



FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018 - 10:00 AM to 12:00 PM
1000 Main Street Cambria, CA 93428

AGENDA

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT

1. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the District Clerk.

2. CONSENT AGENDA

- A. Consideration to Approve the August 9, 2018 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion Regarding Progress Made on Budget, Allocated Overhead and Reserve Fund Policies
- B. Discussion on Buildout Reduction Program Finances
- C. Update on the Fiscal Year 2017-2018 Audit
- D. Update on Securing a Finance Manager
- E. Discussion and Consideration Regarding Developing an Inter-fund Loan Policy
- F. Discussion Regarding Purchasing a Vehicle for the Wastewater Department

4. FUTURE AGENDA ITEMS

5. ADJOURN

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FINANCE COMMITTEE

REGULAR MEETING

Thursday, August 9, 2018 - 9:00 AM to 12:00 PM
2850 Burton Drive Cambria CA 93428

MINUTES

A. CALL TO ORDER

Chairman Pierson called the meeting to order at 9:02 a.m.

B. ESTABLISH QUORUM

Committee members present: David Pierson, Ted Siegler, Dewayne Lee and Cindy Steidel.

Committee members absent: Amanda Rice.

Staff present: Interim Finance Manager Alleyne LaBossiere and Deputy District Clerk Haley Dodson.

Staff absent: General Manager Jerry Gruber and Administrative Services Officer/District Clerk Monique Madrid.

Public present:

Harry Farmer

Karen Dean

Mike Lyons

Crosby Swartz

Laura Swartz

Cheryl McDowell

Gordon Heinrichs

Paul Nugent

C. CHAIRMAN'S REPORT

There was no chairman's report.

1. PUBLIC COMMENT

Public Comment:

Laura Swartz: will the committee review the BRP financials on a future agenda?

Chairman Pierson responded yes.

2. CONSENT AGENDA

A. Consideration to Approve the June 14, 2018 Regular Meeting Minutes

Committee Member Lee moved to approve the regular meeting minutes.

Committee Member Steidel seconded the motion.

The motion was approved: 4-Ayes (Lee, Steidel, Pierson, Siegler), 0-Nays, 1-Absent (Rice)

3. REGULAR BUSINESS

A. Review and Discuss the Calculations Used to Allocate Administration Overhead to the Other Departments and the Enterprise Funds

Chairman Pierson introduced the item.

Interim Finance Manager Alleyne LaBossiere passed out two documents: CCSD Sources of Funds FY 2015/2016, 2016/2017, 2017/2018 and 2018/2019 (attached) and Summary of Sources and Uses of Funds FY 2015/2016, 2016/2017, 2017/2018 and 2018/2019 (attached).

Vice Chair Siegler stated there's one important purpose for allocations and that's to allocate a fair amount of overhead to enterprise funds, where cost is recovered through rates. He discussed costs in the general fund. There's no revenue created by allocating revenue and there's no expense by allocating overhead. The entire allocation should be eliminated on the revenue and expense line.

Mr. LaBossiere stated one of the changes you'll notice is it's not revenue. Loans and transfers are not revenue. Property taxes, water sales, etc. are revenue. This was called a revenue summary, but it wasn't a summary, it was an itemized list and was improper to use the word revenue for that.

Vice Chair Siegler stated the budget reports to date show twelve million dollars of inflow, but two million of that is fictitious. This creates an incorrect picture of what the agency is. It needs to be eliminated properly.

Mr. LaBossiere stated it shows the overhead.

Vice Chair Siegler responded it shows the overhead once. The expense isn't double counted. There is no recovery of the overhead expense within the government fund.

Mr. LaBossiere stated it's a source of funds by department. This is shown on a departmental level. Are you suggesting to not charge overhead to the other department?

Vice Chair Siegler responded yes, that's appropriate. When you combine the four departments and government fund, the allocation should be eliminated. It's important when we are trying to use these numbers for analytical purposes that we are not double counting and creating fictitious revenue.

Mr. LaBossiere stated I can easily take out the general fund net on the second page, but it's going to create a huge deficit in admin and the General Manager needs to approve this.

Vice Chair Siegler stated if you consolidate the government fund, you have a total of services and those don't get double counted. These roll ups would never have been acceptable at any organization I worked at.

Mr. LaBossiere responded he's done audited statements for years and the budget is not a financial statement. You're supposed to put the numbers in as accurately as possible. It can be removed from the net, but it would show an extra line. It's also clearly identified on the expenditure.

Chairman Pierson asked Mr. LaBossiere how close are we to getting a monthly financial statement?

Mr. LaBossiere responded that he will give a monthly financial report starting in September.

Public Comment:

Laura Swartz: allocated overhead needs to break out by each department so we know how much enterprise fund is costing us.

Chairman Pierson responded we will get there. It needs to be done in a fair manner, so no single enterprise fund or general fund gets overallocated.

Chairman Pierson asked the committee what to allocate for 18/19? He suggested using the 17/18 allocations: Fire 25%, F&R 6%, Parks and Recreation 4%, WW 25%, Water 25% and SWF 15%.

Vice Chair Siegler stated Amanda Rice committed to email the allocation information and it hasn't been included in the packet. He suggests district counsel and legal should be changed to L's. There's an administrative structure in the fire department. We can ask Tim how much time he spends on the fire department, but I expect it to be a low number.

Mr. LaBossiere responded to keep in mind that I need this ready Tuesday.

Public Comment

Harry Farmer: referenced legal counsel not spending too much time on fire. Where would you say legal counsel is spending most of their time and money? What department? What obligation?

Chairman Pierson responded water, wastewater and the SWF and the fact we are not issuing letters of intent. We are constantly being litigated on that issue.

Vice Chair Siegler stated he probably spent a lot of time on reports not being filed on time.

Public Comment:

Mike Lyons: on every CCSD agenda there's personnel matters. Is that under general administration?

Chairman Pierson responded that's under legal.

Vice Chair Siegler stated legal is always involved in labor negotiations, litigation and preparing for board meetings.

Public Comment:

Cheryl McDowell: a review of district counsel statements would be good to see where they apply the funds.

Mr. LaBossiere responded they are not broken out that way.

Public Comment:

Cheryl McDowell: ask district counsel to change it.

Mr. LaBossiere responded we will have to pay for that. This isn't going to happen by next Tuesday.

Public Comment:

Cheryl McDowell: do you break out auto insurance?

Mr. LaBossiere responded it's on one bill.

Chairman Pierson stated the only changes he has is moving district counsel and legal to both L's.

Mr. LaBossiere stated they are vacating a portion of the administrative office and the rent will go down.

Chairman Pierson responded to move that to "L".

Vice Chair Siegler stated that "L" tracks the way personnel is allocated.

Public Comment:

Karen Dean: asked about charges per unit for water and SWF.

Gordon Heinrich: is there a discount if the SWF isn't running. We are going to have good winters and not need it for 10 years. Where is that money going to go when we are getting charged two months out of the year?

Chairman Pierson responded that if we don't feel the SWF needs money, we don't need to raise the rates.

Public Comment:

Gordon Heinrich: it's unfair for management to raise money and use it for two months. You know where that money is going to go.

Cheryl McDowell: you can run it without stage 3.

Karen Dean: we are discussing issues that the public is not seeing because Amanda sent it to you. I'm having difficulty following what you're talking about. At a CCSD meeting, it would have been sent out as a green sheet. Can it be put on the webpage as a green sheet? The agenda packet was very poorly prepared for this meeting.

Chairman Pierson responded that you have everything except the percentages.

Vice Chair Siegler stated we have four committee members, turnover in staff where it's our subject of interest, which is difficult, but it's embarrassing to be sitting here without documents for the agenda items. There's nothing in the package addressing item 3.B.

Committee Member Lee stated there's a disconnect.

Public Comment:

Gordon Heinrich: what's the reason for turnover in staff?

Vice Chair Siegler stated its turnover in staff for the Finance Manager.

Public Comment:

Gordon Heinrich: there's also a new staff member at front desk. Do we have some way of monitoring future needs of staff?

B. Review and Discuss the Apportioning of Property Taxes, Franchise Fees, and Other General Fund Revenue to the Various Departments

Chairman Pierson stated based upon the fact we don't have much information on Regular Business Item 3. B., I'm not sure discussing this is time well spent. We did receive the draft information from Mr. LaBossiere.

C. Discussion and Consideration of the Preliminary FY 2018/19 Budget. Committee will Recommend Changes and Forward the Revised Budget to the Board for Approval as Final Budget for FY 2018/19

The committee discussed the preliminary 2018/2019 budget.

Chairman Pierson stated the committee will report to the Board that they should adopt the budget as we have reviewed it here. We didn't finalize Regular Business Items 3.A., 3.B., or 3.C. and we should make a recommendation to the Board on 3.A., and we won't have an opportunity to do so before the board meets. We are unable to do our job and I was hoping to get it done during this meeting. No fault to Mr. LaBossiere who came into a tough spot and is doing a fine job.

Mr. LaBossiere stated I can't speak for the General Manager, but my understanding was the philosophy on how to allocate franchise fees, property taxes and I wasn't clear on what handouts were needed.

Vice Chair Siegler stated this committee is a subcommittee of the board so the effort that goes into preparing for a board meeting is the kind of effort we need for our meetings. This morning was a waste of time for the committee and audience. I want to contribute to the overall financial management of the CCSD and there's five of us who agree on that, so it's just as a message to take back to Jerry. A package that doesn't have information relevant to the agenda items is not okay. We should be set up to succeed as a committee and to help CCSD staff succeed in their overall job.

Committee Member Lee agreed with a lot of what Vice Chair Siegler said. We got very little accomplished. I talked to Chairman Pierson and I would like to get some feedback on combining the Finance and Infrastructure standing committees, with an addition of community members with less board and management intrusion at our meetings. We need to have the ability to problem solve, do work and come to board with suggestions. We had nothing to bring to the board on the rate study. We had nothing at the joint committee. We totally missed the target. The two standing committees are an expense to the community and I think we should be more productive and justify the cost. If we had more participation we can solve most problems easily and go to board and say this is what we've come up with, give us something to work on and let's work on it.

Vice Chair Siegler stated the standing committee is subject to the Brown Act.

Committee Member Lee stated we need a larger committee to encompass more than finance and infrastructure. I don't see why we can't combine the committees and get less participation from the board. We make suggestions to the board and they can do whatever they want to do. We need to look at combining the two committees and have the board give us directive on what to work on and we will bring back a suggestion on problems that need to be addressed. I don't think we are getting anything done.

Chairman Pierson stated we haven't had the preparation from the staff to get the information we need. The board has asked this committee to review the budget and report back to the board. They will have a much better budget in front of them now that we have reviewed it.

Committee Member Lee stated it cuts down board time if we can go through issues. We are here to assist the board.

Committee Member Steidel agreed with Committee Member Lee. The only thing she suggests is to keep the two standing committees, have them expand themselves and allow for more people to participate. I think there's value in maintaining separate committees and value in expanding the committees in size. I'm in favor of not having directors on committees and having a single director involved is okay, but two directors is overkill.

Vice Chair Siegler stated I don't mind having directors on the committees. I think to be fair part of our frustration is dealing with a budget that is unusual timing because we didn't have audited financials until June, turnover with the finance manager, a rate study that hasn't been carried forward to implementation and a backlog of things that need to be done. I hope this isn't an indication of what normal is. I think it's imperative that if we have an agenda item with methods of allocation, the supporting documentation is included in the agenda packet. To have a document from Alleyne that was different than what I was reviewing is very frustrating. It would be ideal if we are going to discuss the budget and asked to make recommendations, we are dealing with the budget that's going to be presented to the board.

Mr. LaBossiere stated I normally have 3-4 months to do a budget, not one week.

Vice Chair Siegler stated distributing an agenda packet seventy-two hours before a meeting is important and gives us the chance to review the materials. It's hard to review the materials being brought in today.

Mr. LaBossiere stated there were no documents available seventy-two hours ago.

Vice Chair Siegler responded I understand that but to be effective, we must have an agenda coordinated with the materials provided. It's an obligation to the public and the committee. I'm not trying to pick on you Alleyne, it ends up being a frustrating meeting.

Chairman Pierson stated I appreciate that you brought documents to the meeting. I think the budget hasn't changed extravagantly from the preliminary budget.

Mr. LaBossiere stated the biggest number that will change is allocated overhead.

Public Comment:

Laura Swartz: attended both committees and the chairmen are doing a wonderful job. We sat on the BRP for a year and half. She suggests having one member of the CCSD on the board. How can you be the chairman and recommend to yourself what you will do on the board?

Mike Lyons: we have the same kind of problem, getting bogged down into detail and side issue. But, we must keep in mind the public is expecting a lot from the committees. We have emergency items in terms of budget, fiscal planning and even reserves. The public wants us to get going on financial security, stability, infrastructure and budget. I urge you to go back to Regular Business Item 3.A. and discuss administrative overhead allocation. I'm quite happy with knowledgeable people making an educated decision. When you get more information on taxes and franchise fees, you can use the allocations until you get real world numbers.

Chairman Pierson responded that we gave direction, but it sounds like you're looking for a motion.

Vice Chair Siegler moved that the allocations we talked about changing are office rent, district counsel and legal to "L" and otherwise use the formulas and breakout of those formulas on the 2017/2018 that was in the May Special Meeting package. The allocation percentages are:

Letter E will be 1/6 for each department

Letter R: Fire 25%, F&R 6%, PROS 4%, Wastewater 25%, Water 25% and SWF 15%.

Letter L: Fire 16.7%, F&R 6.3%, PROS 1.6%, Wastewater 22.6%, Water 27.8% and SWF 25%

Committee Member Lee seconded the motion.

The motion was approved: 4-Ayes (Siegler, Lee, Pierson, Steidel), 0-Nays, 1-Absent (Rice)

Chairman Pierson stated we are directing staff to use those number for fiscal year 18/19.

Public Comment:

Gordon Heinrich: don't know what monies they have, prioritizing things seems to be lacking, they didn't accomplish a lot but move numbers around and wait for finance to tell us how much money to spend. There needs to be a person in the middle communicating to both committees.

Donn Howell: how many people are on the BRP? 5 people under a brown act situation is very restricted. The way to get around that is to have a larger committee. 7-9 people is more reasonable. People can work together without creating a quorum. Recommend to board that we could do a better job if the committees had more members.

Karen Dean: I also think having more members on committee enables us to get together to talk with a quorum and members can go to each other committees and help committees understand what we are doing.

Committee Member Steidel stated the 7-9-person range is excellent. It gives the committee the ability to break up into three groups and work on 2-3 issues at the same time.

Chairman Pierson stated the 7-9 committee makes sense. I certainly will take all this back to the board.

The consensus will probably be one board member on each committee and need for liaison and communication between two committees and board. We need to do some work on the structure.

A. Discussion and Consideration of Forming Two Subcommittees to Write/Revise as Directed by the Board of Directors. The Committee is charged with Writing a Policy on Budgeting and Revising the Existing Policy on Reserve Funds

Chairman Pierson introduced the item and stated the board has asked us to look at writing a policy on budgeting and revise the existing reserve funds policy. He suggested creating two ad hoc committees to accomplish this task. The board would like these policies brought back to the committee for discussion and brought to the board to review no later than October. The budget will be a policy that is started from scratch and it needs to be a document that gives direction to staff on what kind of budget should be prepared, what it looks like and what we should get. Do I have volunteers for the committee?

