	710,773
	Transfers & Encumbrances	(986,351)
	ENDING RESERVES	73,369



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	714,086
01-4-3300-000	Interest Income	6,996
01-4-3557-000	CO Charge: SB 2557	(10,308)
Total Revenues		\$710,773
OTHER SOURCES OF FUNDS		
	Allocated Administrative Overhead	1,101,535
	Allocated Operating Crew Overhead	240,110
Total Other Sources of Funds		\$1,341,645
Total Sources of Funds		\$2,052,418
USES OF FUNDS		
SALARIES & WAGES		
01-5-4100-010	Salary & Wages	475,000
01-5-4100-020	Overtime	5,500
Total Salaries & Wages		\$480,500
BENEFITS		
01-5-4100-061	PERS Contribution	60,000
01-5-4100-062	PERS UAL Payment	24,000
01-5-4100-070	SUI	2,200
01-5-4100-071	Medicare	7,000
01-5-4100-072	FICA	2,450
01-5-4100-075	Compensation Insurance	5,500
01-5-4100-090	Insurance	95,400
01-5-4100-097	Cell Phone Allowance	900
Total Benefits		\$197,450
Total Personnel Services		\$677,950



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
SERVICES & SUPPLIES		
01-5-4100-110	Communications & Dispatch	11,320
01-5-4100-150	Insurance	42,500
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	13,500
01-5-4100-180	Memberships	9,500
01-5-4100-193	Bank Fees	6,200
01-5-4100-200	Office Expense	8,200
01-5-4100-200	Office Lease	61,950
01-5-4100-205	Outside UB Mail Service	950
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	27,000
01-5-4100-220	Professional Services	38,750
01-5-4100-221	Information Technology	5,000
01-5-4100-223	Legal Services	85,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	26,750
01-5-4100-230	Required Legal Notice	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	5,000
01-5-4100-247	LAFCO Annual Charge	13,500
01-5-4100-248	Permits, Fees, Licenses	6,500
01-5-4100-260	Election Expense	11,000
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-283	Job Advertising Expense	1,200
01-5-4100-285	Classes/ Seminars/ Training Fee	14,450
01-5-4100-286	Board Member Travel	2,200
01-5-4100-290	Utilities	13,000
Total Services & Supplies		\$423,585



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
	Operating Crew Benefits & Direct Labor Cost Allocations	
	Leave time	59,000
	Salaries & Wages (Admin)	6,670
	PERS Contribution	42,000
	Medicare	5,800
	P/R Fed & State Taxes	4,500
	SUI	1,750
	Insurance	95,400
	Boot Allowance	1,500
	Clothing	7,050
	Standby	16,440
	Total Operating Crew Benefits	\$240,110
	Total Expenditures	\$1,341,645
	OPERATING SURPLUS/(DEFICIT)	\$710,773
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(979,240)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(7,111)
	NET TRANSFERS & ENCUMBRANCES	(\$986,351)
	RESERVES	
	Prior Year FBA	(129,692)
	(Use of Reserves)	(145,886)
	Additions to Reserves	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$275,578)
	NET BUDGETARY SOURCES/USES	\$0
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$348,947
	Operating Surplus / (Deficit)	\$710,773
	Transfers & Encumbrances	(\$986,351)
	ENDING RESERVES	\$73,369



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$2,000
	Benefits	\$2,441
	Personnel Services	\$4,441
	Services & Supplies	\$867,500
	Capital Overlay	\$0
	Administrative Cost Allocation	\$22,031
	Total Expenditures	\$893,971
OPERATING SURPLUS/(DEFICIT)		(\$893,971)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	893,971
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$893,971



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
		0
	Total Revenues	\$0
OTHER SOURCES OF FUNDS		
		0
	Total Other Sources of Funds	\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4200-010	Salary & Wages	2,000
	Total Salaries & Wages	\$2,000
BENEFITS		
01-5-4200-062	PERS UAL Payment	1,240
	Operating Crew Benefits Allocation	1,201
	Total Benefits	\$2,441
	Total Personnel Services	\$4,441
SERVICES & SUPPLIES		
	Contract Fire and Emergency Services	853,000
01-5-4200-110	Communication	1,000
01-5-4200-220	Professional Services	7,500
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	1,000
	Total Services & Supplies	\$867,500



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2024/25
CAPITAL OVERLAY		
		0
	Total Capital Overlay	\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4200-376	Allocated Overhead - Admin	22,031
	Total Administrative Cost Allocation	\$22,031
	Total Expenditures	\$893,971
OPERATING SURPLUS/(DEFICIT)		(\$893,971)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	893,971
	(Transfers Out) - Water & Wastewater Funds	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$893,971



