



FINANCE COMMITTEE

REGULAR MEETING
 Tuesday, April 25, 2023 - 10:00 AM
 1000 Main Street Cambria, CA 93428

AGENDA

In person at:

**Cambria Veterans' Memorial Hall
 1000 Main Street, Cambria, CA 93428**

AND via Zoom at:

Please click the link below to join the webinar: [https://us06web.zoom.us/j/89735431541?](https://us06web.zoom.us/j/89735431541?pwd=bi9vc2Jac0J3Y2o2TjN4SDNsRko1Zz09)
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Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at <https://www.cambriacsd.org/>. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Administrative Analyst at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Administrative Analyst will answer any questions regarding the agenda.

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

D. COMMITTEE MEMBER COMMUNICATIONS

Any Committee Member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

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. Future agenda items can be suggested at this time. 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.

2. CONSENT AGENDA

A. Consideration to Approve March 28, 2023 Regular Meeting Minutes

3. REGULAR BUSINESS

A. Review of Third Quarter Budget Report and Staff Recommendation

B. Discussion of Report from Ad Hoc Subcommittee on Budget Policy Review

C. Discussion of Report from Ad Hoc Subcommittee on Reserve Policy Review

D. Discussion of Potential General Fund Revenue Enhancement, with Possible Ad Hoc Subcommittee Appointment

4. FUTURE AGENDA ITEMS

5. ADJOURN

FINANCE COMMITTEE

REGULAR MEETING

Tuesday, March 28, 2023 - 10:00 AM

MINUTES

A. CALL TO ORDER

Chairman Gray called the meeting to order at 10:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: Tom Gray (Chair), Cindy Steidel (Vice Chair), Karen Chrisman, Cheryl McDowell, David Pierson and Aimee Wyatt.

Staff present: Haley Dodson, Administrative Analyst; Carlos Mendoza, Manager, Facilities & Resources; Denise Fritz, Finance Manager.

Staff present via Zoom: Acting General Manager/Utilities Department Manager/District Engineer Ray Dienzo, Pamela Duffield, Administrative Department Manager.

C. CHAIRMAN'S REPORT

None.

D. COMMITTEE MEMBER COMMUNICATIONS

None.

1. PUBLIC COMMENT

Public Comment on items not on the Agenda:

Linda Prentiss (submitted two written comments which were read into the record)

2. CONSENT AGENDA

A. Consideration to Approve February 28, 2023 Regular Meeting Minutes

There were two small updates noted on the minutes: Changing "CCC" to CCSD on Agenda p. 4, and eliminating an unneeded "and" at the end of a sentence in item C on p. 5.

Vice Chair Steidel moved to approve the minutes.,

Committee member Wyatt seconded the motion.

The motion was approved: 5-Ayes, 0-Nays, 0-Absent

3. REGULAR BUSINESS

A. Discussion and Consideration of Land and Water Conservation Fund Grant Application for Cambria Skatepark Project

(This item was taken up second in Regular Business, after Item B).

Public comment was received from:

Juli Amodei
Linda Prentiss (written comment)
Anonymous (written comment)
Donn Howell
Dick Clark
Chelsie Foster

The Committee discussed whether to proceed in support of seeking grant funding, including raising the estimated costs for the project to a proposed \$1.2M that Staff felt was more reasonable for the project. An increase in project cost would also require CCSD to set aside a larger share of general funds in restricted reserves until this project is completed and grant funds are fully paid to the district for reimbursement.

During Committee discussion, Ms. Amodei and Mr. Clark affirmed that Skate Cambria will continue fundraising to minimize district liability and minimize the use of General Fund revenue, especially in case of potential construction cost overruns.

Committee member Pierson moved to recommend that the CCSD Board accept a proposed Amendment (Attachment 3A on the Agenda) to update the Memorandum of Understanding between the CCSD and the Cambria Community Foundation with the addition of language referencing the award of grant funding.

Vice Chair Seidel seconded the motion.

The motion was approved: 5-Ayes, 0-Nays, 0-Absent

Committee members had further discussion about the potential risks of setting aside funds for an estimated 2-3 years for the project completion, and about potential alternative needs for funds that could impact the feasibility of investing and committing funds for such a lengthy time period for this project. It was noted that cost overruns or construction overruns are always an uncertainty.