Vice Chair Siegler volunteered to be on the budget ad hoc committee.

The committee volunteered Amanda Rice to be on the budget ad hoc committee.

Chairman Pierson volunteered to be on the Reserve Funds ad hoc committee.

Committee Member Steidel volunteered to be on the Reserve Funds ad hoc committee.

Public Comment:

Karen Dean: Cindy Steidel and I have been working on the CIP and how it works with finance. Should I keep working on that?

Chairman Pierson responded yes, please forward it to Vice Chair Siegler and Committee Member Rice to incorporate in the Reserve Funds policy.

Public Comment:

Karen Dean: What if the public wants to attend the ad hoc committee meetings?

Chairman Pierson responded generally they are working committees. If you want to volunteer your time, contact Vice Chair Siegler or myself and we can handle it from there.

Public Comment:

Harry Farmer: I'm seeing that Ted and Amanda are on the ad hoc committee and Cindy and David on the other committee. Cindy is also working with Karen and running for the CCSD board, I'm wondering if perhaps Dewayne might consider being on the ad hoc committee to rewrite the reserve policy. I'm not trying to hassle Cindy, just an observation.

Karen Dean: I think Cindy and I need to fine tune it and if it's an issue, Dewayne can work with me. I can work with someone else on my committee.

Committee Member Lee stated I don't mind working on any of these. I just don't know how much time I can allocate to this. I'd be glad to work with Karen on it.

Chairman Pierson appreciates the committee taking the time to volunteer for these committees.

4. FUTURE AGENDA ITEMS

Chairman Pierson announced this would be the last meeting at the Fire department and all future meetings will be held in the Vets Hall dining room.

The committee agreed to these items being on the future agenda:

1. Report back from the Ad Hoc as to how much progress was made on their policies
2. Discussion on BRP finances

Public Comment:

Harry Farmer: I have concerns on item 3.C. the recent budgets and expenditures have outpaced revenue. The budget was balanced essentially because there were no expenditures for Wastewater. I find that personally distressing and frustrating and it can't go on like this.

Chairman Pierson responded we will figure out how to reasonably deal with infrastructure, cost over runs and under runs in policy.

5. ADJOURN

Chairman Pierson adjourned the meeting at 11:23 a.m.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-18 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

CCSD has five operational areas where all costs are allocated. Those five areas are:

- Fire,
- Facilities & Resources,
- Parks & Recreation,
- Water, and
- Wastewater.

Costs that cannot be directly attributed to one of those five operational areas are assigned to the Administration Department. The costs in the Administration Department are then allocated to the five operating areas. This is necessary so the true costs of those operational areas includes the costs to administer those areas as well as the direct costs.

Pages 3 and 4 of this attachment are a worksheet that details the costs in the Administration Department that are being allocated to the five operational areas in the District. Each cost in the Administration Department is listed as well as the share paid by each operational area for each specific administration cost.

There are 4 different formulas by which costs can be allocated.

The first formula allocates costs equally to each operational area. Costs allocated using this formula have an "E" in the left hand column of the worksheet.

The second formula allocates costs based on the relative size of the operational area where Fire, Water and Wastewater are considered relatively large components (30% each) and Facilities & Resources and Park & Recreation are considered relatively small components (5% each). Costs allocated using this formula have an "R" in the left hand column of the worksheet.

The third formula allocates costs based on the number of staff in each operational area. This results in the following allocation:

Area	Staff FTE	%
Fire	13	43%
Facilities & Resources	2.5	8%
Park & Recreation	0.5	2%
Water	7	23%
Wastewater	7	23%
Total	23	100%

Costs allocated using this formula have an "F" in the left hand column of the worksheet. The attached worksheet does not currently have any costs that are allocated using this formula.

The fourth formula allocates costs based on the percent of effort the administrative staff provides to each operational area. In prior budgets, this was the only allocation method used. This results in the following allocation:

<u>Area</u>	<u>Admin Staff %</u>
Fire	11.7%
Facilities & Resources	5.8%
Park & Recreation	2.1%
Water	32.6%
Wastewater	47.8%
Total	100%

Costs allocated using this formula have an "L" in the left hand column of the worksheet.

Some revenues are accounted for in the Administration Department. These include franchise fees for garbage collection and other miscellaneous revenues including fees charged for public record requests and rent for cell phone towers. Those revenues are deducted from the amounts to be collected at the bottom of the worksheet on the line titled "Other Revenue". The last line on the worksheet shows the net amount to be collected from each operational area.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-2018 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

<u>ACCT DESCRIPTION</u>	<u>BUDGET FY 17 - 18</u>	<u>FIRE PORTION</u>	<u>F&R PORTION</u>	<u>P&R PORTION</u>	<u>WW PORTION</u>	<u>WATER PORTION</u>
L Salary and Wages	763,062	89,355	43,952	16,024	249,063	364,667
L Overtime	16,970	1,987	977	356	5,539	8,110
L Part Time-Directors' Fees	18,000	2,108	1,037	378	5,875	8,602
L Dental	8,124	951	468	171	2,652	3,882
L Health Insurance	95,518	11,185	5,502	2,006	31,177	45,648
L FICA	44,325	5,190	2,553	931	14,468	21,183
L Medicare	11,656	1,365	671	245	3,805	5,570
L Workers' Comp	7,334	859	422	154	2,394	3,505
L Retirement	145,636	17,054	8,389	3,058	47,536	69,599
L 457 Match	21,809	2,554	1,256	458	7,119	10,423
L Retirees' Health	77,832	9,114	4,483	1,634	25,404	37,196
L Medical Reimbursement	14,690	1,720	846	308	4,795	7,020
E Public Info	4,000	800	800	800	800	800
E Website	4,935	987	987	987	987	987
R INSURANCE	77,385	23,216	3,869	3,869	23,216	23,216
R M&R-Computer Services	71,400	21,420	3,570	3,570	21,420	21,420
R Office Supplies	20,100	6,030	1,005	1,005	6,030	6,030
R Postage & Shipping	2,530	759	126	126	759	759
R Bank Charges	2,200	660	110	110	660	660
R Printing/Forms	1,300	390	65	65	390	390
R Equipment Rental	500	150	25	25	150	150
R Department Operating Supplies	1,785	536	89	89	536	536
R Publications-Dues & Books	16,000	4,800	800	800	4,800	4,800
R JPA/Gov't Fees	31,900	9,570	1,595	1,595	9,570	9,570
R Utilities-Wireless	2,106	632	105	105	632	632
R Utilities-Electricity	7,107	2,132	355	355	2,132	2,132
R Utilities-Gas	618	185	31	31	185	185
R Utilities-Internet	4,635	1,391	232	232	1,391	1,391
R Utilities-Telephone	15,275	4,583	764	764	4,583	4,583
R Utilities-Sewer	309	93	15	15	93	93
R Utilities-Water	129	39	6	6	39	39
R OFFICE RENT	41,172	12,352	2,059	2,059	12,352	12,352
R Auditor	15,000	4,500	750	750	4,500	4,500
R District Counsel	75,000	22,500	3,750	3,750	22,500	22,500
R Legal	75,000	22,500	3,750	3,750	22,500	22,500
R Other	11,100	3,330	555	555	3,330	3,330
R Temporary Help	10,000	3,000	500	500	3,000	3,000
R Outside Services	18,000	5,400	900	900	5,400	5,400
L Meeting Expense	2,903	340	167	61	947	1,387
L Directors' Travel	10,000	1,171	576	210	3,264	4,779

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-2018 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

<u>ACCT DESCRIPTION</u>	<u>BUDGET FY 17 - 18</u>	<u>FIRE PORTION</u>	<u>F&R PORTION</u>	<u>P&R PORTION</u>	<u>WW PORTION</u>	<u>WATER PORTION</u>
L Training-LCW	-	-	-	-	-	-
L Employee Travel/Training	14,100	1,651	812	296	4,602	6,738
L Education	4,000	468	230	84	1,306	1,912
L Employee Recruitment	3,000	351	173	63	979	1,434
R Replace Servers	35,000	10,500	1,750	1,750	10,500	10,500
Purchase Library building	-	NOT RECOVERED				
Replace Administrative Software	-	NOT RECOVERED				
TOTAL EXPENDITURES	1,803,445	309,876	101,081	55,003	573,376	764,109
 OTHER REVENUE	 89,800.0	 59,720	 19,480	 10,600		
 NET COST ALLOCATED	 1,713,645	 250,157	 81,600	 44,403	 573,376	 764,109

MEMORANDUM

May 15, 2018

To: Finance Committee

From: Rudy Hernandez, Finance Manager



Subject: Agenda 3 A. – Overhead Allocation Methodology

Pursuant to our Finance Committee meeting held on Thursday April 26, 2018, staff has gathered the budget documents that show how the FY 2017-18 overhead was calculated (Attached).

**CAMBRIA COMMUNITY SERVICE DISTRICT
FISCAL YEAR 2017 - 2018 BUDGET
ADMINISTRATION DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
REVENUES					
01 4001 09	Franchise Fees	72,400	82,693	0	(72,400)
01 4013 09	Vac Rental Fees	608	567	600	(8)
01 6200 09	Admin Dept Allocation	1,332,316	1,110,263	1,843,961	511,645
01 4200 09	Interest Income	4,000	299	4,000	0
01 4310 09	Property Taxes	374,625	315,615	0	(374,625)
01 4385 09	Radio Vault Rents	2,400	1,800	2,400	0
01 4389 09	Public Records Request	936	654	1,200	264
01 4390 09	Miscellaneous	9,000	14,938	2,000	(7,000)
	Other	12,336	17,392	5,600	(6,736)
TOTAL REVENUES		1,796,285	1,526,829	1,854,161	57,876
EXPENDITURES					
					0
Gross Regular Wages		714,000	558,047	751,175	37,175
01 5010 09	Overtime	7,000	6,311	16,970	9,970
01 5030 09	Part Time-Directors' Fees	21,861	23,924	30,000	8,139
Total Salaries & Wages		742,861	588,283	798,145	55,284
Benefits		428,353	387,834	437,047	8,694
Total Personnel Costs		1,171,214	976,117	1,235,192	63,978
01 6010 09	Ads-Legal/Other	200		-	(200)
01 6011 09	Public Info	4,127	2,752	4,000	(127)
01 6011N 09	Newsletter	500		-	(500)
01 6011W 09	Website	2,640	1,863	4,935	2,295
Outreach/Education		7,467	4,615	8,935	1,468
01 6030 09	Insurance	70,350	157,292	86,942	16,592
01 6033B 09	M&R-Building	2,415	1,905	0	(2,415)
01 6033G 09	M&R-Grounds	3,381	3,459	0	(3,381)
01 6040 09	M&R-Equipment	200		0	(200)
01 6041L 09	M&R-Licensed Vehicles	672	1,598	0	(672)
01 6044 09	M&R-Computer Services	69,846	68,758	71,400	1,554
Maintenance		76,514	75,720	71,400	(5,114)
01 6045 09	Computer Supplies & Upgrades	6,624	5,892	5,000	(1,624)
01 6048 09	Security & Safety	1,247	1,184	0	(1,247)
01 6050 09	Office Supplies	16,648	14,574	20,100	3,452

**CAMBRIA COMMUNITY SERVICE DISTRICT
FISCAL YEAR 2017 - 2018 BUDGET
ADMINISTRATION DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6051 09	Postage & Shipping	2,094	2,794	4,764	2,670
01 6052 09	Bank Charges	2,242	1,531	2,200	(42)
01 6053 09	Printing/Forms	1,317	878	1,300	(17)
01 6070 09	Equipment Rental	377	338	500	123
01 6090 09	Department Operating Supplies	1,786	1,522	1,785	(1)
01 6094 09	Uniforms	100		0	(100)
	Office Supplies & Equipment	32,435	28,712	35,649	3,214
01 6054 09	Publications-Dues & Books	16,387	16,960	16,000	(387)
01 6055 09	JPA/Gov't Fees	31,558	37,145	33,255	1,697
	Dues and Fees	47,945	54,105	49,255	1,310
01 6060C 09	Utilities-Wireless	2,356	2,699	2,427	71
01 6060E 09	Utilities-Electricity	6,840	6,398	7,045	205
01 6060G 09	Utilities-Gas	365	612	376	11
01 6060I 09	Utilities-Internet	5,454	4,636	5,618	164
01 6060P 09	Utilities-Telephone	7,401	6,720	15,275	7,874
01 6060S 09	Utilities-Sewer	252	338	260	8
01 6060W 09	Utilities-Water	115	338	118	3
	Utilities	22,783	21,742	31,118	8,335
01 6075 09	Office Rent	40,636	338	20,586	(20,050)
01 6080A 09	Auditor	14,500	14,500	9,250	(5,250)
01 6080K 09	District Counsel	101,300	108,803	88,000	(13,300)
01 6080L 09	Legal	19,109	12,739	22,000	2,891
01 6080M 09	Other	14,887	10,959	11,100	(3,787)
01 6080T 09	Temporary Help	6,568	3,568	10,000	3,432
01 6086 09	Outside Services	15,065	14,015	18,000	2,935
01 6088 09	Claims	-		0	0
	Professional Services	171,429	164,586	158,350	(13,079)
01 6115 09	Meeting Expense	3,000	2,756	2,903	(98)
01 6120D 09	Directors' Travel	5,000	5,024	5,000	0
01 6120E 09	Training-LCW	4,500		4,500	0
01 6120E 09	Employee Travel/Training	11,981	12,872	14,100	2,119
01 6120E 09	Education	2,000		4,000	2,000
01 6125 09	Employee Recruitment	5,679	5,679	3,000	(2,679)
	Training and Travel	32,160	26,331	33,503	1,343
01 6180H 09	Interest-Fusion	333		0	(333)
01 2514 09	Principal-Fusion	4,671		0	(4,671)

**CAMBRIA COMMUNITY SERVICE DISTRICT
FISCAL YEAR 2017 - 2018 BUDGET
ADMINISTRATION DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6180G 09	Interest-Copier	144	-	0	(144)
01 2513 09	Principal-Copier	4,424	4,568	0	(4,424)
	Debt Service	9,572	4,568	-	(9,572)
01 6170 09	Replace Servers	-		35,000	35,000
01 6170 09	Upgrade Web Site	3,000		0	(3,000)
01 6170 09	Purchase Administrative Office			70,732	70,732
01 8170 09	Replace Administrative Software			17,500	17,500
	Capital Outlay	3,000	-	123,232	120,232
SUBTOTAL OPERATING EXPENDITURES		514,291	538,007	618,970	104,679
TOTAL EXPENDITURES		1,685,505	1,514,124	1,854,161	168,656
TOTAL REVENUE LESS EXPENDITURES		110,780	12,705	(0)	(110,780)

