



Oceano Community Services District

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Date: August 13, 2025

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 2025-26 Budget

Recommendation

It is recommended that the Oceano Community Services Board approve the Final Budget for Fiscal Year (FY) 2025-26.

Discussion

The FY 2025-26 Preliminary Budget approved on June 25, 2025, with [Resolution 2025-12](#), established the revenue and expenditure plans illustrated in the attached budget schedules (Attachment 1), which now also include encumbrances (Attachment 2) for contracts and related grant revenues that carry-over from FY 2024-25, and reserves (Attachment 3). 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 position, anticipated expenditures and reserves for FY 2025-26.

Reserve amounts are based on the initial closing of accounting records on June 30, 2025. 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 3. The exhibit illustrating reserves includes beginning balances, the Fund Balance Available (FBA) and encumbrances from FY 2024-25, additions, cancellations, and estimated ending reserve balances on June 30, 2026. It also provides the reserve details for each fund. Establishing the details and categories is a Board discretionary decision, except for restricted reserves which have legal conditions for their use, which in the past was the District's Public Facilities Fees (PPF's) which based on the Transfer of Revenue Agreement adopted in September 2024 will be returned to the County of San Luis Obispo. A reconciliation of the PPF's, FY 2024-25 Property Taxes, General Fund Interest and Rental Income from the Sheriff's Building included in that agreement has been provided in Attachment 4 related to the completion of the FCFA divestiture process. The County couldn't place the Revenue Agreement into effect until the beginning of FY 2025-26 and the District is required to return \$984,475 to the County. Ending reserve balances on June 30, 2026, will vary from estimates based on revenues and expenditure variances that develop during FY 2025-26.



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

Fund	Estimated Beginning July 1, 2025	Increase/(Decrease)	Divestiture– Prop Tax, PFF’s, Rent to County	Estimated Ending June 30, 2026
General	\$ 73,369	\$ 667,001	\$ (523,661)	\$ 216,709
Facilities	410,053	59,117	(460,814)	8,356
Total General	\$ 483,422	\$ 726,118	\$ (984,475)	\$ 225,065
Water	\$ 2,194,379	\$ 253,100	\$ 0	\$ 2,447,479
Wastewater	816,930	6,899	0	823,829
Solid Waste	106,156	33,319	0	139,475
Equipment	44,314	15,701	0	60,015
Total Enterprise	\$ 3,161,779	\$ 309,019	\$ 0	\$ 3,470,799
District Totals	\$ 3,645,201	\$ 1,035,137	\$ (984,475)	\$ 3,695,863

The following are the primary items related to the Final Budget reserves. Please note that all enterprise utility fund reserves are increasing, which demonstrates the District is balancing revenues with expenditures and not spending more money that is has:

1. The increase in General Fund reserves of \$143,340 resulted from the FBA from FY 2024-25 since the Transfer of Revenue Agreement included the entire six months of Five Cities Fire Authority costs totaling \$852,996 and the FY 2024-25 budget only included six months of property taxes for an estimated \$710,774.
2. The decrease in Facilities Fund reserves of \$460,814 is based on the divestiture in Fire and Emergency services to the County of San Luis Obispo. The Public Facilities Fees reserves of \$265,315, \$90,000 for facility improvements, \$39,682 for the FY 2023-24 FBA, and the rental income for the Sheriff’s Building of \$65,816 received during FY 2024-25 will be issued to the County of San Luis Obispo based on the Transfer of Revenue Agreement.
3. The Water Fund reserves will increase by \$235,100 based on [Resolution 2025-10](#) adjusting the water system service charges adopted at the public hearing on June 11th and beginning July 18, 2025. A new reserves category titled “Connection Fee Revenue” has been included in the budget to capture the connection fees paid by development, which unlike water reserves, should not be used for O&M but rather for system capacity, CIP and expansion.
4. The Wastewater Fund will increase reserves by \$6,899 based on [Resolution 2025-09](#) adjusting the wastewater system service charges adopted at the public hearing on June 11th and beginning July 18, 2025. A new reserves category titled “Connection Fee Revenue” has been



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included to capture the connection fees paid by development. A new reserves category titled "Connection Fee Revenue" has been included in the budget to capture the connection fees paid by development, which unlike general wastewater reserves, should not be used for O&M but rather for system capacity, CIP and expansion.

5. The Solid Waste Fund reserves will increase by \$33,319 based on [Resolution 2025-04](#) adopting South County Sanitary Service (SCSS) integrated solid waste rates and [Resolution 2024-15](#) increasing the Franchise Fees received by the District from SCSS from 5% to 10%.

Other Agency Involvement

Once approved, the county auditor and the Local Agency Formation Commission are provided with copies of the District's annual budget. The County of San Luis Obispo provides the estimated property tax in the General Fund. SCSS provides the Franchise Fee report that is used to estimate Solid Waste revenues.

Other Financial Considerations

Grant revenues continue fund capital improvement projects 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 \$10,000 from the Integrated Waste Management Authorities Technical Assistance Grant Program and \$11,650 from the County of San Luis Obispo Off-Highway Motor Vehicle Grant Program. The General Fund has received \$47,904 for the Local Hazard Mitigation Plan through CA OES, \$2,500 for the Oceano Plaza Event through the County for the Community Project Grant, and \$15,904 for the Field Trips to State Parks and Beaches Program through Parks California. The Facilities Fund has received \$38,358 for the Emergency Generator through the Nuclear Power Preparedness Grant, \$6,608 for the charging stations at the Water Yard through the APCD, and recently \$2,000 for the F-150 Lightning Rebate through 3CE.

The new five-year (2026-2030 FY) water and wastewater rates that went into effect July 18, 2025 established 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.

The final close out of the District's Divestiture of Fire and Emergency Services will be finalized with the return of the funds included in Attachment 4 to the County of San Luis Obispo. This current budget should only receive the revenues agreed upon in the Transfer of Revenue Agreement.