There was discussion about what other projects may require additional funding sooner than later, such as modernizing the Vets hall, or emergency issues that could come up. The possibility of borrowing funds was raised as an alternative in case of an emergency situation.

Committee member Wyatt moved to recommend that the CCSD Board apply for the 50% matching grant based on the updated project cost of \$1.2 million.

Committee member McDowell seconded the motion.

The motion was approved: 4-Ayes, 1-Nay (Vice Chair Steidel), 0-Absent

B. Discussion and Appointment of Ad Hoc Subcommittee Regarding Review of Reserve Policy

(This item was taken up first in Regular Business, before Item A)

Vice Chair Steidel and Committee member Chrisman volunteered to serve on this committee. They will review the restricted and unrestricted reserves and report back next month.

C. Review and Discussion of Report from Ad Hoc Subcommittee on Budget Policy Review

Committee member Pierson reported on progress of the subcommittee and outlined a proposal for review and updates to the overhead allocation process. The committee will meet again during the week of April 10th to work with staff and refine this proposal.

D. Discussion and Consideration to Amend Wastewater Fund-General Fund Interfund Repayment Agreement with Recommendation to the Board

Due to past loans between accounts that didn't have full documentation, Ms. Duffield requested the committee review and approve a proposed loan repayment schedule to take to the board.

Committee member Pierson moved to recommend that the CCSD board amend the Wastewater Fund-General Fund Interfund Repayment Agreement as recommended by Staff.

Vice Chair Seidel seconded the motion.

The motion was approved: 5-Ayes, 0-Nays, 0-Absent

E. Discussion and Consideration of Water Fund-General Fund Interfund Repayment Agreement, with Recommendation to the Board

This item is related to old loan repayments and interfund loan amounts between accounts, and whether or not interest must be charged between accounts. Some agreements for interfund loans had interest specified in the repayment schedules and some did not specify, so Ms. Duffield sought clarification from the Finance Committee on this issue. There was discussion about having a specific review of interfund loan policies in the future.

Committee member Pierson moved to recommend to the CCSD Board that the repayment agreement as submitted by the Staff be approved, with the exception that the interest on this specific loan be forgiven.

Vice Chair Steidel seconded the motion.

The motion was approved: 5-Ayes, 0-Nays, 0-Absent

F. **FUTURE AGENDA ITEMS**

Committee Member Pierson asked for a discussion on opportunities for revenue enhancement in case additional funds are needed for emergencies or additional high-level priorities for the Fire Department, Maintenance, Facilities or further improvement of the Ranch.

G. **ADJOURN**

Chairman Gray adjourned the meeting at 12:15 p.m.

DRAFT

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.A.**FROM: Matthew McElhenie, General Manager
Denise Fritz, Finance Manager

Meeting Date: April 25, 2023

Subject: Review of Third Quarter Budget
Report and Staff Recommendation

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the fiscal year 2022/23 third quarter budget report, proposed budget adjustment, and approve recommendation to the Board of Directors.

DISCUSSION: During the third quarter of fiscal year 2022/23, the Board approved budget adjustments for:

- Authorizing an Installment Sale Agreement and budget adjustment for the Chief Command SSV vehicle
- PG&E IGA Projects
- General Fund reserve purchase of Fire Department Equipment
- General Fund reserve purchase of Fire Engine

All approved adjustments are included in this report.

A section has been added, including a detailed accounting of the PG&E IGA projects, which is presented for your review and consideration.

The Board adopted CIP list has been updated to reflect the activities from July 1, 2022, to March 31, 2023.

Staff recommends the Finance Committee make the recommendation to the Board of Directors to receive and file the fiscal year 2022/23 third quarter budget report.