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$2,000
	Benefits	\$1,201
	Personnel Services	\$3,201
	Services & Supplies	\$39,500
	Capital Outlay	\$0
	Administrative Cost	\$11,015
	Total Expenditures	\$53,716
OPERATING SURPLUS/(DEFICIT)		(\$53,716)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	53,716
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$53,716



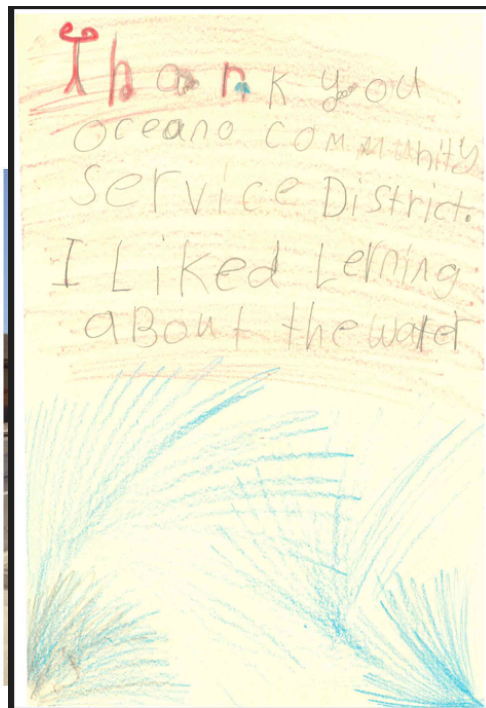
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4195-010	Salaries & Wages	2,000
01-5-4195-020	Overtime Wages	0
Total Salaries & Wages		\$2,000
BENEFITS		
	Operating Crew Benefits Allocation	1,201
Total Benefits		\$1,201
Total Personnel Services		\$3,201
SERVICES & SUPPLIES		
01-5-4195-175	Operating Supplies	2,500
01-5-4195-295	Street Lighting	37,000
Total Services & Supplies		\$39,500
CAPITAL OUTLAY		
		0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4195-376	Administrative Cost Allocation	11,015
Total Administrative Cost Allocation		\$11,015
Total Expenditures		\$53,716



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2024/25
OPERATING SURPLUS/(DEFICIT)		(\$53,716)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	53,716
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
NET TRANSFERS & ENCUMBRANCES		\$53,716



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	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$15,030
	Capital Overlay	\$0
	Administrative Cost Allocation	\$16,523
	Total Expenditures	\$31,553
OPERATING SURPLUS/(DEFICIT)		(\$31,553)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	38,664
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(7,111)
NET TRANSFERS & ENCUMBRANCES		\$31,553



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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
01-4-3900-012	Parks Ca Grant Revenues	0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4850-010	Salaries & Wages	0
Total Salaries & Wages		\$0
BENEFITS		
01-5-4850-377	Operating Crew Benefits Allocation	0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
01-5-4850-301	Oceano Parks & Recreation Events	13,730
		1,300
Total Services & Supplies		\$15,030
CAPITAL OUTLAY		
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4850-376	Administrative Cost Allocation	16,523
Total Administrative Cost Allocation		\$16,523
Total Expenditures		\$31,553
OPERATING SURPLUS/(DEFICIT)		(\$31,553)
TRANSFERS & ENCUMBRANCES		
Transfers In - Property Taxes		38,664
(Transfers Out)		0
Encumbrances - Sources of Funding		0
Encumbrances - (Designated)		(7,111)
NET TRANSFERS & ENCUMBRANCES		\$31,553



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues	\$76,893
	Other Sources of Funds	\$0
	Total Sources of Funds	\$76,893
USES OF FUNDS		
	Salaries & Wages	\$4,000
	Benefits	\$2,401
	Personnel Services	\$6,401
	Services & Supplies	\$17,600
	Capital Outlay	\$0
	Administrative Cost	\$16,523
	Total Expenditures	\$40,524
	OPERATING SURPLUS/(DEFICIT)	\$36,369
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$31,500
RESERVES		
	Prior Year FBA	(76,868)
	(Use of Reserves)	0
	Additions to Reserves	144,737
	Other Adjustments - PFF's and Sheriff Facility Improvements	(339,712)
	RESERVES - INCREASE / (DECREASE)	(\$271,843)
	NET BUDGETARY SOURCES/USES	\$339,712
RESERVES		
	Beginning Reserves & Prior Year FBA	\$326,580
	Operating Surplus / (Deficit)	\$36,369
	Transfers & Encumbrances	\$31,500
	Other Adjustments - PFF's and Sheriff Facility Improvements	(339,712)
	ENDING RESERVES	\$54,737



