

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2014-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT AMENDING THE 2013-2014 FISCAL YEAR BUDGET

WHEREAS, since the original adoption of the 2013-2014 fiscal year budget, the Board of Directors have received updated financial information concerning revised anticipated actual expenditures and fund allocations.

WHEREAS, the District Board of Directors of Oceano Community Services District desire to make the necessary adjustments to the approved 2013-2014 fiscal year budget to reflect this updated information and to allocate the funds to the appropriate revenue and expenditure categories.

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

1. That the six page proposed budget adjustment entitled, "**OCEANO COMMUNITY SERVICES DISTRICT PROPOSED BUDGET ADJUSTMENTS AT DECEMBER 31, 2013**" (Attachment A) be adopted.

On motion by Director Blackburn, seconded by President Guerrero, and carried on the following roll call vote, to wit:

AYES: Director Blackburn, President Guerrero, Directors White and Angello and Vice President Lucey

NAYES: None

ABSENT: None

ABSTAIN: None

The foregoing Resolution is hereby passed and adopted this 12 day of February, 2014.



MATTHEW GUERRERO, ESQ., PRESIDENT

ATTEST:



LONNIE CURTIS, GENERAL MANAGER

Oceano Community Services District

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Attachment "A"

GENERAL FUND

PROPOSED BUDGET ADJUSTMENTS

AT DECEMBER 31, 2013

ADMINISTRATION	Current Budget	Proposed Adjustment	Proposed Adj. Budget	
EXPENDITURES				
01-5-4100-010 Wages and Salaries	\$ 305,642	\$ (2,000)	\$ 303,642	1
01-5-4100-020 Overtime	2,400	2,000	4,400	1
01-5-4100-180 Memberships	4,600	1,000	5,600	2
01-5-4100-200 Office Expense	10,200	(2,531)	7,669	2
01-5-4100-235 Books/Journals/Subscriptions/software	2,500	1,300	3,800	2
01-5-4100-241 Rents/Leases Equipment	4,264	600	4,864	2
01-5-4100-260 Dept. Expense-Election	300	(300)	-	2
01-5-4100-280 Vehicle Mileage Expense	350	200	550	2
01-5-4100-286 Board Member Expense	1,000	500	1,500	2
01-5-4100-320 Fixed Assets (4 Computers)	3,600	231	3,831	2
01-5-4100-382 Contingency	1,000	(1,000)	-	2
01-5-4100-217 Contract Accounting	500	355	855	3
01-5-4100-220 Professional Services	26,250	(9,055)	17,195	3
01-5-4100-221 Information Technology	3,500	1,500	5,000	3
01-5-4100-222 Contract Engineering	500	7,200	7,700	3
TOTAL ADMINISTRATION ADJUSTMENT		\$ -		

Proposed Budget Adjustment Notes

- 1- Adjust to reclassify wage expense to better reflect estimated actuals.
- 2- Adjust to reclassify administrative expenses to better reflect better estimated actuals.
- 3- Adjust to reclassify professional expenses to better reflect estimated actuals.

STREET LIGHTING	Current Budget	Proposed Adjustment	Proposed Adj. Budget	
EXPENDITURES				
01-5-4195-010 Wages and Salaries	\$ -	\$ 600	\$ 600	4
01-5-4195-020 Overtime	-	400	400	4
01-5-4195-061 PERS	-	100	100	4
01-5-4195-070 Medicare	-	20	20	4
01-5-4195-071 Employee Insurances	-	200	200	4
01-5-4195-175 Operating Supplies	1,000		1,000	4
01-5-4195-376 Allocation of Admin Exp: 1%	4,678	1,322	6,000	4
01-5-4195-382 Contingency	1,582	(1,511)	71	4
TOTAL STREET LIGHTING ADJUSTMENT		\$ 1,131		

Proposed Budget Adjustment Notes

- 4- The current budget does not reflect wages for employee time spent in this department. This adjustment better reflects the Streetlighting department estimated actuals.