Attachment: Third Quarter Budget Report Fiscal Year 2022/23

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2022-2023
3rd QUARTER REPORT - DRAFT
APRIL 25, 2023

GENERAL FUND SUMMARY

- Fire Department – 01
- Facilities & Resources Department – 02
- Parks, Recreation & Open Space Department – 16
 - Administration Department - 09



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue	4,187,887.00	4,053,745.00	197,492.41	2,613,662.94	0.00	-1,440,082.06	35.52 %
Expense	4,285,117.00	5,030,159.00	76,676.22	2,396,250.86	43,872.24	2,590,035.90	51.49 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	-97,230.00	-976,414.00	120,816.19	217,412.08	-43,872.24	1,149,953.84	117.77 %
Report Surplus (Deficit):	-97,230.00	-976,414.00	120,816.19	217,412.08	-43,872.24	1,149,953.84	117.77 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-97,230.00	-976,414.00	120,816.19	217,412.08	-43,872.24	1,149,953.84
Report Surplus (Deficit):	-97,230.00	-976,414.00	120,816.19	217,412.08	-43,872.24	1,149,953.84

GENERAL FUND
FIRE DEPARTMENT - 01



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND									
Revenue									
Category: 42 - FEES									
01-43730-01	INSPECTION FEE - FIRE DEPT		14,500.00	14,500.00	350.00	6,174.00	0.00	-8,326.00	57.42 %
Category: 42 - FEES Total:			14,500.00	14,500.00	350.00	6,174.00	0.00	-8,326.00	57.42 %
Category: 43 - OTHER REVENUE									
01-41270-01	REIMBURSEMENTS - FIRE DEPT		0.00	30,000.00	0.00	0.00	0.00	-30,000.00	100.00 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-30,000.00						
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	30,000.00						
BA0000034	08/27/2022	RADIO SYSTEM UPGRADE - PHASE II	-30,000.00						
01-43620-01	INSURANCE-REIMB - FIRE DEPT		0.00	0.00	0.00	3,073.13	0.00	3,073.13	0.00 %
01-43900-01	MISC. REVENUE - FIRE DEPT		0.00	0.00	39,014.55	46,803.89	0.00	46,803.89	0.00 %
Category: 43 - OTHER REVENUE Total:			0.00	30,000.00	39,014.55	49,877.02	0.00	19,877.02	66.26 %
Category: 44 - PROPERTY TAXES									
01-43100-01	PROPERTY TAX - FIRE DEPT		1,963,738.00	1,963,738.00	1,176,969.09	1,354,849.35	0.00	-608,888.65	31.01 %
01-43110-01	SB2557 TAX - FIRE DEPT		-21,601.00	-21,601.00	0.00	0.00	0.00	21,601.00	0.00 %
01-43350-01	ASSESSMENT-FIRE - FIRE DEPT		522,931.00	522,931.00	21,521.54	360,263.33	0.00	-162,667.67	31.11 %
01-43700-01	WEED ABATEMENT - FIRE DEPT		30,731.00	30,731.00	5,727.00	23,224.60	0.00	-7,506.40	24.43 %
Category: 44 - PROPERTY TAXES Total:			2,495,799.00	2,495,799.00	1,204,217.63	1,738,337.28	0.00	-757,461.72	30.35 %
Category: 45 - FED/STATE									
01-46100-01	GRANTS/MISC REV - FIRE DEPT		0.00	0.00	0.00	69,515.70	0.00	69,515.70	0.00 %
01-46180-01	GRANT/REVENUE - FIRE		271,347.00	271,347.00	0.00	8,054.00	0.00	-263,293.00	97.03 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-40,000.00						
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	40,000.00						
BA0000036	08/27/2022	ZOLL X SERIES EKG	-40,000.00						
BA0000061	03/29/2023	ZOLL X SERIES EKG - QTR 3 BUDG ADJ	40,000.00						
