



Notice of Regular Meeting Oceano Community Services District - Board of Directors Agenda

WEDNESDAY, July 10, 2019 – 6:00 P.M.

Oceano Community Services District Board Room
1655 Front Street, Oceano, CA

All items on the agenda including information items, may be deliberated. Any member of the public with an interest in one of these items should review the background material and request information on the possible action that could be taken.

All persons desiring to speak during any Public Comment period are asked to fill out a "Board Appearance Form" to submit to the General Manager prior to the start of the meeting. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. Persons wishing to speak on more than one item shall limit his/her remarks to a total of SIX (6) minutes. This time may be allocated between items in one-minute increments up to three minutes. Time limits may not be yielded to or shared with other speakers.

1. CALL TO ORDER
2. ROLL CALL
3. FLAG SALUTE
4. AGENDA REVIEW
5. CLOSED SESSION:
6. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA **(NOT BEGINNING BEFORE 6:00 PM)**

This public comment period provides an opportunity for members of the public to address the Board on matters of interest within the jurisdiction of the District that are not listed on the agenda. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

7. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Operations - Field Supervisor Tony Marraccino
- ii. FCFA Operations - Chief Steve Lieberman
- iii. OCSD General Manager – Paavo Ogren
- iv. Sheriff's South Station - Commander Stuart MacDonald

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. Director Villa
- ii. Director Gibson
- iii. Vice President White
- iv. President Austin
- v. Director Replogle

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

This public comment period provides an opportunity for members of the public to address the Board on matters discussed during Agenda Item #7 – Special Presentations and Reports. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

This agenda was prepared and posted pursuant to Government Code Section 54954.2. Agenda is posted at the Oceano Community Services District, 1655 Front Street, Oceano, CA. Agenda and reports can be accessed and downloaded from the Oceano Community Services District website at www.oceanocsd.org

ASSISTANCE FOR THE DISABLED If you are disabled in any way and need accommodation to participate in the Board meeting, please call the Clerk of the Board at (805) 481-6730 for assistance at least three (3) working days prior to the meeting so necessary arrangements can be made.

8. CONSENT AGENDA ITEMS:

Public comment Members of the public wishing to speak on consent agenda items may do so when recognized by the Presiding Officer. To facilitate public comment, we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Review and Approval of Minutes for June 26, 2019
- B. Review and Approval of Cash Disbursements

9. BUSINESS ITEMS:

Public comment Members of the public wishing to speak on public hearing items may do so when recognized by the Presiding Officer. To facilitate public comment, we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Update on the Low Impact Development Component of the Water Resource Reliability Program and consideration of a recommendation to support a grant application for funding from Proposition 1 (2014)
- B. Review of Fiscal Year 2018-19 Budget Status as of June 30, 2019 and consideration of a recommendation to approve year-end encumbrances
- C. Review of the Special Districts Fire Protection Study for County of San Luis Obispo dated November 2018 and discussion of other community options for fire and emergency services, and direction to staff as deemed appropriate.

10. HEARING ITEMS:

- A. Consideration of a recommendation to approve a resolution to collect delinquent customer accounts on the 2019-20 property tax bills

11. RECEIVED WRITTEN COMMUNICATIONS:

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS: See the Board Meeting Timeline/ Future Agenda Items

14. FUTURE HEARING ITEMS:

15. ADJOURNMENT:



Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, June 26, 2019 – 6:00 P.M.

Oceano Community Services District Board Room
1655 Front Street, Oceano, CA

1. **CALL TO ORDER:** at 6:00 p.m. by President Austin
2. **FLAG SALUTE:** led by President Austin
3. **ROLL CALL:** Board members present: President Austin, Vice President White, Director Villa, Director Gibson and Director Replogle. Also present, General Manager Paavo Ogren, Legal Counsel Jeff Minney, Business and Accounting Manager Carey Casciola and Board Secretary Celia Ruiz.
4. **AGENDA REVIEW:** Agenda approved by moving the hearing items 10 A & B to after item 6 and moving closed session to the end with a motion from Vice President White, a second from Director Villa and a 5-0 roll call vote.
5. **CLOSED SESSION: closed session moved to end off meeting.** Was entered at approximately 8:11pm. Open session was resumed at approximate 8:30pm
 - A. **PUBLIC EMPLOYMENT. Pursuant to Government Code Section 54597(b)(1) - Title: General Manager**

No reportable action
6. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA (NOT BEGINNING BEFORE 6:00 PM):**

Public comment was received by Stella Lopez.
7. **SPECIAL PRESENTATIONS & REPORTS:**
 - a. **STAFF REPORTS:**
 - i. Operations - Field Supervisor Tony Marraccino –reported on 12 USA's, 8 work orders, 6 customer service calls, 0 after hour call outs, daily rounds, weekly rounds, Maui Circle leak, staff attended harassment training, 1189 Pike Lane will be installing fire line, hydrant maintenance, Well 4 was pulled, valve on Vista repaired, meet regarding drainage project with County, jetter needs to be repaired.
 - ii. FCFA - Chief Steve Lieberman – None
 - iii. OCSD General Manager – None
 - iv. Sheriff's South Station – Commander Stuart MacDonald – None
 - b. **BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**
 - i. Director Villa – attended opening of Air Park Dr
 - ii. Director Gibson – attended opening of Air Park Dr
 - iii. Vice President White – reported on FCFA
 - iv. President Austin – attended opening of Air Park Dr
 - v. Director Replogle – reported on OAC
 - c. **PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**

No public comment.

8 CONSENT AGENDA:	ACTION:
<p>a. Review and Approval of Minutes for June 12, 2019</p> <p>b. Review and Approval of Cash Disbursements</p>	<p>After an opportunity for public comment and Board discussion, staff recommendations were approved with a motion from Vice President White, and a second from Director Replogle and a 5-0 roll call vote.</p> <p>No public comment.</p>

9A BUSINESS ITEM:	ACTION:
<p>Review and discussion of painting and art for the Old Fire Station at 1687 Front Street in Oceano, Ca</p>	<p>After an opportunity for public comment and Board discussion, a motion was made to create an Ad Hoc Committee with President Austin and Director Gibson with a motion from Vice President White, and a second from Director Villa and a 5-0 roll call vote.</p> <p>No public comment.</p>

9B BUSINESS ITEM:	ACTION:
<p>Review and discussion on Board of Director's Stipends with direction as may be deemed appropriate</p>	<p>After an opportunity for public comment and Board discussion, no action taken.</p> <p>No public comment.</p>

10A HEARING ITEM:	ACTION:
<p>Hearing to consider protests to a proposed increase in Solid Waste Rates and, if no majority protest exists, recommendations to approve a resolution adopting solid waste rates effective on July 1, 2019, January 1, 2020 and January 1, 2021 and waiving Franchise Section 8.3 rights to terminate the franchise</p>	<p>A presentation was given by Jeff Smith and William Statler, after the public hearing was opened and an opportunity for public comment and Board discussion, a motion was made that there was not sufficient public protests in regards to the South County Sanitation Services rate increase pursuant to prop 218 from Vice President White, and a second from Director Gibson and a 5-0 roll call vote. A second motion was made to approve the resolution adopting the solid waste rates with a motion from Director Villa, and a second from Vice President White and a 5-0 roll call vote.</p> <p>No public comment.</p>

10B HEARING ITEM:	ACTION:
<p>Consideration of recommendations to adopt resolutions approving the Fiscal Year 2019-20 Preliminary Budget and the Fiscal Year 2019-20 Appropriation Limitation and to set August 28, 2019 as the date of the public hearing to consider the adoption of the 2019-20 Final Budget</p>	<p>After an opportunity for public comment and Board discussion, staff recommendations were approved with a motion from Vice President White, and a second from Director Villa and a 5-0 roll call vote.</p> <p>No public comment.</p>

11. **RECEIVED WRITTEN COMMUNICATIONS:** None
12. **LATE RECEIVED WRITTEN COMMUNICATIONS:** Email from Janine Rands
13. **FUTURE AGENDA ITEMS:** See the Board Meeting Timeline/ Future Agenda Items
14. **FUTURE HEARING ITEMS:** None.
15. **ADJOURNMENT:** at approximately 8:30pm



Oceano Community Services District

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

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

Date: July 10, 2019

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

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
	57804 - 57832	
Disbursements Requiring Board Approval prior to Payment:		
Regular Payable Register - paid 07/10/2019	57812 - 57832	\$ 27,433.27
Subtotal:		\$ 27,433.27
Reoccurring Payments for Board Review (authorized by Resolution 2018-11):		
Payroll Disbursements - PPE 06/22/2019	N/A	\$ 25,125.53
County of SLO (Electronic Journal Entry Disbursement) Water Supplies - paid	N/A	\$ 822,508.91
Reoccurring Utility Disbursements - paid 06/26/2019	57806 - 57811	\$ 11,093.05
Reoccurring Health Disbursements - paid 06/26/2019	57804 57805	\$ 8,353.49
Subtotal:		\$ 867,080.98
Grand Total:		\$ 894,514.25

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.

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 057812 THRU 057832

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:	-----							
1-1001-000	7/03/2019	CHECK	057812	TYLER TECHNOLOGIES	6,623.81CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057813	PETTY CASH	34.40CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057814	BRISCO'S	20.99CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057815	CASEY STEWART	250.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057816	KAREN M. WHITE	250.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057817	GATOR CRUSHING & RECYCLING	20.40CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057818	ANTHONY MARRACCINO	250.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057819	BURDINE PRINTING & GRAPHICS	334.32CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057820	ARAMARK	100.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057821	CARLILE, JASON	250.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057822	CENTRAL COAST TECHNOLOGY CONSU	536.06CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057823	SARGENT'S PLUMBING & HEATING,	1,000.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057824	SHORE-TEK	530.32CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057825	CYNTHIA REPLOGLE	350.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057826	FAMCON PIPE & SUPPLY, INC.	422.57CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057827	DOUG SPARLING	250.00CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057828	J.B. DEWAR, INC.	74.77CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057829	MINER'S ACE HARDWARE, INC.	32.31CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057830	QUILL CORPORATION	472.93CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057831	SLO CO AUDITOR-CONTROLLER	15,220.39CR	OUTSTND	A	0/00/0000
1-1001-000	7/03/2019	CHECK	057832	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000

COMPANY: 99 - POOLED CASH FUND
ACCOUNT: 1-1001-000 POOLED CASH OPERATING
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 057812 THRU 057832

ACCOUNT --DATE-- --TYPE-- NUMBER -----DESCRIPTION----- ----AMOUNT--- STATUS FOLIO CLEAR DATE

TOTALS FOR ACCOUNT 1-1001-0
CHECK TOTAL: 27,433.27CR
DEPOSIT TOTAL: 0.00
INTEREST TOTAL: 0.00
MISCELLANEOUS TOTAL: 0.00
SERVICE CHARGE TOTAL: 0.00
EFT TOTAL: 0.00
BANK-DRAFT TOTAL: 0.00

TOTALS FOR POOLED CASH FUND
CHECK TOTAL: 27,433.27CR
DEPOSIT TOTAL: 0.00
INTEREST TOTAL: 0.00
MISCELLANEOUS TOTAL: 0.00
SERVICE CHARGE TOTAL: 0.00
EFT TOTAL: 0.00
BANK-DRAFT TOTAL: 0.00

Payroll Summary Report
Board of Directors - Agenda Date July 10, 2019

	(*)	
<u>Gross Wages</u>	6/8/2019	6/22/2019
Regular	\$21,641.80	\$21,702.77
Overtime Wages	\$1,204.42	\$1,060.61
Stand By	\$700.00	\$700.00
Gross Wages	<u>\$23,546.22</u>	<u>\$23,463.38</u>
 <u>Disbursements</u>		
Net Wages	\$17,774.76	\$17,100.64
State and Federal Agencies	\$3,729.34	\$3,758.56
CalPERS - Normal	\$4,210.36	\$4,094.95
SEIU - Union Fees	\$171.38	\$171.38
Total Disbursements processed with Payroll	<u>\$25,885.84</u>	<u>\$25,125.53</u>
 Health (Disbursed with reoccurring bills)	 \$4,741.56	 \$5,331.18
Total District Payroll Related Costs	<u>\$30,627.40</u>	<u>\$30,456.71</u>

(*) Previously reported in prior Board Meeting packet - provided for comparison.

Oceano Community Services District
 County of San Luis Obispo Electronic Journal Entries

A/P Approval

	Invoice	Vendor	Amount	G/L Account	Account Name	Distribution
1	834	County of SLO Public Works	\$ 252,534.46	02-5-4400-261	Water Supply - Lopez	\$ 252,534.46
2	2736	County of SLO Public Works	\$ 184,086.25	02-5-4400-262	Water Supply - State Water	\$ 184,086.25
3	2712	County of SLO Public Works	\$ 385,888.00	02-5-4400-262	Water Supply - State Water	\$ 385,888.20

Total County Electronic Journal Entries for Water Supply	\$ 822,508.91
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COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 057806 THRU 057811

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	6/26/2019	CHECK	057806	HIRIARTE'S INDOOR CLEANING SER	825.00CR	OUTSTND	A	0/00/0000
1-1001-000	6/26/2019	CHECK	057807	RABOBANK EQUIPMENT LEASE	755.60CR	OUTSTND	A	0/00/0000
1-1001-000	6/26/2019	CHECK	057808	DE LAGE LANDEN FINANCIAL SERVI	150.15CR	OUTSTND	A	0/00/0000
1-1001-000	6/26/2019	CHECK	057809	AGP VIDEO INC.	3,090.00CR	OUTSTND	A	0/00/0000
1-1001-000	6/26/2019	CHECK	057810	PACIFIC GAS & ELECTRIC	5,968.47CR	OUTSTND	A	0/00/0000
1-1001-000	6/26/2019	CHECK	057811	COASTAL COPY, INC.	303.83CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	11,093.05CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	11,093.05CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 057804 THRU 057805

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	6/26/2019	CHECK	057804	BLUE SHIELD OF CALIFORNIA	7,096.25CR	OUTSTND	A	0/00/0000
1-1001-000	6/26/2019	CHECK	057805	PRINCIPAL LIFE INSURANCE COMPA	1,257.24CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	8,353.49CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	8,353.49CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



Oceano Community Services District

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

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

Date: July 10, 2019

To: Board of Directors

From: Paavo Ogren, General Manager

Subject: **Agenda Item # 9(A):** Update on the Low Impact Development Component of the Water Resource Reliability Program and consideration of a recommendation to support a grant application for funding from Proposition 1 (2014)

Recommendation

It is recommended that your Board:

- A. Receive an update on the Low Impact Development component of the Water Resource Reliability Program including a presentation by the Council for Watershed Health and Cannon Corp.
- B. Approve a motion in support of preparing a grant application for projects at Oceano Elementary School and on 19th Street between Beach and Paso Robles streets.

Discussion

On several prior occasions, your Board received updates on the District's Water Resource Reliability Program (WRRP) which has been funded from a Proposition 84 grant awarded by the Department of Water Resources (DWR). The WRRP includes three components that are generally described as follows:

1. A "Low Impact Development" (LID) component to identify potential stormwater capture and recharge projects within Oceano.
2. A water system leak detection component with an update to the water system capital improvement program.
3. A groundwater recharge component to evaluate options of injecting recycled water within the community of Oceano.