Results

Reviewing the Final 2025-26 budget and reserves helps support financial transparency and a well-governed community.

Attachments:



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1. FY 2025-26 Final Budget
2. Encumbrances from FY 2024-25
3. Summary of Reserves FY 2025-26
4. SLO County FY 2024-25 Property Taxes, PFF's, Interest, & Sheriff's Rent Reconciliation

OCSD FY 2025-2026 FINAL BUDGET



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Fire	\$0
	Lighting	\$0
	Parks & Recreation	\$0
	Facilities	\$14,200
	Admin	\$1,584,921
	Total Sources of Funds	\$1,599,121
USES OF FUNDS		
	Fire	\$0
	Lighting	\$56,838
	Parks & Recreation	\$16,489
	Facilities	\$31,321
	Admin	\$1,521,403
	Total Expenditures	\$1,626,051
OPERATING SURPLUS/(DEFICIT)		
	Fire	\$0
	Lighting	(\$56,838)
	Parks & Recreation	(\$16,489)
	Facilities	(\$17,121)
	Admin	\$63,518
	OPERATING SURPLUS/(DEFICIT)	(\$26,929)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water & Garbage Funds	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,846)
	NET TRANSFERS & ENCUMBRANCES	\$35,154
RESERVES		
	Prior Year FBA	(717,895)
	(Use of Reserves)	0
	Additions to Reserves	729,966
	Other Adjustments - Property Taxes, Interest, PFF's, Rental Income and Sheriff Facility Improvements to SLO County (Divestiture)	(984,475)
	RESERVES - INCREASE / (DECREASE)	(\$972,404)
NET BUDGETARY SOURCES/USES		
		(\$980,629)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$1,201,317
	Operating Surplus / (Deficit)	(\$26,929)
	Transfers & Encumbrances	\$35,154
	Other Adjustments - PFF's and Sheriff Facility Improvements to County of SLO (Fire Divestiture)	(\$984,475)
	ENDING RESERVES	\$225,067



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues	\$63,518
	Other Sources of Funds	\$1,521,403
	Total Sources of Funds	\$1,584,921
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$515,500
	Benefits	\$219,800
	Personnel Services	\$735,300
	Services & Supplies	\$484,853
	Operating Crew Benefits Allocation	\$301,250
	Administrative Cost	\$0
	Total Expenditures	\$1,521,403
OPERATING SURPLUS/(DEFICIT)		\$63,518
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(73,327)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,846)
NET TRANSFERS & ENCUMBRANCES		(\$77,173)
RESERVES		
	Prior FBA	(680,656)
	(Use of Reserves)	0
	Additions to Reserves	667,001
	Other Adjustments - FY 2024-25 Property Taxes & Interest to County (Divestiture)	(523,661)
RESERVES - INCREASE / (DECREASE)		(\$537,316)
NET BUDGETARY SOURCES/USES		(\$523,661)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$754,025
	Operating Surplus / (Deficit)	\$63,518
	Transfers & Encumbrances	(77,173)
	Other Adjustments - FY 2024-25 Property Taxes & Interest to County (Divestiture)	(523,661)
ENDING RESERVES		\$216,709



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	56,135
01-4-3300-000	Interest Income	7,383
Total Revenues		\$63,518
OTHER SOURCES OF FUNDS		
01-54100-376	Allocated Administrative Overhead	1,220,153
01-54100-376	Allocated Operating Crew Overhead	301,250
Total Other Sources of Funds		\$1,521,403
Total Sources of Funds		\$1,584,921
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4100-010	Salary & Wages	507,000
01-5-4100-020	Overtime	8,500
Total Salaries & Wages		\$515,500
BENEFITS		
01-5-4100-061	PERS Contribution	68,000
01-5-4100-062	PERS UAL Payment	31,460
01-5-4100-070	SUI	2,285
01-5-4100-071	Medicare	8,295
01-5-4100-072	FICA	2,870
01-5-4100-075	Compensation Insurance	5,790
01-5-4100-090	Insurance	99,600
01-5-4100-097	Cell Phone Allowance	1,500
Total Benefits		\$219,800
Total Personnel Services		\$735,300



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2025/26 FINAL BUDGET
SERVICES & SUPPLIES		
01-5-4100-110	Communications	11,800
01-5-4100-150	Insurance	48,000
01-5-4100-170	Maintenance: Equipment	3,962
01-5-4100-173	Maint: Structures/ Improvements	14,050
01-5-4100-180	Memberships	9,900
01-5-4100-193	Bank Fees	6,450
01-5-4100-200	Office Expense	8,530
01-5-4100-201	Office Lease	119,051
01-5-4100-205	Outside UB Mail Service	1,000
01-5-4100-210	Postage	2,680
01-5-4100-218	Audit	28,080
01-5-4100-220	Professional Services	38,750
01-5-4100-221	Information Technology	5,000
01-5-4100-223	Legal Services	88,400
01-5-4100-225	Board Stipends	9,400
01-5-4100-226	Annual Software Maintenance	27,820
01-5-4100-230	Required Legal Notice	1,250
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	5,200
01-5-4100-247	LAFCO Annual Charge	14,050
01-5-4100-248	Permits, Fees, Licenses	6,760
01-5-4100-280	Private Vehicle/ Milage Expense	1,100
01-5-4100-283	Job Advertising Expense	1,250
01-5-4100-285	Classes/ Seminars/ Training Fee	15,050
01-5-4100-286	Board Member Travel	2,290
01-5-4100-290	Utilities	13,520
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	1,510
Total Services & Supplies		\$484,853