Category: 45 - FED/STATE Total:			271,347.00	271,347.00	0.00	77,569.70	0.00	-193,777.30	71.41 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 46 - LOAN PROCEEDS								
01-48010-01	PROCEEDS-LEASE - FIRE DEPT	450,000.00	79,800.00	0.00	0.00	0.00	-79,800.00	100.00 %
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-50,000.00					
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	50,000.00					
BA0000035	08/27/2022	REPLACEMENT OF 2003 F350 UTILITY TRU	-50,000.00					
BA0000059	03/29/2023	FIRE ENGINE - QTR 3 BUDG ADJ	450,000.00					
BA0000060	03/29/2023	VEHICLE PURCHASE - QTR 3 BUDG ADJ	-29,800.00					
Category: 46 - LOAN PROCEEDS Total:		450,000.00	79,800.00	0.00	0.00	0.00	-79,800.00	100.00 %
Revenue Total:		3,231,646.00	2,891,446.00	1,243,582.18	1,871,958.00	0.00	-1,019,488.00	35.26 %
Expense								
Category: 50 - SALARIES								
01-50000-01	SALARY & WAGES - FIRE DEPT	1,021,632.00	1,021,632.00	104,070.32	573,662.37	0.00	447,969.63	43.85 %
01-50100-01	OVERTIME - FIRE DEPT	128,000.00	128,000.00	23,976.59	139,973.27	0.00	-11,973.27	-9.35 %
01-50200-01	STANDBY TIME - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
01-50310-01	FIREFIGHTER PAY - FIRE DEPT	77,804.00	77,804.00	11,020.50	67,480.70	0.00	10,323.30	13.27 %
01-50400-01	SICK/VAC PAY - FIRE DEPT	0.00	0.00	7,867.08	53,743.99	0.00	-53,743.99	0.00 %
01-50500-01	HOLIDAY - FIRE DEPT	0.00	0.00	3,871.07	14,986.32	0.00	-14,986.32	0.00 %
Category: 50 - SALARIES Total:		1,232,436.00	1,232,436.00	150,805.56	849,846.65	0.00	382,589.35	31.04 %
Category: 51 - BENEFITS								
01-51010-01	UNIFORM ALLOWNC - FIRE DEPT	3,500.00	3,500.00	0.00	2,250.00	0.00	1,250.00	35.71 %
01-51020-01	MED-PRINCIPAL - FIRE DEPT	15,708.00	15,708.00	1,247.06	9,332.28	0.00	6,375.72	40.59 %
01-51030-01	MED-PERS-CARE - FIRE DEPT	142,078.00	142,078.00	11,935.13	78,471.75	0.00	63,606.25	44.77 %
01-51050-01	LIFE INSURANCE - FIRE DEPT	1,584.00	1,584.00	92.16	694.35	0.00	889.65	56.16 %
01-51060-01	FICA - FIRE DEPT	68,808.00	68,808.00	9,196.07	50,722.61	0.00	18,085.39	26.28 %
01-51070-01	MEDICARE - FIRE DEPT	14,862.00	14,862.00	2,150.69	11,862.58	0.00	2,999.42	20.18 %
01-51080-01	WORKERS COMP - FIRE DEPT	63,706.00	63,706.00	8,391.86	44,449.31	0.00	19,256.69	30.23 %
01-51090-01	RETIREMENT-PERS - FIRE DEPT	362,653.00	362,653.00	36,107.26	237,391.86	0.00	125,261.14	34.54 %
01-51120-01	UI REIM BENEFIT - FIRE DEPT	0.00	0.00	0.00	85.00	0.00	-85.00	0.00 %
01-51200-01	OTHER EMP BENE - FIRE DEPT	2,600.00	2,600.00	300.00	1,000.00	0.00	1,600.00	61.54 %
01-51210-01	RETIREEES HEALTH - FIRE DEPT	42,536.00	42,536.00	4,403.89	38,940.16	0.00	3,595.84	8.45 %
01-51220-01	MEDICAL REIMBRS - FIRE DEPT	17,550.00	17,550.00	2,100.00	12,685.00	0.00	4,865.00	27.72 %
Category: 51 - BENEFITS Total:		735,585.00	735,585.00	75,924.12	487,884.90	0.00	247,700.10	33.67 %
Category: 52 - SERVICES & SUPPLIES								
01-60100-01	ADS-LEGAL/OTHER - FIRE DEPT	444.00	444.00	0.00	0.00	0.00	444.00	100.00 %
01-60111-01	PUBLIC INFO GNL - FIRE DEPT	1,465.00	1,465.00	0.00	0.00	0.00	1,465.00	100.00 %
01-6011W-01	PUB INF-WEBSITE - FIRE DEPT	554.00	554.00	0.00	178.50	0.00	375.50	67.78 %