ADMIN NOTES

01 4001 09	FRANCHISE FEES	ALLOCATED TO PARK & RECREATION DEPARTMENT
01 4310 09	PROPERTY TAXES	NONE ALLOCATED TO ADMIN THIS YEAR
01 4390 09	Miscellaneous	FY 16-17 INCLUDES \$7,800 REBATE FOR WORK COMP
01 5030 09	Part Time-Directors' Fees	\$30,000 = \$100 x 5 mths/mo x 5 directors
01 60111 09	Public Info	TRIBUNE ADS: NOTICES
01 6011W 09	Website	Go Daddy \$205/yr For Exp \$50 Nancy McCamin \$45/hr x 2 hr/wk = \$4,320
01 6030 09	INSURANCE:	Actual invoice for \$86,942 paid to SDRMA May 20147
01 6044 09	M&R-Computer Services	Monthly: MOMS \$1,224 + actual Innov \$25 Coastal Copy \$350 Annual: Engineer New Computer: \$4k. Tech Exp \$41k ECS Imaging \$3,160 Chapperel Bus Mach \$1,946 Miscellaneous \$2k
01 6045 09	Computer Supplies & Upgrades	Replace 2 admin computers

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-2018 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

	FIRE	F&R	P&R	WW	WATER	SWF
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
F RECOVERY BASED ON RELATIVE SIZE OF DEPT (COST PER SQUARE FOOT)	20.00%	4.00%	15.00%	30.00%	25.00%	17.00%
F RECOVERY BASED ON FULL-TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

ACCT #	ACCT DESCRIPTION	BUDGET	FIRE	F&R	P&R	WW	WATER	SWF
GROSS REC	L Personnel Costs	1,231,217	205,613	77,567	19,699	278,255	342,278	307,804
01 5122 09	L Medical Reimbursement	-	-	-	-	-	-	-
01 6011I 09	E Public Info	4,000	667	667	667	667	667	667
01 6011W 09	E Website	4,935	823	823	823	823	823	823
01 6030 09	R INSURANCE	86,942	17,388	3,478	4,347	26,083	25,213	10,433
01 6044 09	R M&R-Computer Services	71,400	14,280	2,856	3,570	21,420	20,706	8,568
01 6045 09	Computer Supplies & Upgrades	5,000	1,000	200	250	1,500	1,450	600
01 6050 09	R Office Supplies	20,100	4,020	804	1,005	6,030	5,829	2,412
01 6051 09	R Postage & Shipping	4,677	935	187	234	1,403	1,356	561
01 6052 09	R Bank Charges	2,200	440	88	110	660	638	264
01 6053 09	R Printing/Forms	1,300	260	52	65	390	377	156
01 6070 09	R Equipment Rental	500	100	20	25	150	145	60
01 6090 09	R Department Operating Supplies	1,785	357	71	89	536	518	214
01 6054 09	R Publications-Dues & Books	16,000	3,200	640	800	4,800	4,640	1,920
01 6055 09	R JPA/Gov't Fees	33,255	6,651	1,330	1,663	9,977	9,644	3,991
01 6060C 09	R Utilities-Wireless	2,106	421	84	105	632	611	253
01 6060E 09	R Utilities-Electricity	7,107	1,421	284	355	2,132	2,061	853
01 6060G 09	R Utilities-Gas	618	124	25	31	185	179	74
01 6060I 09	R Utilities-Internet	4,635	927	185	232	1,391	1,344	556
01 6060P 09	R Utilities-Telephone	15,275	3,055	611	764	4,583	4,430	1,833
01 6060S 09	R Utilities-Sewer	309	62	12	15	93	90	37
01 6060W 09	R Utilities-Water	129	26	5	6	39	37	15
01 6075 09	R OFFICE RENT	20,586	4,117	823	1,029	6,176	5,970	2,470
01 6080A 09	R Auditor	9,250	1,850	370	463	2,775	2,683	1,110
01 6080K 09	R District Counsel	88,000	17,600	3,520	4,400	26,400	25,520	10,560
01 6080L 09	R Legal	22,000	4,400	880	1,100	6,600	6,380	2,640
01 6080M 09	R Other	11,100	2,220	444	555	3,330	3,219	1,332
01 6080T 09	R Temporary Help	10,000	2,000	400	500	3,000	2,900	1,200
01 6086 09	R Outside Services	18,000	3,600	720	900	5,400	5,220	2,160
01 6115 09	L Meeting Expense	2,903	485	183	46	656	807	726
01 6120D 09	L Directors' Travel	10,000	1,670	630	160	2,260	2,780	2,500
01 6120E 09	L Training-LCW	4,500	752	284	72	1,017	1,251	1,125
01 6120E 09	L Employee Travel/Training	14,100	2,355	888	226	3,187	3,920	3,525
01 6120E 09	L Education	4,000	668	252	64	904	1,112	1,000
01 6125 09	L Employee Recruitment	3,000	501	189	48	678	834	750
	R Replace Servers	35,000	7,000	1,400	1,750	10,500	10,150	4,200
	Purchase Library building	70,732	14,146	2,829	3,537	21,220	20,512	8,488

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-2018 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

	FIRE	F&R	P&R	WW	WATER	SWF
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
D RECOVERY BASED ON RELATIVE SIZE OF DEPT LABOR (OR SIMILAR)	20.00%	1.00%	5.00%	30.00%	20.00%	12.00%
F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

ACCT #	ACCT DESCRIPTION	FY 17 - 18	BUDGET	FIRE	F&R	P&R	WW	WATER	SWF
	Replace Administrative Software	17,500		3,500	700	875	5,250	5,075	2,100
TOTAL EXP:	TOTAL EXPENDITURES	1,854,161		328,634	104,502	50,580	461,098	521,368	387,980
	OTHER REVENUE	10,200.0		6,930	2,204	1,067			
	NET COST ALLOCATED	1,843,961		321,704	102,298	49,513	461,098	521,368	387,980
				17.4%	5.5%	2.7%	25.0%	28.3%	21.0%
				21.5	7	3.4	31.6	35.8	

=99.3

FIRE = ① $\frac{328,634}{1,854,161} = 17.4\%$

WATER ⑤ $\frac{521,368}{1,854,161} = 28.3\%$

F&R ② $\frac{104,502}{1,854,161} = 5.5\%$

SWF ⑥ $\frac{387,980}{1,854,161} = 21\%$

P&R ③ $\frac{50,580}{1,854,161} = 2.7\%$

WW ④ $\frac{461,098}{1,854,161} = 25\%$

CAMBRIA COMMUNITY SERVICES DISTRICT
SOURCES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
GENERAL FUND (GF)						
FIRE DEPARTMENT - 01						
REVENUE						
01 4127	Reimbursements to Fire Department	0	1,749	0	26,756	0
01 4200	Interest Income	273	0	100	0	110
01 4310	Property Tax	1,308,452	1,352,522	1,620,193	1,603,280	1,771,394
01 4311	County Administrative Fee	0	0	0	(16,649)	(17,000)
01 4335	Assessment-Fire	422,415	430,709	451,534	438,506	457,000
01 4370	Weed Abatement	16,859	18,662	10,000	3,831	18,000
01 4373	Inspection Fee Revenue	14,973	350	14,500	12,524	14,500
01 4390	Miscellaneous Revenue	59,304	61,832	0	10,113	500
01 4610	Grants Revenue: SAFER	40,844	146,716	117,240	59,828	0
01 4618	Grant/Revenue: Personnel Protection	0	0	75,800	0	0
	Sub Total-Revenue	1,863,121	2,032,539	2,289,367	2,138,188	2,244,504
OTHER SOURCES OF FUNDS						
01 4625	Transfer From General Fund Reserve	0	0	84,000	112,082	0
	Sub Total-Other Sources of Funds	0	0	84,000	112,082	0
	Fire Department Total Sources of Funds	1,863,121	2,032,539	2,373,367	2,250,270	2,244,504
FACILITIES & RESOURCE DEPARTMENT (F&R)- 02						
REVENUE						
01 4200	Interest Income	783	0	0	0	0
01 4310	Property Tax	590,338	566,207	604,442	598,132	643,106
01 4311	County Administrative Fee	0	0	0	(1,691)	(2,000)
01 4362	Insurance-Reimbursement	0	0	1,000	0	0
01 4500	Veterans Hal Rental Fees	23,853	25,061	28,734	24,930	25,000
01 4525	Vets Hall Rents- Private Parties	3,845	0	200	0	250
01 4560	Rent Banner Poles	600	650	750	100	600
01 4570	Rent-Ranch Events	100	100	0	100	0
01 4610	Grants/Misc.Revenue	59,416	0	0	0	0
01 4619	Land Conservancy	0	3,000	3,000	3,000	3,000
	F&R Total Sources of Funds	678,934	595,017	638,126	624,571	669,956

CAMBRIA COMMUNITY SERVICES DISTRICT
SOURCES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
ADMINISTRATION DEPARTMENT - 09					
REVENUE					
01 4001 Franchise Fees	81,261	70,448	0	0	85,000
01 4013 Vacation Rental Registration Fee	486	702	600	600	600
01 4126 Mandated Cost	56,501	0	0	0	0
01 4200 Interest Income	11,207	5,569	4,000	4,250	4,500
01 4310 Property Tax--All	365,743	364,616	0	0	0
01 4311 County Administrative Fee	0	(41,551)	0	0	0
01 4385 Radio Vault Rent	2,400	2,400	2,400	2,400	2,400
01 4389 Public Records Request	35	654	1,200	600	600
01 4390 Miscellaneous Revenue	4,568	12,832	2,000	1,000	1,500
Sub Total-Revenue	322,202	415,670	10,200	8,850	94,600
OTHER SOURCES OF FUNDS					
Allocated Administration Overhead	1,333,692	1,332,301	1,843,961	1,843,961	1,880,840
Sub Total-Other Sources of Funds	1,333,692	1,332,301	1,843,961	1,843,961	1,880,840
Administration Dept. Total Sources of Funds	1,655,894	1,747,971	1,854,161	1,852,811	1,975,440
PARKS, RECREATION AND OPEN SPACE DEPARTMENT (PROS) - 16					
REVENUE					
01 4001 Franchise Fees	0	0	79,640	85,842	0
01 4310 Property Tax	29,079	24,927	152,344	150,754	36,000
01 4311 County Administrative Fee	0	0	0	(1,691)	(300)
01 4390 Miscellaneous Revenue	851	505	0	505	505
Sub Total-Revenue	29,930	25,432	231,984	235,410	36,205
OTHER SOURCES OF FUNDS					
01 4395 Proposition 1A Reserve	0	0	131,486	131,486	0
01 4615 Reserve Transfer In	0	6,396	0	33,578	0
Sub Total-Other Sources of Funds	0	6,396	131,486	165,064	0
PROS Total Sources of Funds	29,930	31,828	363,470	400,474	36,205
GENERAL FUND TOTAL REVENUE					
	2,894,187	3,068,659	3,169,677	3,007,019	3,045,265
GF TOTAL OTHER SOURCES OF FUNDS					
	1,333,692	1,338,697	2,059,447	2,121,107	1,880,840
GF TOTAL SOURCES OF FUNDS					
	4,227,879	4,407,355	5,229,124	5,128,126	4,926,105

CAMBRIA COMMUNITY SERVICES DISTRICT
SOURCES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019	
ENTERPRISE FUNDS						
WATER OPERATING FUND - 11						
REVENUE						
11 4000	Service Sales	1,519,294	2,158,781	2,251,997	2,354,686	2,425,327
11 4007	Returned Ck Fee	565	605	400	905	800
11 4008	Acct Setup/clse	12,397	7,084	6,000	8,291	7,150
11 4009	Off Hours	22,000	0	0	0	0
11 4010	Water Penalty	31,407	45,264	55,000	45,927	47,600
11 4011	Serv/Disc/Recon	46	235	50	641	450
11 4012	Meter Tampering	0	340	0	0	0
11 4014	Water Serv Fees	1,854	500	0	16,349	1,000
11 4023	Penalty/Surcharge	122,179	0	0	0	0
11 4050	Administrative Fee Revenue	63	1,454	1,939	10,731	2,000
11 4100	Connect Rev-SFR	22,118	(1,800)	20,000	0	10,000
11 4101	Wait List Maintenance Fee	53,178	98,162	61,630	21,541	58,000
11 4110	Remodel Impact Fees	34,807	36,945	75,000	38,307	36,700
11 4120	Connect Rev-Com	7,095	0	0	0	0
11 4122	Retrofit In-Lieu Fee	2,500	0	2,500	18,000	11,000
11 4124	Assignment Fees	3,899	2,417	4,150	5,759	4,150
11 4128	Admin Fees	0	0	3,300	0	0
11 4130	Voluntary Lot Merger	0	0	20,000	0	0
11 4311	County Administrative Fee	0	0	0	(7,890)	(7,800)
11 4360	Standby Availability Charges	177,134	177,100	178,000	175,896	175,500
11 4373	Inspection Fee Revenue	13,200	9,103	8,450	12,040	9,100
11 4390	Miscellaneous Revenue	3,588	1,182	4,500	770	1,000
11 4200	Interest Income	2,482	3,807	0	0	0
	Sub Total-Revenue	2,029,805	2,541,179	2,692,916	2,701,953	2,781,977
OTHER SOURCES OF FUNDS						
	Loan Proceeds	0	0	0	0	76,000
	Sub Total-Other Sources of Funds	0	0	0	0	76,000
WATER OPERATING FUND TOTAL SOURCES OF FUNDS		2,029,805	2,541,179	2,692,916	2,701,953	2,857,977

CAMBRIA COMMUNITY SERVICES DISTRICT
SOURCES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
WASTEWATER OPERATING FUND - 12						
REVENUE						
12 4000	Service Sales	1,799,097	1,883,476	1,986,828	2,040,681	2,101,901
12 4200	Interest Income	31	0	0	0	0
11 4311	County Administrative Fee	0	0	0	(7,788)	(7,700)
12 4360	Standby Availability Charges	115,162	115,159	119,000	114,345	114,000
12 4390	Miscellaneous Revenue	-	19,225	100	2,774	200
Sub Total-Revenue		1,914,570	2,017,860	2,105,928	2,150,012	2,208,401
OTHER SOURCES OF FUNDS						
12 4396	General Fund Transfer	0	0	85,000	0	0
Sub Total-Other Sources of Funds		0	0	85,000	0	17506
WASTEWATER OP. FUND TOTAL SOURCES OF FUNDS		1,914,570	2,017,860	2,190,928	2,150,012	2,225,907
SUSTAINABILITY WATER FACILITY OPERATING FUND (SWF) - 39						
REVENUE						
39 4041	SWF Water Base - Residential (SFR, MFR)	266,368	272,121	391,691	270,881	270,000
39 4042	SWF Base Vac	22,882	23,299	0	24,011	24,000
39 4043	SWF Base Com Ld	22,994	22,725	0	22,675	23,000
39 4044	SWF Base Com Wt	53,315	51,848	0	51,850	52,000
39 4051	SWF Water Usage - Residential (SFR, MFR)	231,530	255,662	504,756	288,981	289,000
39 4052	SWF Use Vac Rnt	21,204	22,361	0	26,228	26,000
39 4053	SWF Use Com Ld	144,089	131,631	0	133,005	133,000
39 4054	SWF Use Com Wtr	64,083	81,011	0	88,536	89,000
39 4061	SWF Facil Resd	59,097	56,104	0	(2,434)	0
39 4062	SWF Facil Vac R	5,267	4,668	0	0	0
39 4063	SWF Facil Cm Ld	9,372	37,392	0	0	0
39 4064	SWF Facil Cm Wt	13,368	16,652	0	0	0
Sub Total-Revenue		913,568	975,472	896,447	903,733	906,000
OTHER SOURCES OF FUNDS						
39 4200	Interest Income	0	13,873	0	0	0
39 4620	Grant Revenue - Capital	4,163,142	219,113	0	0	0
39 4397	Transfer From Reserves	0	0	0	0	158,936
Sub Total-Other Sources of Funds		4,163,142	232,986	0	0	158,936
SWF OPERATING FUND TOTAL SOURCES OF FUNDS		5,076,710	1,208,457	896,447	903,733	1,064,936