After completion of the LID component, the District was awarded funding under the State Water Board's (SWB) Technical Assistance (TA) program for preliminary design efforts and development of a grant application for funds from Proposition 1, a water bond approved by California voters in 2014. The TA work is directly funded by the SWB and the District does not incur costs, nor is it required to meet compliance requirements that are customary with grants.



Oceano Community Services District

Board of Directors Meeting

The "Oceano Low Impact Development Plan Final Feasibility Study," dated February 13, 2019, and funded from Proposition 84 can be reviewed at: [Oceano LID Feasibility Study 2019](#)

The Council for Watershed Health and Cannon Corp will provide your Board with a presentation on the current LID efforts funded through the State Water Board's TA program. Attached is the draft presentation.

Other Agency Involvement

The State Water Board's Technical Assistance program directly funds the costs of organizations and consultants, which are not incurred by the District.

Financial Considerations

Based on Oceano's income status, the community can obtain a discounted local match of 5% on eligible project costs. The attached presentation provides cost estimates for the project alternatives. The following table illustrates the estimated costs for the projects which are recommended for inclusion in a grant application.

Project	Estimated Costs	5% Match (Approximate)
Oceano Elementary School Subsurface Infiltration Galleries	\$ 1,650,000	\$ 80,000
19 th Street Bioretention and Greenstreet Improvements	\$ 2,230,000	\$ 110,000
<u>Totals</u>	<u>\$ 3,880,000</u>	<u>\$ 190,000</u>

Annual operations and maintenance costs are estimated at less than \$7,500.

The February 2019 Feasibility Study was funded 100% by Proposition 84 at a cost of \$47,660.

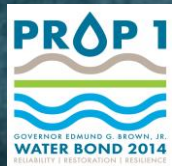
Results

Updating your Board on WRRP-LID efforts promotes a well governed community. Pursuing grant revenues and project development supports a healthy and livable community.

Attachments:

- Proposition 1 Stormwater Technical Assistance Project Presentation

Proposition 1 Stormwater Technical Assistance Project: Oceano CSD



Presentation Objectives

- Review of stormwater management design concepts for the Oceano community.
- Discussion of the project components to put forward in a Prop. 1 SW grant proposal for the State Water Resources Control Board (SWRCB).

Background

- Proposition 1 authorized funds for water projects including storm water.
- Technical Assistance (TA) is available from the SWRCB to help disadvantaged communities develop Prop. 1 eligible storm water capital projects.
- The Council for Watershed Health is implementing the SW TA. The CWH provides assistance to agencies and organizations to develop and implement community-based watershed projects.
- The Oceano CSD TA builds upon work completed as part of a Prop. 84 grant.



Prop. 1 Stormwater Project Objectives

Identification, evaluation and design of multi-benefit stormwater management projects that:

- 1) reduce flooding,
- 2) improve water quality of Arroyo Grande Creek,
- 3) augment the groundwater basin
- 4) provide urban greening, improved community aesthetics, and
- 5) support regulatory compliance

Stormwater Management Types Evaluated

Surface bioretention

- infiltration & treatment
- urban greening



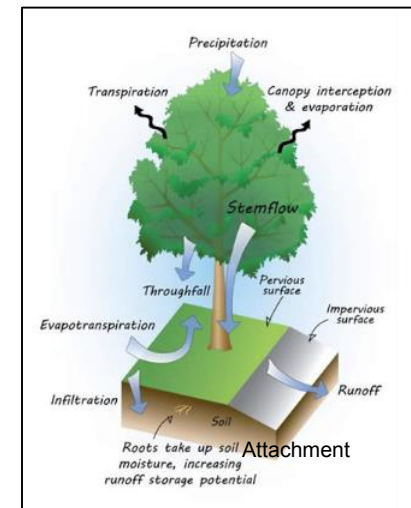
Subsurface infiltration galleries

- infiltration & treatment
- opportunity for dual use of space



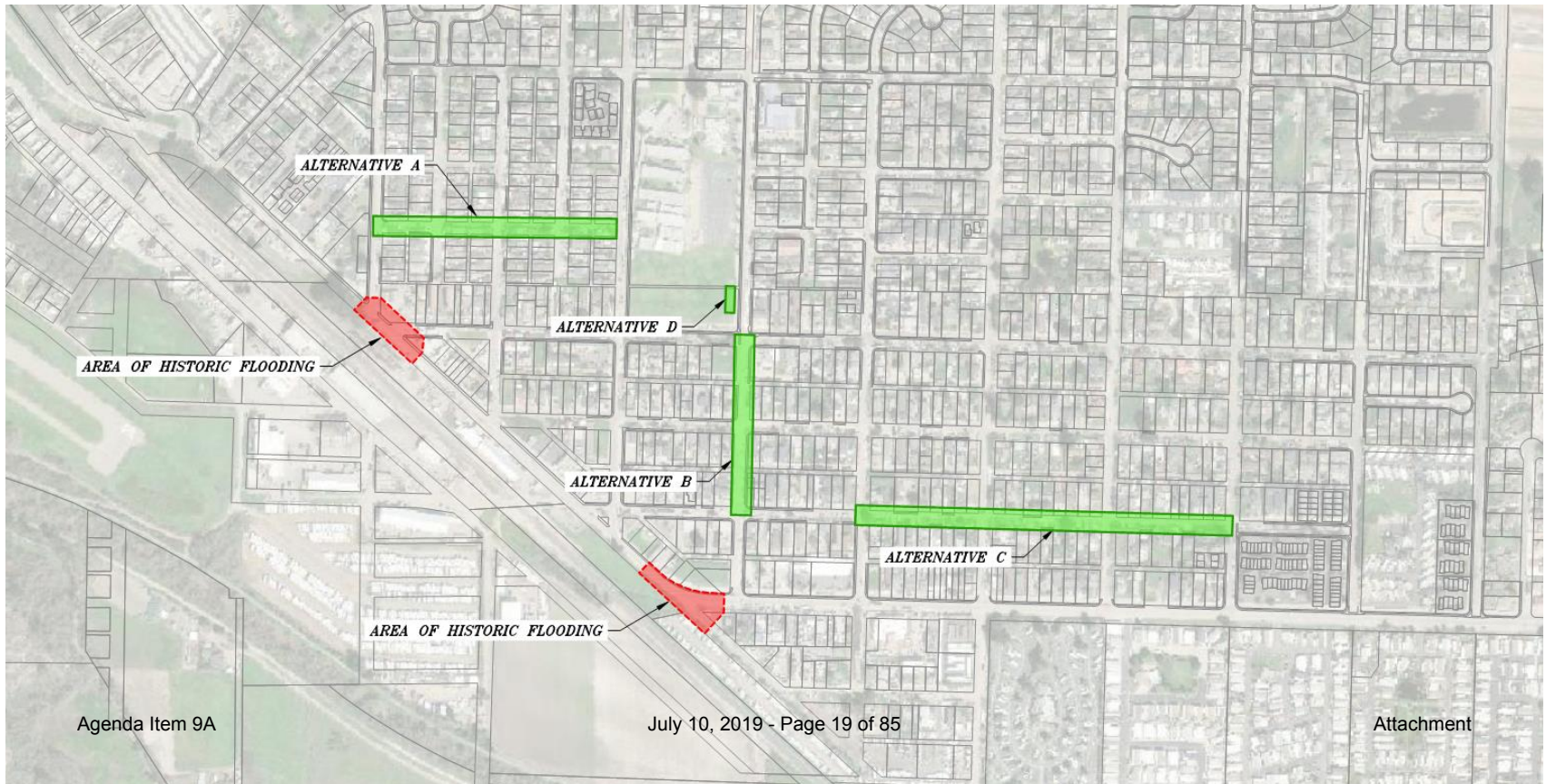
Trees

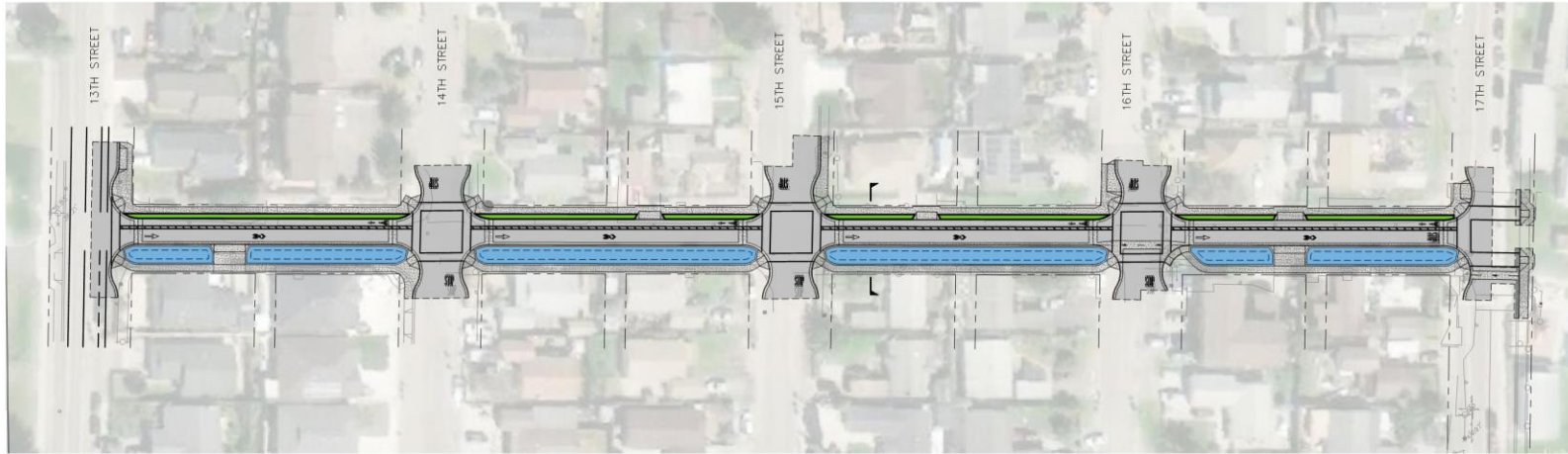
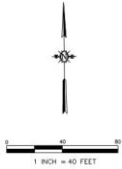
- Stormwater uptake and slowing
- Multiple ecological benefits
- Urban greening



Project Alternatives

1. Site A: Warner Street
2. Site B: 19th Street
3. Site C: Beach Street
4. Site D: Oceano Elementary School





WARNER STREET - PLAN VIEW

SCALE HORIZ 1"=40'



WARNER STREET - EXISTING SECTION

IMAGE FROM GOOGLE STREET VIEW



WARNER STREET - PROPOSED STREET SECTION

Pros

- Stormwater Landscape
- Curb & Gutter
- Sidewalk Connection to Elementary School
- Bike Connection to Elementary School
- Street Landscaping

Cons

- No On-street Parking
- One-way Vehicular Traffic
- Some Utility Relocation Required
- Grading on Private Property Likely Required

WARNER STREET GREEN INFRASTRUCTURE IMPROVEMENTS PLAN

OCEANO, CA

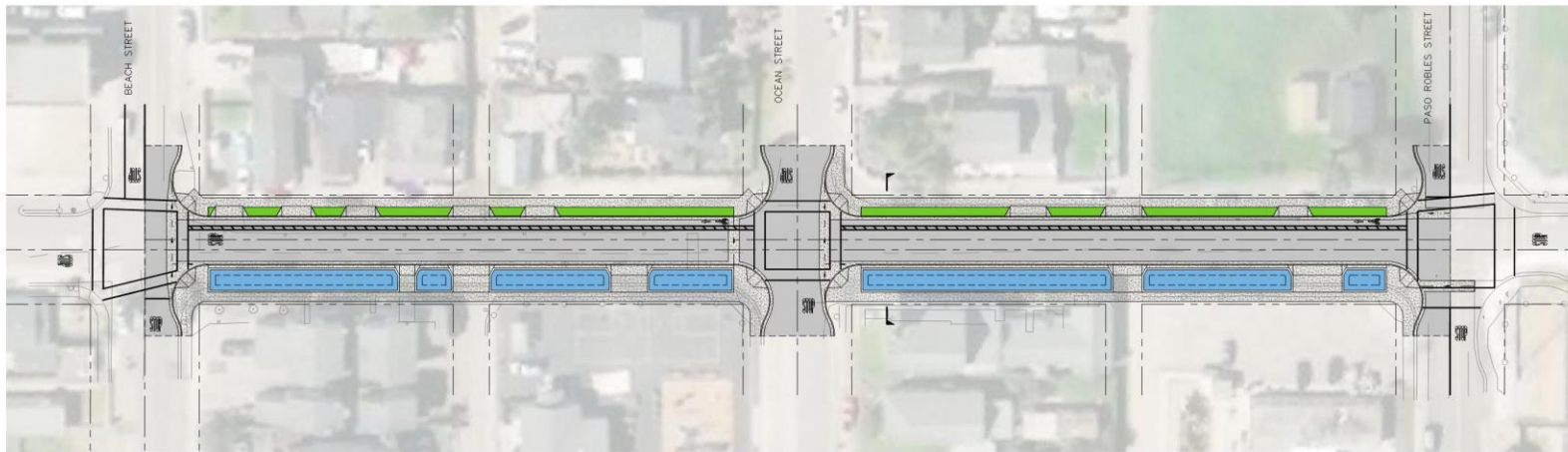
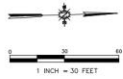
JULY 2019

Agenda Item 9A

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Attachment



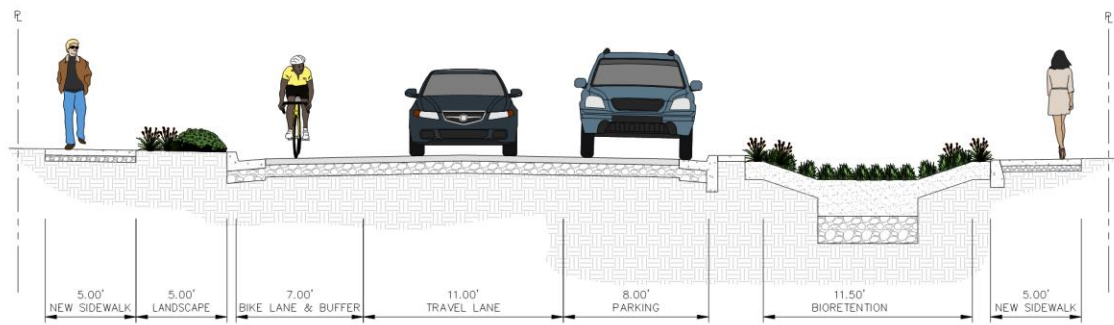
19TH STREET - PLAN VIEW
SCALE HORIZ 1"=30'

CONCEPT PLANT SCHEDULE

- BIORETENTION
- PARKWAY LANDSCAPE



19TH STREET - EXISTING SECTION
IMAGE FROM GOOGLE STREET VIEW



19TH STREET - PROPOSED STREET SECTION

Pros

- Stormwater Landscape
- Curb & Gutter
- Sidewalk Connection to Elementary School
- Bike Connection to Elementary School
- Street Landscaping