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2025/26 FINAL BUDGET
Operating Crew Benefits & Direct Labor Cost Allocations		
01-5-4100-600	Leave time	76,050
01-5-4100-605	Salaries & Wages (Admin)	3,000
01-5-4100-601	PERS Contribution	48,000
01-5-4100-602	Medicare	7,050
01-5-4100-606	P/R Fed & State Taxes	4,680
01-5-4100-607	SUI	2,170
01-5-4100-603	Insurance	128,400
01-5-4100-080	Boot Allowance	1,500
01-5-4100-100	Clothing	8,500
01-5-4100-604	Standby	21,900
Total Operating Crew Benefits		\$301,250
Total Expenditures		\$1,521,403
OPERATING SURPLUS/(DEFICIT)		\$63,518
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out) - Lighting, Parks & Rec (Property Taxes)	(73,327)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,846)
NET TRANSFERS & ENCUMBRANCES		(\$77,173)
RESERVES		
	Prior Year FBA	(680,656)
	(Use of Reserves)	0
	Additions to Reserves	667,001
	Other Adjustments - FY 2024-25 Property Taxes & Interest to County (Divestiture)	(523,661)
RESERVES - INCREASE / (DECREASE)		(\$537,316)
NET BUDGETARY SOURCES/USES		(\$523,661)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$754,025
	Operating Surplus / (Deficit)	\$63,518
	Transfers & Encumbrances	(\$77,173)
	Other Adjustments - FY 2024-25 Property Taxes & Interest to County (Divestiture)	(\$523,661)
ENDING RESERVES		\$216,709



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$0
	Capital Overlay	\$0
	Administrative Cost Allocation	\$0
	Total Expenditures	\$0
OPERATING SURPLUS/(DEFICIT)		\$0



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4200-010	Salary & Wages	0
Total Salaries & Wages		\$0
BENEFITS		
01-5-4200-062	PERS UAL Payment	0
	Operating Crew Benefits Allocation	0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
01-5-4200-077	JPA - Quarterly Payments	0
01-5-4200-100	Clothing	0
01-5-4200-220	Contract Fire and Emergency Services	0
01-5-4200-110	Communication	0
01-5-4200-170	Maintenance - Equipment	0
01-5-4200-173	Maintenance - Structure/ Improvements	0
01-5-4200-175	Operating Supplies	0
01-5-4200-200	Office Expense	0
01-5-4200-210	Postage	0
01-5-4200-220	Professional Services	0
01-5-4200-290	Utilities	0
01-5-4200-291	Sandbags	0
01-5-4200-320	Fixed Assets - Equipment	0
Total Services & Supplies		\$0
CAPITAL OVERLAY		
Total Capital Overlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4200-376	Allocated Overhead - Admin	0
Total Administrative Cost Allocation		\$0
Total Expenditures		\$0
OPERATING SURPLUS/(DEFICIT)		\$0



LIGHTING BUDGET





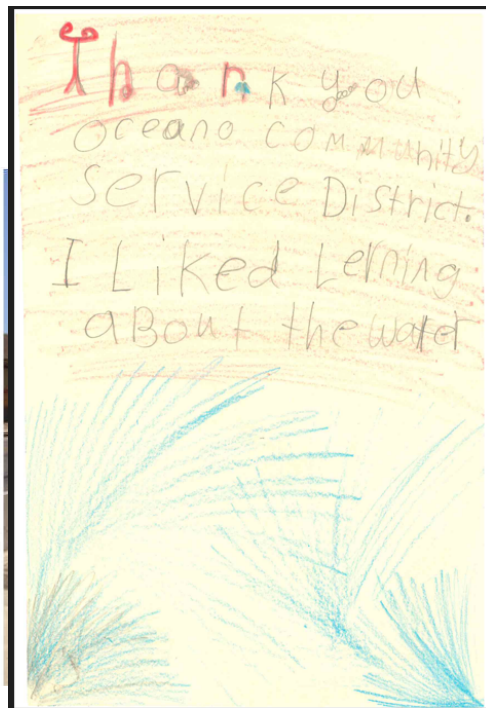
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$2,050
	Benefits	\$1,506
	Personnel Services	\$3,556
	Services & Supplies	\$41,080
	Capital Outlay	\$0
	Administrative Cost	\$12,202
	Total Expenditures	\$56,838
OPERATING SURPLUS/(DEFICIT)		(\$56,838)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	56,838
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$56,838



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4195-010	Salaries & Wages	2,050
Total Salaries & Wages		\$2,050
BENEFITS		
	Operating Crew Benefits Allocation	1,506
Total Benefits		\$1,506
Total Personnel Services		\$3,556
SERVICES & SUPPLIES		
01-5-4195-175	Operating Supplies	2,600
01-5-4195-295	Street Lighting	38,480
Total Services & Supplies		\$41,080
CAPITAL OUTLAY		
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4195-376	Administrative Cost Allocation	12,202
Total Administrative Cost Allocation		\$12,202
Total Expenditures		\$56,838
OPERATING SURPLUS/(DEFICIT)		(\$56,838)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	56,838
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
NET TRANSFERS & ENCUMBRANCES		\$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	2025/26 FINAL BUDGET
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	\$4,287
	Capital Overlay	\$0
	Administrative Cost Allocation	\$12,202
	Total Expenditures	\$16,489
OPERATING SURPLUS/(DEFICIT)		(\$16,489)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	20,335
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,846)
	NET TRANSFERS & ENCUMBRANCES	\$16,489



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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	2025/26 FINAL BUDGET
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SOURCES OF FUNDS

REVENUES		
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
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		
	Oceano Parks & Recreation	4,287
Total Services & Supplies		\$4,287
CAPITAL OUTLAY		
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4850-376	Administrative Cost Allocation	12,202
Total Administrative Cost Allocation		\$12,202
Total Expenditures		\$16,489

OPERATING SURPLUS/(DEFICIT)		(\$16,489)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	20,335
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	(3,846)
NET TRANSFERS & ENCUMBRANCES		\$16,489