**CAMBRIA COMMUNITY SERVICES DISTRICT
SOURCES OF FUNDS**

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
SUSTAINABILITY WATER FACILITY CAPITAL PROJECT FUND (SWF) - 40						
OTHER SOURCES OF FUNDS						
40 4397	Transfer From Reserves	0	0	0	0	175,000
	Sub Total-Other Sources of Funds	0	0	0	0	175,000
	SWF CAPITAL PROJECT FUND TOTAL SOURCES OF FUNDS	0	0	0	0	175,000
CAMBRIA COMMUNITY SERVICES DISTRICT (CCSD)- ALL FUNDS						
	Sub Total-Revenue	7,752,129	8,603,170	8,864,968	8,762,717	8,941,643
	Sub Total-Other Sources of Funds	5,496,834	1,571,683	2,144,447	2,121,107	2,308,282
	CCSD GRAND TOTAL	13,248,963	10,174,852	11,009,415	10,883,824	11,249,925



CAMBRIA COMMUNITY SERVICES DISTRICT
USES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019	
Personnel Services						
SALARIES/WAGES						
5000	Salary & Wages	52,335	626,068	757,610	699,540	671,189
5010	Overtime	132,926	187,771	108,947	168,783	128,000
5020	Standby	180	1,845	5,000	6,120	5,000
5031	Reserve Firefighter Pay	87,384	94,168	105,120	104,673	110,000
5040	Sick/Vacation Pay	67,463	75,120	0	67,815	0
5050	Holiday Pay	26,307	35,293	0	37,588	0
Sub-Total Salaries/Wages		766,295	1,020,265	976,677	1,084,519	914,189
BENEFITS						
5101	Uniform Allowance	1,875	5,000	2,500	3,250	2,500
5102	Dental Insurance	8,927	12,952	16,146	14,249	14,268
5103	Medical Insurance	76,815	130,974	148,196	133,721	131,783
5105	Life Insurance	674	808	0	854	900
5106	FICA	46,661	61,741	58,486	64,210	52,510
5107	Medicare	10,608	15,221	14,034	15,438	13,330
5108	Workers Compensation	69,998	41,830	56,223	40,026	47,815
5109	PERS - Retirement	172,828	173,244	197,967	202,312	204,631
5111	Payroll Tax Expense	(74)	0	0	0	0
5112	UI Reim Benefit	66	0	0	0	0
5120	Other Employee Benefits	800	0	2,600	800	2,600
5121	Retirees Health	41,449	53,101	54,252	50,978	51,998
5122	Medical Reimbursements - HRA	10,647	8,356	6,500	17,300	9,100
Sub-Total Benefits		441,274	503,227	556,904	543,138	531,435
Total Personnel Services		1,207,569	1,523,493	1,533,581	1,627,657	1,445,624
Services & Supplies						
6010	Ads-Legal/Other	203	465	0	292	0
6011I	Public Information				218	0
6011W	Public Information - Website	0	201	0	0	0
6014	Public Events	0	0	0	377	0
6031F	Maint & Repair Water Dept -Fire Hydrant	0	0	3,000	572	1,000
6032S	M & R-Disposal of Sludge	1,155	0	0	0	0
6033B	M&R Buildings	8,327	4,282	4,500	7,575	5,000
6033G	Maint & Repair - Grounds (formerly 6042)	3,229	180	2,500	0	2,000
6033R	M & R - Ranch	0	16	0	0	0
6036	M & R - Emergency	0	320	0	0	0
6040	Maintenance & Repair - Equipment	3,412	699	900	1,806	1,500
6041L	Maint and Repair - Vehicles - Licensed	37,107	41,087	25,000	28,517	25,000
6042	Old M & R Bld/Grd	200	0	0	0	0
6044	Computer/Copier /Printer Svcs/Maint/Agree	300	1,815	1,815	1,980	2,000
6045	Computer/Copier/Printer Supplies/Maint.	1,319	196	0	1,092	0
6048	Security and Safety	0	476	1,200	485	1,200
6048E	Safety - Medical	300	150	0	150	0
6050	Office Supplies	868	1,982	2,000	2,610	2,000
6051	Printing & Shipping	2,526	930	0	827	0
6052	Bank Charges	0	195	0	11	0
6053	Printing/Forms	210	936	3,000	912	3,000
6054	Membership -Dues , Publications & Books	5,400	7,141	5,500	6,236	6,000
6055	Government Fees and Licenses	34,437	39,514	48,584	43,137	47,000
6059	Bad Debt	0	6	0	0	0



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
6060C	Utilities Cell Phone	1,727	2,500	2,565	2,834	3,000
6060E	Utilities Electricity	6,890	7,939	8,998	7,427	8,925
6060G	Utilities Gas	1,718	2,127	2,423	2,169	2,230
6060I	Utilities Internet Access	2,226	2,795	2,577	1,263	2,730
6060P	Utilities Phone-Land Lines, Faxes, Alarm	1,822	3,977	4,503	4,251	4,700
6060S	Utilities Sewer	1,093	1,048	1,296	1,143	1,325
6060W	Utilities Water	1,536	1,575	1,947	1,797	2,130
6063	M&R Communications Equipment	0	0	15,000	0	0
6080	Old Professional Services - Engineering	714	0	0	0	0
6080K	Prof Services-District Counsel	2,922	9,958	9,000	1,169	9,000
6080L	Land Conservancy -Lot Inventory, Etc.	23,112	1,150	9,000	0	0
6080M	Prof Services - Miscellaneous/Other	691	986	15,375	3,994	5,000
6080T	Prof Services - Temporary	176,912	0	0	0	0
6086	Outside Services	164	0	0	0	0
6089	Emergency Medical Supplies	4,303	5,453	6,500	4,956	6,500
6090	Department Operating Supplies	9,032	26,350	10,500	17,853	15,000
6093	Small Tools and Equipment	6,185	1,994	2,500	266	2,500
6094	Clothing and Uniform	7,170	4,234	8,750	2,236	8,750
6095	Office Furnishings & Equipment	0	0	0	2,531	0
6096	Fuel -Gas and Diesel	15,250	13,839	10,000	18,087	20,000
6115	Meeting Expense	637	519	0	552	0
6120A	Employee ALS Cert/Recruit Training	0	0	4,215	835	3,500
6120E	Travel, Training, Seminars – Employees	15,771	25,731	32,500	25,429	32,500
6120R	Training - Reimbursement	0	222	0	0	0
6124	Employee Recognition	505	153	300	311	300
6125	Employee Recruitment	5,995	6,627	0	5,392	0
6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm	1,361	1,496	6,000	1,626	6,000
6220B	Fire Dept -SC BA Brthg Apts/Resprty Test	61,705	8,932	3,000	535	2,000
6220D	Fire Dept Disaster Preparedness	4,454	4,729	7,000	5,495	7,000
6220E	Fire Dept -EOC Upgrade	0	1,915	0	545	0
6220F	Fire Dept Fr Haz Defensible Spc/Chipping	12,907	684	12,352	0	15,000
6220H	Fire Dept - Haz Mat Phys	0	1,825	0	0	0
6220P	Personal Protective Equipment	0	0	93,800	57,965	10,000
6220R	FHRP Contract	0	11,668	0	15,405	0
6220S	Fire Dept - Surf Rescue/NCOR Program	3,038	3,716	5,000	2,403	6,000
6602	Transit Expense	0	67	0	0	0
Total Services & Supplies		468,333	254,131	363,100	285,266	269,790
Capital Outlay						
6170	Capital Asset-Install Radio in 5792	0	200	0	6,020	0
6170B	Chief/Command Pickup (5 Year Lease)	0	0	39,132	39,132	0
6170C	USAR Equipment (Urban Search & Res	0	0	0	0	3,400
6170D	Image Trend Elite Project Management	0	0	0	0	12,000
6170F	Zoll X Series EKG	0	0	0	0	40,000
6170G	Command Vehicle Buildup	0	0	0	0	31,000
Total Capital Outlay		0.0	200	39,132	45,152	86,400
Debt Service						
6180H	Principal on Fire Engine lease/Purchase	0	0	134,340	118,749	121,455
6190	Interest on Fire Engine Lease/Purchase	0	0	9,267	14,949	11,919
Total Debt Service		0	0	143,607	133,698	133,374



CAMBRIA COMMUNITY SERVICES DISTRICT
USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
6200	Administrative Cost Allocation					
	Allocated Overhead	174,738	213,400	321,704	321,704	321,704
	Total Administrative Cost Allocation	174,738	213,400	321,704	321,704	321,704
	GRAND TOTAL	1,850,640	1,991,224	2,401,124	2,413,477	2,256,892
	FY 2018-19 FUNDING SOURCES					
	Property Taxes-Net of County Administrative Fee					1,754,394
	Assessments					457,000
	Other Revenue					33,110
	TOTAL FUNDING SOURCES					2,244,504
	NET SURPLUS/(DEFICIT)					(12,388)

CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019
 FACILITIES & RESOURCES - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
Personnel Services					
SALARIES/WAGES					
5000	178,127	178,125	198,897	186,543	209,410
5010	4,335	5,340	3,000	9,649	6,000
5040	12,401	12,986	0	14,469	0
5050	7,832	9,044	0	9,906	0
Sub-Total Salaries/Wages					
	169,695	205,494	201,897	220,567	215,410
BENEFITS					
5101	167	2,175	1,200	1,450	1,200
5102	3,555	5,117	4,824	5,382	5,550
5103	34,563	47,523	46,103	49,166	47,790
5105	231	284	0	292	300
5106	9,811	13,061	12,629	13,263	12,735
5107	2,409	3,055	2,954	3,102	3,179
5108	16,092	9,840	12,427	8,751	12,073
5109	54,139	49,990	34,016	38,501	46,497
5120	2,600	2,700	2,600	2,600	2,600
5121	24,750	21,218	21,168	20,833	21,250
5122	3,518	3,384	2,600	5,200	3,900
Sub-Total Benefits					
	151,834	158,347	140,521	148,540	157,074
Total Personnel Services					
	321,529	363,841	342,418	369,107	372,484
Services & Supplies					
6010	359	0	0	0	0
6014	0	0	0	73	0
6033B	3,330	8,757	12,000	7,258	12,000
6033G	8,072	19,116	21,500	22,354	20,500
6033L	(4,198)	(325)	1,000	1,941	3,000
6033R	63,609	58,815	50,000	49,897	50,000
6033V	14,585	11,389	12,000	7,852	12,000
6040	559	436	700	350	700
6041L	2,676	1,083	3,500	3,395	3,500
6041N	2,738	3,575	2,000	2,264	2,500
6045	300	0	500	0	500
6050	0	79	500	0	500
6053	0	0	0	93	0
6055	0	3,240	300	135	300
6058	680	0	0	0	0
6059	20	0	0	0	0
6060C	718	728	788	662	788
6060E	19,636	21,030	23,796	20,423	23,796
6060G	1,324	1,377	1,577	1,466	1,577
6060I	3,445	6,229	6,692	4,443	6,692
6060P	371	478	504	1,294	504
6060S	2,757	2,464	3,052	2,535	3,052
6060W	4,080	3,943	4,880	4,019	4,880
6070	623	771	0	165	0
6080K	1,212	4,871	4,000	855	4,000
6080M	3,613	0	3,000	6,482	4,000
6090	21,326	13,904	14,000	11,956	14,000
6091	133	0	0	0	0
6093	1,648	4,931	6,000	4,920	6,000
6094	674	1,073	1,200	490	1,200
6096	6,360	4,960	5,000	34,195	5,000
6115	42	245	0	313	0
6125	554	0	0	465	0



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

FACILITIES & RESOURCES - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
6999	Contra Account	(71,068)	0	0	0	0
	Total Services & Supplies	90,179	173,168	178,489	190,295	180,989
			0			
	Capital Outlay					
6170	Capital Assets	71,068	200	0	0	0
	Total Capital Outlay	71,068	200	0	0	0
	Debt Service					
6180J	Loan Principal	0	0	6,276	0	6,350
6180H	Interest Expense	934	1,776	7,645	1,293	7,835
	Total Debt Service	934	1,776	13,921	1,293	14,185
	Administrative Cost Allocation					
6200	Allocated Overhead	68,770	91,106	102,298	102,298	102,298
	Total Administrative Cost Allocation	68,770	91,106	102,298	102,298	102,298
	GRAND TOTAL	552,480	630,091	637,126	662,993	669,956

FY 2018-19 FUNDING SOURCES

Property Taxes-Net of County Administrative Fee	641,106
Vet's Hall Rental Fees	25,250
Other Revenue	3,600
TOTAL FUNDING SOURCES	669,956
NET SURPLUS/(DEFICIT)	0

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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

ADMINISTRATION DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	521,179	569,337	751,175	711,544	711,227
5010	Overtime	4,512	7,245	16,970	13,116	20,000
5030	Director's	22,800	29,174	30,000	31,600	30,000
5040	Sick Leave/Vacation Pay	39,499	51,220	0	58,790	0
5050	Holiday Pay	26,120	29,179	0	35,984	0
	Sub-Total Salaries/Wages	614,105	686,155	798,145	851,034	761,227
	BENEFITS					
5102	Dental Insurance - Ameritas	5,702	7,733	8,124	8,639	10,378
5103	Med -PERS-C ARE	58,605	79,898	105,184	96,363	103,786
5105	Life Insurance	540	612	0	661	700
5106	FICA	33,085	36,538	41,034	46,482	43,701
5107	Medicare	8,690	10,570	10,886	12,354	11,306
5108	Workers Compensation	10,041	5,223	7,032	4,919	6,109
5109	Retirement-PERS	161,755	185,895	148,129	144,948	162,088
5111	Payroll Tax Expense	5,132	(16)	0	0	0
5120	Other Employee Benefits	16,893	18,767	21,809	18,893	18,523
5121	Retirees Health	73,981	78,339	80,160	70,795	72,211
5122	Medical Reimbursements - HRA	9,161	8,140	14,690	13,185	9,800
	Sub-Total Benefits	383,586	431,698	437,048	417,239	438,602
	Total Personnel Services	997,691	1,117,853	1,235,193	1,268,273	1,199,829
	Services & Supplies					
6010	Ads - Legal/Other	159	0	0	133	0
60111	Public Information - General	960	3,927	4,000	1,841	4,000
6011W	Public Information - Website	3,613	1,863	4,935	47	5,000
6013	Donations	50	0	0	0	0
6014	Public Events	200	0	0	24	0
6030	Insurance	68,534	70,349	86,942	89,057	117,000
6033B	Maintenance & Repairs - Buildings	3,527	1,977	0	5,540	0
6033G	Maintenance & Repairs - Grounds	3,073	3,459	0	1,316	0
6033V	Maintenance & Repairs - Vet's Hall	0	156	0	0	0
6041L	Maintenance & Repairs-Vehicles Licenses	524	1,647	0	4,899	0
6044	Computer/Copier /Printer Srvcs/MaintAgree	74,122	81,162	71,400	84,648	105,780
6045	Computer/Copier/Printer Supplies/Upgrades	2,665	5,892	5,000	9,145	5,000
6048	Security & Safety	1,381	1,265	0	252	0
6050	Office Supplies	13,100	15,948	20,100	15,070	15,500
6051	Postage & Shipping	2,687	4,443	4,764	3,138	4,850
6052	Bank Charges	2,563	3,799	2,200	1,327	4,000
6053	Printing/Forms	1,198	878	1,300	1,322	1,365
6054	Membership -Dues , Publications & Books	6,149	17,233	16,000	14,010	18,000
6055	Government Fees and Licenses	32,217	37,145	33,255	35,326	34,500
6058	Cash Over (Short)	12	0	0	69	0

