



Oceano Community Services District

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Date: June 12, 2019

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8B: Recommendation to Approve Cash Disbursements - REVISED**

Recommendation

It is recommended that your board approve the attached cash disbursements:

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	57733 - 57777	
Disbursements Requiring Board Approval prior to Payment:		
Regular Payable Register - paid 06/12/2019	57738 - 57763	\$ 22,859.27
Reimbursement Agreements Refunds Due (LMUSD & Moles)	57764 - 57766	\$ 2,347.82
U/B Account Refund (Seelos)	57767 -	\$ 29.97
Added Warrants - paid 06/12/2019	57768 - 57777	\$ 5,434.73
	REVISED Subtotal:	\$ 30,671.79
Reoccurring Payments for Board Review (authorized by Resolution 2018-11):		
Payroll Disbursements - PPE 05/25/2019	N/A	\$ 28,453.24
Reoccurring Utility Disbursements - paid 05/22/2019	57735 - 57737	\$ 1,236.06
Reoccurring Health Disbursements - paid 05/22/2019	57733 - 57734	\$ 8,353.48
	Subtotal:	\$ 38,042.78
	REVISED Grand Total:	\$ 68,714.57

Other Agency Involvement: n/a

Other Financial Considerations: Amounts are within the authorized Fund level budgets.

Results

The Board's review of cash disbursements is an integral component of the District's system of internal controls and promotes a well governed community.

Oceano Community Services District
 U/B Account Refund and Added Warrants to 06/12/2019 Board Meeting

A/P Approval

	Invoice	Vendor	Amount	Check #	Distribution
1	02083	U/B ACCT REFUND	\$ 29.97	57767	\$ 29.97
				Sub-Total U/B Account Refund (Seelos)	\$ 29.97
2	52087	R&R ROLL-OFF LLC	\$ 528.92	57768	\$ 528.92
3	BPI952605	BRENNTAG PACIFIC INC.	\$ 778.24	57769	\$ 778.24
4	05012019	WHITE, KAREN M.	\$ 250.00	57770	\$ 250.00
5	9551598	DIVERSIFIED PROJECT SERVICES INTERNATIONAL, INC.	\$ 560.00	57771	\$ 560.00
6	0672.005-9	GSI WATER SOLUTIONS, INC.	\$ 1,451.73	57772	\$ 1,451.73
7	8126434862	SHRED-IT USA JV LLC	\$ 201.19	57773	\$ 201.19
8	3990	MISSION PAVING INC.	\$ 900.00	57774	\$ 900.00
9	298754, 298761	MIER BROS.	\$ 301.70	57775	\$ 301.70
10	394586	MINER'S ACE HARDWARE	\$ 52.95	57776	\$ 52.95
11	32753	PRO-TECH LANDSCAPE MANAGEMENT, INC.	\$ 410.00	57777	\$ 410.00
				Sub-Total Added Warrants - paid 06/12/2019	\$ 5,434.73
Total U/B Account Refund and Added Warrants to be paid 06/12/2019					\$ 5,464.70

OCEANO COMMUNITY SERVICES DISTRICT

Budget Workshop
Fiscal Year 2019/2020



BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Workshop Objectives

- Review of the overall General Fund and Enterprise Funds
- Review of fund budgets
- Review of significant items

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Overall Budget - General Fund

- General Fund budgeted revenues decreases from \$2,460,521 to \$2,356,205
 - Property taxes & misc. increase from \$998,690 - \$1,050,721
 - Decrease in grants
 - Slight decreases in administrative cost reimbursements from \$1,170,391 to \$1,145,929

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Overall Budget - General Fund

- General Fund budgeted expenditures increases from \$2,406,070 to \$2,423,437
 - Fire Fund expenditures increase from \$1,058,690 - \$1,185,089
 - Slight decreases in administrative costs

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Overall Budget - General Fund

- General Fund deficit = \$90,942
- Deficit results from FCFA budget and “transitional” funding formula
- General Fund reserves decrease from \$626,540 to \$535,598

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Fire Fund – Significant Items

- Implementation of FCFA Strategic Plan
- Transitional Funding Formula
- FY 2020/21 will be based on new funding formula if special tax passes
- FY 2020/21 will be based on transitional funding formula if special tax does not pass
- OCSD will cease to be a member of FCFA 6/30/2021 if special tax does not pass



BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Other General Fund Budgets

- Lighting Fund has no significant changes
- Facilities Fund has no significant changes
 - Rental Income from County Sheriff continues to repay wastewater fund loan through 2022/23
 - Bids due for Emergency Generator installation on July 2, 2019

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Overall Budget – Enterprise Funds

- Enterprise Fund budgeted revenues decreases from \$3,516,201 to \$2,949,945
 - Service charges and system revenues decrease from \$2,990,249 to \$2,949,945 based on decreases in estimates for water sales revenues
 - Decrease in grants – although...
 - ✓ \$452,000 is anticipated for design and construction of water system improvements although not yet included in the budget



BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Overall Budget – Enterprise Funds

- Enterprise Fund budgeted expenditures decreases by \$585,275 (15%) from \$4,037,643 to \$3,452,368
 - Decrease in Capital Outlay \$588,892

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Water Fund – Significant Items

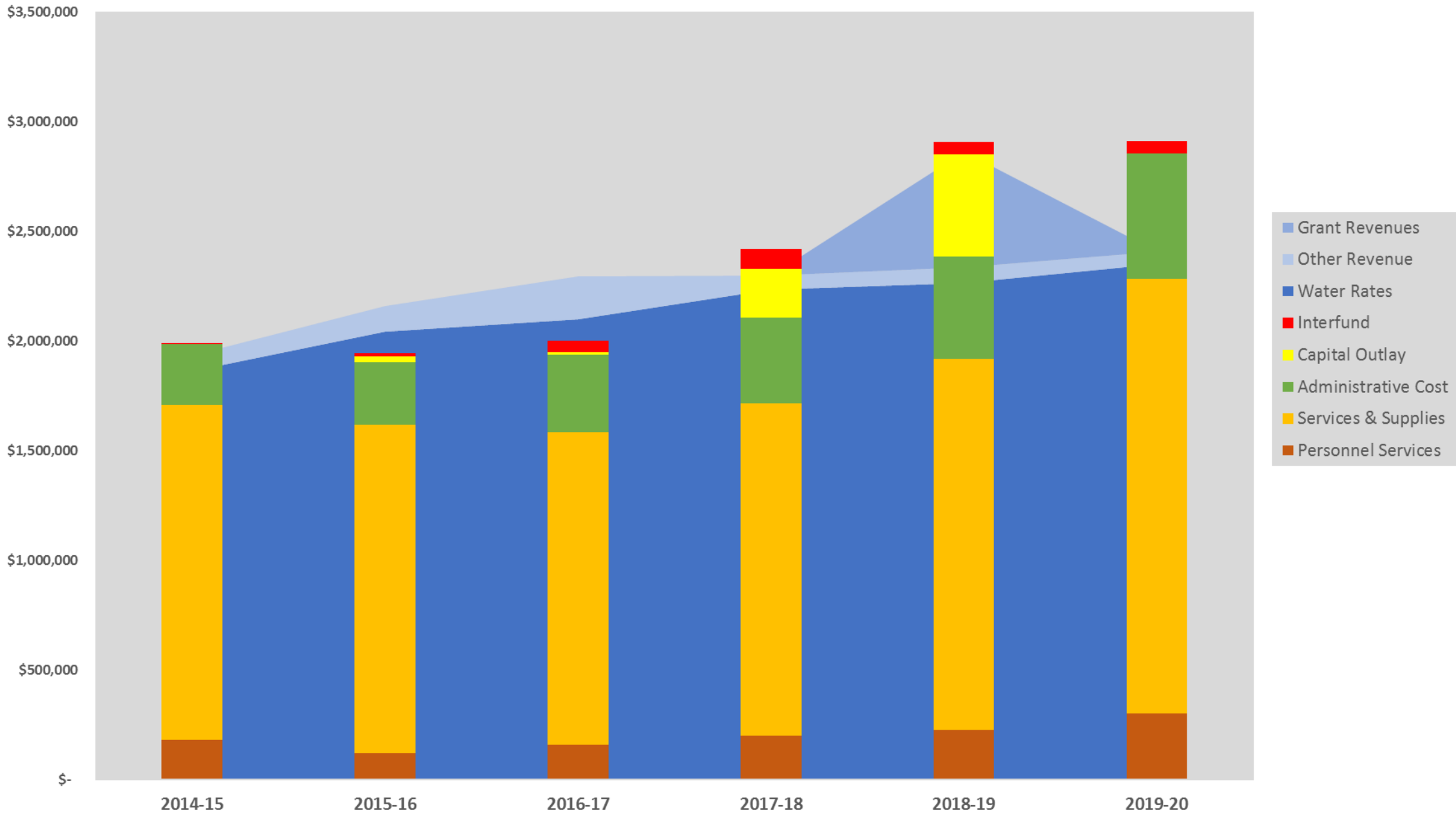
- Revenue shortfall from water conservation successes causes a decrease in estimates
- Increase in State Water costs
- Administrative Cost Allocation increased from 45% to 60%

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Water Fund – Significant Items

- Estimated budget deficit = \$503,456
- Available funding from current year budget savings = \$321,316 (64%)
- Reduction in reserves = \$182,139; decreasing from \$1,406,193 to \$1,224,054
- Need for rate analysis in 2019/20 to address operating and capital costs