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues	\$14,200
	Other Sources of Funds	\$0
	Total Sources of Funds	\$14,200
USES OF FUNDS		
	Salaries & Wages	\$4,500
	Benefits	\$4,519
	Personnel Services	\$9,019
	Services & Supplies	\$4,000
	Capital Outlay	\$0
	Administrative Cost	\$18,302
	Total Expenditures	\$31,321
OPERATING SURPLUS/(DEFICIT)		(\$17,121)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$39,000
RESERVES		
	Prior Year FBA	(37,239)
	(Use of Reserves)	0
	Additions to Reserves	59,117
	Other Adjustments - PFF's, Rental Income and FBA to County of SLO (Divestiture)	(460,814)
	RESERVES - INCREASE / (DECREASE)	(\$438,936)
NET BUDGETARY SOURCES/USES		(\$460,815)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$447,292
	Operating Surplus / (Deficit)	(\$17,121)
	Transfers & Encumbrances	\$39,000
	Other Adjustments - PFF's and Sheriff Facility Improvements	(\$460,814)
	ENDING RESERVES	\$8,357



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
10-4-3257-000	Utility Reimbursement	2,200
10-4-3258-000	Old Fire Station Rent	12,000
Total Revenues		\$14,200
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$14,200
USES OF FUNDS		
SALARIES & WAGES		
10-5-4300-010	Salary & Wages	4,500
Total Salaries & Wages		\$4,500
BENEFITS		
	Operating Crew Overhead	4,519
Total Benefits		\$4,519
Total Personnel Services		\$9,019
SERVICES & SUPPLIES		
10-5-4300-163	Maint: Structure/ Improvements	3,000
10-5-4300-173	So: Maint. Structures/ Improvements	1,000
Total Services & Supplies		\$4,000



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2025/26 FINAL BUDGET
	CAPITAL OUTLAY	
	Total Capital Outlay	\$0
	ADMINISTRATIVE COST ALLOCATION	
10-5-4300-376	Admin Allocation	18,302
	Total Administrative Cost Allocation	\$18,302
	Total Expenditures	\$31,321
OPERATING SURPLUS/(DEFICIT)		(\$17,121)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$39,000
	RESERVES	
	Prior Year FBA	(37,239)
	(Use of Reserves)	0
	Additions to Reserves	59,117
	Other Adjustments - PFF's, Rental Income and FBA to County of SLO (Divestiture)	(460,814)
	RESERVES - INCREASE / (DECREASE)	(\$438,936)
NET BUDGETARY SOURCES/USES		(\$460,815)
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$447,292
	Operating Surplus / (Deficit)	(\$17,121)
	Transfers & Encumbrances	\$39,000
	Other Adjustments - PFF's, Rental Income and FBA to County of SLO (Divestiture)	(\$460,814)
	ENDING RESERVES	\$8,357



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

ACCOUNT NO.	ENTERPRISE FUNDS	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Water Rate Revenue	\$3,819,985
	Wastewater Rate Revenue	\$871,354
	Solid Waste Franchisee Fee Revenue	\$129,819
	Equipment (Funded by the three Enterprise Funds)	\$27,944
	Total Sources of Funds	\$4,849,102
USES OF FUNDS		
	Water	\$3,715,978
	Wastewater	\$801,724
	Solid Waste	\$136,996
	Equipment	\$23,920
	Total Expenditures	\$4,678,618
OPERATING SURPLUS/(DEFICIT)		
	Water	\$104,007
	Wastewater	\$69,630
	Solid Waste	(\$7,177)
	Equipment	\$4,024
	OPERATING SURPLUS/(DEFICIT)	\$170,484
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out)	(66,944)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(1,072,409)
	NET TRANSFERS & ENCUMBRANCES	(\$539,353)
RESERVES		
	Prior Year FBA	(677,888)
	(Use of Reserves)	0
	Additions to Reserves	309,019
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$368,869)
	NET BUDGETARY SOURCES/USES	(\$0)
RESERVES		
Beginning Reserves & FBA		
	Water	\$2,692,081
	Wastewater	\$939,982
	Solid Waste	\$151,613
	Equipment	\$55,991
	Beginning Reserves	3,839,667
Operating Surplus / (Deficit)		
	Water	\$104,007
	Wastewater	\$69,630
	Solid Waste	(\$7,177)
	Equipment	\$4,024
	Operating Surplus / (Deficit)	170,484
Transfers & Encumbrances		
	Water	(\$348,609)
	Wastewater	(\$185,783)
	Solid Waste	(\$4,961)
	Equipment	\$0
	Transfers & Encumbrances	(539,353)
	ENDING RESERVES	\$3,470,798



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2024/25 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues (Water Rate Revenue)	\$3,819,985
	Other Sources of Funds	\$0
	Total Sources of Funds	\$3,819,985
USES OF FUNDS		
	Salaries & Wages	\$305,250
	Benefits	\$200,700
	Personnel Services	\$505,950
	Services & Supplies	\$2,193,890
	Capital Outlay	\$230,046
	Debt Service	\$54,000
	Administrative Cost	\$732,092
	Total Expenditures	\$3,715,978
	OPERATING SURPLUS/(DEFICIT)	\$104,007
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General & Solid Waste Funds	0
	(Transfers Out) - To General, Solid Waste, Equipment	(54,894)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(893,715)
	NET TRANSFERS & ENCUMBRANCES	(\$348,609)
	RESERVES	
	Prior Year FBA	(497,702)
	(Use of Reserves)	0
	Additions to Reserves	253,100
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$244,602)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$2,692,081
	Operating Surplus / (Deficit)	\$104,007
	Transfers & Encumbrances	(348,609)
	ENDING RESERVES	\$2,447,479