Cons

- Only One Side On-street Parking
- One-way Traffic
- Significant Utility Relocation Required
- Grading on Private Property Likely Required
- Ornamental Wall/Fence has to be Removed

19TH STREET GREEN INFRASTRUCTURE IMPROVEMENTS PLAN

OCEANO, CA JULY 2019





BEACH STREET — PLAN VIEW

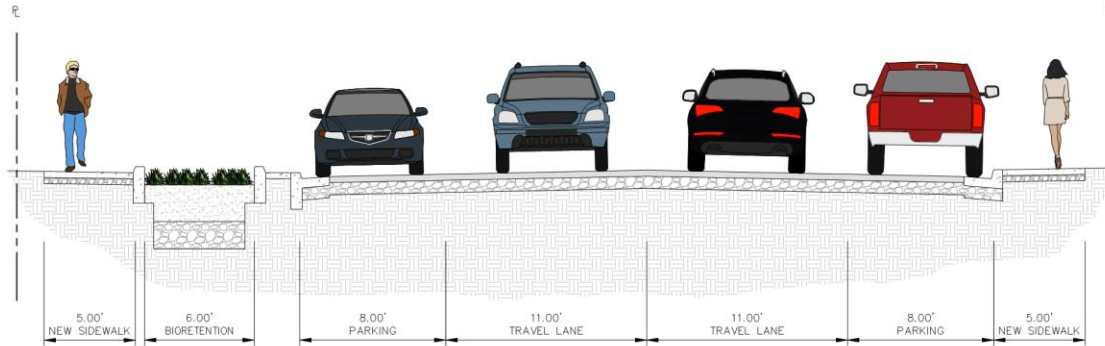
SCALE HORIZ 1"=50'

1 INCH = 50 FEET



BEACH STREET - EXISTING SECTION

IMAGE FROM GOOGLE STREET VIEW



BEACH STREET - PROPOSED STREET SECTION

CONCEPT PLANT SCHEDULE

- BIORETENTION
- PARKWAY LANDSCAPE

Pros

- Stormwater Landscape
- Curb & Gutter
- Sidewalk
- Street Landscaping

Cons

- Small Bioretention Area
- Some Utility Relocation Required
- Grading on Private Property Likely Required
- Right-of-Way or Easements Required

**BEACH STREET
GREEN INFRASTRUCTURE IMPROVEMENTS PLAN**

OCEANO, CA

JULY 2019

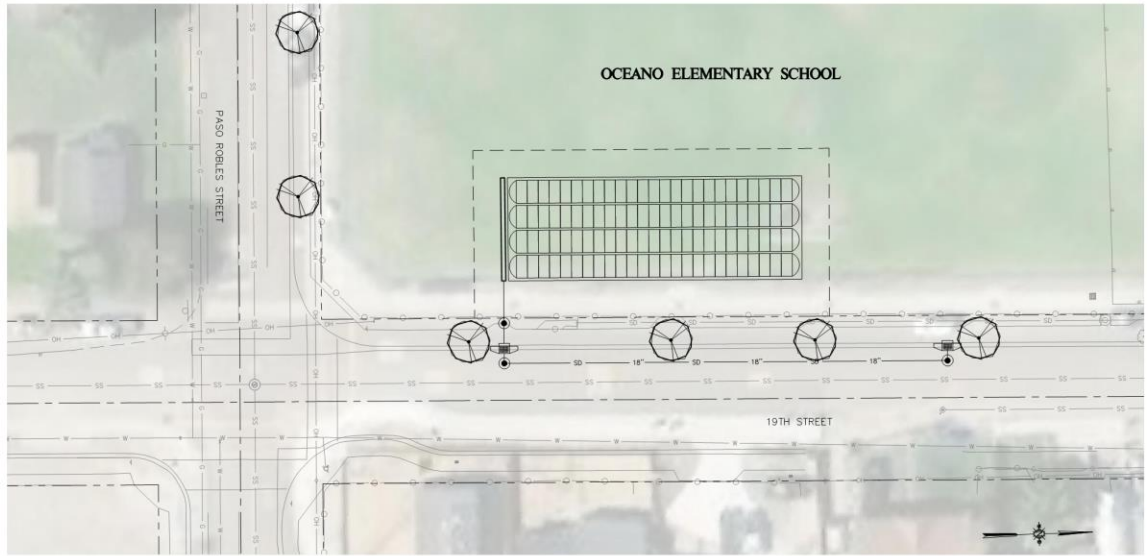




EXAMPLE INSTALLATION #1
PHOTO FROM ADS STORMTECH



EXAMPLE INSTALLATION #2
PHOTO FROM ADS STORMTECH



OCEANO ELEMENTARY SCHOOL - PLAN VIEW
SCALE HORIZ 1"=20'

Pros

- Minor impact to Existing Infrastructure
- Low Cost
- High Retention Volume
- Street Trees

Cons

- Easement Required
- Limited Additional Community Benefits

**OCEANO ELEMENTARY SCHOOL
GREEN INFRASTRUCTURE IMPROVEMENTS PLAN**
OCEANO, CA JULY 2019



Project Costs & Benefits

Oceano CSD Prop. 1 Stormwater Project Cost & Performance Estimates	Project Alternatives				Recommended Alternative
	Warner St.	19th St.	Beach St.	Oceano Elem.	Combination 19th & OE
Cost Estimates					
Grant Administration	\$ 110,000	\$ 90,000	\$ 150,000	\$ 60,000	\$ 150,000
Grant outreach, performance, etc,	\$ 100,000	\$ 80,000	\$ 144,000	\$ 60,000	\$ 140,000
Design	\$ 210,000	\$ 170,000	\$ 300,000	\$ 130,000	\$ 300,000
Construction Management	\$ 260,000	\$ 200,000	\$ 350,000	\$ 150,000	\$ 350,000
Construct (w/30% contingency)	\$2,140,000	\$ 1,690,000	\$ 2,950,000	\$ 1,250,000	\$ 2,940,000
Total Project	\$2,820,000	\$ 2,230,000	\$ 3,890,000	\$ 1,650,000	\$ 3,880,000
Proposition 1 Project Match (5%)	\$ 140,000	\$ 110,000	\$ 190,000	\$ 80,000	\$ 190,000
Annual O&M	\$ 2,300	\$ 4,800	\$ 4,800	\$ 2,600	\$ 7,400
Performance					
Contributing drainage area treated to the 85 th percentile, 24-hr storm event (acre)	4	3	6	11	14
Average Annual Volume Managed (ac-ft)	3	2	4	8	10
Average Annual TSS load reduction (kg)	400	200	500	900	1100

Additional Information

- Additional community education / outreach will be included in the grant proposal.
- TA to continue through grant proposal development.
- Likely notification of awarded grants 1st Qtr. 2020.
- Grant contracts with State Board anticipated 2nd through 4th Qtr. 2020.



Oceano Community Services District

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

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

Date: July 10, 2019

To: Board of Directors

From: Carey Casciola, Accounting and Business Manager

Subject: **Agenda Item # 9(B): Review of Fiscal Year 2018-19 Budget Status as of June 30, 2019 and consideration of a recommendation to approve year-end encumbrances**

Recommendation

It is recommended that your Board:

- A. Review the Fiscal Year 2018-19 Budget Status as of June 30, 2019
- B. Approve establishing encumbrances for previously approved contracts as illustrated in Exhibit "A."

Discussion

On August 29, 2018 your Board approved the District's budget for fiscal year 2018-19. Exhibit "B" provides a chronology of 2018-19 adjustments and related approval of work. The 4th quarter report includes:

- ✓ Fiscal Year 2018-19 Adopted Budget
- ✓ Approved Budget Adjustments
- ✓ Current Fiscal Year 2018-19 Budget
- ✓ Estimated June 30, 2019
- ✓ Estimated 2018-19 Budget Variance



Oceano Community Services District

Board of Directors Meeting

The following table summarizes the variances for the Governmental Fund Revenues and Expenditures:

General Fund	Final 2018-19 Budget	Estimated June 30, 2019	Variance Favorable / (Unfavorable)
General Revenues – Property Taxes	\$ 998,690	\$ 1,049,677	\$ 50,987
General Revenues – Other Sources of Funds (Admin Allocation/ Grant Reimbursement)	1,217,391	928,063	(289,328)
Facilities Revenues	244,440	161,631	(82,809)
Total General Revenues	\$ 2,460,521	\$ 2,139,371	\$ (321,150)
Administrative Expenditures	\$ 1,170,000	\$ 902,768	\$ 267,232
Fire Expenditures	1,058,690	1,023,004	35,686
Lighting Expenditures	50,443	45,406	5,037
Facilities Expenditures	126,937	66,935	60,002
Total General Expenditures	\$ 2,346,068	\$ 2,098,115	\$ 367,957
Net Budget Variance	\$ 54,451	\$ 101,258	\$ 46,807

Variance Explanations:

- Property taxes came in approximately \$50,000 higher than expected for the fiscal year.
- The shortfall of \$289,328 in general fund “other sources” results from grant revenues that have not yet been collected but will be in the future as grant related expenditures are incurred and reimbursed. Most of the shortfall results from the reimbursement for the administrative and operating crew overhead allocations. The expenditures in the Administrative budget came in under budget by \$267,232 resulting in the reimbursement from the other funds to be under by the same amount.
- The Facilities Fund saw an increase in the Public Facilities Fees collected by the County from new development. A budget adjustment for the Emergency Generator will roll forward to the next fiscal year and is to be funded with \$38,358 of grant money that has not been received yet from the California Nuclear Power Preparedness Program. A portion of the costs in the expenditures for the generator will be reimbursed by the grant and the rest will be funded with Public Facilities Fees reserves which has a balance of over \$260,000 at June 30, 2019.



Oceano Community Services District

Board of Directors Meeting

- The fire expenditures are estimated to be under budget by \$7,786 with the encumbrance of \$27,900 for the special tax survey.
- The lighting expenditures saw savings in street lighting from the LED lights that have been replaced by the Energy Watch team with the County.

The following table summarizes the variances for the Water Fund Revenue and Expenditures:

Water Fund	Final 2018-19 Budget	Estimated June 30, 2018	Variance
Water Revenue	\$ 2,979,132	\$ 2,515,142	\$ (463,990)
Water Expenditures	3,289,833	2,683,029	606,804
Net Budget Variance	\$ 310,701	\$ 167,887	\$ 142,814

Variance Estimates:

- Overall revenues in the Water Fund are coming in under budget. Operating revenues are under budget by about \$185,000 and development related revenues are on budget at approximately \$57,000 for connection fees.
- Then the rest of the difference of \$280,000 stems from budget adjustments made throughout the year for projects and grants that haven't been completed and are expected to roll over to the next fiscal year:
 - A budget adjustment increasing revenues was approved in the amount of \$177,750 for the Water Resources Reliability Program (WRRP) phase #2 of the grant makes up most of the variance that is expected to roll over to fiscal year 2019-20. Phase #1 of the WRRP grant will be reimbursed for the remaining \$104,145 in fiscal year 2019-20.
 - The funds sent to the County to relocate District utilities for the Highway One Relocation project were for a total of \$169,290. The original budget adjustment was for \$109,868, however, the bids came in higher and increased the total by \$59,422. The increase will be covered by the expenditure saving in the water fund and sewer fund.
- Despite the revenues in the Water Fund the expenditures show a large saving. This is mostly from the savings in the State Water costs after the budget adjustment was made to use the deposit held by the County of \$193,455. The savings from this fiscal year in State Water will be rolled forward to next year's State Water costs which is projected to be \$1,150,000.



Oceano Community Services District

Board of Directors Meeting

The following table summarizes the variances for the Wastewater Fund Revenue and Expenditures:

Wastewater Fund	Final 2018-19 Budget	Estimated June 30, 2018	Variance
Wastewater Revenue	\$ 403,949	\$ 394,585	\$ (9,364)
Wastewater Expenditures	601,041	460,696	140,345
Net Budget Variance	\$ (197,092)	\$ (66,111)	\$ 130,981

Variance Estimates:

- The \$9,000 estimated revenue shortfall is similar to last year and the savings in expenditures offset this shortfall.
- The expenditures in the Wastewater Fund saw a savings of \$140,345 which was related to the personnel costs and administrative allocation. It is important to note that the variances above only reflect the revenues and expenditures. The transfer from the Facilities Fund to the Wastewater Fund of \$113,940 for the repayment of the Sheriffs building is for the next four years until fiscal year 2022-23.

The following table summarizes the variances for the Garbage Fund Revenue and Expenditures:

Garbage Fund	Final 2018-19 Budget	Estimated June 30, 2018	Variance
Garbage Revenue	\$ 104,030	\$ 94,622	\$ (9,408)
Garbage Expenditures	121,702	76,040	45,662
Net Budget Variance	\$ (17,672)	\$ 18,582	\$ 36,254

Variance Estimates:

- Garbage franchise revenues from SCS Inc. came in lower than anticipated for the fiscal year.
- The positive estimated variance in expenditures will more than cover the budget adjustments for the One Cool Earth and Clean Up Week without using reserves and the shortfalls in revenue.



Oceano Community Services District

Board of Directors Meeting

The following table summarizes the variances for the Equipment Fund Revenue and Expenditures:

Equipment Fund	Final 2018-19 Budget	Estimated June 30, 2018	Variance
Equipment Revenue	\$ 29,090	\$ 23,555	\$ (5,535)
Equipment Expenditures	25,067	19,067	5,535
Net Budget Variance	\$ 4,023	\$ 4,023	\$ 0

Variance Estimates:

- Equipment Fund expenditures are paid by water, sewer and garbage and savings reduced charges to those funds. As a result, minor savings to the operating funds should exist in addition to the budget variances described above

Fund Balance Available – Summary:

The net budgetary sources/(uses) for each fund will be carried forward to the fiscal year 2019-20 budget as fund balance available (FBA) and includes the transfers and encumbrances to each fund. The net budgetary sources in the General Funds was \$59,090 and the net budgetary sources in the Enterprise Funds was \$354,935. The following table summarizes the FBA for each fund:

General Fund	
Administration Fund	\$ 29,453
Fire Fund	7,786
Lighting Fund	5,037
Facilitates Fund	16,814
Total General Fund FBA	\$ 59,090
Enterprise Funds	
Water Fund	\$ 192,578
Wastewater Fund	133,177
Garbage Fund	29,180
Total Enterprise Fund FBA	\$ 354,935



Other Agency Involvement

Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo.

Other Financial Considerations

The purpose of establishing encumbrances is to recognize that contracts and purchase orders, or other agreements, have been approved but costs have not been fully incurred. Encumbering the unexpended balances created a restriction so that the unexpended funds are not spent in the subsequent year for other purposes. (See Exhibit "A" for current estimates - actual encumbrances will be determined with the current year accounting is completed).

Results

Establishing good budget monitory procedures will help ensure that the District's costs are managed in a financially prudent manner and helps to promote a prosperous and well governed community.