WATER FUND REVENUES AND EXPENDITURES

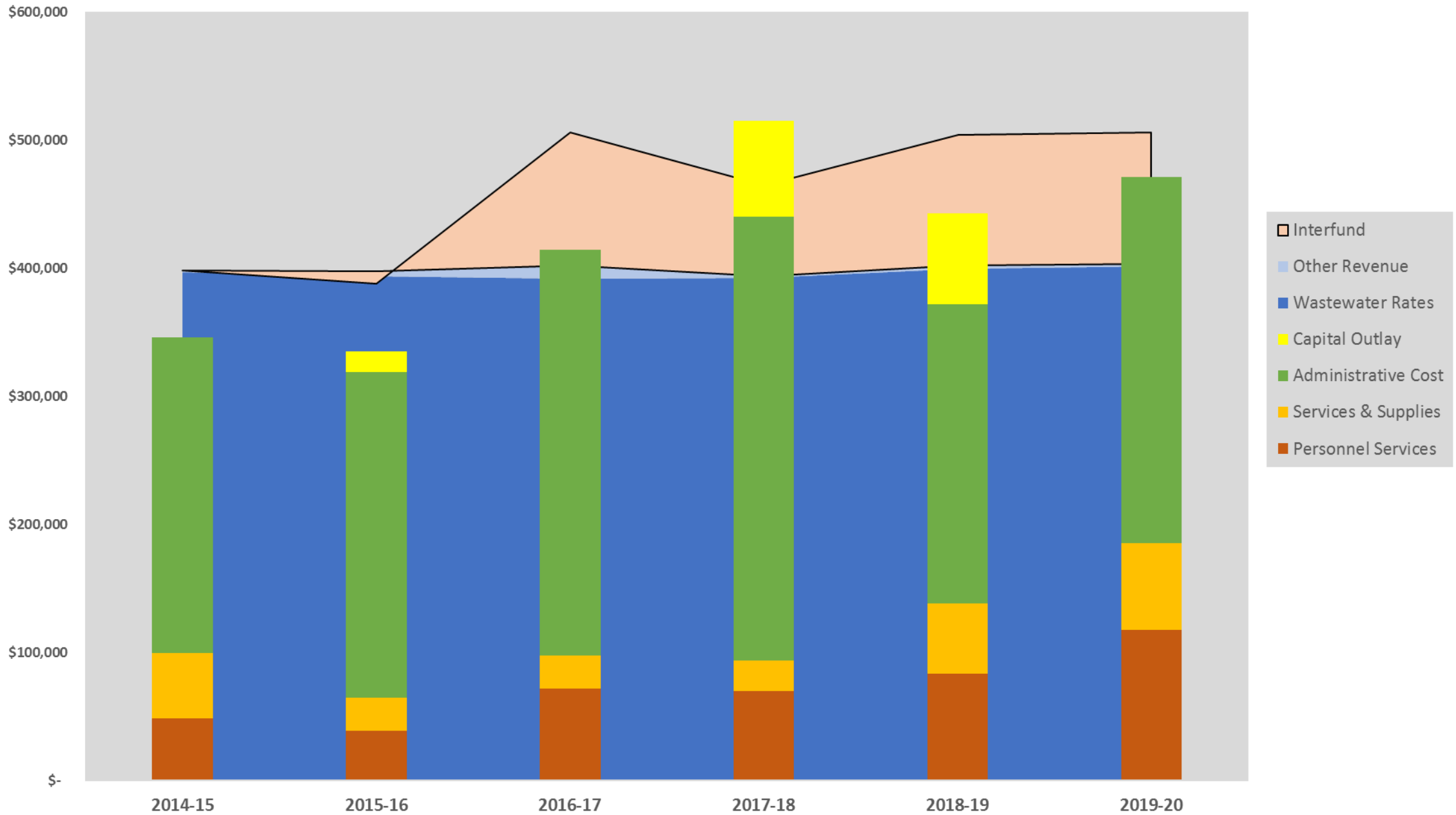


BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Wastewater Fund – Significant Items

- Budget includes a surplus of \$34,679
- Without interfund transfers in of \$113,940, a deficit of \$67,716 would otherwise exist
- Interfund Transfers end 2022/23
- Need for capital improvements and associated revenues needed in next two fiscal years.

WASTEWATER FUND REVENUES AND EXPENDITURES





BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Other Enterprise Funds

- Garbage Fund has no significant changes
 - Reserves are approximately \$325,000
- Equipment Fund has no significant changes
 - Reserves are approximately \$25,000

BUDGET
WORKSHOP
FISCAL YEAR
2019/2020

Enterprise Fund - Other Items

➤ Existing Positions

- 4.0 FTE Field Crew
- 3.6 FTE Office Staff
- 1.0 General Manager

➤ Consideration of Change

- Utilities Supervisor/ Project Manager
- Lead Operator
- Maintain 4.0 FTE for Field