CAMBRIA COMMUNITY SERVICES DISTRICT						
USES OF FUNDS						
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019						
ADMINISTRATION DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						
ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
6060C	Utilities Cell Phone	1,578	3,098	2,427	5,354	5,300
6060E	Utilities Electricity	5,502	7,047	7,045	8,329	7,540
6060G	Utilities Gas	604	645	376	510	660
6060I	Utilities Internet Access	4,313	7,209	5,618	10,352	7,920
6060P	Utilities Phone-Land Lines, Faxes, Alarms	5,772	6,967	15,275	6,380	7,880
6060S	Utilities Sewer	445	338	260	352	255
6060W	Utilities Water	386	154	118	160	260
6070	Equipment Rental	649	502	500	376	500
6075	Rental Expense Office Space	38,186	40,429	40,586	41,177	35,172
6080A	Prof Services - Audit	14,500	14,500	9,250	8,250	8,250
6080F	Prof Services - Finance	2,046	0	0	1,725	0
6080K	Prof Services-District Counsel	151,269	104,903	88,000	175,574	110,000
6080L	Prof Services-Legal	21,515	13,479	22,000	63,641	35,000
6080M	Prof Services - Miscellaneous/Other	6,051	11,781	11,100	11,528	11,500
6080T	Professional Services - Temporary	11,028	3,568	10,000	22,263	15,000
6086	Outside Non-Professional Services	23,288	16,047	28,000	31,411	18,000
6088	Claims	351	0	0	0	0
6090	Department Operating Supplies	2,208	1,522	1,785	2,275	2,000
6094	Clothing/Uniforms	184	0	0	0	0
6095	Office Furniture/Equipment	22	54	0	841	0
6115	Meeting Expenses -	3,361	2,978	2,903	7,946	0
6120D	Travel, Training, Seminars – Directors	2,540	5,779	5,000	3,660	5,000
6120E	Travel, Training, Seminars – Employees	12,979	17,017	14,100	14,122	15,000
6120G	Training - LCW	0	0	4,500	0	4,500
6124	Employee Recognition	343	270	4,000	222	0
6125	Employee Recruitment	4,545	5,679	3,000	5,241	5,440
6180H	Interest Expense	774	338	0	0	0
Total Services & Supplies		532,173	515,441	525,739	688,853	610,172
Capital Outlay						
6170I	Purchase Administrative Office	0	0	15,732	0	0
6170	Purchase Administrative Software	0	0	17,500	0	32,742
6170	Remodel Administration Office	0	0	0	0	11,616
6170	Capital Assets - Replace Servers	0	0	35,000	45,282	0
Total Capital Outlay		0	0	68,232	45,282	44,358
Debt Service						
6180J	Loan Principal-Ford Fusion	4,514	4,672	0	4,835	0
6180H	Interest Expense-Ford Fusion	774	194	0	169	0
Total Administrative Cost Allocation		5,288	4,866	0	5,004	0
GRAND TOTAL		1,535,151	1,638,160	1,829,164	2,007,412	1,854,359
FY 2018-19 FUNDING SOURCES						
Administration Department Allocation						1,880,840
Franchise Fees						85,000
Other Revenue						9,600
TOTAL FUNDING SOURCES						1,975,440
NET SURPLUS/(DEFICIT)						121,081



CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

PARKS, RECREATION & OPEN SPACE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 16

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
Services & Supplies						
6011I	Public Information - General	0	882	0	0	0
6033R	M & R - Ranch	0	1,915	10,157	10,000	20,000
6053	Printing Forms	798	819	1,000	0	1,000
6115	Meeting Expense	0	0	0	163	0
Total Services & Supplies		798	3,586	11,157	10,163	21,000
Capital Outlay						
6170	Capital Assets	11,500	6,396	369,956	341,626	0
Total Capital Outlay		11,500	6,396	369,956	341,626	0
Administrative Cost Allocation						
6200	Allocated Overhead	16,413	15,600	49,513	49,513	49,513
Total Administrative Cost Allocation		16,413	15,600	49,513	49,513	49,513
GRAND TOTAL		28,711	25,582	430,626	401,302	70,513

FY 2018-19 FUNDING SOURCES

Property Taxes-Net of County Administrative Fee	35,700
Other Revenue	505
TOTAL FUNDING SOURCES	36,205
NET SURPLUS/(DEFICIT)	(13,308)



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WATER OPERATING DEPARTMENT - FUND - 11, DEPARTMENT - 11

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
Personnel Services						
SALARIES/WAGES						
5000	Salary & Wages	286,842	318,314	460,083	410,910	445,046
5010	Overtime	40,973	50,379	25,000	53,001	35,000
5020	Standby	18,571	18,179	18,250	18,200	18,250
5040	Sick/Vacation Pay	(13,732)	36,190	0	37,012	0
5050	Holiday Pay	18,406	22,060	0	22,951	0
Sub-Total Salaries/Wages		350,560	445,122	503,333	542,074	498,296
BENEFITS						
5101	Uniform Allowance	2,033	3,133	2,000	2,000	2,000
5102	Dental Insurance	7,919	9,005	7,428	9,165	10,273
5103	Medical Insurance	79,787	82,645	98,304	82,432	86,045
5105	Life Insurance	500	520	0	540	550
5106	FICA	28,204	30,620	27,447	31,808	29,755
5107	Medicare	6,673	7,781	6,664	7,697	7,273
5108	Workers Compensation	35,296	16,199	22,283	14,902	25,070
5109	PERS - Retirement	134,335	124,395	125,836	94,268	97,237
5120	Other Employee Benefits	1,560	2,025	4,256	1,950	1,300
5121	Retirees Health	35,212	33,657	34,392	32,336	32,983
5122	Medical Reimbursements - HRA	8,129	6,895	7,150	9,925	7,592
Sub-Total Benefits		339,648	316,876	335,760	287,023	300,078
Total Personnel Services		690,208	761,998	839,093	829,097	798,374
Services & Supplies						
6010	Ads - Legal/Other	188	171	4,000	762	0
60111	Public Information - General	111	64	0	844	1,000
6031	Old M & R Lift Station	49	798	0	357	0
6031D	Maintenance & Repairs	44,025	52,038	25,000	151,559	115,000
6031F	Maintenance & Repairs - Fire Hydrants	3,253	5,166	6,000	825	6,000
6031G	Maintenance & Repairs - Generators	2,252	555	1,000	0	1,000
6031L	Maintenance & Repairs - Leimert Booster	34,094	13,102	2,000	544	2,000
6031M	Maintenance & Repairs - Water Meters	289	5,018	5,000	23,137	5,000
6031P	Pumps	5,447	3,412	0	989	0
6031Q	Maintenance & Repairs - SR3 Well	17,886	8,564	2,000	2,590	5,000
6031R	Maintenance & Repairs - SR4 Well/Filter	48,447	53,465	10,000	15,935	10,000
6031S	Maint. & Repairs - Water Storage Tanks	39,118	20,926	13,500	9,421	16,500
6031T	Maint. & Repairs - Water Treatment Systems	37,723	19,328	20,000	15,373	20,000
6031V	Maint. & Repairs - Wtr. Values (Cord Pave)	7,296	41	6,000	1,464	6,000
6031W	Maintenance & Repairs - Wells	47,204	10,316	7,500	12,895	15,000
6031Y	Maint. & Repairs - Water Yard/Booster St.	9,372	4,735	5,100	3,117	5,100
6031Z	Maintenance	0	2,363	0	0	0
6032D	M & R WW Disp Eff	0	719	0	0	0
6032L	M & R WW Lift Station	43	13	0	0	0
6032T	M & R WW Treatment	75	34	0	0	0
6033B	Maintenance & Repairs - Buildings	2,063	685	2,500	1,244	2,500
6033G	Maintenance & Repairs - Grounds	1,339	11,839	15,000	2,325	7,500
6036	Maintenance & Repairs - Emergency Events	0	0	100,000	1,844	30,000
6037	Maintenance & Repairs - SCADA	0	0	15,000	8,577	15,000
6040	Maintenance & Repairs - Equipment	589	0	1,000	2,424	1,000
6041L	Maintenance & Repairs - Vehicles Licenses	3,876	4,315	5,000	10,757	12,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	751	157	2,000	1,039	2,000
6044	Computer/Copier/Printer/Srvcs/Maint.	5,676	1,050	1,500	585	500
6045	Computer/Copier/Printer Supplies/Maint.	1,049	1,879	1,000	2,068	2,000
6048	Security & Safety	2,295	895	2,000	230	2,000



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WATER OPERATING DEPARTMENT - FUND - 11, DEPARTMENT - 11

ACCOUNT NO.		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	PROPOSED
		FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2017/2018	FY 2018/2019
6050	Office Supplies	1,663	2,203	3,000	164	750
6051	Printing & Shipping	7,638	7,308	11,054	9,205	11,054
6053	Printing/Forms	4,478	3,979	3,000	5,607	4,000
6054	Membership Dues, Publications/Books	12,725	12,935	15,000	14,791	15,000
6055	Government Fees & Licenses	28,224	47,602	42,700	24,783	30,000
6059	Bad Debt Expense	7,921	11,487	1,000	(48)	1,000
6060C	Utilities - Cell Phone	1,352	2,162	1,980	2,785	2,850
6060E	Utilities - Electricity	142,054	140,114	146,947	132,541	146,947
6060G	Utilities - Gas	0	0	1,236	0	1,236
6060I	Utilities - Internet	1,208	4,142	4,005	3,556	3,750
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	4,749	6,038	5,784	5,699	5,784
6060S	Utilities - Sewer	1,234	1,024	779	1,079	779
6060W	Utilities - Water	55	1,280	1,978	0	1,978
6063	M & R Communications Equipment	28,215	0	5,000	1,848	5,000
6078	Land Lease - Well Site	36,727	37,554	36,200	38,624	39,725
6080E	Professional Services - Engineering	(3,548)	0	0	270	0
6080G	Professional Services - GIS Development	1,440	5,070	7,500	3,220	7,500
6080K	Professional Services - District Counsel	32,262	24,006	20,000	7,794	20,000
6080L	Land Conservancy - Lot Inventory, Etc.	3,856	8,539	12,500	21,157	0
6080M	Professional Services - Misc./Other	75,186	85,778	47,600	42,464	47,600
6080V	Voluntary Lot Merger Program	679	10,747	20,000	18,018	20,000
6086	Outside Services	204	0	0	0	0
6090	Department Operating Supplies	6,694	6,511	17,500	2,656	7,500
6090B	Sensor Cleaning	355	355	0	0	0
6091	Lab Tests	9,691	22,571	28,000	10,527	15,000
6091B	Operating Supplies	0	418	0	2,497	0
6091G	Calibration	0	2,627	2,625	5,028	2,625
6091H	Lab Testing	205	(95)	0	0	0
6092	Lab Supplies	696	0	1,500	0	0
6093	Small Tools and Equipment	4,897	5,443	4,000	4,105	6,000
6094	Clothing and Uniform	7,024	8,182	8,000	3,986	8,000
6096	Fuel - Gas and Diesel	13,305	16,000	12,000	17,323	12,000
6115	Meeting Expenses	0	108	1,000	0	1,000
6120E	Travel, Training, Seminars-Employees,	929	4,176	5,000	4,230	5,000
6125	Employee Recruitment	0	3,772	750	5,399	1,500
6610	Retrofit Program	(492)	0	0	0	0
6611	Rebate Program - Cisterns, Toilets, Wash	(550)	0	7,500	0	7,500
	Total Services & Supplies	715,586	703,687	727,238	660,213	713,178
			0			
	Capital Outlay					
6170	Stuart Street Tank Repair	0	0	64,000	0	0
6170	Capital Assets	64,132	715,506	0	0	0
6170	Trailer-Mounted Vacuum Exactor	0	0	0	0	48,000
6170	Air Compressor & Jack Hammer	0	0	0	0	22,700
6170	Dump Truck Replacement (Ford F-650)	0	0	0	0	76,000
6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	0	0	0	0	50,000
6170	Replacement of Leimert Service Lines	0	0	0	0	40,000
6170	Water Meter Replacement/Upgrade	0	0	0	0	50,000
6170	GIS Update/Upgrade	0	0	0	0	10,000
6170	Valve Replacements	0	0	0	0	10,000
6170	Rodeo Grounds Pump Station Replacement	0	0	0	0	15,000
	Total Capital Outlay	64,132	715,506	64,000	0	321,700
	Debt Service					
6180J	Loan Principal-ford F-250	0	0	6,886	8,363	8,800
6180H	Interest Expense	0	0	3,000	1,248	811



CAMBRIA COMMUNITY SERVICES DISTRICT
 USES OF FUNDS
 FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019
 WATER OPERATING DEPARTMENT - FUND - 11, DEPARTMENT - 11

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
6180J	Loan Principal-City National Bank	8,583	8,811	0	0	0
6180H	Interest Expense	564	16	0	0	0
	Total Debt Service	9,097	9,027	9,886	9,611	9,611
	Administrative Cost Allocation					
6200	Allocated Overhead	591,312	582,420	909,348	909,348	909,348
	Total Administrative Cost Allocation	591,312	582,420	909,348	909,348	909,348
	GRAND TOTAL	2,070,335	2,772,637	2,549,565	2,408,269	2,752,211

FY 2018-19 FUNDING SOURCES

Water Service Sales	2,425,327
Water Service Fees	140,350
Standby Charges-Net of County Administrative Fee	167,700
Penalties	47,600
Other Revenue	1,000
Loan Proceeds	76,000
TOTAL FUNDING SOURCES	2,857,977
NET SURPLUS/(DEFICIT)	105,766