Attachments:

- Exhibit A – 2018-19 Encumbrances
- Exhibit B – Fiscal Year 2018-19 Budget Adjustments
- Budget Worksheets



Oceano Community Services District

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

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

EXHIBIT "A" – List of Encumbrances

- The Water Resource Reliability Program (WRRP) was budgeted in the amount of \$198,397 for phase #1 in 2017-18 and \$177,750 for phase #2 in 2018-19. In fiscal year 2017-18 only \$43,630 was expensed to be reimbursed and \$122,237 in 2018-19. The remaining balance of \$235,280 will roll over to 2019-20.
- The Emergency Generator Project budget adjustment was approved on October 10, 2018 for \$85,000 to the Facilities Fund. \$38,358 of these costs will be covered by the California Nuclear Power Preparedness Program grant. The remaining outstanding balance of \$46,642 will roll forward to 2019-20.
- On April 24, 2019 your Board approved an agreement with Godbe Research for \$27,900 to conduct a survey of the voters for the special tax in March of 2020 and the entire balance will roll forward to 2019-20.
- On October 24, 2018 your Board approved a budget adjustment for \$25,000 for the design of Norswing and Highway One waterline replacement projects. The remaining balance of \$1,233 will roll forward to 2019-20.
- On July 25, 2018 your Board approved a professional services agreement with GSI Water Solutions Inc. to prepare the 2018 Annual Report for the Northern Cities Management Area in the amount of \$37,591 with a contingency of \$3,370 for a total contract amount of \$40,961. The remaining amount outstanding on this contract is \$10,481 and will roll forward to 2019-20.

Oceano Community Services District
 Chronology of Budget Actions
 Fiscal Years 2018-19

Date	Action
FISCAL YEAR 2018-19 BUDGET ADJUSTMENTS	
June 27, 2018	Approved the Preliminary Budget for Fiscal Year 2018-19
August 29, 2018	<p>Approved the Final Budget for Fiscal Year 2018-19, with the following budget adjustments:</p> <ul style="list-style-type: none"> (1) Increase expenditures in the Sewer Fund by \$7,500 to pay for the calendar year 2018 Fats Oil and Grease (FOG) program by utilizing Sewer Fund unassigned reserves. (2) Increase expenditures in the Garbage Fund by \$10,000 to fund the Fall Clean-up for residents and property owners utilizing Garbage Fund unassigned reserves. (3) Increase expenditures in the Garbage Fund by \$10,000 to fund One Cool Earth educational programs at the Oceano Elementary School by utilizing Garbage Fund unassigned reserves.
October 10, 2018	Approved a Budget Adjustment for \$85,000 utilizing \$46,642 of Public Facilities Fees reserves and \$38,358 of grant revenues from the Nuclear Power Preparedness (NPP) Program.
October 24, 2018	Approved a Budget Adjustment for \$25,000 for the design of two waterline replacement projects on Highway One and on Norswing & Pershing. This budget adjustment will reduce the designated reserve in the Water Fund from \$350,000 to \$325,000.
December 12, 2018	Approved a budget adjustment increasing State Water costs and fund balance available in the amount of \$193,455.
February 27, 2019	Approved a Budget Adjustment increasing grant revenue and project expenditures in the Water Fund in the amount of \$177,750 for Phase 2 of the Water Resource Reliability Program.
April 24, 2018	Approved a Budget Adjustment to increase Fire Fund appropriations by \$27,900 with funding from the General Fund contingencies.



**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	2018/19		2018/19 APPROVED BUDGET	EST. AT 6/30/2019	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			
SOURCES OF FUNDS						
	Fire	\$0	\$0	\$0	\$0	0%
	Lighting	\$0	\$0	\$0	\$0	0%
	Facilities	\$159,440	\$85,000	\$244,440	\$161,631	101%
	Admin	\$2,216,081	\$0	\$2,216,081	\$1,977,740	105%
	Total Sources of Funds	\$2,375,521	\$85,000	\$2,460,521	\$2,139,371	95%
USES OF FUNDS						
	Fire	\$1,030,790	\$27,900	\$1,058,690	\$1,023,004	97%
	Lighting	50,443	\$0	\$50,443	\$45,406	90%
	Facilities	\$41,937	\$85,000	\$126,937	\$66,935	53%
	Admin	\$1,170,000	\$0	\$1,170,000	\$902,768	77%
	Total Expenditures	\$2,293,170	\$112,900	\$2,406,070	\$2,038,114	85%
OPERATING SURPLUS/(DEFICIT)						
	Fire	(\$1,030,790)	(\$27,900)	(\$1,058,690)	(\$1,023,004)	\$35,686
	Lighting	(\$50,443)	\$0	(\$50,443)	(\$45,406)	\$5,037
	Facilities	\$117,503	\$0	\$117,503	\$94,695	(\$22,808)
	Admin	\$1,046,081	\$0	\$1,046,081	\$1,074,972	\$28,891
	OPERATING SURPLUS/(DEFICIT)	\$82,351	(\$27,900)	\$54,451	\$101,257	\$46,806
TRANSFERS & ENCUMBRANCES						
	Transfers In - From Water Fund	31,500		31,500	31,500	0
	(Transfers Out) - To Wastewater	(113,940)		(113,940)	(113,940)	0
	Encumbrances - Sources of Funding - Emergency Generator - Power Preparedness Grant			0	38,358	38,358
	Encumbrances - (Designated Funds, LHMP, Fire survey & Emergency Generator)	(47,391)		(47,391)	(121,182)	(73,791)
	NET TRANSFERS & ENCUMBRANCES	(\$129,831)	\$0	(\$129,831)	(\$165,264)	(\$35,433)
RESERVES						
	Use of Reserves	47,480	27,900	75,380	75,380	0
	(Additions to Reserves)			0		0
	Use of Prior Year FBA					0
	Other Adjustments			0		0
	RESERVES - INCREASE / (DECREASE)	\$47,480	\$27,900	\$75,380	\$75,380	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$11,373	\$11,373



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$998,690	\$0	\$998,690	\$1,049,677	105%	\$50,987
	Other Sources of Funds	\$1,217,391	\$0	\$1,217,391	\$928,063	0%	(\$289,328)
	Total Sources of Funds	\$2,216,081	\$0	\$2,216,081	\$1,977,740	105%	(\$238,341)
USES OF FUNDS							
	Salaries & Wages	\$474,237	\$0	\$474,237	\$385,313	81%	\$88,924
	Benefits	\$175,631	\$0	\$175,631	\$143,717	82%	\$31,914
	Personnel Services	\$649,868	\$0	\$649,868	\$529,031	163%	\$120,837
	Services & Supplies	\$278,131	\$0	\$278,131	\$246,251	89%	\$31,880
	Operating Crew Benefits Allocation	\$242,001	\$0	\$242,001	\$127,487	53%	\$114,514
	Administrative Cost	\$0	\$0	\$0	\$0	0%	\$0
	Total Expenditures	\$1,170,000	\$0	\$1,170,000	\$902,768	77%	\$267,232
	OPERATING SURPLUS/(DEFICIT)	\$1,046,081	\$0	\$1,046,081	\$1,074,972		\$28,891



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	100%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
REVENUES							
01-4-3100-000	Property Taxes: Current Year - Secured	970,850		970,850	979,668	101%	8,818
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,000		21,000	22,770	108%	1,770
01-4-3102-000	Property Taxes: Prior Year - Secured	0		0	2,801		2,801
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0		0	822		822
	Unitary Tax	14,500		14,500	15,761	109%	1,261
01-4-3105-000	Penalties & Interest	0		0	30,491		30,491
01-4-3106-000	Delinq Garbage Charges	0		0	1,237		1,237
01-4-3120-000	Homeowners' Prop Tax Relief	6,300		6,300	6,449	102%	149
01-4-3213-100	Will Serve Letter Fee	0		0	1,470		1,470
01-4-3238-200	Firework Permit	1,540		1,540	1,540	100%	0
01-4-3557-000	CO Charge: SB 2557	(15,500)		(15,500)	(15,514)	100%	(14)
01-4-3243-100	Health Premium Rebate	0		0	1,182		1,182
01-4-3606-205	PG&E Energy Rebate	0		0	1,000		1,000
Total Revenues		\$998,690	\$0	\$998,690	\$1,049,677	105%	\$50,987
OTHER SOURCES OF FUNDS							
	Encumrance - LHMP Grant Funds	47,391		47,391	25,295	53%	(22,096)
	Allocated Administrative Overhead	927,999		927,999	775,282	84%	(152,717)
	Allocated Operating Crew Overhead	242,001		242,001	127,487	53%	(114,514)
Total Other Sources of Funds		\$1,217,391	\$0	\$1,217,391	\$928,063		(\$289,328)
Total Sources of Funds		\$2,216,081	\$0	\$2,216,081	\$1,977,740	89%	(\$238,341)
USES OF FUNDS							
SALARIES & WAGES							
01-5-4100-010	Salary & Wages	465,936		465,936	379,701	81%	86,235
01-5-4100-020	Overtime	8,301		8,301	5,612	68%	2,689
Total Salaries & Wages		\$474,237	\$0	\$474,237	\$385,313	81%	\$88,924



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2018/19		2018/19	EST. AT		2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	6/30/2019	100%	EST. BUDGET VARIANCE
BENEFITS							
01-5-4100-061	PERS Contribution	53,996		53,996	49,640	92%	4,356
01-5-4100-062	PERS UAL Payment	31,683		31,683	30,576	97%	1,107
01-5-4100-070	SUI	2,170		2,170	0		2,170
01-5-4100-071	Medicare	6,436		6,436	5,907	92%	529
01-5-4100-072	FICA	1,883		1,883	615	33%	1,268
01-5-4100-192	P/R Fed & State Taxes	0		0	(36)		36
01-5-4100-075	Compensation Insurance	6,563		6,563	5,600	85%	963
01-5-4100-090	Insurance	72,000		72,000	50,516	70%	21,484
01-5-4100-097	Cell Phone Allowance	900		900	900	100%	0
Total Benefits		\$175,631	\$0	\$175,631	\$143,717	82%	\$31,914
Total Personnel Services		\$649,868	\$0	\$649,868	\$529,031	81%	\$120,837
SERVICES & SUPPLIES							
01-5-4100-110	Communications & Dispatch	8,700		8,700	8,039	92%	661
01-5-4100-150	Insurance	22,500		22,500	22,606	100%	(106)
01-5-4100-170	Maintenance: Equipment	3,600		3,600	357	10%	3,243
01-5-4100-173	Maint: Structures/ Improvements	10,250		10,250	6,389	62%	3,861
01-5-4100-180	Memberships	6,581		6,581	7,240	110%	(659)
01-5-4100-193	Bank Fees	4,500		4,500	4,232	94%	268
01-5-4100-200	Office Expense	6,750		6,750	8,113	120%	(1,363)
01-5-4100-210	Postage	500		500	1,946	389%	(1,446)
01-5-4100-218	Audit	19,500		19,500	19,150	98%	350
01-5-4100-220	Professional Services	19,000		19,000	22,722	120%	(3,722)
01-5-4100-221	Information Technology	7,500		7,500	8,626	115%	(1,126)
01-5-4100-223	Legal Services	87,000		87,000	87,033	100%	(33)
01-5-4100-225	Board Stipends	18,000		18,000	8,350	46%	9,650
01-5-4100-226	Annual Software Maintenance	14,000		14,000	7,851	56%	6,149



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2018/19		2018/19	EST. AT		2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	6/30/2019	100%	EST. BUDGET VARIANCE
01-5-4100-230	Required Legal Notice	2,500		2,500	223	9%	2,277
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,500		1,500	748	50%	752
01-5-4100-241	Rents/ Lease: Equipment	3,000		3,000	0	0%	3,000
01-5-4100-247	LAFCO Annual Charge	16,500		16,500	12,790	78%	3,710
01-5-4100-248	Permits, Fees, Lincenses	1,000		1,000	798	80%	202
01-5-4100-260	Election Expense	5,500		5,500	549	10%	4,951
01-5-4100-280	Private Vehicle/ Milage Expense	500		500	0	0%	500
01-5-4100-283	Job Advertising Expense	1,750		1,750	412	24%	1,338
01-5-4100-285	Classes/ Seminars/ Training Fee	5,500		5,500	1,910	35%	3,590
01-5-4100-286	Board Member Travel	2,000		2,000	439	22%	1,561
01-5-4100-290	Utilities	10,000		10,000	9,119	91%	881
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	0		0	1,239		(1,239)
01-5-4100-320	Fixed Assets - Phone System	0		0	5,369		(5,369)
Total Services & Supplies		\$278,131	\$0	\$278,131	\$246,251	89%	\$31,880
Operating Crew Benefits & Direct Labor Cost Allocations							
	Leave time	59,912		59,912	27,683	46%	32,229
	Salaries & Wages (Admin)	5,813		5,813	3,422	59%	2,391
	PERS Contribution	50,116		50,116	23,478	47%	26,638
	Medicare	6,241		6,241	3,449	55%	2,792
	P/R Fed & State Taxes	4,000		4,000	1,736	43%	2,264
	SUI	2,170		2,170	0	0%	2,170
	Insurance	90,000		90,000	42,916	48%	47,084
	Boot Allowance	1,000		1,000	1,000	100%	0
	Clothing	4,500		4,500	6,303	140%	(1,803)
	Standby	18,249		18,249	17,500	96%	749
Total Operating Crew Benefits		\$242,001	\$0	\$242,001	\$127,487	53%	\$114,514



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2018/19		2018/19	EST. AT 6/30/2019	100%	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE
	ADMINISTRATIVE COST ALLOCATION						
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0		\$0
	Total Expenditures	\$1,170,000	\$0	\$1,170,000	\$902,768	77%	\$267,232
	OPERATING SURPLUS/(DEFICIT)	\$1,046,081	\$0	\$1,046,081	\$1,074,972		\$28,891
	TRANSFERS & ENCUMBRANCES						
	Transfers In - Facilitate Fund	20,063		20,063	20,063		0
	(Transfers Out) - Fire and Lighting	(1,018,753)		(1,018,753)	(1,018,753)		0
	Encumbrances - Sources of Funding	0		0	0		0
	Encumbrances - (Designated LHMP & Fire Survey)	(47,391)		(47,391)	(47,904)		(513)
	NET TRANSFERS & ENCUMBRANCES	(\$1,046,081)	\$0	(\$1,046,081)	(\$1,046,594)		(\$513)
	RESERVES						
	Use of Reserves	0		0	1,075		1,075
	(Additions to Reserves)	0		0	0		0
	Other Adjustments	0		0	0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$1,075		\$1,075
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$29,453		\$29,453



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	EST. AT 6/30/2019	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET		
SOURCES OF FUNDS						
	Revenues	\$0	\$0	\$0	\$0	0% \$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0% \$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0% \$0
USES OF FUNDS						
	Salaries & Wages	\$1,453	\$0	\$1,453	\$20	1% \$1,433
	Benefits	\$8,510	\$0	\$8,510	\$7,683	90% \$827
	Personnel Services	\$9,963	\$0	\$9,963	\$7,704	92% \$2,259
	Services & Supplies	\$992,987	\$27,900	\$1,020,887	\$992,042	97% \$28,845
	Capital Overlay	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$27,840	\$0	\$27,840	\$23,258	84% \$4,582
	Total Expenditures	\$1,030,790	\$27,900	\$1,058,690	\$1,023,004	97% \$35,686
	OPERATING SURPLUS/(DEFICIT)	(\$1,030,790)	(\$27,900)	(\$1,058,690)	(\$1,023,004)	\$35,686