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
02-4-3200-000	Water Rate Revenue - PROP 218	3,571,834
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	65,000
02-4-3209-000	Capacity Charges	40,704
02-4-3210-000	Meter Fees	8,100
02-4-3211-000	Lopez Connection Fees	6,000
02-4-3212-000	New Account Setup Fee	4,500
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	54,217
02-4-3224-000	Backflow Fees	5,000
Total Revenues		\$3,819,985
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$3,819,985
USES OF FUNDS		
PERSONNEL SERVICES		
UTILITIES STAFF: SALARIES & WAGES		
02-5-4400-010	Salaries and Wages	265,000
02-5-4400-020	Overtime	40,250
Total Salaries & Wages		\$305,250
UTILITIES STAFF: BENEFITS		
02-5-4400-075	Workers Compensation Insurance	7,900
	Operating Crew Benefits Allocation	192,800
Total Benefits		\$200,700
Total Personnel Services		\$505,950



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2025/26 FINAL BUDGET
SERVICES & SUPPLIES		
02-5-4400-110	Communications	3,120
02-5-4400-163	Maint: Structures/ Improvements	19,295
02-5-4400-164	Paving	5,410
02-5-4400-170	Maintenance - Equipment	3,640
02-5-4400-173	Maint: Shared Structures/ Improvements	10,400
02-5-4400-175	System Parts/ Operating Supplies	19,590
02-5-4400-176	Water Meters	50,000
02-5-4400-177	Safety Expense	1,095
02-5-4400-178	Chemicals	7,500
02-5-4400-180	Membership	3,900
02-5-4400-200	Office Expense	1,050
02-5-4400-205	Outside UB Mail Service	10,815
02-5-4400-220	Professional Services	42,640
02-5-4400-221	Information Technology	600
02-5-4400-222	Contracted Engineering	5,200
02-5-4400-226	Engineering & Other Reimbursements	14,900
02-5-4400-230	Legal Notices	1,040
02-5-4400-241	Rents/ Leases - Equipment	1,450
02-5-4400-248	Permits, Fees, Licenses	21,850
02-5-4400-250	Small Tools and Instruments	1,200
02-5-4400-285	Classes/ Seminars	3,200
02-5-4400-261	Water Supply - Lopez	608,955
02-5-4400-262	Water Supply - State Water	1,222,915
02-5-4400-290	Utilities - Groundwater Pumping	36,400
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,455
02-5-4400-380	NCMA TG	60,320
02-5-4400-387	Interest Expense - Interfund	2,500
02-5-4400-499	Claim & Settlements	11,450
Total Services & Supplies		\$2,193,890
CAPITAL OUTLAY		
	Annual CIP Projects	230,046
Total Capital Outlay		\$230,046
DEBT SERVICE		
02-5-4400-310	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	2025/26 FINAL BUDGET
	ADMINISTRATIVE COST ALLOCATION	
02-5-4400-376	Administrative Cost Allocation	732,092
	Total Administrative Cost Allocation	\$732,092
	Total Expenditures	\$3,715,978
OPERATING SURPLUS/(DEFICIT)		\$104,007
	TRANSFERS & ENCUMBRANCES	
	Transfers In- From General & Solid Waste Fund	0
	(Transfers Out) - To General , Solid Waste, Equipment	(54,894)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(893,715)
	NET TRANSFERS & ENCUMBRANCES	(\$348,609)
	RESERVES	
	Prior Year FBA	(497,702)
	(Use of Reserves)	0
	Additions to Reserves	253,100
	Use of Prior Year FBA	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$244,602)
NET BUDGETARY SOURCES/USES		(\$0)
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$2,692,081
	Operating Surplus / (Deficit)	\$104,007
	Transfers & Encumbrances	(348,609)
	ENDING RESERVES	\$2,447,479



Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues (Wastewater Rates)	\$871,354
	Other Sources of Funds	\$0
	Total Sources of Funds	\$871,354
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$118,840
	Benefits	\$76,900
	Personnel Services	\$195,740
	Services & Supplies	\$86,360
	Capital Outlay	\$20,000
	Debt Service	\$103,074
	Administrative Cost	\$396,550
	Total Expenditures	\$801,724
	OPERATING SURPLUS/(DEFICIT)	\$69,630
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out) - To Equipment Fund	(11,090)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(174,693)
	NET TRANSFERS & ENCUMBRANCES	(\$185,783)
RESERVES		
	Prior Year FBA	(123,052)
	(Use of Reserves)	0
	Additions to Reserves	6,899
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$116,153)
	NET BUDGETARY SOURCES/USES	(\$0)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$939,982
	Operating Surplus / (Deficit)	\$69,630
	Transfers & Encumbrances	(\$185,783)
	ENDING RESERVES	\$823,829
	% CHANGE	



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
03-4-3210-000	Wastewater Rate Revenue - PROP 218	810,548
03-4-3211-000	Wastewater Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	8,200
03-4-3257-000	Interest Income	50,506
Total Revenues		\$871,354
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$871,354
USES OF FUNDS		
PERSONNEL SERVICES		
UTILITIES STAFF: SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	101,575
03-5-4500-020	Overtime	17,265
Total Salaries & Wages		\$118,840
UTILITIES STAFF: BENEFITS		
03-5-4500-075	Workers Compensation Insurance	4,600
	Operating Crew Benefits Allocation	72,300
Total Benefits		\$76,900
Total Personnel Services		\$195,740
SERVICES & SUPPLIES		
03-5-4500-110	Communication	550
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,400
03-5-4500-170	Maintenance: Equipment	5,000
03-5-4500-171	Maintenance: Vehicles	3,745
03-5-4500-172	Gas and Oil	3,640
03-5-4500-173	Maint: Structures/ Improvements	7,655
03-5-4500-175	System Parts/ Operating Supplies	8,570
03-5-4500-177	Safety Expense	15,000
03-5-4500-180	Memberships	475
03-5-4500-200	Office Expense	555
03-5-4500-205	Outside UB Mailing Expense	10,000
03-5-4500-220	Professional Services	1,100
03-5-4500-222	Contracted Engineering	3,000
03-5-4500-241	Rents & Leases/ Equipment	3,120
03-5-4500-248	Regulatory Permits & Fees	5,500
03-5-4500-285	Classes/ Seminars/ Training Fees	2,950
03-5-4500-290	Utilities	2,775
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,975
Total Services & Supplies		\$86,360