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
10-4-3257-000	Utility Reimbursement	1,200
10-4-3258-000	Old Fire Station Rent	12,000
10-4-3260-000	Lease - Sheriff Facility	63,693
Total Revenues		\$76,893
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$76,893
USES OF FUNDS		
SALARIES & WAGES		
10-5-4300-010	Salary & Wages	4,000
Total Salaries & Wages		\$4,000
BENEFITS		
	Operating Crew Overhead	2,401
Total Benefits		\$2,401
Total Personnel Services		\$6,401
SERVICES & SUPPLIES		
10-5-4300-163	Maint: Structure/ Improvements	12,500
10-5-4300-173	So: Maint. Structures/ Improvements	5,100
Total Services & Supplies		\$17,600
CAPITAL OUTLAY		
10-5-4300-320	Fixed Assets	0
Total Capital Outlay		\$0



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION		
10-5-4300-376	Admin Allocation	16,523
Total Administrative Cost Allocation		\$16,523
Total Expenditures		\$40,524
OPERATING SURPLUS/(DEFICIT)		\$36,369
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$31,500
RESERVES		
	Prior Year FBA	(76,868)
	(Use of Reserves)	0
	Additions to Reserves	144,737
	Other Adjustments - PFF's and Sheriff's Carpet to County of SLO	(339,712)
RESERVES - INCREASE / (DECREASE)		(\$271,843)
NET BUDGETARY SOURCES/USES		\$339,712
RESERVES		
	Beginning Reserves & Prior Year FBA	\$326,580
	Operating Surplus / (Deficit)	\$36,369
	Transfers & Encumbrances	\$31,500
	PFF's and Sheriff's Carpet to County of SLO	(339,712)
ENDING RESERVES		\$54,737



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Water Rate Revenue	\$3,402,557
	Wastewater Rate Revenue	\$454,057
	Solid Waste Franchisee Fee Revenue	\$74,540
	Equipment (Funded by the three Enterprise Funds)	\$92,024
	Total Sources of Funds	\$4,023,178
USES OF FUNDS		
	Water	\$3,257,621
	Wastewater	\$617,032
	Solid Waste	\$109,087
	Equipment	\$88,000
	Total Expenditures	\$4,071,741
OPERATING SURPLUS/(DEFICIT)		
	Water	\$144,936
	Wastewater	(\$162,975)
	Solid Waste	(\$34,547)
	Equipment	\$4,024
	OPERATING SURPLUS/(DEFICIT)	(\$48,563)
TRANSFERS & ENCUMBRANCES		
	Transfers In	9,396
	(Transfers Out)	(131,024)
	Encumbrances - Sources of Funding	1,887,629
	Encumbrances - (Designated Funds)	(664,432)
	NET TRANSFERS & ENCUMBRANCES	\$1,101,569
RESERVES		
	(Use of Reserves)	(170,192)
	Additions to Reserves	
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	(\$639,633)
	NET BUDGETARY SOURCES/USES	(\$1,692,639)
RESERVES		
Beginning Reserves		
	Water	1,244,087
	Wastewater	1,323,795
	Solid Waste	144,304
	Equipment	40,290
	Beginning Reserves	2,752,476
Operating Surplus / (Deficit)		
	Water	\$144,936
	Wastewater	(\$162,975)
	Solid Waste	(\$34,547)
	Equipment	\$4,024
	Operating Surplus / (Deficit)	(48,563)
Transfers & Encumbrances		
	Water	\$1,133,753
	Wastewater	(\$36,522)
	Solid Waste	\$4,338
	Equipment	\$0
	Transfers & Encumbrances	1,101,569
	ENDING RESERVES	\$3,805,482



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues (Water Rate Revenue)	\$3,402,557
	Other Sources of Funds	\$0
	Total Sources of Funds	\$3,402,557
USES OF FUNDS		
	Salaries & Wages	\$235,000
	Benefits	\$161,370
	Personnel Services	\$396,370
	Services & Supplies	\$1,996,330
	Capital Outlay	\$150,000
	Debt Service	\$54,000
	Administrative Cost	\$660,921
	Total Expenditures	\$3,257,621
	OPERATING SURPLUS/(DEFICIT)	\$144,936
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General & Solid Waste Funds	1,896
	(Transfers Out) - To General, Solid Waste, Equipment	(91,340)
	Encumbrances - Sources of Funding	1,887,629
	Encumbrances - (Designated Funds)	(664,432)
	NET TRANSFERS & ENCUMBRANCES	\$1,133,753
	RESERVES	
	Prior Year FBA	(334,682)
	(Use of Reserves)	0
	Additions to Reserves	1,613,371
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$1,278,689
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$1,244,087
	Operating Surplus / (Deficit)	\$144,936
	Transfers & Encumbrances	\$1,133,753
	ENDING RESERVES	\$2,522,776