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	EST. AT 6/30/2019	100%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			
SOURCES OF FUNDS							
	REVENUES						
				0			0
	Total Revenues	\$0	\$0	\$0	\$0		\$0
	OTHER SOURCES OF FUNDS						
		0		0	0		0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0
USES OF FUNDS							
	SALARIES & WAGES						
01-5-4200-010	Salary & Wages	1,453		1,453	0	0%	1,453
01-5-4200-020	Overtime	0		0	20		(20)
	Total Salaries & Wages	\$1,453	\$0	\$1,453	\$20	1%	\$1,433
	BENEFITS						
01-5-4200-062	PERS UAL Payment	7,300		7,300	7,046	97%	254
	Operating Crew Benefits Allocation	1,210		1,210	637	53%	573
	Total Benefits	\$8,510	\$0	\$8,510	\$7,683	90%	\$827
	Total Personnel Services	\$9,963	\$0	\$9,963	\$7,704	77%	\$2,259
	SERVICES & SUPPLIES						
01-5-4200-077	JPA - Quarterly Payments	987,362		987,362	987,362	100%	0
01-5-4200-110	Communication	0		0	92		(92)
01-5-4200-220	Professional Services	0	27,900	27,900	0	0%	27,900
01-5-4200-290	Utilities	5,125		5,125	4,213	82%	912
01-5-4200-291	Sandbags	500		500	375	75%	125
	Total Services & Supplies	\$992,987	\$27,900	\$1,020,887	\$992,042	97%	\$28,845



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	EST. AT		2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	6/30/2019	100%	EST. BUDGET VARIANCE
	CAPITAL OVERLAY						
	Total Capital Overlay	\$0	\$0	\$0	\$0		\$0
	ADMINISTRATIVE COST ALLOCATION						
	Allocated Overhead	27,840		27,840	23,258	84%	4,582
	Total Administrative Cost Allocation	\$27,840	\$0	\$27,840	\$23,258	84%	\$4,582
	Total Expenditures	\$1,030,790	\$27,900	\$1,058,690	\$1,023,004	97%	\$35,686
	OPERATING SURPLUS/(DEFICIT)	(\$1,030,790)	(\$27,900)	(\$1,058,690)	(\$1,023,004)		\$35,686
	TRANSFERS & ENCUMBRANCES						
	Transfers In - Property Taxes & Fac Fund	968,310		968,310	968,310		0
	(Transfers Out)			0			0
	Encumbrances - Sources of Funding			0			0
	Encumbrances - (Designated Funds)			0	(27,900)		(27,900)
	NET TRANSFERS & ENCUMBRANCES	\$968,310	\$0	\$968,310	\$940,410		(\$27,900)
	RESERVES						
	Use of Reserves	62,480	27,900	90,380	90,380		0
	(Additions to Reserves)			0			0
	Use of Prior Year FBA						0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$62,480	\$27,900	\$90,380	\$90,380		\$0
	NET BUDGETARY SOURCES/(USES)	\$0	\$0	\$0	\$7,786		\$7,786



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			
SOURCES OF FUNDS						
	Revenues	\$0	\$0	\$0	\$0 0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0 0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0 0%	\$0
USES OF FUNDS						
	Salaries & Wages	\$1,453	\$0	\$1,453	\$0 0%	\$1,453
	Benefits	\$1,210	\$0	\$1,210	\$637 0%	\$573
	Personnel Services	\$2,663	\$0	\$2,663	\$637 0%	\$2,026
	Services & Supplies	\$38,500	\$0	\$38,500	\$37,016 96%	\$1,484
	Capital Outlay	\$0	\$0	\$0	\$0 0%	\$0
	Administrative Cost	\$9,280	\$0	\$9,280	\$7,753 84%	\$1,527
	Total Expenditures	\$50,443	\$0	\$50,443	\$45,406 90%	\$5,037
	OPERATING SURPLUS/(DEFICIT)	(\$50,443)	\$0	(\$50,443)	(\$45,406)	\$5,037



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		100%		
SOURCES OF FUNDS							
REVENUES							
	Total Revenues	\$0	\$0	\$0	\$0		\$0
OTHER SOURCES OF FUNDS							
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0
USES OF FUNDS							
SALARIES & WAGES							
01-5-4195-010	Salaries & Wages	1,453		1,453	0	0%	1,453
01-5-4195-020	Overtime Wages	0		0	0		0
	Total Salaries & Wages	\$1,453	\$0	\$1,453	\$0	0%	\$1,453
BENEFITS							
01-5-4195-071	Medicare	0		0	0		0
01-5-4195-061	PERs Contributions	0		0	0		0
01-5-4195-090	Insurance	0		0	0		0
	Operating Crew Benefits Allocation	1,210	0	1,210	637	53%	573
	Total Benefits	\$1,210	\$0	\$1,210	\$637		\$573
	Total Personnel Services	\$2,663	\$0	\$2,663	\$637	24%	\$2,026
SERVICES & SUPPLIES							
01-5-4195-175	Operating Supplies	1,500		1,500	0	0%	1,500
01-5-4195-150	Insurance	0		0	0		0
01-5-4195-295	Steet Lighting	37,000		37,000	37,016	100%	(16)
	Total Services & Supplies	\$38,500	\$0	\$38,500	\$37,016	96%	\$1,484



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		100%		
	CAPITAL OUTLAY						
	Total Capital Outlay	\$0	\$0	\$0	\$0		\$0
	ADMINISTRATIVE COST ALLOCATION						
01-5-4195-376	Administrative Cost Allocation	9,280		9,280	7,753	84%	1,527
	Total Administrative Cost Allocation	\$9,280	\$0	\$9,280	\$7,753	84%	\$1,527
	Total Expenditures	\$50,443	\$0	\$50,443	\$45,406	90%	\$5,037
OPERATING SURPLUS/(DEFICIT)		(\$50,443)	\$0	(\$50,443)	(\$45,406)		\$5,037
	TRANSFERS & ENCUMBRANCES						
	Transfers In - Property Taxes	50,443	0	50,443	50,443		0
	(Transfers Out)	0		0	0		0
	Encumbrances - Sources of Funding	0		0	0		0
	Encumbrances - (Designated)	0		0	0		0
	NET TRANSFERS & ENCUMBRANCES	\$50,443	\$0	\$50,443	\$50,443		\$0
	RESERVES						
	Use of Reserves			0	0		0
	(Additions to Reserves)			0	0		0
	Other Adjustments			0	0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	\$5,037		\$5,037



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$159,440	\$0	\$159,440	\$161,631	101%	\$2,191
	Other Sources of Funds	\$0	\$85,000	\$85,000	\$0	0%	(\$85,000)
	Total Sources of Funds	\$159,440	\$85,000	\$244,440	\$161,631	101%	(\$82,809)
USES OF FUNDS							
	Salaries & Wages	\$2,907	\$0	\$2,907	\$2,594	89%	\$313
	Benefits	\$2,420	\$0	\$2,420	\$1,275	0%	\$1,145
	Personnel Services	\$5,327	\$0	\$5,327	\$3,869	89%	\$1,458
	Services & Supplies	\$18,050	\$85,000	\$103,050	\$47,560	46%	\$55,490
	Capital Outlay	-	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$18,560	\$0	\$18,560	\$15,506	84%	\$3,054
	Total Expenditures	\$41,937	\$85,000	\$126,937	\$66,935	53%	\$60,002
	OPERATING SURPLUS/(DEFICIT)	\$117,503	\$0	\$117,503	\$94,695		(\$22,808)



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	75%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
REVENUES							
10-4-3257-000	Utility Reimbursement	3,800		3,800	2,209	58%	(1,591)
10-4-3258-000	Old Fire Station Rent	11,700		11,700	11,700	100%	0
10-4-3259-000	Fire Rent	15,000		15,000	15,000	100%	0
10-4-3260-000	Lease - Sheriff Facility	113,940		113,940	113,940	100%	0
	Public Facilities Fees	15,000		15,000	18,782	125%	3,782
Total Revenues		\$159,440	\$0	\$159,440	\$161,631	101%	\$2,191
OTHER SOURCES OF FUNDS							
	Nuclear Power Preparedness - Emergency Generator	0	38,358	38,358	0	0%	(38,358)
	Public Facilities Fees - Emergency Generator	0	46,642	46,642	0	0%	(46,642)
Total Other Sources of Funds		\$0	\$85,000	\$85,000	\$0		(\$85,000)
Total Sources of Funds		\$159,440	\$85,000	\$244,440	\$161,631	66%	(\$82,809)
USES OF FUNDS							
SALARIES & WAGES							
10-5-4300-010	Salary & Wages	2,907		2,907	1,758	60%	1,149
10-5-4300-010	Overtime	0		0	836		(836)
Total Salaries & Wages		\$2,907	\$0	\$2,907	\$2,594	89%	\$313
BENEFITS							
10-5-4300-060	PERS - Retirement	0		0	0		0
10-5-4300-071	Medicare	0		0	0		0
10-5-4300-072	FICA	0		0	0		0
10-5-4300-090	Medical Insurance	0		0	0		0
	Operating Crew Overhead	2,420		2,420	1,275	53%	1,145
Total Benefits		\$2,420	\$0	\$2,420	\$1,275		\$1,145
Total Personnel Services		\$5,327	\$0	\$5,327	\$3,869	73%	\$1,458



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	75%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SERVICES & SUPPLIES							
10-5-4300-110	Communication	0		0	33		(33)
10-5-4300-163	Maint: Structure/ Improvements	15,000		15,000	3,527	24%	11,473
10-5-4300-173	So: Maint. Structures/ Improvements	2,000		2,000	2,055	103%	(55)
10-5-4300-220	Professional Services	800		800	1,505	188%	(705)
10-5-4300-248	Permits, Fees, Lincenses	0		0	819		(819)
10-5-4300-290	Utilities	250		250	0	0%	250
10-5-4300-366	Emergency Generator Project	0	85,000	85,000	39,622	47%	45,378
Total Services & Supplies		\$18,050	\$85,000	\$103,050	\$47,560	46%	\$55,490
CAPITAL OUTLAY							
10-5-4300-320	Fixed Assests	0		0	0		0
Total Capital Outlay		-	\$0	\$0	\$0		\$0
ADMINISTRATIVE COST ALLOCATION							
10-5-4300-376	Admin Allocation	18,560		18,560	15,506	84%	3,054
Total Administrative Cost Allocation		\$18,560	\$0	\$18,560	\$15,506	84%	\$3,054
Total Expenditures		\$41,937	\$85,000	\$126,937	\$66,935	53%	\$60,002



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2018/19		2018/19	EST. AT 6/30/2019	75%	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE
OPERATING SURPLUS/(DEFICIT)		\$117,503	\$0	\$117,503	\$94,695		(\$22,808)
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	31,500		31,500	31,500		0
	(Transfers Out) - To General & Sewer	(134,003)		(134,003)	(134,003)		0
	Encumbrances - Sources of Funding - Emergency Generator - Power Preparedness Grant	0		0	38,358		38,358
	Encumbrances - (Designated Funds) - Emergency Generator	0		0	(45,378)		(45,378)
NET TRANSFERS & ENCUMBRANCES		(\$102,503)	\$0	(\$102,503)	(\$109,523)		(\$7,020)
RESERVES							
	Use of Reserves - PFF - Emergency Generator			0	46,642		46,642
	(Additions to Reserves)	(15,000)		(15,000)	(15,000)		0
	Other Adjustments			0	0		0
RESERVES - INCREASE / (DECREASE)		(\$15,000)	\$0	(\$15,000)	\$31,642		\$46,642
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	\$16,814		\$16,814



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

ACCOUNT NO.	ENTERPRISE FUNDS	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			
SOURCES OF FUNDS						
	Water	\$2,607,927	\$371,205	\$2,979,132	\$2,515,142	139% (\$463,990)
	Wastewater	\$403,949	\$0	\$403,949	\$394,585	98% (\$9,364)
	Garbage	\$104,030	\$0	\$104,030	\$94,622	91% (\$9,408)
	Equipment	\$29,090	\$0	\$29,090	\$23,555	81% (\$5,535)
	Total Sources of Funds	\$3,144,996	\$371,205	\$3,516,201	\$3,027,904	86% (\$488,297)
USES OF FUNDS						
	Water	\$2,893,628	\$396,205	\$3,289,833	\$2,683,029	82% \$606,804
	Wastewater	\$593,541	\$7,500	\$601,041	\$460,696	77% \$140,345
	Garbage	\$101,702	\$20,000	\$121,702	\$76,040	246% \$45,662
	Equipment	\$25,067	\$0	\$25,067	\$19,532	0% \$5,535
	Total Expenditures	\$3,613,938	\$423,705	\$4,037,643	\$3,239,297	80% \$798,346
OPERATING SURPLUS/(DEFICIT)						
	Water	(\$285,701)	(\$25,000)	(\$310,701)	(\$167,886)	\$142,815
	Wastewater	(\$189,592)	(\$7,500)	(\$197,092)	(\$66,111)	\$130,981
	Garbage	\$2,328	(\$20,000)	(\$17,672)	\$18,581	\$36,253
	Equipment	\$4,023	\$0	\$4,023	\$4,023	(\$0)
	OPERATING SURPLUS/(DEFICIT)	(\$468,942)	(\$52,500)	(\$521,442)	(\$211,393)	\$310,049
	Transfers & Encumbrances					
	Water	(\$55,545)	\$0	(\$55,545)	(\$5,782)	\$49,763
	Wastewater	\$102,395	\$0	\$102,395	\$104,592	\$2,197
	Garbage	\$6,500	\$0	\$6,500	(\$574)	(\$7,074)
	Equipment	\$0	\$0	\$0	\$0	\$0
	Transfers & Encumbrances	53,350	-	53,350	98,236	44,886



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	2018/19 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$2,453,160	\$0	\$2,453,160	\$2,271,066	93%	(\$182,094)
	Other Sources of Funds	\$154,767	\$371,205	\$525,972	\$244,077	46%	(\$281,895)
	Total Sources of Funds	\$2,607,927	\$371,205	\$2,979,132	\$2,515,142	139%	(\$463,990)
USES OF FUNDS							
	Salaries & Wages	\$232,077	\$0	\$232,077	\$158,330	68%	\$73,747
	Benefits	\$160,102	\$0	\$160,102	\$86,046	54%	\$74,056
	Personnel Services	\$392,179	\$0	\$392,179	\$244,376	122%	\$147,803
	Services & Supplies	\$1,669,550	\$193,455	\$1,863,005	\$1,702,945	91%	\$160,060
	Capital Outlay	275,100	\$202,750	\$477,850	\$270,538	57%	\$207,312
	Administrative Cost	\$556,799	\$0	\$556,799	\$465,169	84%	\$91,630
	Total Expenditures	\$2,893,628	\$396,205	\$3,289,833	\$2,683,029	82%	\$606,804
	OPERATING SURPLUS/(DEFICIT)	(\$285,701)	(\$25,000)	(\$310,701)	(\$167,886)		\$142,815