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WASTEWATER OPERATING DEPARTMENT - FUND - 12, DEPARTMENT 12

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	251,548	323,618	420,692	355,454	415,438
5010	Overtime	37,076	42,115	25,000	29,639	25,000
5020	Standby	22,271	18,429	18,250	18,000	18,250
5040	Sick/Vacation Pay	5,966	38,789	0	43,641	0
5050	Holiday Pay	11,628	18,406	0	19,985	0
	Sub-Total Salaries/Wages	328,539	451,356	463,942	466,719	458,688
	BENEFITS					
5101	Uniform Allowance	1,500	1,757	2,000	1,750	1,600
5102	Dental Insurance	4,599	8,277	6,077	8,614	8,463
5103	Medical Insurance	43,039	68,548	71,952	79,890	85,275
5105	Life Insurance	352	473	0	503	510
5106	FICA	20,655	25,967	28,105	27,955	26,833
5107	Medicare	4,814	6,494	6,818	6,643	6,684
5108	Workers Compensation	34,346	19,350	28,015	18,754	26,140
5109	PERS - Retirement	103,020	113,363	70,659	75,761	85,623
5112	UI Reim Benefit	1,211	2,288	0	4,950	0
5120	Other Employee Benefits	780	810	4,256	780	650
5121	Retirees Health	49,097	41,356	42,336	41,786	42,306
5122	Medical Reimbursements - HRA	7,772	6,935	5,850	10,140	7,379
	Sub-Total Benefits	271,186	295,618	266,068	277,526	291,463
	Total Personnel Services	599,725	746,973	730,010	744,245	750,151
	Services & Supplies					
6010	Ads - Legal/Other	60	171	0	592	0
6011I	Public Information - General	112	64	0	0	0
6030	Insurance	0	500	0	0	0
6031Z	Maintenance	0	454	0	0	0
6032C	M & R WW Collection System	6,180	11,220	5,000	1,862	8,000
6032D	M & R WW - Disposal Effluent	331	17,396	3,000	4,419	10,000
6032E	M & R WW - Easements	0	0	0	1,090	0
6032G	M & R Wastewater Generators	1,523	8,194	4,000	10,917	4,000
6032L	M & R Wastewater Lift Stations	30,020	12,893	20,000	44,435	20,000
6032M	M & R-WW Manhole Raising(Cord Paving)	900	1,653	20,000	22,915	15,000
6032P	M & R- Pumps	0	3,004	2,500	50	5,000
6032S	M & R- WW Disposal of Sludge	52,075	124,316	88,500	92,779	88,500
6032T	M & R-Wastewater Treatment Plant	274,029	82,046	50,000	46,278	50,000
6033B	Maintenance & Repairs - Buildings	6,903	7,968	5,000	7,425	10,000
6033G	Maintenance & Repairs - Grounds	10,735	32,469	14,400	14,817	5,000
6035	Major Maintenance	13,583	0	0	0	0
6035T	Major Maintenance-CCTV & Hydro Clean	0	0	12,500	5,800	12,500
6036	M & R- Emergency Events	0	36,166	69,233	38,637	0
6036T	Unplanned Maintenance	0	0	0	7,727	0
6037	M & R- SCADA	0	9,106	0	0	0
6040	M & R- Equipment	6,834	2,122	0	0	0
6041L	Maintenance & Repairs - Vehicles Licenses	3,614	7,445	6,250	5,310	5,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	732	2,702	1,900	451	1,500
6041V	Maint. & Repairs - Vehicles - Vactor	4	2,115	1,000	3,630	5,000
6044	Computer Services	0	880	0	0	0
6045	Computer/Copier/Printer Supplies/Maint.	247	2,397	1,000	3,087	500
6048	Security & Safety	6,177	8,741	2,000	3,710	4,000
6050	Office Supplies	2,496	5,893	3,600	5,691	5,000
6051	Printing & Shipping	5,928	5,069	8,021	5,689	5,000
6052	Bank Services	0	22	0	0	0
6053	Printing/Forms	1,039	2,548	2,100	2,137	1,500



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WASTEWATER OPERATING DEPARTMENT - FUND - 12, DEPARTMENT 12

ACCOUNT NO.		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	PROPOSED
		FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2017/2018	FY 2018/2019
6054	Membership Dues, Publications/Books	0	657	600	754	1,200
6055	Government Fees & Licenses	92,589	89,141	90,000	83,129	90,000
6060C	Utilities - Cell Phone	1,658	2,398	1,409	1,484	1,650
6060E	Utilities - Electricity	166,171	209,974	200,000	199,902	200,000
6060G	Utilities - Gas	1,120	1,280	1,327	1,138	1,000
6060I	Utilities - Internet	1,208	5,202	4,903	5,367	4,500
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	8,281	6,229	6,273	6,033	6,500
6060W	Utilities - Water	13,730	13,344	6,000	5,299	2,500
6063	M & R Communications Equipment	9,752	150	1,000	447	0
6070	Equipment Rental	10,584	9,595	2,500	697	2,500
6080	Professional Services - Engineering	0	0	0	407	0
6080G	Professional Services - GIS Development	0	3,735	2,000	4,885	10,000
6080K	Professional Services - District Counsel	9,293	3,933	3,000	3,743	7,000
6080L	Land Conservancy - Lot Inventory, Etc.	4,262	1,438	3,000	0	0
6080M	Professional Services - Misc./Other	68,637	44,063	68,600	11,359	15,000
6086	Outside Services	35,587	3,881	0	28,721	0
6089	Emergency & Medical Supplies	0	165	960	0	500
6090	Department Operating Supplies	1,704	484	400	0	0
6091	Lab Tests	11,170	25,223	23,500	27,902	25,000
6091H	Lab Testing	0	125	0	0	0
6092	Lab Supplies	8,175	1,734	3,000	2,348	3,200
6093	Small Tools and Equipment	1,095	2,102	2,000	2,297	2,000
6094	Clothing and Uniform	2,280	3,162	2,400	2,787	2,000
6095	Office Furniture/Equipment	391	2,085	0	0	0
6096	Fuel - Gas and Diesel	10,247	7,682	7,000	10,598	7,000
6115	Meeting Expenses	194	109	500	0	0
6120D	Travel, Training, Seminars-Directors	50	0	0	0	0
6120E	Travel, Training, Seminars-Employees,	(637)	3,801	4,000	1,878	2,500
6124	Employee Recognition	716	100	200	0	200
6125	Employee Recruitment	3,765	4,751	750	2,674	1,500
Total Services & Supplies		877,487	833,096	755,326	733,297	641,250
Capital Outlay						
6170	Capital Assets	0	346,929	0	0	0
6170F	WWTP Influent Screen Installation	0	0	85,000	1,079	164,509
	Hand Rails On Digesters	0	0	0	0	45,000
	Hand Rails On Main Walkway/Pump	0	0	0	29,185	0
	Screw screen Compactor With Auger	0	0	0	6,780	0
	Effluent Pump	0	0	0	17,250	0
	6" Pump	0	0	0	53,204	0
6170	Influent Station Improvements	0	0	0	9,780	0
Total Capital Outlay		0	346,929	85,000	117,278	209,509
Debt Service						
6180N	Loan Principal	277,851	114,000	118,000	118,000	128,000
6180C	Interest Expense	57,473	33,686	41,496	41,496	35,899
Total Debt Service		335,324	147,686	159,496	159,496	163,899
Administrative Cost Allocation						
6200	Allocated Overhead	401,521	429,775	461,098	461,098	461,098

CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WASTEWATER OPERATING DEPARTMENT - FUND - 12, DEPARTMENT 12



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ACCOUNT NO.	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
Total Administrative Cost Allocation	401,521	429,775	461,098	461,098	461,098
GRAND TOTAL	2,214,057	2,504,460	2,190,930	2,215,414	2,225,907
<u>FY 2018-19 FUNDING SOURCES</u>					
Wastewater Service Sales					2,101,901
Standby Charges-Net of County Administrative Fee					106,300
Other Revenue					200
Transfer from General Fund					17,506
TOTAL FUNDING SOURCES					2,225,907
NET SURPLUS/(DEFICIT)					0



CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WATER SUSTAINABILITY FACILITY OPERATING DEPARTMENT - FUND - 39, DEPARTMENT 25

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	80,000	40,177	84,074	4,784	159,134
5010	Overtime	0	0	0	0	10,000
5020	Standby	0	0	0	0	5,000
	Sub-Total Salaries/Wages	80,000	40,177	84,074	4,784	174,134
	BENEFITS					
5101	Uniform Allowance	0	0	0	0	400
5102	Dental Insurance	0	0	1,508	179	2,455
5103	Medical Insurance	0	0	16,466	307	24,694
5105	Life Insurance	0	0	0	0	200
5106	FICA	0	0	5,212	289	10,408
5107	Medicare	0	0	1,219	68	2,540
5108	Workers Compensation	0	0	2,406	182	8,294
5109	PERS - Retirement	0	0	17,731	741	13,533
5120	Other Employee Benefits	0	0	0	0	650
5122	Medical Reimbursements - HRA	0	0	1,560	0	2,379
	Sub-Total Benefits	0	0	46,102	1,766	65,553
	Total Personnel Services	80,000	40,177	130,176	6,550	239,687
6031F	Maintenance & Repairs - Fire Hydrants	540	0	0	0	0
6031G	Maintenance & Repairs - Generators	1,000	0	0	0	0
6031Z	Maintenance	25,702	27,191	12,000	113,707	15,000
6032B	Off-Hauling RO Brine	0	0	0	0	3,000
6033B	Maintenance & Repairs - Buildings	0	0	0	450	0
6036	Maintenance & Repairs- Emergency	0	0	0	16,253	5,000
6051	Postage & Shipping	0	0	0	32	0
6053	Government Fees & Licenses	16,654	108	0	44,790	0
6060E	Utilities - Electricity	32,364	38,527	40,000	48,518	22,000
6070	Equipment Rent	0	0	0	4,036	0
6080K	Professional Services - District Counsel	26,073	18,299	12,000	23,816	15,000
6080M	Professional Services - Misc./Other	145	26,149	6,000	146,498	10,000
6080L	Professional Services - Legal	(4,351)	23,840	0	236	0
6090	Department Operating Supplies	5,216	0	0	0	0
6090B	Sensor Cleaning	12,468	2,865	236	0	0
6091	Lab Tests	0	4,909	21,120	142,610	10,000
6091B	Operating Supplies	1,505	2,483	3,000	7,567	4,000
6091E	Baseline Mon	8,468	150	0	0	0
6091F	Remote Monitoring	1,620	3,243	6,480	500	10,000
6091G	Calibration	3,166	0	0	0	0
6091H	Lab Testing	99,456	0	0	10,277	0
6092	Lab Supplies	0	0	0	574	1,000
6115	Meeting Expense	136	0	0	0	0
6120E	Travel, Training, Seminars – Employees	0	57	0	0	0
6125	Employee Recruitment	0	0	0	700	0
6829D	Performance Bonds	69,945	71,649	71,650	71,649	35,825
6829M	Financial Services	9,534	0	0	0	0
6829S	EWS Environmental	4,691	27,517	0	22	0
	Total Services & Supplies	314,330	246,986	172,486	632,235	130,825
6170E	Capital Outlay					
	Impoundment Basin	0	0	0	49,321	35,000
	Total Capital Outlay	0	0	0	49,321	35,000



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CAMBRIA COMMUNITY SERVICES DISTRICT

USES OF FUNDS

FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

WATER SUSTAINABILITY FACILITY OPERATING DEPARTMENT - FUND - 39, DEPARTMENT 25

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
	Debt Service					
6195	Vehicle	0	0	0	22,599	0
6180P	Loan Principal	352,926	313,861	326,893	326,893	340,465
6180I	Interest Expense	0	340,190	332,533	332,533	318,959
	Total Debt Service	352,926	654,051	659,426	682,025	659,424
	Administrative Cost Allocation					
6200	Allocated Overhead	0	0	0	0	0
	Total Administrative Cost Allocation	0	0	0	0	0
	GRAND TOTAL	747,256	941,214	962,088	1,370,176	1,064,936

FY 2018-19 FUNDING SOURCES

SWF Utility Billing Charges 906,000

Transfer from Reserves 158,936

TOTAL FUNDING SOURCES 1,064,936

NET SURPLUS/(DEFICIT) 0



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CAMBRIA COMMUNITY SERVICES DISTRICT
USES OF FUNDS
 FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019
 WATER SUSTAINABILITY FACILITY CAPITAL FUND - FUND 40

ACCOUNT NO.		ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
	Services & Supplies					
6170	Interim SWF AWTP Off-Hauling Facilities	0	0	0	0	50,000
6910	Section 7 ESA Consultation	0	0	0	0	125,000
	Total Services & Supplies	\$0	\$0	\$0	\$0	175,000
	GRAND TOTAL	\$0	\$0	\$0	\$0	175,000
<u>FY 2018-19 FUNDING SOURCES</u>						
	Transfer from Reserves					175,000
	TOTAL FUNDING SOURCES					175,000
	NET SURPLUS/(DEFICIT)					0

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY OF SOURCES AND USES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
CAPITAL OUTLAY					
Fire Department	0	200	39,132	45,152	86,400
Facilities & Resources	71,068	200	0	0	0
Administration	0	0	68,232	45,282	44,358
Parks, Recreation and Open Space	11,500	6,396	369,956	341,626	0
GENERAL FUND TOTAL CAPITAL OUTLAY	82,568	6,796	477,320	432,060	130,758
DEBT SERVICE					
Fire Department	0	0	143,607	133,698	133,374
Facilities & Resources	934	1,776	13,921	1,293	14,185
Administration	5,298	4,866	0	5,004	0
Parks, Recreation and Open Space	0	0	0	0	0
GENERAL FUND TOTAL DEBT SERVICE	6,222	6,642	157,528	139,995	147,559
ADMINISTRATIVE COST ALLOCATION					
Fire Department	174,738	213,400	321,704	321,704	321,704
Facilities & Resources	68,770	91,106	102,298	102,298	102,298
Administration	0	0	0	0	0
Parks, Recreation and Open Space	16,413	15,600	49,513	49,513	49,513
GF TOTAL ADMINISTRATION COST ALLOCATION	259,921	320,106	473,515	473,515	473,515
TOTAL USES OF FUNDS					
Fire Department	1,850,640	1,991,224	2,401,124	2,413,477	2,208,544
Facilities & Resources	552,480	630,091	637,126	662,993	644,999
Administration	1,535,152	1,638,160	1,799,164	2,007,412	1,845,684
Parks, Recreation and Open Space	28,711	25,582	430,626	401,302	70,513
GENERAL FUND TOTAL USES OF FUNDS	3,966,983	4,285,057	5,268,040	5,485,184	4,769,740
GENERAL FUND NET SURPLUS/(DEFICIT)					
Fire Department	12,481	41,315	(27,757)	(163,207)	35,960
Facilities & Resources	126,454	(35,074)	1,000	(38,422)	24,957
Administration	120,742	109,811	54,997	(154,601)	129,756
Parks, Recreation and Open Space	1,219	6,246	(67,156)	(828)	(34,308)
GENERAL FUND TOTAL USES OF FUNDS	260,896	122,298	(38,916)	(357,058)	156,365

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY OF SOURCES AND USES OF FUNDS
FISCAL YEARS 2015/2016, 2016/2017, 2017/2018, 2018/2019