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2025/26 FINAL BUDGET
CAPITAL OUTLAY		
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	20,000
Total Capital Outlay		\$20,000
DEBT SERVICE		
03-5-4500-310	CalPERS UAL Funding	26,980
	Vehicle Loan - Cleaning Truck	76,094
Total Debt Service		\$103,074
ADMINISTRATIVE COST ALLOCATION		
03-5-4500-376	Administrative Cost Allocation	396,550
Total Administrative Cost Allocation		\$396,550
Total Expenditures		\$801,724
OPERATING SURPLUS/(DEFICIT)		\$69,630
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out) - Equipment Fund	(11,090)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(174,693)
NET TRANSFERS & ENCUMBRANCES		(\$185,783)
RESERVES		
	Prior Year FBA	(123,052)
	(Use of Reserves)	0
	Additions to Reserves	6,899
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$116,153)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$939,982
	Operating Surplus / (Deficit)	\$69,630
	Transfers & Encumbrances	(\$185,783)
ENDING RESERVES		\$823,829



SOLID WASTE FUND





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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues (Franchisee Fees)	\$129,819
	Other Sources of Funds	\$0
	Total Sources of Funds	\$129,819
USES OF FUNDS		
	Salaries & Wages	\$34,000
	Benefits	\$31,625
	Personnel Services	\$65,625
	Services & Supplies	\$20,565
	Capital Outlay	\$2,000
	Administrative Cost	\$48,806
	Total Expenditures	\$136,996
OPERATING SURPLUS/(DEFICIT)		(\$7,177)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	0
	(Transfers Out) - Equipment Fund	(960)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(4,001)
NET TRANSFERS & ENCUMBRANCES		(\$4,961)
RESERVES		
	Prior Year FBA	(45,457)
	(Use of Reserves)	0
	Additions to Reserves	33,319
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$12,138)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves & Prior Year FBA	\$151,613
	Operating Surplus / (Deficit)	(\$7,177)
	Transfers & Encumbrances	(\$4,961)
ENDING RESERVES		\$139,475



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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
06-4-3300-003	Interest Income	7,894
06-4-3501-000	Franchise Fees	110,000
06-4-3501-741	Landfill Savings Payment	11,925
Total Revenues		\$129,819
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$129,819
USES OF FUNDS		
PERSONNEL SERVICES		
UTILITIES STAFF: SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	34,000
Total Salaries & Wages		\$34,000
UTILITIES STAFF: BENEFITS		
06-5-4900-075	Compensation Insurance	1,500
	Operating Crew Benefits Allocation	30,125
Total Benefits		\$31,625
Total Personnel Services		\$65,625
SERVICES & SUPPLIES		
06-5-4900-110	Communication	1,050
06-5-4900-173	Maint - Shared Structures/ Improvements	575
06-5-4900-175	Operating Supplies	315
06-5-4900-200	Office Expense	315
06-5-4900-210	Postage	315
06-5-4900-220	Professional Services	7,400
06-5-4900-290	Utilities	595
06-5-4900-291	School Outreach Programs	10,000
Total Services & Supplies		\$20,565



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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2025/26 FINAL BUDGET
CAPITAL OUTLAY		
06-5-4900-320	Trash Cans	2,000
Total Capital Outlay		\$2,000
ADMINISTRATIVE COST ALLOCATION		
06-5-4900-376	Administrative Cost Allocation	48,806
Total Administrative Cost Allocation		\$48,806
Total Expenditures		\$136,996
OPERATING SURPLUS/(DEFICIT)		(\$7,177)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	0
	(Transfers Out) - Equipment Fund	(960)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(4,001)
NET TRANSFERS & ENCUMBRANCES		(\$4,961)
RESERVES		
	Prior Year FBA	(45,457)
	(Use of Reserves)	0
	Additions to Reserves	33,319
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$12,138)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$151,613
	Operating Surplus / (Deficit)	(\$7,177)
	Transfers & Encumbrances	(\$4,961)
ENDING RESERVES		\$139,475



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
	Revenues	\$27,944
	Other Sources of Funds	\$0
	Total Sources of Funds	\$27,944
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$23,920
	Capital Outlay	\$0
	Debt Service	\$0
	Total Expenditures	\$23,920
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		
	Prior Year FBA	(11,677)
	(Use of Reserves)	0
	Additions to Reserves	15,701
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$4,024
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves & Prior Year FBA	\$55,991
	Operating Surplus / (Deficit)	\$4,024
	Transfers & Encumbrances	\$0
ENDING RESERVES		\$60,015



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

ACCOUNT NO.	EQUIPMENT FUND - 12	2025/26 FINAL BUDGET
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	15,894
12-4-3800-002	Lease Revenue from Sewer	11,090
12-4-3800-005	Lease Revenue from Garbage	960
Total Revenues		\$27,944
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$27,944
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	8,320
12-5-4350-172	Fuel	15,600
Total Services & Supplies		\$23,920
CAPITAL OUTLAY		
Total Capital Outlay		\$0



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

ACCOUNT NO.	EQUIPMENT FUND - 12	2025/26 FINAL BUDGET
	DEBT SERVICE	
	Total Debt Service	\$0
	Total Expenditures	\$23,920
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	
	Prior Year FBA (Use of Reserves)	(11,677)
	Additions to Reserves	15,701
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	\$4,024
NET BUDGETARY SOURCES/USES		\$0
	RESERVES	
	Beginning Reserves & Prior Year FBA	\$55,991
	Operating Surplus / (Deficit)	\$4,024
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$60,015