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	100%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
REVENUES							
02-4-3200-000	Sales: Residential	1,848,109		1,848,109	1,679,576	91%	(168,533)
02-4-3204-000	Sales: Lopez	490,032		490,032	457,660	93%	(32,372)
02-4-3206-000	Front Footage Fees	16,320		16,320	16,320	100%	0
02-4-3207-000	Sales: U/B Courtesy Notice	758		758	4,322	570%	3,564
02-4-3208-000	Delinquent U/B Acct Fees	31,497		31,497	28,451	90%	(3,046)
02-4-3209-000	Capacity Charages	24,431		24,431	24,431	100%	0
02-4-3210-000	Meter Fees	5,400		5,400	5,400	100%	0
02-4-3211-000	Lopez Connection Fees	4,000		4,000	4,000	100%	0
02-4-3212-000	New Account Setup Fee	2,478		2,478	3,170	128%	692
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	22,622	90%	(2,378)
02-4-3230-000	Sales: Miscellaneous	0		0	680		680
02-4-3260-350	Reimbursement - New Development	5,035		5,035	5,035	100%	0
02-4-3255-000	Inspection Fees	100		100	100	100%	0
02-4-3900-490	Claims & Settlements	0		0	19,298		19,298
Total Revenues		\$2,453,160	\$0	\$2,453,160	\$2,271,066	93%	(\$182,094)
OTHER SOURCES OF FUNDS							
	WRRP Grant Phase #1	154,767		154,767	50,622	33%	(104,145)
	WRRP Grant Phase #2	0	177,750	177,750	0	0%	(177,750)
	Use of County Deposit - State Water	0	193,455	193,455	193,455	100%	0
Total Other Sources of Funds		\$154,767	\$371,205	\$525,972	\$244,077	46%	(\$281,895)
Total Sources of Funds		\$2,607,927	\$371,205	\$2,979,132	\$2,515,142	84%	(\$463,990)



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	100%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
USES OF FUNDS							
SALARIES & WAGES							
02-5-4400-010	Salaries and Wages	188,931		188,931	127,661	68%	61,270
02-5-4400-020	Overtime	43,146		43,146	30,670	71%	12,476
Total Salaries & Wages		\$232,077	\$0	\$232,077	\$158,330	68%	\$73,747
BENEFITS							
02-5-4400-061	PERs Contribution	0		0			0
02-5-4400-062	Pension Expense	0		0			0
02-5-4400-071	Medicare	0		0			0
02-5-4400-075	Workers Compensation Insurance	5,221		5,221	4,455	85%	766
02-5-4400-090	Insurance	0		0			0
	Operating Crew Benefits Allocation	154,881		154,881	81,591	53%	73,290
Total Benefits		\$160,102	\$0	\$160,102	\$86,046	54%	\$74,056
Total Personnel Services		\$392,179	\$0	\$392,179	\$244,376	62%	\$147,803
SERVICES & SUPPLIES							
02-5-4400-100	Clothing	0		0	0		0
02-5-4400-110	Communications	2,800		2,800	3,182	114%	(382)
02-5-4400-163	Maint: Structures/ Improvements	5,500		5,500	9,213	168%	(3,713)
02-5-4400-170	Maintenance - Equipment	5,500		5,500	3,679	67%	1,821
02-5-4400-173	Maint: Shared Structures/ Improvements	10,500		10,500	7,715	73%	2,785
02-5-4400-175	System Parts/ Operating Supplies	17,000		17,000	13,767	81%	3,233
02-5-4400-176	Water Meters	10,500		10,500	10,992	105%	(492)
02-5-4400-177	Safety Expense	550		550	8	1%	542
02-5-4400-178	Chemicals	650		650	3,600	554%	(2,950)



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		100%		
02-5-4400-180	Membership	2,500		2,500	1,959	78%	541
02-5-4400-190	Misc Expense	250		250		0%	250
02-5-4400-200	Office Expense	600		600	475	79%	125
02-5-4400-205	Outside UB Mail Service	8,750		8,750	6,626	76%	2,124
02-5-4400-220	Professional Services	17,500		17,500	14,995	86%	2,505
02-5-4400-221	Information Technology	550		550		0%	550
02-5-4400-222	Contracted Engineering	5,500		5,500	1,965	36%	3,535
02-5-4400-226	Engineering & Other Reimbursements	10,500		10,500	8,451	80%	2,049
02-5-4400-230	Legal Notices	1,100		1,100		0%	1,100
02-5-4400-231	Bad Debt Expense	525		525	1,091	208%	(566)
02-5-4400-241	Rents/ Leases - Equipment	2,050		2,050		0%	2,050
02-5-4400-248	Permits, Fees, Licenses	7,850		7,850	8,223	105%	(373)
02-5-4400-250	Small Tools and Instruments	2,500		2,500	1,412	56%	1,088
02-5-4400-285	Classes/ Seminars	5,125		5,125	150	3%	4,975
02-5-4400-261	Water Supply - Lopez	490,750		490,750	472,914	96%	17,836
02-5-4400-262	Water Supply - State Water	925,000	193,455	1,118,455	953,953	85%	164,502
02-5-4400-290	Utilities	30,000		30,000	51,375	171%	(21,375)
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,500		25,500	22,622	89%	2,878
02-5-4400-320	Fixed Assets - Equipment - Well #8 Pump	0		0	10,042		(10,042)
02-5-4400-362	Litigation: SMGB	27,500		27,500	57,508	209%	(30,008)
02-5-4400-380	NCMA Tec	37,500		37,500	30,994	83%	6,506
02-5-4400-387	Interest Expense - Interfund	0		0	1,010		(1,010)
02-5-4400-499	Claim & Settlements	15,000		15,000	5,025	33%	9,975
Total Services & Supplies		\$1,669,550	\$193,455	\$1,863,005	\$1,702,945	91%	\$160,060



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	100%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
CAPITAL OUTLAY							
02-5-4400-358	CPI - Lagoon Waterline	0		0	12,113		(12,113)
02-5-4400-442	CPI - Air Park Drive Relocation	46,000		46,000	21,617	47%	24,383
02-5-4400-443	CPI - HWY One Relocation	71,390		71,390	114,572	160%	(43,182)
02-5-4400-444	CPI - WRRP	154,767	202,750	357,517	122,237	34%	235,280
02-5-4400-445	CPI - Facilities Yard	2,943		2,943	0	0%	2,943
Total Capital Outlay		275,100	\$202,750	\$477,850	\$270,538	57%	\$207,312
ADMINISTRATIVE COST ALLOCATION							
	Administrative Cost Allocation	556,799		556,799	465,169	84%	91,630
Total Administrative Cost Allocation		\$556,799	\$0	\$556,799	\$465,169	84%	\$91,630
Total Expenditures		\$2,893,628	\$396,205	\$3,289,833	\$2,683,029	82%	\$606,804
OPERATING SURPLUS/(DEFICIT)		(\$285,701)	(\$25,000)	(\$310,701)	(\$167,886)		\$142,815
TRANSFERS & ENCUMBRANCES							
	Transfers In	0		0	0		0
	(Transfers Out) - To General , Garbage, Equipment	(55,545)		(55,545)	(52,397)		3,148
	Encumbrances - Sources of Funding - WRRP			0	281,895		281,895
	Encumbrances - (Designated Funds) - WRRP		0	0	(235,280)		(235,280)
NET TRANSFERS & ENCUMBRANCES		(\$55,545)	\$0	(\$55,545)	(\$5,782)		\$49,763
RESERVES							
	Use of Reserves	341,246	25,000	366,246	366,246		0
	(Additions to Reserves)			0			0
	Use of Prior Year FBA						0
	Other Adjustments			0			0
RESERVES - INCREASE / (DECREASE)		\$341,246	\$25,000	\$366,246	\$366,246		\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	\$192,578		\$192,578



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND - 03

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$403,949	\$0	\$403,949	\$394,585	98%	(\$9,364)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$403,949	\$0	\$403,949	\$394,585	98%	(\$9,364)
USES OF FUNDS							
	Salaries & Wages	\$91,157	\$0	\$91,157	\$50,625	56%	\$40,532
	Benefits	\$61,063	\$0	\$61,063	\$33,142	54%	\$27,921
	Personnel Services	\$152,220	\$0	\$152,220	\$83,767	110%	\$68,453
	Services & Supplies	\$52,500	\$7,500	\$60,000	\$48,927	82%	\$11,073
	Capital Outlay	110,421	\$0	\$110,421	\$95,417	86%	\$15,004
	Administrative Cost	\$278,400	\$0	\$278,400	\$232,585	84%	\$45,815
	Total Expenditures	\$593,541	\$7,500	\$601,041	\$460,696	77%	\$140,345
	OPERATING SURPLUS/(DEFICIT)	(\$189,592)	(\$7,500)	(\$197,092)	(\$66,111)		\$130,981



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		100%		
SOURCES OF FUNDS							
REVENUES							
03-4-3210-000	Sales - Sewer	400,000		400,000	390,805	98%	(9,195)
03-4-3203-000	Revenue Accrual	0		0	0		0
03-4-3211-000	Sewer Connections	2,000		2,000	2,000	100%	0
03-4-3215-000	Sanitation District Collection	0		0	0		0
03-4-3255-000	Inspection Fees	100		100	100	100%	0
03-4-3256-000	FOG Program	1,849		1,849	1,680	91%	(169)
Total Revenues		\$403,949	\$0	\$403,949	\$394,585	98%	(\$9,364)
OTHER SOURCES OF FUNDS							
03-4-3900-000	Other Income	0		0	0		0
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0
Total Sources of Funds		\$403,949	\$0	\$403,949	\$394,585	98%	(\$9,364)
USES OF FUNDS							
SALARIES & WAGES							
03-5-4500-010	Salaries and Wages	72,666		72,666	41,354	57%	31,312
03-5-4500-020	Overtime	18,491		18,491	9,272	50%	9,219
	Lead Operator Contingency (Budget Workshop)						
Total Salaries & Wages		\$91,157	\$0	\$91,157	\$50,625	56%	\$40,532
BENEFITS							
03-5-4500-061	CalPERs	0		0			0
03-5-4500-071	Medicare	0		0			0
03-5-4500-071	Workers Compensation Insurance	2,983		2,983	2,545	85%	438
03-5-4500-090	Insurance	0		0			0
	Operating Crew Benefits Allocation	58,080		58,080	30,597	53%	27,483
Total Benefits		\$61,063	\$0	\$61,063	\$33,142	54%	\$27,921
Total Personnel Services		\$152,220	\$0	\$152,220	\$83,767	55%	\$68,453



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2018/19		2018/19	EST. AT		2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	6/30/2019	100%	EST. BUDGET VARIANCE
	SERVICES & SUPPLIES						
03-5-4500-110	Communication	500		500	427	85%	73
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,500		10,500	12,164	116%	(1,664)
03-5-4500-170	Maintenance: Equipment	3,250		3,250	565	17%	2,685
03-5-4500-171	Maintenance: Vehicles	1,500		1,500	2,589	173%	(1,089)
03-5-4500-175	System Parts/ Operating Supplies	8,000		8,000	1,283	16%	6,717
03-5-4500-177	Safety Expense	2,750		2,750	8	0%	2,742
03-5-4500-180	Memberships	0		0	469		(469)
03-5-4500-200	Office Expense	500		500	31	6%	469
03-5-4500-205	Outside UB Mailing Expense	8,750		8,750	6,905	79%	1,845
03-5-4500-220	Professional Services	2,500	7,500	10,000	11,279	113%	(1,279)
03-5-4500-222	Contracted Engineering	2,750		2,750	140	5%	2,610
03-5-4500-226	Engineering & Other Reimbursables	0		0	560		(560)
03-5-4500-241	Rents & Leases/ Equipment	2,500		2,500		0%	2,500
03-5-4500-248	Regulatory Permits & Fees	3,900		3,900	2,836	73%	1,064
03-5-4500-250	Small Tools & Instruments			0	50		(50)
03-5-4500-285	Classes/ Seminars/ Training Fees	2,750		2,750	0	0%	2,750
03-5-4500-290	Utilities	2,100		2,100	2,080	99%	20
03-5-4500-320	Fixed Assets - Equipment - Lift Station Pump				5,938		(5,938)
03-5-4500-390	Bad Debt Expense	250		250	255	102%	(5)
03-5-4500-499	Claims & Settlements	0		0	1,350		(1,350)
	Total Services & Supplies	\$52,500	\$7,500	\$60,000	\$48,927	82%	\$11,073



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2018/19		2018/19	EST. AT		2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	6/30/2019	100%	EST. BUDGET VARIANCE
CAPITAL OUTLAY							
03-5-4500-354	CIP - Overlay	0					
03-5-4500-442	CPI - Air Park Drive Relocation	69,000		69,000	30,971	45%	38,029
03-5-4500-443	CPI - HWY One Relocation	38,478		38,478	64,446	167%	(25,968)
03-5-4500-445	CPI - Facilities Yard	2,943		2,943	0	0%	2,943
Total Capital Outlay		110,421	\$0	\$110,421	\$95,417	86%	\$15,004
ADMINISTRATIVE COST ALLOCATION							
	Administrative Cost Allocation	278,400		278,400	232,585	84%	45,815
Total Administrative Cost Allocation		\$278,400	\$0	\$278,400	\$232,585	84%	\$45,815
Total Expenditures		\$593,541	\$7,500	\$601,041	\$460,696	77%	\$140,345
OPERATING SURPLUS/(DEFICIT)		(\$189,592)	(\$7,500)	(\$197,092)	(\$66,111)		\$130,981
TRANSFERS & ENCUMBRANCES							
	Transfers In - From General Fund	113,940		113,940	113,940		0
	(Transfers Out) - Equipment Fund	(11,545)		(11,545)	(9,348)		2,197
	Encumbrances - Sources of Funding			0			0
	Encumbrances - (Designated Funds)			0			0
NET TRANSFERS & ENCUMBRANCES		\$102,395	\$0	\$102,395	\$104,592		\$2,197
RESERVES							
	Use of Reserves	87,197	7,500	94,697	94,697		0
	(Additions to Reserves)			0	0		0
	Use of FBA				0		0
	Other Adjustments			0	0		0
RESERVES - INCREASE / (DECREASE)		\$87,197	\$7,500	\$94,697	\$94,697		\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	\$133,177		\$133,177



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$104,030	\$0	\$104,030	\$94,622	91%	(\$9,408)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$104,030	\$0	\$104,030	\$94,622	91%	(\$9,408)
USES OF FUNDS							
	Salaries & Wages	\$29,066	\$0	\$29,066	\$10,641	37%	\$18,425
	Benefits	\$25,095	\$0	\$25,095	\$13,512	54%	\$11,583
	Personnel Services	\$54,161	\$0	\$54,161	\$24,153	90%	\$30,008
	Services & Supplies	\$8,950	\$20,000	\$28,950	\$20,876	72%	\$8,074
	Capital Outlay	\$1,471	\$0	\$1,471	\$0	0%	\$1,471
	Administrative Cost	\$37,120	\$0	\$37,120	\$31,011	84%	\$6,109
	Total Expenditures	\$101,702	\$20,000	\$121,702	\$76,040	\$2	\$45,662
	OPERATING SURPLUS/(DEFICIT)	\$2,328	(\$20,000)	(\$17,672)	\$18,581		\$36,253