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GENERAL FUND

PROPOSED BUDGET ADJUSTMENTS

AT DECEMBER 31, 2013

FIRE PROTECTION	Current Budget	Proposed Adjustment	Proposed Adj. Budget	
REVENUES				
01-4-3100-200 Prop Tax: Current Secured	\$ 709,861	\$ 3,746	\$ 713,607	5
01-4-3101-200 Prop Tax: Current Unsecured	17,759	\$ 682	\$ 18,441	5
01-4-3120-200 Homeowners' Prop Tax Relief	6,091	\$ (60)	\$ 6,031	5
TOTAL FIRE REVENUE ADJUSTMENT		\$ 4,368		
EXPENDITURES				
01-5-4200-061 PERS	\$ 200	\$ 3,714	\$ 3,914	6
TOTAL FIRE EXPENDITURE ADJUSTMENT		\$ 3,714		
NET FIRE ADJUSTMENTS		\$ 654		

Proposed Budget Adjustment Notes

OCSD received a 2013-2014 Estimated Property Tax update from the Tax Assessor's office resulting in increase in budgeted tax revenues. Also, OCSD is liable for an inactive member PERS expense relating to our Fire Safety Plan. This will be an annual expense that will need to be reflected in each year's budget.

5- Increase property tax revenues to better reflect estimated actuals.

6 - Increase PERS expense for inactive Fire Plan.

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WATER FUND

PROPOSED BUDGET ADJUSTMENTS

AT DECEMBER 31, 2013

WATER FUND	Current Budget	Proposed Adjustment	Proposed Adj. Budget	
REVENUES				
02-4-3205-000 Connection Fees (wages/equip) net	\$ 13,545	\$ (10,000)	\$ 3,545	7
02-4-3206-000 Front Footage Charges	13,050	11,430	24,480	7
02-4-3209-000 SWP Connection Charges	4,800	21,376	26,176	7
02-4-3210-000 Meter Fees	-	8,775	8,775	7
04-4-3211-000 Lopez Connection Fees	20,755	(14,755)	6,000	7
02-4-3251-000 AG Temp Water Sale	157,000	(4,645)	152,355	8
02-4-3255-000 Inspection Fees	-	200	200	7
TOTAL WATER REVENUE ADJUSTMENT		\$ 12,381		
EXPENDITURES				
02-5-4400-163 Maint: Water Struc/Imprv	32,917	(5,619)	27,298	10
02-5-4400-176 Water Meters	6,600	6,000	12,600	9
02-5-4400-171 Maint: Vehicles	4,342	1,000	5,342	10
02-5-4400-220 Professional Services	28,532	5,000	33,532	10
02-5-4400-223 Legal Services	4,000	(4,000)	-	10
02-5-4400-290 Utilities	22,400	10,000	32,400	10
TOTAL WATER EXPENDITURES ADJUSTMENT		\$ 12,381		
NET WATER ADJUSTMENTS		\$ -		

Proposed Budget Adjustment Notes

District staff works very hard in adhering to the Water Fund's very tight budget, but as items unforeseen arise, adjustments are necessary to keep our budget balanced.

7- Oceano has experienced an increase in new connections and upgrades over the prior years. This adjustment increases the estimated Connection Charges to better reflect actuals.

8- To decrease budgeted revenue to reflect actual amount for current year.

9- Increase Water Meter budget, so that utility staff can replace more old under registering water meters.

10- Adjustments to better allocate expenditures based on estimated actuals.

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SEWER FUND

PROPOSED BUDGET ADJUSTMENTS

AT DECEMBER 31 2013

SEWER FUND	Current Budget	Proposed Adjustment	Proposed Adj. Budget	
EXPENDITURES				
03-5-4500-075 Workers Compensation Insurance	719	700	1,419	11
03-5-4500-175 System Parts/Operating Supplies	31,758	(13,200)	18,558	12
03-5-4500-220 Professional Services	10,041	8,000	18,041	12
03-5-4500-285 Classes and Seminars	500	4,500	5,000	13
TOTAL SEWER EXPENDITURES ADJUSTMENT	\$	-		

Proposed Budget Adjustment Notes

- 11- Increase budget for Workers Compensation Insurance to better reflect actual.
- 12- Adjust Sewer budget to allocate expenditures to better reflect departmental needs.
- 13- Increase training budget to reflect cost of Board Approved Class A Driver's training.

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GARBAGE FUND

PROPOSED BUDGET ADJUSTMENTS

AT DECEMBER 31, 2013

GARBAGE FUND	Current Budget	Proposed Adjustment	Proposed Adj. Budget	
EXPENDITURES				
06-5-4900-010 Wages and Salaries	\$ 7,015	\$ 1,500	\$ 8,515	14
06-5-4900-020 Overtime wages	1,100	(1,500)	(400)	14
06-5-4900-175 Operating Supplies	635	400	1,035	14
06-5-4900-382 Contingency	1,000	(400)	600	14
TOTAL GARBAGE EXPENDITURES ADJUSTMENT		\$ -		

Proposed Budget Adjustment Notes

14- The proposed budget adjustments allocate expenses for the Garbage Fund Department, based on better estimated departmental needs.