**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.								



Oceano Community Services District

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

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

FY 2024-25 - List of Encumbrances

- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2024 Annual Report for the Northern Cities Management Area in the amount of \$43,393 with a contingency of \$3,906 for a total contract amount of \$47,299. The remaining amount outstanding on this contract is \$2,113 and will roll forward to FY 2025-26.
- During FY 2024-25 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 \$2,919 will roll forward to FY 2025-26.
- 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 and expenditures of \$53,646 will roll forward to FY 2025-26.
- The Proposition 1 grant revenues for the Water Resources Reliability Program Projects 1-4,1-5,1-7,1-8,1-10 of \$600,000 were budgeted with a construction contract with JF Will Co for a total maximum contract of \$637,556. A professional service agreement Cannon for consultant services in the amount of \$37,864 in FY 2024-25. The entire amount and an amendment to be approved by the Board in August 2025 will be rolled forward to FY 2025-26.
- 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 \$14,872 will roll forward to FY 2025-26.
- 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. The remaining balance of \$8,991 will roll forward to FY 2025-26.
- A professional service agreement with Cannon, Inc to design the remaining waterline projects included in the Water Resource Reliability Program to pursue future grants or issue debt of \$134,970 was budgeted in FY 2024-25. The remaining balance of \$79,438 will roll forward to FY 2025-26.



Oceano Community Services District

Board of Directors Meeting

- A professional service agreement with ATS for the design services of the 1 Million Gallon Tank in the water system of \$58,818 was budgeted in FY 2024-25. The remaining balance of \$3,783 will roll forward to FY 2025-26.
- A professional service agreement with Rick Engineering for grant writing services for capital improvement projects in the water system of \$32,000 was budgeted in FY 2024-25. The remaining balance of \$8,278 will roll forward to FY 2025-26.
- A professional service agreement with HDR Engineering for the water and wastewater rate studies of \$30,000 was budgeted in the Wastewater fund and \$15,000 in the Water Fund in FY 2024-25. The remaining balance of \$27,089 will roll forward to FY 2025-26.
- A professional service agreement with MKN Engineering for the Sanitary Sewer CIP for capital improvement projects in the wastewater system of \$277,532 was budgeted in FY 2024-25. The remaining balance of \$145,101 will roll forward to FY 2025-26.
- A purchase order was issued to Autosys to relocate the alarms to the new Utility Yard Modular for \$16,800 in FY 2024-25, the entire balance will roll forward to FY 2025-26.
- A purchase order with Fluid Resource Management for the repair of the natural gas booster of \$10,750 was budgeted in the Water Fund with a budget adjustment on May 14, 2025, the entire balance will roll forward to FY 2025-26.
- A purchase order with Schwind Electric, Inc for the relocation and connection of the Utility Yard Modular of \$23,208 was budgeted in the Water, Wastewater and Solid Waste Funds with a budget adjustment on May 14, 2025, the entire balance will roll forward to FY 2025-26.
- The Parks Ca Field Trips to State Parks and Beaches Grant revenue and expenditures were budgeted in FY 2023-24. The remaining balance of \$1,346 was approved by Parks CA to roll forward to FY 2025-26.
- At the Special Meeting of October 16, 2024 the Board approved a budget request of \$2,500 for future Oceano Parks and Recreation Committee activities was approved. The entire balance will roll forward to FY 2025-26.

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - RESERVES
 FISCAL YEAR 2025-26