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			100%	
SOURCES OF FUNDS							
REVENUES							
06-4-3300-000	Garbage: Misc Income	0		0	0		0
06-4-3300-003	Interest	0		0	0		0
06-4-3501-000	Franchise Fees	96,003		96,003	86,742	90%	(9,261)
06-4-3501-741	Landfill Savings Payment	8,027		8,027	7,880	98%	(147)
Total Revenues		\$104,030	\$0	\$104,030	\$94,622	91%	(\$9,408)
OTHER SOURCES OF FUNDS							
				0			0
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0
Total Sources of Funds		\$104,030	\$0	\$104,030	\$94,622	91%	(\$9,408)
USES OF FUNDS							
SALARIES & WAGES							
06-5-4900-010	Salaries & Wages	29,066		29,066	10,436	36%	18,630
06-5-4900-020	Overtime Wages	0		0	205		(205)
Total Salaries & Wages		\$29,066	\$0	\$29,066	\$10,641	37%	\$18,425
BENEFITS							
06-5-4900-061	PERS Contributions	0		0	0		0
06-5-4900-063	Pension Expense	0		0	0		0
06-5-4900-071	Medicare	0		0	0		0
06-5-4900-072	FICA	0		0	0		0
06-5-4900-075	Compensation Insurance	895		895	764	85%	131
06-5-4900-090	Insurance	0		0	0		0
	Operating Crew Benefits Allocation	24,200		24,200	12,749	53%	11,451
Total Benefits		\$25,095	\$0	\$25,095	\$13,512	54%	\$11,583
Total Personnel Services		\$54,161	\$0	\$54,161	\$24,153	45%	\$30,008



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			100%	
SERVICES & SUPPLIES							
06-5-4900-100	Clothing	0		0	60		(60)
06-5-4900-110	Communication	200		200	647	323%	(447)
06-5-4900-171	Maintenance - Vehicles	500		500	0	0%	500
06-5-4900-173	Maint - Shared Structures/ Improvements	0		0	146		(146)
06-5-4900-175	Operating Supplies	1,500		1,500	840	56%	660
06-5-4900-192	Over and Short	0		0	0		0
06-5-4900-200	Office Expense	1,000		1,000	0	0%	1,000
06-5-4900-210	Postage	500		500	462	92%	38
06-5-4900-220	Professional Services	2,000	10,000	12,000	7,256	60%	4,744
06-5-4900-230	Legal Notices	250		250	77	31%	173
06-5-4900-290	Utilities	500		500	1,408	282%	(908)
	School Outreach Programs	2,500	10,000	12,500	9,980	80%	2,520
Total Services & Supplies		\$8,950	\$20,000	\$28,950	\$20,876	72%	\$8,074
CAPITAL OUTLAY							
06-5-4900-445	CPI - Facilities Yard	1,471		1,471	0	0%	1,471
Total Capital Outlay		\$1,471	\$0	\$1,471	\$0	0%	\$1,471
ADMINISTRATIVE COST ALLOCATION							
	Administrative Cost Allocation	37,120		37,120	31,011	84%	6,109
Total Administrative Cost Allocation		\$37,120	\$0	\$37,120	\$31,011	84%	\$6,109
Total Expenditures		\$101,702	\$20,000	\$121,702	\$76,040	62%	\$45,662



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019	100%	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
OPERATING SURPLUS/(DEFICIT)		\$2,328	(\$20,000)	(\$17,672)	\$18,581		\$36,253
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	7,500		7,500	7,500		0
	(Transfers Out) - Equipment Fund	(1,000)		(1,000)	(810)		190
	Encumbrances - Sources of Funding			0	0		0
	Encumbrances - (Designated Funds - School Outreach & Clean Up Week)			0	(7,264)		(7,264)
NET TRANSFERS & ENCUMBRANCES		\$6,500	\$0	\$6,500	(\$574)		(\$7,074)
RESERVES							
	Use of Reserves - School Outreach & Clean Up Week		20,000	20,000	20,000		0
	(Additions to Reserves)	(8,828)		(8,828)	(8,828)		0
	Other Adjustments			0			0
RESERVES - INCREASE / (DECREASE)		(\$8,828)	\$20,000	\$11,172	\$11,172		\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	\$29,180		\$29,180



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

ACCOUNT NO.	EQUIPMENT FUND - 12	2018/19		2018/19 CURRENT BUDGET	EST. AT 6/30/2019		2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$29,090	\$0	\$29,090	\$23,555	81%	(\$5,535)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$29,090	\$0	\$29,090	\$23,555	81%	(\$5,535)
USES OF FUNDS							
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0
	Services & Supplies	\$16,000	\$0	\$16,000	\$10,465	65%	\$5,535
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0
	Debt Service	\$9,067	\$0	\$9,067	\$9,067	100%	(\$0)
	Total Expenditures	\$25,067	\$0	\$25,067	\$19,532	0%	\$5,535
	OPERATING SURPLUS/(DEFICIT)	\$4,023	\$0	\$4,023	\$4,023		(\$0)



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

ACCOUNT NO.	EQUIPMENT FUND - 12	2018/19		2018/19	EST. AT 6/30/2019	100%	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	REVENUES						
12-4-3800-001	Lease Revenue from Water	16,545		16,545	13,397	81%	(3,148)
12-4-3800-002	Lease Revenue from Sewer	11,545		11,545	9,348	81%	(2,197)
12-4-3800-005	Lease Revenue from Garbage	1,000		1,000	810	81%	(190)
12-4-3800-003	Insurance Proceeds	0		0	0		0
12-4-3800-004	Surplus Sales	0		0	0		0
	Total Revenues	\$29,090	\$0	\$29,090	\$23,555	81%	(\$5,535)
	OTHER SOURCES OF FUNDS						
		0		0			0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0
	Total Sources of Funds	\$29,090	\$0	\$29,090	\$23,555	81%	(\$5,535)
USES OF FUNDS							
	SALARIES & WAGES						
		0		0	0		0
	Total Salaries & Wages	\$0	\$0	\$0	\$0		\$0
	BENEFITS						
		0		0	0		0
	Total Benefits	\$0	\$0	\$0	\$0		\$0
	Total Personnel Services	\$0	\$0	\$0	\$0		\$0
	SERVICES & SUPPLIES						
12-5-4350-171	Maintenance - Vehicles	6,500		6,500	1,903	29%	4,597
12-5-4350-172	Fuel	9,500		9,500	8,562	90%	938
	Total Services & Supplies	\$16,000	\$0	\$16,000	\$10,465	65%	\$5,535



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

ACCOUNT NO.	EQUIPMENT FUND - 12	2018/19		2018/19	2018/19	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	EST. AT 6/30/2019	100% EST. BUDGET VARIANCE
	CAPITAL OUTLAY					
12-5-4350-320	Fixed Assets	0		0		
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
	DEBT SERVICE					
12-5-4350-320	Equipment Lease	9,067		9,067	9,067	100% (0)
12-5-4350-386	Interest Expense	0		0	0	0
	Total Debt Service	\$9,067	\$0	\$9,067	\$9,067	100% (\$0)
	Total Expenditures	\$25,067	\$0	\$25,067	\$19,532	78% \$5,535
OPERATING SURPLUS/(DEFICIT)		\$4,023	\$0	\$4,023	\$4,023	(0)
TRANSFERS & ENCUMBRANCES						
	Transfers In - General Fund (Backhoe)			0	0	0
	(Transfers Out)			0	0	0
	Encumbrances - Sources of Funding			0	0	
	Encumbrances - (Designated Funds)			0	0	
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0
RESERVES						
	Use of Reserves			0		0
	(Additions to Reserves)	(4,023)		(4,023)	(4,023)	0
	Other Adjustments			0		0
	RESERVES - INCREASE / (DECREASE)	(4,023)	\$0	(4,023)	(4,023)	\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	(\$0)	(\$0)



Oceano Community Services District

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

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

Date: July 10, 2019

To: Board of Directors

From: Paavo Ogren, General Manager

Subject: **Agenda Item # 9(C):** Review of the Special Districts Fire Protection Study for County of San Luis Obispo dated November 2018 and discussion of other community options for fire and emergency services, and direction to staff as deemed appropriate.

Recommendation

It is recommended that your Board:

1. Review the Special Districts Fire Protection Study for County of San Luis Obispo dated November 2018.
2. Discuss other community options for fire and emergency services.
3. Provide Board direction to staff as deemed appropriate.

Discussion

The Five Cities Fire Authority (FCFA) has been providing fire and emergency services to the communities of Arroyo Grande, Grover Beach and Oceano since 2010 when the cities and the district approved a Joint Powers of Authority Agreement (JPA) establishing FCFA. In September 2017, FCFA adopted a strategic plan for future services, which has led to discussions to amend the FCFA JPA as needed to implement the strategic plan. The plan, along with the JPA, budgets and other FCFA documents can be obtained at:

<http://www.fivecitiesfireauthority.org/documents>

Costs associated with implementing the strategic plan have been identified. The agencies have been working collaboratively to determine funding requirements for each of the agencies and other amendments to the JPA that will be needed to ensure the continued viability of FCFA. On June 12, 2019, your Board approved the Second Amendment to the JPA which provides the new funding formulas. With the increased costs associated with implementing the strategic plan, a March 2020 ballot measure seeking voter support for funding will be needed. If additional funding is not approved by voters, then the District will need to consider options for future fire and emergency services since Oceano will no longer be able to fund its share of costs for FCFA and community services from FCFA will terminate. This agenda item is intended to provide an overview of future



options while recognizing inherent limitations in the ability to explicitly specify how those options may be implemented.

Overall, two options can be considered by the Board if funding for FCFA is not approved by Oceano voters in March 2020.

1. The Board can seek “divestiture” of fire and emergency services.
2. The Board can seek for Oceano to re-establish an independent fire department.

Divestiture of Fire and Emergency Services

On April 24, 2019 David Church, Executive Director of the San Luis Obispo County Local Agency Formation Commission (LAFCo), provided your Board with a presentation on the steps associated with divesting the District’s fire and emergency services. That presentation can be reviewed at: [LAFCo Divestiture of Power Presentation](#)

In summary, when special districts seek to divest itself of a power or service, formal processes are established under state law and the jurisdiction of LAFCo. Key steps include an application to LAFCo, and plan for how future services will be provided and by whom, and the exchange of property tax revenues with the County. The County is recognized as the only organization that can provide future services through their agreement with Cal Fire if the District were to divest its fire and emergency services.

In December 2018, the County of San Luis Obispo published a “*Special Districts Fire Protection Study*,” which assesses five (5) independent special districts that currently provide fire and emergency services for the communities of Cambria, San Miguel, Santa Margarita, Templeton and Oceano. On January 9, 2019, the report was initially reviewed by your Board. The County Study can be reviewed at: [Special District Fire Protection Study - Highlighted](#)

On May 7, 2019 the County Board of Supervisors received an update on their special district study efforts while also considering 1) a policy on funding for independent special districts and 2) how to develop a “plan for services” if the County assumes fire and emergency services for any special district currently providing those services, including Oceano CSD. The County Board adopted the following recommendations:

Regarding Funding for Independent Special Districts

- *County will not subsidize an independent special district with General Fund monies*
- *Any Property Tax exchange shall not result in net fiscal loss to the County*

Regarding the Development of a “Plan for Services”

- *“Plan for Services” developed in consultation with the affected community and County Fire*
- *County to determine the appropriate level of service*
- *County to consider all available resources and financing options*



The County staff report for May 7, 2019 can be found at: [County of SLO Board of Supervisors - 05/07/2019 Ad Hoc Fire Committee Staff Report](#)

The County staff PowerPoint with the adopted recommendations is attached. A key point of emphasis in the County reports is that there is no legal obligation of the County to assume fire and emergency services for Oceano. As a result, the level of services that might be provided by the County to Oceano is uncertain although the transfer of property taxes from the District to the County is absolutely certain if the District divests fire and emergency services.

The County Study

The following reflects the staff report provided to your Board on January 9th on the County Study:

The County's "Study Methodology," which begins on page 15, includes the following goal:

"The goal of the study was to determine the current state of fire protection delivery in the five districts, challenges, sustainability, and risk of a district either divesting (CSD) or dissolution (FPD) and affecting the delivery of fire protection."¹

A summary of "Issues Facing Districts" begins on page 6 of the study and includes several that are applicable to OCSD. The following summary statement is included:

"Inadequate revenue, community growth, greater expectations for fire service delivery, reduction in volunteerism and cost of full-time firefighting staff have combined to create funding problems for special districts providing fire protection in San Luis Obispo County and throughout California."

The study addresses "Organization of Change of Fire Service Delivery Provider" beginning on page 7 and discusses the review and approval process through the Local Agency Formation Commission (LAFCo). For Oceano, on page 8 the study states the following:

"Oceano CSD intends to remain with the Five Cities Fire Authority; however, withdrawal of one of the other JPA members could cause Oceano to seek other options, including divestiture."

¹ As further explained on pages 21-22 of the report, Community Services Districts (CSD's) may divest fire and emergency services while Fire Protection Districts (FPD's) may dissolve.



"Based on County Fire's Strategic Plan service level analysis, if Oceano CSD divests fire protection, it would require staffing at the Oceano Fire Station."

"Annual staffing and operational cost to the County is approximately \$600,000 in addition to the current \$900,000 allocation of property tax from the District."

The study, however, also identifies on page 22 significant constraints / challenges that would exist in a divestiture scenario.

"The OCSD Board of Director can apply to the LAFCo to divest their fire authority..."

"A Plan for Service must be approved by the district."

"The successor fire agency (i.e. the County) that will provide the service must agree to the plan for services." (Underline and parenthesis added for emphasis).

The study addresses overall County funding constraints and includes the following statements on pages 24 and 25:

"Since all the study districts are in the unincorporated area, the county is concerned with the sustainability of fire protection, funding options, and being the successor agency if divestiture or dissolution occurs. One consideration being proposed is the County augment district fire protection funding by a permanent property tax exchange. Providing financial assistance for fire protection will require redirection of county general fund financial resources from other county services. Financial assistance from the county may change the independence of the district as well as creating funding assistance expectations from other districts. Divestiture may also create financial burdens on the county if the district revenue is insufficient to fund County Fire cost at the same time that the closure of Diablo Canyon Power Plant will affect the county's single largest property tax source."

In summary, the study reflects the current challenges facing special districts that provide fire and emergency services, estimated costs for the County to provide the services, shortfalls in funding and impacts on other County services if the County became the "successor agency."

Pages 77-95 provides community specific information on Oceano including the following "Key Findings:"

"1. Oceano CSD says they intend to remain with the Five Cities Fire Authority and are working on the following issues:

1.1. Renegotiation of the funding formula for Five Cities JPA.



1.2. Review of the Five Cities JPA strategic plan to reduce expenditures.

1.3. There has been discussion by one of the other member agencies withdrawing from the JPA. If one of the other members withdraws, Oceano CSD will need to consider other delivery options.

1.4. The District reports they are currently using reserve funds to fund FCFA services through FY 2019/2020 and will pursue a special tax or benefit assessment to fund service cost increases thereafter.