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
02-4-3200-000	Water Rate Revenue	3,150,000
02-4-3206-000	Front Footage Fees	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	3,700
02-4-3208-000	Delinquent U/B Acct Fees	70,750
02-4-3209-000	Capacity Charges	40,704
02-4-3210-00	Meter Fees	8,100
02-4-3211-000	Lopez Connection Fees	6,000
02-4-3212-000	New Account Setup Fee	6,000
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3230-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	300
02-4-3300-000	Interest Income	51,373
02-4-3224-000	Backflow Fees	5,000
Total Revenues		\$3,402,557
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$3,402,557
USES OF FUNDS		
PERSONNEL SERVICES		
UTILITIES STAFF: SALARIES & WAGES		
02-5-4400-010	Salaries and Wages	220,000
02-5-4400-020	Overtime	15,000
Total Salaries & Wages		\$235,000
UTILITIES STAFF: BENEFITS		
02-5-4400-075	Workers Compensation Insurance	7,700
	Operating Crew Benefits Allocation	153,670
Total Benefits		\$161,370
Total Personnel Services		\$396,370



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2024/25
SERVICES & SUPPLIES		
02-5-4400-110	Communications	3,000
02-5-4400-163	Maint: Structures/ Improvements	15,000
02-5-4400-164	Paving	5,200
02-5-4400-170	Maintenance - Equipment	3,500
02-5-4400-173	Maint: Shared Structures/ Improvements	10,000
02-5-4400-175	System Parts/ Operating Supplies	14,500
02-5-4400-176	Water Meters	26,000
02-5-4400-177	Safety Expense	1,050
02-5-4400-178	Chemicals	7,200
02-5-4400-180	Membership	3,750
02-5-4400-200	Office Expense	1,000
02-5-4400-205	Outside UB Mail Service	10,400
02-5-4400-220	Professional Services	26,000
02-5-4400-221	Information Technology	575
02-5-4400-222	Contracted Engineering	5,000
02-5-4400-226	Engineering & Other Reimbursements	10,815
02-5-4400-230	Legal Notices	1,000
02-5-4400-241	Rents/ Leases - Equipment	1,450
02-5-4400-248	Permits, Fees, Licenses	15,050
02-5-4400-250	Small Tools and Instruments	1,000
02-5-4400-285	Classes/ Seminars	1,000
02-5-4400-261	Water Supply - Lopez	553,575
02-5-4400-262	Water Supply - State Water	1,151,000
02-5-4400-290	Utilities - Groundwater Pumping	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265
02-5-4400-380	NCMA TG	58,000
02-5-4400-387	Interest Expense - Interfund	2,500
02-5-4400-499	Claim & Settlements	7,500
Total Services & Supplies		\$1,996,330
CAPITAL OUTLAY		
	Annual CIP Projects	150,000
Total Capital Outlay		\$150,000
DEBT SERVICE		
	CalPERS UAL Funding	54,000
Total Debt Service		\$54,000



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2024/25
	ADMINISTRATIVE COST ALLOCATION	
02-5-4400-376	Administrative Cost Allocation	660,921
	Total Administrative Cost Allocation	\$660,921
	Total Expenditures	\$3,257,621
OPERATING SURPLUS/(DEFICIT)		\$144,936
	TRANSFERS & ENCUMBRANCES	
	Transfers In- From Solid Waste Fund	1,896
	(Transfers Out) - To General , Solid Waste, Equipment	(91,340)
	Encumbrances - Sources of Funding	1,887,629
	Encumbrances - (Designated Funds)	(664,432)
	NET TRANSFERS & ENCUMBRANCES	\$1,133,753
	RESERVES	
	Prior Year FBA	(334,682)
	(Use of Reserves)	0
	Additions to Reserves	1,613,371
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$1,278,689
NET BUDGETARY SOURCES/USES		(\$0)
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$1,244,087
	Operating Surplus / (Deficit)	\$144,936
	Transfers & Encumbrances	\$1,133,753
	ENDING RESERVES	\$2,522,776



Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues (Wastewater Rates)	\$454,057
	Other Sources of Funds	\$0
	Total Sources of Funds	\$454,057
USES OF FUNDS		
	Salaries & Wages	\$96,500
	Benefits	\$62,026
	Personnel Services	\$158,526
	Services & Supplies	\$101,065
	Capital Outlay	\$0
	Debt Service	\$26,980
	Administrative Cost	\$330,461
	Total Expenditures	\$617,032
OPERATING SURPLUS/(DEFICIT)		(\$162,975)
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out) - To Equipment Fund	(36,522)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$36,522)
RESERVES		
	Prior Year FBA	(112,196)
	(Use of Reserves)	(87,301)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$199,497)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$1,323,795
	Operating Surplus / (Deficit)	(162,975)
	Transfers & Encumbrances	(36,522)
ENDING RESERVES		\$1,124,298



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
03-4-3210-000	Wastewater Rate Revenue	400,000
03-4-3211-000	Wastewater Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	4,100
03-4-3257-000	Interest Income	47,857
Total Revenues		\$454,057
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$454,057
USES OF FUNDS		
PERSONNEL SERVICES		
UTILITIES STAFF: SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	84,000
03-5-4500-020	Overtime	12,500
Total Salaries & Wages		\$96,500
UTILITIES STAFF: BENEFITS		
03-5-4500-075	Workers Compensation Insurance	4,400
	Operating Crew Benefits Allocation	57,626
Total Benefits		\$62,026
Total Personnel Services		\$158,526



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2024/25
SERVICES & SUPPLIES		
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000
03-5-4500-170	Maintenance: Equipment	4,800
03-5-4500-171	Maintenance: Vehicles	3,600
03-5-4500-172	Gas and Oil	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240
03-5-4500-177	Safety Expense	2,850
03-5-4500-180	Memberships	1,050
03-5-4500-200	Office Expense	515
03-5-4500-205	Outside UB Mailing Expense	9,600
03-5-4500-220	Professional Services	32,575
03-5-4500-222	Contracted Engineering	2,835
03-5-4500-241	Rents & Leases/ Equipment	3,000
03-5-4500-248	Regulatory Permits & Fees	5,200
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800
03-5-4500-290	Utilities	2,600
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,900
Total Services & Supplies		\$101,065
CAPITAL OUTLAY		
Total Capital Outlay		\$0
DEBT SERVICE		
	CalPERS UAL Funding	26,980
Total Debt Service		\$26,980



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION		
03-5-4500-376	Administrative Cost Allocation	330,461
Total Administrative Cost Allocation		\$330,461
Total Expenditures		\$617,032
OPERATING SURPLUS/(DEFICIT)		(\$162,975)
TRANSFERS & ENCUMBRANCES		
Transfers In - From Solid Waste Fund		0
(Transfers Out) - Equipment Fund		(36,522)
Encumbrances - Sources of Funding		0
Encumbrances - (Designated Funds)		0
NET TRANSFERS & ENCUMBRANCES		(\$36,522)
RESERVES		
Prior Year FBA		(112,196)
(Use of Reserves)		(87,301)
Additions to Reserves		
Other Adjustments		0
RESERVES - INCREASE / (DECREASE)		(\$199,497)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
Beginning Reserves & Prior Year FBA		\$1,323,795
Operating Surplus / (Deficit)		(\$162,975)
Transfers & Encumbrances		(\$36,522)
ENDING RESERVES		\$1,124,298



SOLID WASTE FUND





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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues (Franchisee Fees)	\$74,540
	Other Sources of Funds	\$0
	Total Sources of Funds	\$74,540
USES OF FUNDS		
	Salaries & Wages	\$20,000
	Benefits	\$25,011
	Personnel Services	\$45,011
	Services & Supplies	\$20,015
	Capital Outlay	\$0
	Administrative Cost	\$44,061
	Total Expenditures	\$109,087
OPERATING SURPLUS/(DEFICIT)		(\$34,547)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Equipment Fund	(3,162)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$4,338
RESERVES		
	Prior Year FBA	(22,564)
	(Use of Reserves)	(7,645)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$30,209)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$144,304
	Operating Surplus / (Deficit)	(\$34,547)
	Transfers & Encumbrances	\$4,338
ENDING RESERVES		\$114,095