	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ADOPTED FY 2017/2018	ESTIMATED FY 2017/2018	PROPOSED FY 2018/2019
GENERAL FUND (GF) SOURCES OF FUNDS					
REVENUE					
Fire Department	1,863,121	2,032,539	2,289,367	2,138,188	2,244,504
Facilities & Resources	678,934	595,017	638,126	624,571	669,956
Administration	22,202	415,670	10,200	8,850	94,600
Parks, Recreation and Open Space	29,930	25,432	231,984	235,410	36,205
GENERAL FUND TOTAL REVENUE	2,894,187	3,068,659	3,169,677	3,007,019	3,045,265
OTHER SOURCES OF FUNDS					
Fire Department	0	0	84,000	112,082	0
Facilities & Resources	0	0	0	0	0
Administration	1,333,692	1,332,301	1,843,961	1,843,961	1,880,840
Parks, Recreation and Open Space	0	6,396	131,486	165,064	0
GF TOTAL OTHER SOURCES OF FUNDS	1,333,692	1,338,697	2,059,447	2,121,107	1,880,840
TOTAL SOURCES OF FUNDS					
Fire Department	1,863,121	2,032,539	2,373,367	2,250,270	2,244,504
Facilities & Resources	678,934	595,017	638,126	624,571	669,956
Administration	1,655,894	1,747,971	1,854,161	1,852,811	1,975,440
Parks, Recreation and Open Space	29,930	31,828	363,470	400,474	36,205
GENERAL FUND TOTAL SOURCES OF FUNDS	4,227,879	4,407,355	5,229,124	5,128,126	4,926,105
GENERAL FUND (GF) USES OF FUNDS					
PERSONNEL SERVICES					
Fire Department	1,207,569	1,523,493	1,533,581	1,627,657	1,397,276
Facilities & Resources	321,529	363,841	342,418	369,107	347,527
Administration	997,691	1,117,853	1,235,193	1,268,273	1,191,154
Parks, Recreation and Open Space	0	0	0	0	0
GF TOTAL PERSONNEL SERVICES	2,526,789	3,005,187	3,111,192	3,265,037	2,935,957
SERVICES AND SUPPLIES					
Fire Department	468,333	254,131	363,100	285,266	269,790
Facilities & Resources	90,179	173,168	178,489	190,295	180,989
Administration	532,173	515,441	495,739	688,853	610,172
Parks, Recreation and Open Space	798	3,586	11,157	10,163	21,000
GF TOTAL SERVICES & SUPPLIES	1,091,483	946,326	1,048,485	1,174,577	1,081,951

Regular Business Item 3.A. Attachment

FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018

REGULAR BUSINESS ITEM 3. A. BUDGET POLICIES

The Fiscal Year 2018/2019 (FY 18/19) Final Budget was adopted by the CCSD Board of Directors on August 23, 2018. While the adopted budget was labeled "Final" Budget, because a budget is a compilation of estimated cash in-flows and outflows, usually the passage of the Final Budget is not the last budget document for a given fiscal year. At times during the fiscal year, matters are brought to the Board of Directors (BOD) for their review and approval. Sometimes this will be for a single purchase/contract or the like. However, generally a Mid-Year Budget that affects many, possibly even most accounts, is presented to the BOD during the fiscal year. This is typically done after at least half of the fiscal year has transpired.

For FY 18/19, it is expected that a Mid-Year Budget will be presented to the BOD earlier than has been done in past years. This is for 2 reasons. One, because a proposed rate increase is currently being done and secondly, because there were deficits in some of the funds, which the BOD directed staff to work to decrease by way of expenditure decreases.

**Budget Policy Draft-TS
August 27, 2018**

Ted and Amanda

Budget Policy Topics**1. Statement about budget purpose including that the budget is the Board's primary means of financial control**

It is the policy of the Cambria Community Services District that an annual Budget will be prepared, presented to the Board of Directors for approval and used as the guide for District spending decisions each year.

The annual budget serves multiple purposes:

- Translate District plans into financial estimates of the impact of those plans.
- Provide a template for resource allocation.
- Establish spending controls consistent with Board objectives.
- Provide a basis for evaluation of actual spending during the year.
- Provide a guidepost for expectations and a basis for determining when actual events are inconsistent with those expectations.

With its approval, the Board of Directors authorizes Staff to plan for and take actions that are consistent with the Budget, within the limits of other Board policies. Prior to taking action that is inconsistent with either the Budget or other policies, Staff will raise the issue for discussion and approval at a public meeting.

2. Narrative, including plans, goals and matching resources

A budget is a financial manifestation of plans and goals. In order to be meaningful, the Annual Budget must include a discussion of District goals and objectives, plans to accomplish those objectives (in the case of multi-year objectives the Annual Budget will address what will be accomplished in the relevant year), available resources and discussion of trade-offs between competing objectives and available resources.

Plans and objectives must be consistent with overall Board policy and direction. They should be developed in such a way that they are measurable. During the year and following each year, the Staff will report on achievements and gaps between what was achieved and initial plans and objectives. These reports will include the financial implications of these achievements and gaps and plans for remediation if necessary. Interim reports will be presented on at least a quarterly basis.

3. Calendaring

Regular Business Item 3.A. Attachment

The Annual Budget must be prepared and presented to the Board in a timely fashion. Except under exceptional circumstances, requiring approval by the Board, the Budget must be approved prior to the beginning of each fiscal year. The typical schedule will include the following:

- Preliminary budget submitted for review by the Standing Finance Committee at the beginning of May.
- Revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, submitted to the Board at its regular May meeting.
- Annual Budget, incorporating input from the Board, submitted for approval at the regular June Board meeting.
- Special meeting(s) of the Standing Finance Committee and/or the Board may be necessary to resolve difficult issues prior to finalizing the Annual Budget.

4. Assumption about timing of midyear budget update

If there is an event or events that materially impacts the assumptions in the Annual Budget, Staff will propose and present a midyear update for approval. Any midyear update will be prepared on a schedule that leads to approval as soon as practical after the regular December Board meeting, but no later than the regular February Board meeting. Changes should be limited to the impacts of the triggering event on plans, objectives and financial performance.

5. Organization chart and headcount

Budget documents will include both an organization chart and a numerical count of employees by department. The numerical count of employees will, at a minimum, display the number of employees at the end of the two years prior to the current budget (for example 2016-17 and 2017-18 for the 2018-19 budget) as well as planned headcount at the end of the current budget year.

Employee headcount will include statutory employees, contractors engaged as interim replacements for departed employees, authorized open positions and contractors engaged for long-term assignments who regularly bill more than 15 hours per week.

Potential open positions that will not be filled due to budget constraints should also be noted. Staff is encouraged to provide a discussion about the relative merits of filling positions or retaining employees as shown in the plan rather than filling open, but unauthorized, positions.

6. CIP

Capital spending plans are by their nature multi-year. Each year, Staff should evaluate the needs to acquire or replace infrastructure, facilities, equipment and other capital items for a reasonable time period (five years or more). These plans should prioritize the acquisitions and identify funds available to achieve the plans. All plans should include discussion of the impact of acquiring assets and/or failing to acquire them due to resource limitations.

7. Overhead Allocation

Regular Business Item 3.A. Attachment

Overhead allocation is a tool to match the costs of administrative functions to the operating activities of the CSD. Administrative functions will be charged to a department or departments that are accounted for in the General Fund. Allocation to the Enterprise Funds, (Water, SWF, Wastewater) are necessary to assure that rates will be set to properly reimburse the General Fund for expenses necessary to the delivery of services.

Overhead allocation will take into account four criteria:

- Recovery based on equal distribution to all departments
- Recovery based on relative size of department
- Recovery based on full-time equivalent employees
- Recovery based on percent of administrative labor applied to departments

Each type of administrative spending will be reviewed to determine the best method, of the four above, to allocate that expense to the operating departments.

As part of the budget process, the charges to each operating department will be the percentage of total overhead budget derived from aggregating the recoveries applied to each spending line-item. The percentage of overhead spending allocated to each operating department will be set at the beginning of the year and will not be changed unless there is a material change in actual or anticipated overhead spending, or a change in the nature of one or more operating departments that would cause a material change in the recovery methodologies.

8. Property Tax Allocation

Property taxes are the primary source of funds for the General Fund departments. Since administrative overhead is fully allocated, no property tax receipts will be allocated to the administrative department(s). Currently, the departments receiving allocations of property tax are the Fire Department, the Facilities and Resources Department and the Parks, Recreation and Open Space department.

Allocation of property taxes is arbitrary. Ultimately, the allocation is the proper responsibility of the CSD Board of Directors. The methodology is iterative. Staff should budget expenses for each of the General Fund departments with an understanding of the likely level of property tax receipts. Once expenses are projected, Staff will make a recommendation to the Board about the appropriate allocation of property tax receipts. The recommendation should include discussion about the choices made in the spending projections and potential competition between departments for limited funds. The Board will determine the extent to which it agrees with Staff priorities and allocate anticipated property taxes appropriately. If necessary, the Budget will be revised to take into account the Board's allocation decision.

9. Structure

Working with the Staff, the Board should set operating and financial objectives. This process is discussed above. From a structural standpoint, the budget's financial documents must reflect the

Regular Business Item 3.A. Attachment

financial impact of these objectives. More specifically, budget documents must contain at least the following information:

- Beginning Fund Balance
- Receipts of funds
- Loan Proceeds (external and interfund)
- Expenses
- Capital expenditures
- Loan Repayments (external and interfund)
- Allocation to reserves for:
 - Emergency
 - Replacement
 - Unfunded liabilities such as employee benefits
 - Other
- Other receipts or expenses
- Ending Fund Balance

To the extent necessary, the budget will contain appropriate documents with detail supporting the above line-items.

10. Consolidation Entries

The budget will include at least two consolidation levels: General Fund and District. In the process of consolidation, internal transfers will be eliminated to avoid overstating income and expenses. Internal transfers include, but are not limited to, overhead allocation and interfund loans.

Other potential policy titles

- Interfund transfers and loans
- Spending
- Financial Reporting
- Vehicle policy
- CIP/Asset Management

Regular Business Item 3.A. Attachment

FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018

FISCAL YEAR-END ALLOCATED OVERHEAD POLICY-In past years, the final allocation of Administrative Allocated Overhead was based on the Administration Department's actual expenditures as of the fiscal year end. The allocation was made based on the percentage that each department/fund's budgeted amount. In the last few years, the allocated amount was the budgeted amount, regardless of the actual cost of the Administration Department. A budget is based on assumptions and estimates, which rarely, if ever, turn out to be exact. As such, allocating the actual costs is a truer result of operations than allocating a budgeted amount. Staff is asking for direction of how to make the final allocation for a given fiscal year, including Fiscal Year 2017/2018.

Regular Business Item 3.A. Attachment

FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018

REGULAR BUSINESS ITEM 3. A. RESERVE POLICY ATTACHMENT

As part of the Reserve Policy is what level of available cash balance should trigger action by the CCSD to reduce cash outflow? The CCSD does not have an even revenue stream. While there is some variation in Water and Wastewater revenue flow, with the highest revenue flows generally being in the summer months, the uneven flow of the CCSD's property tax revenue. To illustrate the importance of this, during a 6-month period during the last fiscal year beginning October 25, the CCSD received 95.8% of its property tax revenue, which means that very little comes in during the rest of the year. This combined with the fact the SWF and Wastewater note payments, which total almost \$500,000 and the annual liability insurance payment of approximately \$100,000 fall during the time when little property tax monies are being received. So, from approximately May to November, the available cash decreases. If all approved expenditures not tied to specific periods were to take place during this time, there is potential for the CCSD to run out of cash, or certainly to have its cash reserves depleted where an emergency could be difficult to find funds to correct the situation. Even in cases where the CCSD may be reimbursed for costs caused by a natural disaster, reimbursement by the Federal Emergency Management Agency (FEMA) or other entities takes months. Staff recommends that when available cash (defined as the total in the LAIF, Money Market and Main Checking accounts after deducting outstanding checks) falls below the levels noted below on the dates referenced, a spending freeze be instituted whereby any expenditures that can be delayed without posing operational and/or legal risk to the CCSD be deferred until such time as the funds are available to surpass the available cash balance as noted below.

TRIGGER DATE	MINIMUM AVAILABLE CASH
May 1	\$2,000,000
June 1	\$1,900,000
July 1	\$1,800,000
August 1	\$1,700,000
September 1	\$1,600,000
October 1	\$1,500,000

It is noted that the CCSD is currently be in the situation referenced above.

Reserve Policy

PURPOSE:

Maintain reserve funds from existing unrestricted funds. This policy establishes policy and practices in the use of reserve funds and establishes reserve funding levels to address these specific goals for the applicable Enterprise and General Funds.

- A. Fund replacement and major repairs for the districts physical assets
- B. Fund replacement and upgrade of communications equipment
- C. Fund regular upgrade or replacement of computer hardware, software and other technology assets
- D. Working capital (Operating Reserve) funds for normal operation where timing of tax dollar receipts from the county create a funding shortfall.
- E. Fund, or supplement, previously unplanned/unbudgeted Capital Improvements which are needed
- F. Fund special projects/programs or other special uses not otherwise funded by grants or where additional monetary support is required.
- G. Maintain base for operational response to unplanned events, catastrophic equipment failure or emergency maintenance needs.
- H. Maintain base for unforeseen liabilities, including response requirements to Local and State Agencies

GENERAL:

- A. Use of district reserves is limited to available “unrestricted” funds (not obligated by law, contract or agreement.)
- B. Reserve Fund applications requiring authorization by a board majority:
All other funds not defined by Item C, under _____ General, as well as applications which would fully deplete any given fund.
- C. Reserve Fund applications that can be authorized by the General Manager:
 - (1) Use of the Operating Reserve Funds can be authorized by the General Manager. Operating Reserve funds may be used to fund normal or recurrent annual expenditures in the General Fund when budgeted taxes have not yet been received during a fiscal year. These funds will be replenished when the taxes are received.
 - (2) Application of emergency funds up to \$_____ will be communicated to board members at time of application. Funding required above that threshold will require board approval within ten (10) days of application request.
- D. The District General Manager is authorized to make recommendations to the District Board of Directors for use of reserves. Any recommendation shall be accompanied by a proposal for the replenishment of the reserves.
- E. The General Manager, in collaboration with the Finance Manager and the standing Finance Subcommittee shall perform a reserve status semi-annually, with alignment to the annual deliberation/approval of FY Budget and Reserve Funds by the Board of Directors. The Board of Directors may, at any time, make changes to this policy to reflect current CCSD operations.

Fund Associations:

The following Reserve requirements are identified and defined by association, monetary threshold and application.

1) Water Enterprise

Capital Improvement and Asset Reserves Min \$ _____ Max \$ _____

Vehicle Fleet Reserve. Vehicle Fleet Reserves will be used exclusively for the purchase of new vehicles to support District operations or to make major repairs to existing vehicles.

Technology Reserve. Technology Reserves will be used to purchase (including upgrade) hardware and software in support of district operations with the intent of maintaining modern technology for efficiency and safety.

Capital Improvement Reserve. Capital Improvement Reserves shall be limited to applications related to making changes to improve capital assets, increase their useful life, or add to the value of those assets. These applications are exclusive to asset acquisition identified in the Capital Improvement Plan (CIP).

Designated Project/Special Use Reserves Min\$ _____ Max \$ _____

Projects, programs or special uses will be identified by the General Manager and/or the Board of Directors and approved by the Board. Projects may include but are not limited to actions such as response to state regulatory requests or requirements. Uses must further the mission of the district and will be based on the significance to the district and the ratepayers.