2. Divestiture would be an option in the event voters do not approve a special tax or benefit assessment.

3. Five Cities Fire Authority staff report difficulty utilizing reserve firefighters to augment career staff. They also report that efforts to sustain a volunteer/PCF program have been largely unsuccessful.

4. Based on the County Fire Strategic Plan service level analysis, if Oceano divested, County Fire will need to staff the Oceano fire station since there is not a reasonably proximal alternative.

5. The District did not have a specific request of the County but would like to share in any revenue enhancements opportunities and/or would like to have financial support for mobile data computers and dispatch costs."

The Oceano specific information also includes details associated with response times, staffing, budgets and additional costs envisioned by the County if they were to become the successor agency. In some respects, since the study expresses concern over the annual estimated fiscal impact to the County of \$600,000, that estimate can be used to compare the cost of services from Five Cities Fire Authority (FCFA) under the strategic plan. Differing service levels would nevertheless exist.

Update after May 7, 2019 County Policy Approval

Although the County Study identified level of services that County/Cal Fire *might* provide if the District pursued divestiture of fire and emergency services, the recent policy adopted by the County essentially makes no commitment on service levels. The fiscal impact to the County is estimated at approximately \$600,000 per year to fund staffing of one fire engine with 2 career firefighters 24/7 with related expenditures. The County Study estimated that they would receive \$900,000 of the District's annual property tax revenues and that total County costs would be approximately \$1,500,000 per year.



Oceano Community Services District

Board of Directors Meeting

The following quote from the May 7, 2019 County Staff report also provides no assurances on the level of services that the County might provide, and the Board of Supervisors direction from that meeting included continued studying of the issue:

While the County has no legal obligation to provide fire protection in the unincorporated area as it is a discretionary service policy decision, public safety is a top priority for the County and as such the Board approved a study evaluating fire protection services by special districts.

In summary, the level of services that the County might provide is uncertain if the March 2020 ballot item for Oceano voters to consider a special tax to help fund Five Cities Fire Authority does not pass.

Options to Reestablish an Independent Oceano Fire Department

If the March 2020 funding vote for FCFA does not pass, the District would also have the option of re-establishing an independent fire department. Doing so would return to pre-2010 operations, with limited full time staffing and reliance on reserve and volunteer firefighters. Resuming services would occur on July 1, 2021 pursuant to the recently adopted Second Amendment to the JPA. The District would have approximately 15 months to either divest or prepare to resume services.

Staff is currently researching fire and emergency services provided by other independent fire departments throughout the State. For example, Twain Hart CSD has a fire department operating budget similar to the District. Twain Hart employs a Fire Chief and three (3) shift fire captains. The remainder of personnel is established through reserves and/or volunteers.

Other Agency Involvement

The unincorporated communities and special districts included in the County study are listed below.

- Cambria Community Services District
- Oceano Community Services District
- San Miguel Community Services District
- Santa Margarita Fire Protection District
- Templeton Community Services District

Financial Considerations

Staff is currently working on the estimated tax per parcel for the March 2020 ballot and will include it on an upcoming Board agenda.



Oceano Community Services District

Board of Directors Meeting

Results

The County Study is important for community consideration in evaluating current challenges relating to fire and emergency services and future options for services. Likewise, researching how other independent fire departments staff, operate and fund will provide some evidence on what the District might do if the March 2020 ballot item does not pass.

Attachments:

- 05/07/2019 Ad Hoc Fire Committee update/presentation



Ad-Hoc Fire Committee Update

www.slocounty.ca.gov

Background

Special Districts Fire Protection Study

- Presented to the Board January 15, 2019
- Challenges to sustainability and impact to the County
- All districts are facing funding issues or service delivery changes now or within 5 years

Board Direction

- Created Ad Hoc Fire Committee to evaluate next steps
- Supervisor Peschong – District 1
- Supervisor Gibson – District 2



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Ad Hoc Fire Committee Recommendations:

1. Clarify the County's position on funding for independent special districts
2. Clarify the response to a special district's request for an organizational change for fire service
3. Request information from agencies on emergency response capacity
4. Request a fiscal analysis be included in the fire strategic plan



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1. Clarify the County's position on funding for independent special districts

Recommended Next Step: Adopt a new budget policy

- County will not subsidize an independent special district with General Fund monies
- Any Property Tax exchange shall not result in net fiscal loss to the County

Funding for Independent Special Districts: *As independent special districts are autonomous government agencies fully independent of the County in governance, the provision of services, and funding, the County shall not subsidize an independent special district with County General Fund monies nor should any property tax exchange result in a net fiscal loss to the County.*



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2. Clarify the response to a special district's request for an organizational change for fire service

Recommended Next Step: Clarify approach

- "Plan for Services" developed in consultation with the affected community and County Fire
- County to determine the appropriate level of service
- County to consider all available resources and financing options



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3. Request information from agencies on emergency response capacity

Recommended Next Steps: Request current service level data

- Incident, location, response by agency
- Arrival time of each agency's resources
- Number of personnel responded by agency



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4. Request a fiscal analysis be included in the fire strategic plan

Recommended Next Step: Fiscal Analysis

- Expand the Countywide Fire Protection Strategic Plan
- In-depth review of service models and funding options for unincorporated area



COUNTY OF SAN LUIS OBISPO

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Questions



COUNTY OF SAN LUIS OBISPO

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Oceano Community Services District

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

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

Date: July 10, 2019

To: Board of Directors

From: Celia Ruiz, Account Administrator III

Via: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #10A: Consideration of a recommendation to approve a resolution to collect delinquent customer accounts on the 2019-20 property tax bills.

Recommendation

It is recommended that your Board approve the attached Resolution to collect delinquent customer accounts on the 2019-20 property tax bills.

Discussion

On May 22, 2019 your Board set July 10th as the annual public hearing in accordance with State law to consider collecting delinquent bills from customers who have not paid for District services. State law enables the District to collect delinquent charges on property tax bills. The attached report identifies customers who have outstanding solid waste bills as there are no water or sewer accounts outstanding this year. In addition, staff has attached the 2019/20 tax roll timeline provided by the County Auditor and a sample of the letter sent to customers with delinquent bills. This is the eight year the District will participate in placing delinquent accounts and other charges on property tax bills.

Notices of the public hearing were published in the Tribune on June 26, 2019 and July 5, 2019. Property owners were also noticed that the last date to pay was June 30, 2019. Any payments made on or before June 30 will be deleted from the list prior to submitting to the County Auditor.

Other Agency Involvement

The South County Sanitary, Inc. provides solid waste and recycling services within Oceano based on a franchise agreement with the District. SCS has identified the customers who have not paid bills, and pursuant to the franchise agreement, the District is obliged to coordinate collection on property tax bills.

County of San Luis Obispo Auditor/Controller's Office will be collecting the delinquent bills with property taxes.



Other Financial Considerations

The County also adds its charge for collection to the property tax bill. As a result, the District is not charged County costs.

Results

Coordination with the County on delinquent accounts is cost effective and promotes well governed communities.

Attachments:

- Resolution
- List of delinquent bills
- Tax roll 2019-20 tax roll timeline
- Letter to Customers

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2019 - ____

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT DIRECTING STAFF TO PLACE A LIEN ON PROPERTIES PURSUANT TO GOVERNMENT CODE 61110 ET SEQ.

WHEREAS, Government Code section 61115 provides the Board of Directors may recover any charges and penalties for services and facilities that the District provides by recording in the office of the County Recorder a report of the charges and penalties due, and the name and last known address of the person liable for those charges and penalties; and that from the time of recordation of the report, the amount of the charges and penalties constitutes a lien against all real property of the delinquent property owner in the county; and

WHEREAS, the Oceano Community Services District (“District”) has determined that it is appropriate to collect the charges, delinquencies, and any related penalties for the affected properties on the tax roll in the same manner as property taxes in accordance with California Government Code Section 61115(b); and

WHEREAS, the General Manager of the District has prepared and filed a written report (“Report”) with the Board of Directors of the District that describes these certain parcels of real property subject to the charges, delinquencies, and any related penalties to be imposed thereon; and

WHEREAS, the General Manager of the District has (1) caused notice of the filing of the Report proposing to have such charges, delinquencies, and any related penalties to be collected on the tax roll in the same manner as property taxes; and (2) caused notice of the time and date of hearing to consider such Report by (a) mailing notice to each affected property owner and (b) publishing notice in a newspaper of general circulation, all in accordance with California Government Code Section 61115(b); and

WHEREAS, at the time stated in the notice, the Board of Directors conducted the public hearing and considered all objections and protests to the Report and revised the charges, delinquencies, and any related penalties deemed appropriate by the Board of Directors following the hearing; and

WHEREAS, the District has determined to adopt the Report, as revised or unrevised, and collect the charges, delinquencies, and any related penalties on the tax roll, which charges, delinquencies, and any related penalties shall constitute a lien against the parcel or parcels of land described in the Report in accordance with California Government Code Sections 61115 *et seq.*

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

1. The District Board of Directors finds and determines that the charges, delinquencies, and any related penalties shall be imposed on and shall constitute a lien against each parcel or parcels of land as set forth and described in the Report.
2. The General Manager is authorized to modify the Report to reflect any payments received after the date of the public hearing and prior to filing this Resolution and Report pursuant to Section 3 below.
3. On or before August 15, 2019, the General Manager shall file the Report with the auditor of San Luis Obispo County who shall enter the amount of the charges, delinquencies, and any related penalties against each of the affected parcels of real property as they appear on the current assessment roll. The County Tax Collector shall include the amount of the charges on the tax bills for each affect parcel of real property and collected the charges in the same manner as property taxes pursuant to Government Code 61115(b).

Upon the motion of _____, seconded by _____
and upon the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing Resolution is hereby passed and adopted this _____ day of July, 2019.

Karen White, President

ATTEST:

BOGDAN, WILLIAM	1539 FOUNTAIN AVE		61046045	+414.32
MONGE, RUFINO & YOLANDA	1551 PASO ROBLES ST		62081012	+344.24
JACKIE RODRIGUES C/O DONN	388 PIER AVE		61012018	+497.62
BENHAM, ERIK	1517 PASO ROBLES ST		62081018	+142.96
UC, JAVIER	2279 BEACH ST		62096026	+201.20

2019/20 TAX ROLL PROCEDURES

05/16/19	COMPLETE DRAFT AGENDA MATERIAL FOR 5/22 REGULAR MEETING
05/17/19	COMPLETE FINAL AGENDA MATERIAL FOR 5/22 REGULAR MEETING
06/03/19	PREPARE and MAIL LETTERS
06/04/19	MAIL NOTICE OF PUBLIC HEARING TO PROPERTY OWNERS & PROVIDE TO TRIBUNE WITH DIRECTION FOR PUBLICATION ON 6/26 AND 7/5
06/26/19	FILE REPORT OF CHARGES AND DELINQUENCIES TO BE COLLECTED ON TAX ROLL PURSUANT TO GOV'T CODE SECTION 61115(b)
06/26/19	FIRST NEWSPAPER NOTICE FOR PUBLIC HEARING ON 7/10 REGULAR MEETING PER GOVERNMENT CODE SECTION 61115(b) AND 6066
07/01/19	COMPLETE DRAFT AGENDA MATERIAL FOR 7/10 REGULAR MEETING
07/05/19	SECOND NEWSPAPER NOTICE FOR PUBLIC HEARING ON 7/10 REGULAR MEETING PER GOVERNMENT CODE SECTION 61115(b) AND 6066
07/03/19	COMPLETE FINAL AGENDA MATERIAL FOR 7/10 REGULAR MEETING (RESOLUTION)
07/10/19	BOARD OF DIRECTORS MEETING: NOTICE OF PUBLIC HEARING
07/12/19	PAYMENT DUE
07/22/19	RESOLUTION CONFIRMING THE CHARGES AGAINST PROPERTY OWNERS WITH REPORT AND SUBMIT TO COUNTY AUDITOR
08/02/19	FINAL FUND PROOF SUBMISSION TO SLO COUNTY FOR ROLL YEAR 2019/20: WATER/SEWER, AND TRASH
08/15/19	FINAL DEADLINE FOR ALL DIRECT CHARGE FUNDS TO BE SIGNED APPROVED AND RETURNED TO THE AUDITOR-CONTROLLER'S OFFICE

June 3, 2019

Parcel #:
000-000-000

Owner Name
Address
City, State Zip Code

Regarding Service Address:
0000 Street
OCEANO, CA 93445

Dear Customer:

County records show that you are, and at all times referenced herein have been, the recorded owner of the property listed above. Your account for this service address is past due for garbage provided by SOUTH COUNTY SANITARY.

Please be advised that if the charges specified in this letter are not paid in full and received (post marks do not count) by the South County Sanitary by 5:00 p.m. on June 30, 2019, then the amount of the charges, penalties, and delinquencies may be filed with the County Auditor to be placed on the parcel's property tax bill for collection.

Your current amount due is \$ 0.00.

Therefore, please accept this letter as a demand for immediate payment.

The OCSD Board of Directors will hold a public hearing at their regular meeting of July 10, 2019, starting at 6:00 p.m. at the Board's meeting room located at 1655 Front Street Oceano, CA. The hearing will provide you with the opportunity to testify and present to the Board of Directors any objections or protests to the charges and/or their collection on the parcel's property tax bill.

If you have any questions, or need additional information, please feel free to call me at (805) 481-6730. Please see the reverse side of this letter for a copy of the notice published in the newspaper pursuant to Government Code Sections 61115(b) and 6066.

Sincerely,

Oceano Community Services District
Celia Ruiz, Account Administrator III



OCEANO COMMUNITY SERVICES DISTRICT

Agenda Item 14- FUTURE AGENDA ITEMS (BOARD MEETING TIMELINE)

Board Meeting	Task
July 10, 2019	<ul style="list-style-type: none"> • Review of the County report on fire and emergency services provided by special districts • Identification of other community options for fire and emergency services. • Tax roll hearing for charges and delinquencies
July 24, 2019	<ul style="list-style-type: none"> • Multi-year updated cost estimates for the OCS D share of FCFA costs • Tax analysis
August 14, 2019	<ul style="list-style-type: none"> • Review Survey re: FCFA • FAQ's – Initial Public Information • Central Coast Blue
August 28, 2019	(No FCFA Agenda Items – Hearing to adopt 2019/20 Final Budget)
September 11, 2019	
September 25, 2019	<ul style="list-style-type: none"> • Last regular Board meeting to approve JPA Amendments
October 9, 2019	<ul style="list-style-type: none"> • Formal actions that must be adopted by your Board to place an item on the March 2020 ballot
October 23, 2019	
November 13, 2019*	
December 11, 2019*	

** One Board Meeting in November and December due to holidays.*

Future Agenda Items: District Polices, Roles and Responsibilities with Related Agencies, Construction Documents (Norswing/ Pershing & Highway One waterline replacement projects), Five Cities Fire Authority, District Rules and Regulations, Cienaga Seabreeze Park, Inc. Continued, Deferred Infrastructure Program, Lopez Lake LRRP & Contract Amendments, Central Coast Blue, Wastewater CIP, The Place, EIR State Parks PWP, LID Presentation, Old Firehouse Art, IWMA Ordinance