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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
06-4-3300-003	Interest Income	7,480
06-4-3501-000	Franchise Fees	55,575
06-4-3501-741	Landfill Savings Payment	11,485
Total Revenues		\$74,540
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$74,540
USES OF FUNDS		
PERSONNEL SERVICES		
UTILITIES STAFF: SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	20,000
Total Salaries & Wages		\$20,000
UTILITIES STAFF: BENEFITS		
06-5-4900-075	Compensation Insurance	1,000
	Operating Crew Benefits Allocation	24,011
Total Benefits		\$25,011
Total Personnel Services		\$45,011
SERVICES & SUPPLIES		
06-5-4900-110	Communication	1,000
06-5-4900-173	Maint - Shared Structures/ Improvements	550
06-5-4900-175	Operating Supplies	300
06-5-4900-200	Office Expense	300
06-5-4900-210	Postage	300
06-5-4900-220	Professional Services	7,000
06-5-4900-290	Utilities	565
06-5-4900-291	School Outreach Programs	10,000
Total Services & Supplies		\$20,015



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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	FINAL BUDGET FY 2024/25
	CAPITAL OUTLAY	
	Total Capital Outlay	\$0
	ADMINISTRATIVE COST ALLOCATION	
06-5-4900-376	Administrative Cost Allocation	44,061
	Total Administrative Cost Allocation	\$44,061
	Total Expenditures	\$109,087
OPERATING SURPLUS/(DEFICIT)		(\$34,547)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Equipment Fund	(3,162)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$4,338
	RESERVES	
	Prior Year FBA	(22,564)
	(Use of Reserves)	(7,645)
	Additions to Reserves	
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	(\$30,209)
NET BUDGETARY SOURCES/USES		(\$0)
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$144,304
	Operating Surplus / (Deficit)	(\$34,547)
	Transfers & Encumbrances	\$4,338
	ENDING RESERVES	\$114,095



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
	Revenues	\$92,024
	Other Sources of Funds	\$0
	Total Sources of Funds	\$92,024
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$23,000
	Capital Outlay	\$65,000
	Debt Service	\$0
	Total Expenditures	\$88,000
OPERATING SURPLUS/(DEFICIT)		\$4,024
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$0
RESERVES		
	(Use of Reserves)	0
	Additions to Reserves	4,024
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$4,024
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$40,290
	Operating Surplus / (Deficit)	\$4,024
	Transfers & Encumbrances	\$0
ENDING RESERVES		\$44,314



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2024/25
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	52,340
12-4-3800-002	Lease Revenue from Sewer	36,522
12-4-3800-005	Lease Revenue from Garbage	3,162
Total Revenues		\$92,024
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$92,024
USES OF FUNDS		
SALARIES & WAGES		
Total Salaries & Wages		\$0
BENEFITS		
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
12-5-4350-171	Maintenance - Vehicles	8,000
12-5-4350-172	Fuel	15,000
Total Services & Supplies		\$23,000
CAPITAL OUTLAY		
12-5-4350-320	Fixed Assets - EV Service Truck	65,000
Total Capital Outlay		\$65,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2024/25
	DEBT SERVICE	
	Total Debt Service	\$0
	Total Expenditures	\$88,000
OPERATING SURPLUS/(DEFICIT)		\$4,024
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$0
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	4,024
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$4,024
NET BUDGETARY SOURCES/USES		\$0
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$40,290
	Operating Surplus / (Deficit)	\$4,024
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$44,314