2) Wastewater Enterprise

Capital Improvement and Asset Reserves Min \$ _____ Max \$ _____

Vehicle Fleet Reserve. Vehicle Fleet Reserves will be used exclusively for the purchase of new vehicles to support District operations or to make major repairs to existing vehicles.

Technology Reserve. Technology Reserves will be used to purchase (including upgrade) hardware and software in support of district operations with the intent of maintaining modern technology for efficiency and safety.

Capital Improvement Reserve. Capital Improvement Reserves shall be limited to applications related to making changes to improve capital assets, increase their useful life, or add to the value of those assets. These applications are exclusive to asset acquisition identified in the Capital Improvement Plan (CIP).

Designated Project/Special Use Reserves Min\$ _____ Max \$ _____

Projects, programs or special uses will be identified by the General Manager and/or the Board of Directors and approved by the Board. Projects may include but are not limited to actions such as response to state regulatory requests or requirements. Uses must further the mission of the district and will be based on the significance to the district and the ratepayers.

3) General Fund**Operating Reserve Min \$ _____ Max \$ _____**

This reserve is considered a working capital reserve and will be used to fund normal or recurring operating expenditures in the General Fund when budgeted taxes have not yet been received during a fiscal year. The Operating Reserve will be replenished when the taxes are received. Application of emergency funds up to \$ _____ will be communicated to board members at time of application. Funding required above that threshold will require board approval within ten (10) days of application request.

Capital Improvement and Asset Reserves Min \$ _____ Max \$ _____

Vehicle Fleet Reserve. Vehicle Fleet Reserves will be used exclusively for the purchase of new vehicles to support District operations or to make major repairs to existing vehicles.

Technology Reserve. Technology Reserves will be used to purchase (including upgrade) hardware and software in support of district operations with the intent of maintaining modern technology for efficiency and safety.

Capital Improvement Reserve. Capital Improvement Reserves shall be limited to applications related to making changes to improve capital assets, increase their useful life, or add to the value of those assets. These applications are exclusive to asset acquisition identified in the Capital Improvement Plan (CIP).

Designated Project/Special Use Reserves Min\$ _____ Max \$ _____

Projects, programs or special uses will be identified by the General Manager and/or the Board of Directors and approved by the Board. Projects may include but are not limited to actions such as response to state regulatory requests or requirements. Uses must further the mission of the district and will be based on the significance to the district and the ratepayers.

Regular Business Item 3.C. Attachment

FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018

REGULAR BUSINESS ITEM 3. C. Update on 2017/2018 Audit

The CCSD's Auditor is scheduled to be in the CCSD offices on September 20. While he is to perform some minor functions related to the Fiscal Year 2016/2017 audit, it is expected that the schedule for his working on the audit for Fiscal Year 2017/2018 will be discussed. During a phone conversation in July 2018, the Auditor noted that he wanted to begin his audit procedures sometime in early-October.

Regular Business Item 3.D. Attachment

FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018

REGULAR BUSINESS ITEM 3. D. Update on Securing a Permanent Finance Manager

The CCSD's search for a permanent Finance Manager has gone well. A very qualified candidate has been offered and has accepted the position and is scheduled to start on October 1, 2018. Because the person is currently in the process of informing their current employer and other factors, their name cannot be given at this time. The current Interim Finance Manager has said that he will be available for questions and other assistance as requested.

Regular Business Item 3.E. Attachment

FINANCE COMMITTEE

REGULAR MEETING

Thursday, September 13, 2018

REGULAR BUSINESS ITEM 3. E. DISCUSSION AND CONSIDERATION REGARDING DEVELOPING AN INTER-FUND LOAN POLICY

Over the years, there have been occasions when an Enterprise Fund has had a deficit with no reserves to draw from to offset the deficit. In these situations, General Fund reserves have been used. The treatment of this process has not been consistent. Specifically, are they to be treated as transfers, which are basically gifts, or loans? And if loans, what would be the payback terms? During the Board's discussion at their last regular meeting, it was decided to use an approximation of the current yield offered by the Local Agency Investment Fund (LAIF), which is where the CCSD has its monies not needed for current operations invested. This is a logical rate, but there's one drawback. The rate of return in LAIF changes daily and while the changes have not been large in recent years, in past years, they varied much more and during relatively short periods. It is suggested that in the future, a variable rate tied to the LAIF rate of return could be used.

Related to the matter of funding deficits, the Board had a discussion as to how to fund the projected deficits in the Sustainable Water Facility (SWF) Operating and Construction Departments. It should be noted that the term "department" rather than fund was used as these are actually part of the Water Fund as opposed to stand-alone funds. While they had been termed as separate funds, they were not treated as such by the CCSD auditors since an enterprise fund is a fund that delivers services in all its facets (in this case water) for a fee and is self-sustaining. To date, the SWF has not been self-supporting in terms of its revenue being sufficient to pay all the related expenditures. In addition, the SWF's purpose is to ensure that the CCSD has water during periods of drought when normal methods of obtaining water are not sufficient. As the SWF is a part of the Water Fund, any surpluses generated by the Water Department can be used to offset deficits in the SWF Departments. At this time, the SWF Construction Department has \$305,168.93 of unused funding from its construction loan and grant proceeds, which can be used to fund additional construction activities, but not operations.

Staff recommends the purchase of an F-350 service body with crane truck to replace a recent truck which has come to the end of its useful life.

Proposals for the truck replacement was initially made during the 18-19 budget process. Staff initially requested two trucks. One truck was to replace the F-350 and one was to replace the F-150. Both requests included an upgrade to the trucks to larger utility trucks. However, due to limited resources and an effort to balance the budget these items were cut from the budget.

Staff is recommending the replacement of the F-350 truck because this was the previous model utilized within the Wastewater Department. The crane or boom that is being recommended is larger in nature due to the requirements of removing pumps from subterranean lift stations and pumps and motors around the Wastewater Treatment Plant. The crane that was on the previous F-350 was insufficient to handle the work indicated above.

The initial budget request for the F-350 truck is attached for your review. Staff is in the process of acquiring three bids for an F-350 service truck with crane attached. One current proposal/bid is attached for your review.

Photos of the crane we are using now along with the truck to be replaced.

Options:

1. Wait until staff obtains two additional bids for the F-350 in-order to identify the best value for the District.
2. Wait on outcome of Proposition 218 process to determine if rate increases are successful, thus generating additional revenue for the Wastewater department to determine if purchasing or financing the vehicle is a viable option.
3. Finance a purchase of the F-350 truck Classic XL 4x2 SD regular cab 145" wheel base DRW and crane from Salinas Ford in the amount of approximately \$68,127.00. Financing the truck over a six-year period-of-time at 4% interest would equal a monthly payment of approximately \$983.00. This amount could be incorporated into the operating portion of the Wastewater departments budget as part of the mid-year budget adjustment process.
4. Obtain a mid-year budget adjustment to allow the purchase of an F-350 truck, Classic XL 4x2 SD regular cab 145" wheel base DRW and crane from Salinas Ford in the amount of approximately \$68,127.00 truck with a crane.



Figure 1 Damage from deer on HWY-46



Figure 2 Seat and seat belt showing age



Figure 3 Odometer reading 220,000



Figure 4 Cable replacement is needed and would exceed the value of the equipment.



Figure 5 Lifting requirements have come off and the base is rusting

Regular Business Item 3.F. Attachment
CAMBRIA COMMUNITY SERVICES DISTRICT
CAPITAL OUTLAY REQUEST FORM
FY 2018-19

Requesting Department:	Wastewater	Department Number:	12				
1- Item Requested:	<u>Ford F-350 with crane</u>						
2- Facility / Location:	<u>Salinas Valley Truck Center</u>						
3- Type of Request: (Check all that apply)	Replacement <input checked="" type="checkbox"/>	Improvement <input type="checkbox"/>					
	New <input checked="" type="checkbox"/>						
4- Project Category: (Check all that apply)	Mandated by law or for public safety <input checked="" type="checkbox"/>						
	Significant cost savings <input type="checkbox"/>						
	Conserve or protect District property <input type="checkbox"/>						
5- Justification	(Cite statute and/or regulation for items being requested to meet State/Federal mandates.)						
	<u>The proposed truck replaces a truck with over 220,000 miles on it. Its replacement will include</u>						
	<u>a 3200 pound Auto Crane (or equal), which will allow staff to more safely remove pumps from</u>						
	<u>wet wells and basins within the collection system and at the wastewater treatment plant.</u>						

7- Estimated Cost:	\$ <u>67,289.00</u>						
8- Funding Source:	Operations <input checked="" type="checkbox"/>	Outside Funding <input type="checkbox"/>					
	Expansion Fees <input type="checkbox"/>	(include source)					

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Requested by <u>John Allchin</u></td> <td style="width: 40%;">Date <u>4/15/2018</u></td> </tr> <tr> <td colspan="2" style="text-align: center;">Name/Signature</td> </tr> </table>				Requested by <u>John Allchin</u>	Date <u>4/15/2018</u>	Name/Signature	
Requested by <u>John Allchin</u>	Date <u>4/15/2018</u>						
Name/Signature							



Salinas Valley Ford Lincoln
1100 Auto Center Circle, Salinas, California, 939072507
Office: 831-444-4444
Fax: 831-443-2001

Customer Proposal

Prepared for:

John Allchin
Cambria CSD

Prepared by:

ALFONSO RAMOS
Office: 831-444-4434
Email:
ALFONSO@SALINASVALLEYFORD.COM

Date: 09/07/2018

Vehicle: 2018 F-350 Chassis XL
4x2 SD Regular Cab 145" WB DRW





62 Salinas Valley Ford Lincoln
1100 Auto Center Circle, Salinas, California,
939072507
Office: 831-444-4444
Fax: 831-443-2001

2018 F-350 Chassis, SD Regular Cab
4x2 SD Regular Cab 145" WB DRW XL(F3G)
Price Level: 840

Selected Options

Code	Description	MSRP
Base Vehicle		
F3G	Base Vehicle Price (F3G)	\$34,905.00
Packages		
640A	Order Code 640A	N/C
Powertrain		
996	Engine: 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel	Included
44P	Transmission: TorqShift 6-Speed Automatic (6R140)	Included
X37	3.73 Axle Ratio	Included
STDGV	GVWR: 14,000 lb Payload Package	Included
Wheels & Tires		
TD8	Tires: LT245/75Rx17E BSW PLUS A/S	Included
64K	Wheels: 17" Argent Painted Steel	Included
51D	Spare Tire & Wheel Delete (Regional)	-\$85.00
Seats & Seat Trim		
A	HD Vinyl 40/20/40 Split Bench Seat	Included
Other Options		
PAINT	Monotone Paint Application	STD
145WB	145" Wheelbase	STD
96V	XL Value Package	\$720.00
90L	Power Equipment Group	\$915.00
61J	4-Ton Hydraulic Jack	\$55.00
52B	Trailer Brake Controller	\$270.00
585	Radio: AM/FM Stereo/Single- CD/MP3 Player	Included
91M	SYNC Communications & Entertainment System	\$365.00

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Selected Options (cont'd)

Code	Description	MSRP
Emissions		
425	50-State Emissions System	STD
Interior Colors		
AS_04	Medium Earth Gray	N/C
Primary Colors		
Z1_01	Oxford White	N/C
Upfit Options		
0000000KNAPHEID	3200 lbs 9' Douglas Crane Body	\$29,487.00
SUBTOTAL		\$66,632.00
Destination Charge		\$1,495.00
TOTAL		\$68,127.00

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Prepared for: John Allchin, Cambria CSD
 By: ALFONSO RAMOS Date: 09/07/2018



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Pricing - Single Vehicle

	MSRP
<i>Vehicle Pricing</i>	
Base Vehicle Price	\$34,905.00
Options & Colors	\$2,240.00
Upfitting	\$29,487.00
Destination Charge	\$1,495.00
Subtotal	\$68,127.00
<i>Pre-Tax Adjustments</i>	
Code	Description
FACTORY REBATE <i>BONUS CUSTOMER CASH</i>	FACTORY REBATE
	-\$2,000.00
REBATE01 <i>FINANCING WITH FORD CREDIT REQUIRED</i>	FORD CREDIT REBATE
	-\$500.00
1514 <i>SVF FLEET DISCOUNT</i>	SALINAS VALLEY FORD DISCOUNT
	-\$4,422.00
Total	\$61,205.00

 Customer Signature

 Acceptance Date

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Major Equipment

(Based on selected options, shown at right)

6.2L V-8 SOHC w/SMPI 385hp
 TorqShift 6 speed automatic w/OD

- * 4-wheel ABS
- * Traction control
- * Battery with run down protection
- * Air conditioning
- * Radio grade AM/FM stereo with seek-scan, single in-dash CD player, MP3 decoder, auxiliary audio input, external memory control
- * Daytime running
- * Variable intermittent wipers
- * Dual front airbags w/passenger cancel
- * Tachometer
- * Reclining front split-bench seats
- * Audio control on steering wheel
- * Rear axle capacity: 10400 lbs.
- * Rear spring rating: 10040 lbs.
- * Frame Yield Strength 50000 psi
- * Axle to end of frame: 47.2"

Exterior:Oxford White
 Interior:Medium Earth Gray

- * Brake assistance
- * LT 245/75R17 E BSW AS S-rated tires
- * Firm suspension
- * Tinted glass
- * Bluetooth streaming audio
- * Dual power remote heated mirrors
- * 17 x 6.5 steel wheels
- * Driver and front passenger seat mounted side airbags
- * Message Center
- * Vinyl seats
- * Front axle capacity: 5250 lbs.
- * Front spring rating: 4250 lbs.
- * Frame section modulus: 12.7 cu.in.
- * Cab to axle: 60"

Fuel Economy

City
N/A



Hwy
N/A

Selected Options

MSRP

STANDARD VEHICLE PRICE	\$34,905.00
Order Code 640A	N/C
Engine: 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel	Included
Transmission: TorqShift 6-Speed Automatic (6R140)	Included
3.73 Axle Ratio	Included
GVWR: 14,000 lb Payload Package	Included
Tires: LT245/75Rx17E BSW PLUS A/S	Included
Wheels: 17" Argent Painted Steel	Included
HD Vinyl 40/20/40 Split Bench Seat	Included
Monotone Paint Application	STD
145" Wheelbase	STD
50-State Emissions System	STD
Power Equipment Group	\$915.00
Accessory Delay	Included
Trailer Tow Mirrors w/Power Heated Glass	Included
MyKey	Included
Perimeter Alarm	Included
Power Front Seat Windows	Included
Power Locks	Included
Remote Keyless Entry	Included
Spare Tire & Wheel Delete (Regional)	-\$85.00

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Trailer Brake Controller	\$270.00
SYNC Communications & Entertainment System	\$365.00
XL Value Package	\$720.00
4.2" Center-Stack Screen	Included
Radio: AM/FM Stereo/Single-CD/MP3 Player	Included
Chrome Front Bumper	Included
Steering Wheel-Mounted Cruise Control	Included
4-Ton Hydraulic Jack	\$55.00
Oxford White	N/C
Medium Earth Gray	N/C
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SUBTOTAL	\$37,145.00
Destination Charge	\$1,495.00
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TOTAL	\$38,640.00

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