	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	\$ 680,656					\$ 680,656	\$ 37,239	\$ 717,895	\$ 497,702	\$ 123,052	\$ 45,457	\$ 11,677	\$ 677,888	\$ 1,395,783
FY 24-25 Encumbrances					\$ (3,846)	\$ (3,846)	\$ -	\$ (3,846)	\$ (293,715)	\$ (174,693)	\$ (4,001)	\$ -	\$ (472,409)	\$ (476,255)
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,316	\$ 265,316	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 289,373
C Corp Yard Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,367	\$ -	\$ -	\$ -	\$ 57,367	\$ 57,367
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542,017	\$ 66,448	\$ 37,531	\$ -	\$ 645,996	\$ 645,996
C Connection Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 400,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
C Minimum	\$ 73,369	\$ -	\$ -	\$ -	\$ -	\$ 73,369	\$ 144,737	\$ 218,106	\$ 885,000	\$ 125,000	\$ 30,000	\$ -	\$ 1,040,000	\$ 1,258,106
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 38,332	\$ 44,314	\$ 182,646	\$ 182,646
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,348	\$ 23,784	\$ 293	\$ -	\$ 59,425	\$ 59,425
U Unassigned (Ent) / Commitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,590	\$ 101,698	\$ -	\$ -	\$ 152,288	\$ 152,288
Total Beginning Reserves (Less FY 2024-25 Budget Adjustments)	\$ 73,369	\$ -	\$ -	\$ -	\$ -	\$ 73,369	\$ 410,053	\$ 483,422	\$ 2,194,379	\$ 816,930	\$ 106,156	\$ 44,314	\$ 3,161,779	\$ 3,645,201
RESERVES INCREASES														
R Facility Fees Acc Leave Water Bonds						\$ -	\$ -	\$ -					\$ -	\$ -
C Corp Yard Facilities						\$ -	\$ -	\$ -					\$ -	\$ -
C Infrastructure						\$ -	\$ -	\$ -					\$ -	\$ -
C Connection Fee Revenue						\$ -	\$ -	\$ -	943,360	47,535			990,895	990,895
C Emergency						\$ -	\$ -	\$ -					\$ -	\$ -
C Minimum	667,001					667,001	59,117	726,118					726,118	726,118
C Equipment Replacement						\$ -	\$ -	\$ -				15,701	15,701	15,701
C Contingencies						\$ -	\$ -	\$ -					\$ -	\$ -
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -					33,319	33,319
Total Reserve Increases	\$ 667,001	\$ -	\$ -	\$ -	\$ -	\$ 667,001	\$ 59,117	\$ 726,118	\$ 943,360	\$ 47,535	\$ 33,319	\$ 15,701	\$ 1,039,915	\$ 1,766,033
RESERVES CANCELLATIONS														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (265,316)	\$ (265,316)					\$ -	\$ (265,316)
C Corp Yard Facilities						\$ -	\$ -	\$ -					\$ -	\$ -
C Infrastructure						\$ -	\$ -	\$ -	(300,000)				(300,000)	(300,000)
C Connection Fee Revenue						\$ -	\$ -	\$ -					\$ -	\$ -
C Emergency						\$ -	\$ -	\$ -	(300,000)				(300,000)	(300,000)
C Minimum	(523,661)					(523,661)	(195,498)	(719,159)	(90,260)				(90,260)	(809,419)
C Equipment Replacement						\$ -	\$ -	\$ -					\$ -	\$ -
C Contingencies						\$ -	\$ -	\$ -					\$ -	\$ -
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -		(40,636)			(40,636)	(40,636)
Total Reserve Decreases	\$ (523,661)	\$ -	\$ -	\$ -	\$ -	\$ (523,661)	\$ (460,814)	\$ (984,475)	\$ (690,260)	\$ (40,636)	\$ -	\$ -	\$ (730,896)	\$ (1,715,371)
ENDING RESERVES														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 24,057
C Corp Yard Facilities						\$ -	\$ -	\$ -	57,367				57,367	57,367
C Infrastructure						\$ -	\$ -	\$ -	242,017	66,448	37,531		345,996	345,996
C Connection Fee Revenue						\$ -	\$ -	\$ -	943,360	47,535			990,895	990,895
C Emergency						\$ -	\$ -	\$ -	300,000	400,000			700,000	700,000
C Minimum	216,709					216,709	8,356	225,065	794,740	125,000	30,000		949,740	1,174,805
C Equipment Replacement						\$ -	\$ -	\$ -		100,000	38,332	60,015	198,347	198,347
C Contingencies						\$ -	\$ -	\$ -	35,348	23,784	293		59,425	59,425
U Unassigned (Ent) / Commitment (GF)						\$ -	\$ -	\$ -	50,590	61,062	33,319		144,972	144,972
Total Ending Reserves	\$ 216,709	\$ -	\$ -	\$ -	\$ -	\$ 216,709	\$ 8,356	\$ 225,065	\$ 2,447,479	\$ 823,829	\$ 139,475	\$ 60,015	\$ 3,470,799	\$ 3,695,863
FY 2025-26 Change in Reserves	\$ 143,340	\$ -	\$ -	\$ -	\$ -	\$ 143,340	\$ (401,697)	\$ 450,130	\$ 253,100	\$ 6,899	\$ 33,319	\$ 15,701	\$ 309,020	\$ 50,662

FY 2024-25 Property Taxes, Public Facilities Fees, & Interest ACH's

Period	ACH Date	Property Tax: 4000005 - 4010035	PFF: 4350103	Interest: 4010035 - 4150003	Delinquent Trash & Water Sewer	Total ACH	Total Trial Balance from County	Difference
Jul-24	None	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-24	9/9/2024	\$39,781.14	\$0.00	\$0.00	\$0.00	\$39,781.14	\$39,781.14	\$0.00
Sep-24	10/7/2024	\$10,401.08	\$0.00	\$48.46	\$0.00	\$10,449.54	\$10,449.54	\$0.00
Oct-24	11/7/2024	\$158,171.81	\$2,359.00	\$140.62	\$0.00	\$160,671.43	\$160,671.43	\$0.00
Nov-24	12/5/2024	\$180,357.58	\$0.00	\$0.39	\$0.00	\$180,357.97	\$180,357.97	\$0.00
Dec-24	1/9/2025	\$437,249.24	\$0.00	(\$15.76)	\$0.00	\$437,233.48	\$437,233.48	\$0.00
Jan-25	2/6/2025	\$50,395.28	\$2,359.00	\$1,643.02	\$0.00	\$54,397.30	\$54,397.30	\$0.00
Feb-25	3/6/2025	\$58,771.60	\$0.00	\$0.00	\$0.00	\$58,771.60	\$58,771.60	\$0.00
Mar-25	4/7/2025	\$56,873.05	\$0.00	(\$74.67)	\$0.00	\$56,798.38	\$56,798.38	\$0.00
Apr-25	5/5/2025	\$382,081.33	\$0.00	\$736.46	\$0.00	\$382,817.79	\$382,817.79	\$0.00
May-25	6/9/2025	\$10,632.49	\$0.00	\$0.00	\$0.00	\$10,632.49	\$10,632.49	\$0.00
Jun-25	7/28/2025	\$37,521.75	\$0.00	\$1,177.68	\$3,295.24	\$41,994.67	\$41,994.67	\$0.00
Total Revenue From County		\$1,422,236.35	\$4,718.00	\$3,656.20	\$3,295.24	\$1,433,905.79	\$1,433,905.79	\$0.00
Less: 2024 OCSD FCFA Costs		(\$852,996.00)						
Less: OCSD Share: 3.85%		(\$54,756.10)						
Add: PFF Reserves			\$260,597.78					
Add: Interest Reserves				\$5,520.57				
Total to SLO County		\$514,484.25	\$265,315.78	\$9,176.77				

FY 2024-25 Sheriff's Rent ACH's

Period	ACH Date of Collection	Sub-Station Rent
Aug-24	7/25/2024	\$10,615.53
Sep-24	8/26/2024	\$11,040.15
Oct-24	9/26/2024	\$11,040.15
Nov-24	10/24/2024	\$11,040.15
Dec-24	11/25/2024	\$11,040.15
Jan-25	12/30/2024	\$11,040.15
Total Rent From County		\$65,816.28
Plus: FY 2023-24 Sheriff Sub Main		\$90,000.00
Plus: FY 2023-24 FBA		\$39,682.00
Total to SLO County		<u>\$195,498.28</u>