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2025

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	\$ 77.82	\$ 79.77	\$ 81.76	\$ 85.85	\$ 90.14	\$ 94.65	\$ 99.38	N/A
Annual	\$161,866	\$165,913	\$170,061	\$178,564	\$187,492	\$196,867	\$206,710	
Business and Accounting Manager I								
Hourly	\$ 30.06	\$ 30.81	\$ 31.58	\$ 33.16	\$ 34.82	\$ 36.56	\$ 38.39	\$ 40.31
Annual	\$62,525	\$64,085	\$65,686	\$68,973	\$72,426	\$76,045	\$79,851	\$83,845
Business and Accounting Manager II								
Hourly	\$ 36.05	\$ 36.95	\$ 37.87	\$ 39.76	\$ 41.75	\$ 43.84	\$ 46.03	\$ 48.33
Annual	\$74,984	\$76,856	\$78,770	\$82,701	\$86,840	\$91,187	\$95,742	\$100,526
Business and Accounting Manager III								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Account Administrator I								
Hourly	\$ 22.54	\$ 23.10	\$ 23.68	\$ 24.86	\$ 26.10	\$ 27.41	\$ 28.78	\$ 30.22
Annual	\$46,883	\$48,048	\$49,254	\$51,709	\$54,288	\$57,013	\$59,862	\$62,858
Account Administrator II								
Hourly	\$ 24.22	\$ 24.83	\$ 25.45	\$ 26.72	\$ 28.06	\$ 29.46	\$ 30.93	\$ 32.48
Annual	\$50,378	\$51,646	\$52,936	\$55,578	\$58,365	\$61,277	\$64,334	\$67,558
Account Administrator III								
Hourly	\$ 26.05	\$ 26.70	\$ 27.37	\$ 28.74	\$ 30.18	\$ 31.69	\$ 33.27	\$ 34.93
Annual	\$54,184	\$55,536	\$56,930	\$59,779	\$62,774	\$65,915	\$69,202	\$72,654
Utilities System Manager								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Lead Operator								
Hourly	\$ 31.74	\$ 32.53	\$ 33.34	\$ 35.01	\$ 36.76	\$ 38.60	\$ 40.53	\$ 42.56
Annual	\$66,019	\$67,662	\$69,347	\$72,821	\$76,461	\$80,288	\$84,302	\$88,525
Utilities Operator I								
Hourly	\$ 23.81	\$ 24.41	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96	\$ 30.41	\$ 31.93
Annual	\$49,525	\$50,773	\$52,042	\$54,642	\$57,366	\$60,237	\$63,253	\$66,414
Utilities Operator II								
Hourly	\$ 25.58	\$ 26.22	\$ 26.88	\$ 28.22	\$ 29.63	\$ 31.11	\$ 32.67	\$ 34.30
Annual	\$53,206	\$54,538	\$55,910	\$58,698	\$61,630	\$64,709	\$67,954	\$71,344
Utilities Operator III								
Hourly	\$ 27.50	\$ 28.19	\$ 28.89	\$ 30.33	\$ 31.85	\$ 33.44	\$ 35.11	\$ 36.87
Annual	\$57,200	\$58,635	\$60,091	\$63,086	\$66,248	\$69,555	\$73,029	\$76,690
Operator In Training								
Hourly	\$ 22.15	\$ 22.70	\$ 23.27	\$ 24.43	\$ 25.65	\$ 26.93	\$ 28.28	\$ 29.69
Annual	\$ 46,072	\$ 47,216	\$ 48,402	\$ 50,814	\$ 53,352	\$ 56,014	\$ 58,822	\$ 61,755
Position Allocation List Approved Positions:								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a			
Total	9	0	8	1	n/a			



Oceano Community Services District

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

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

EXHIBIT "B" – List of Encumbrances

- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2023 Annual Report for the Northern Cities Management Area in the amount of \$41,297 with a contingency of \$3,717 for a total contract amount of \$45,014. The remaining amount outstanding on this contract is \$7,026 and will roll forward to FY 2024-25.
- During FY 2023-24 Water Systems Consulting, Inc was hired to provide staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance of \$3,050 will roll forward to FY 2024-25.
- The Proposition 1 grant revenues for the Stormwater Capture and Groundwater Recharge Project of \$2,580,090 were budgeted with a contract with Cannon for consultant services in the amount of \$607,300 in FY 2021-22. In June 2024, an amendment was prepared by the State Water Board to exclude the improvements to 19th St and lower the total to \$1,999,390. The remaining grant revenues of \$1,662,629 and expenditures of \$294,827 will roll forward to FY 2024-25.
- The Community Development Block Grant revenues for the Water Tank Rehabilitation Project of \$225,000 were budgeted with a contract with Advanced Technical Services, Inc for consultant services for \$96,952 in FY 2022-23. The project was awarded to Crosno Construction for a total cost of \$583,630 with contingencies of \$58,363 in FY 2023-24. The grant revenues of \$225,000 and remaining expenditures of \$249,784 will roll forward to FY 2024-25.
- A professional service agreement with Rincon Consultants, Inc to complete the National Environmental Protection Act (NEPA) and California Environmental Quality Act process for the waterline upgrades projects, to provide additional AB 52 and Section 106 support, and provide coastal permitting support were budgeted in FY 2023-24. The remaining balance of \$29,190 will roll forward to FY 2024-25.
- A professional service agreement with Cannon, Inc to update the Preliminary Engineering Report for USDA's review of the District's capital improvement projects of \$17,000 was budgeted in FY 2023-24.
- A professional service agreement with MNS Engineers for grant writing services for capital improvement projects in the water system of \$22,555 was budgeted in FY 2023-24.
- The Parks Ca Field Trips to State Parks and Beaches Grant revenue and expenditures were budgeted in FY 2023-24. The remaining balance of \$7,111 will roll forward to FY 2024-25.



Oceano Community Services District

Board of Directors Meeting

- A purchase order to R. Baker to remove and replace four 12" valves for \$41,000 was budgeted in FY 2023-24.

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - RESERVES
 FISCAL YEAR 2024-25

	Governmental	Administration	Fire	Lighting	Parks & Recreation	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Solid Waste	Equipment	Total Enterprise Funds	Total
RESERVE DESIGNATIONS														
BEGINNING RESERVES														
Type R=Restricted; C=Commitment														
Fund Balance Available	\$ 129,692					\$ 129,692	\$ 76,868	\$ 206,560	\$ 334,682	\$ 112,196	\$ 22,564	\$ -	\$ 469,442	\$ 676,002
FY 23-24 Encumbrances					\$ (7,111)	\$ (7,111)		\$ (7,111)	\$ 1,223,197			\$ -	\$ 1,223,197	\$ 1,216,086
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,712	\$ 249,712	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 273,769
C Corp Yard Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 47,497	\$ -	\$ 397,497	\$ 397,497
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ -	\$ -	\$ 500,000	\$ 500,000
C Minimum	\$ 219,255	\$ -	\$ -	\$ -	\$ -	\$ 219,255	\$ -	\$ 219,255	\$ 785,000	\$ 125,000	\$ 30,000	\$ -	\$ 940,000	\$ 1,159,255
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 38,332	\$ 40,290	\$ 178,622	\$ 178,622
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348	\$ 47,600	\$ 5,911	\$ -	\$ 53,859	\$ 53,859
U Unassigned (Ent) / Commitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188,999	\$ -	\$ -	\$ 188,999	\$ 188,999
Total Beginning Reserves	\$ 219,255	\$ -	\$ -	\$ -	\$ -	\$ 219,255	\$ 249,712	\$ 468,967	\$ 909,405	\$ 1,211,599	\$ 121,740	\$ 40,290	\$ 2,283,034	\$ 2,752,001
RESERVES INCREASES														
R Facility Fees Acc Leave Water Bonds						\$ -	\$ -	\$ -					\$ -	\$ -
C Corp Yard Facilities						\$ -	\$ -	\$ -	773,371				773,371	773,371
C Infrastructure						\$ -	\$ -	\$ -	105,000				105,000	105,000
C Emergency						\$ -	\$ -	\$ -	500,000				500,000	500,000
C Minimum						\$ -	\$ 144,737	\$ 144,737	100,000				100,000	244,737
C Equipment Replacement						\$ -	\$ -	\$ -				4,024	4,024	4,024
C Contingencies						\$ -	\$ -	\$ -	50,000				50,000	50,000
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -	85,000				85,000	85,000
Total Reserve Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,737	\$ 144,737	\$ 1,613,371	\$ -	\$ -	\$ 4,024	\$ 1,617,395	\$ 1,762,132
RESERVES CANCELLATIONS														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (249,712)	\$ (249,712)					\$ -	\$ (249,712)
C Corp Yard Facilities						\$ -	\$ -	\$ -					\$ -	\$ -
C Infrastructure						\$ -	\$ -	\$ -			(7,645)		(7,645)	(7,645)
C Emergency						\$ -	\$ -	\$ -					\$ -	\$ -
C Minimum	(145,886)					(145,886)	(90,000)	(235,886)					-	(235,886)
C Equipment Replacement						\$ -	\$ -	\$ -					\$ -	\$ -
C Contingencies						\$ -	\$ -	\$ -					\$ -	\$ -
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -		(87,301)			(87,301)	(87,301)
Total Reserve Decreases	\$ (145,886)	\$ -	\$ -	\$ -	\$ -	\$ (145,886)	\$ (339,712)	\$ (485,598)	\$ -	\$ (87,301)	\$ (7,645)	\$ -	\$ (94,946)	\$ (580,544)
ENDING RESERVES														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 24,057
C Corp Yard Facilities						\$ -	\$ -	\$ -	773,371				773,371	773,371
C Infrastructure						\$ -	\$ -	\$ -	105,000	350,000	39,852		494,852	494,852
C Emergency						\$ -	\$ -	\$ -	600,000	400,000	-		1,000,000	1,000,000
C Minimum	73,369					73,369	54,737	128,106	885,000	125,000	30,000		1,040,000	1,168,106
C Equipment Replacement						\$ -	\$ -	\$ -		100,000	38,332	44,314	182,646	182,646
C Contingencies						\$ -	\$ -	\$ -	50,348	47,600	5,911		103,859	103,859
U Unassigned (Ent) / Commitment (GF)						\$ -	\$ -	\$ -	85,000	101,698			186,698	186,698
Total Ending Reserves	\$ 73,369	\$ -	\$ -	\$ -	\$ -	\$ 73,369	\$ 54,737	\$ 128,106	\$ 2,522,776	\$ 1,124,298	\$ 114,095	\$ 44,314	\$ 3,805,484	\$ 3,933,589