01-6033B-01	M&R BUILDINGS - FIRE DEPT	11,905.00	11,905.00	105.00	5,485.37	266.50	6,153.13	51.69 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Budget Detail								
Description		Units	Price	Amount				
M&R BUILDINGS		0.00	0.00	3,905.00				
M&R BUILDINGS - INCREASE ANNUAL AMOUNT		0.00	0.00	8,000.00				
01-6033G-01	M&R GROUNDS - FIRE DEPT		277.00	277.00	0.00	175.00	0.00	102.00 36.82 %
01-6033Z-01	M&R STORM DAMAGE JANUARY 2021		0.00	0.00	0.00	-39.01	0.00	39.01 0.00 %
01-60340-01	M&R FIRE OHDOOR - FIRE DEPT		2,014.00	2,014.00	0.00	0.00	0.00	2,014.00 100.00 %
01-6041L-01	M&R-VEHICLES-L - FIRE DEPT		33,990.00	33,990.00	0.00	8,259.64	0.00	25,730.36 75.70 %
01-60440-01	M&R-COMPS-SVCS - FIRE DEPT		6,770.00	6,770.00	187.85	1,808.59	99.61	4,861.80 71.81 %
Budget Detail								
Description		Units	Price	Amount				
M&R-COMP-SVCS		0.00	0.00	2,770.00				
M&R-COMP-SVCS - INCREASE ANNUAL AMOUNT		0.00	0.00	4,000.00				
01-60450-01	COMP SUPP&PARTS - FIRE DEPT		344.00	344.00	2,015.16	2,139.08	0.00	-1,795.08 -521.83 %
01-60480-01	SECURTY & SAFTY - FIRE DEPT		4,171.00	4,171.00	0.00	299.95	0.00	3,871.05 92.81 %
Budget Detail								
Description		Units	Price	Amount				
SECURITY & SAFETY		0.00	0.00	2,171.00				
SECURITY & SAFETY - INCREASE ANNUAL AMOUNT		0.00	0.00	2,000.00				
01-60500-01	OFFICE SUPPLIES - FIRE DEPT		221.00	221.00	0.00	463.54	0.00	-242.54 -109.75 %
01-60510-01	POSTAGE & SHIP - FIRE DEPT		206.00	206.00	0.00	23.11	0.00	182.89 88.78 %
01-60520-01	BANK CHARGES - FIRE DEPT		0.00	0.00	0.00	132.82	0.00	-132.82 0.00 %
01-60530-01	PRINTING/FORMS - FIRE DEPT		122.00	122.00	0.00	117.98	0.00	4.02 3.30 %
01-60540-01	MBRSH DUES,PUBS - FIRE DEPT		4,617.00	4,617.00	78.83	1,572.85	0.00	3,044.15 65.93 %
01-60550-01	GOVT FEES & LIC - FIRE DEPT		56,414.00	56,414.00	465.52	65,076.92	0.00	-8,662.92 -15.36 %
Budget Detail								
Description		Units	Price	Amount				
GOVERNMENT FEES & LICENSES		0.00	0.00	51,824.00				
IMAGE TREND - EMS		0.00	0.00	2,623.00				
IMAGE TREND - FIRE		0.00	0.00	1,967.00				
01-6060C-01	UTILITIES CELL - FIRE DEPT		11,144.00	11,144.00	90.00	6,000.11	1,135.00	4,008.89 35.97 %
01-6060E-01	UTILITIES ELEC - FIRE DEPT		12,541.00	12,541.00	1,295.16	10,194.37	0.00	2,346.63 18.71 %
01-6060G-01	UTILITIES GAS - FIRE DEPT		3,077.00	3,077.00	1,223.96	6,228.79	0.00	-3,151.79 -102.43 %
01-6060I-01	UTILITS INTRNET - FIRE DEPT		4,087.00	4,087.00	162.50	1,300.00	0.00	2,787.00 68.19 %
01-6060P-01	UTILITIES PHONE - FIRE DEPT		4,578.00	4,578.00	0.00	3,735.93	0.00	842.07 18.39 %
01-6060S-01	UTILITIES SEWER - FIRE DEPT		1,854.00	1,854.00	0.00	300.62	0.00	1,553.38 83.79 %
01-6060W-01	UTILITIES WATER - FIRE DEPT		4,374.00	4,374.00	0.00	747.19	0.00	3,626.81 82.92 %
01-6080M-01	PRO SVC- MISC - FIRE DEPT		5,858.00	5,858.00	979.22	2,201.22	0.00	3,656.78 62.42 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Budget Detail									
Description	Units	Price	Amount						
PROF SVC	0.00	0.00	3,108.00						
PROF SVC - UPDATE WEED ABATEMENT MAPS (SHARE W/F&R	0.00	0.00	2,750.00						
01-60890-01	EMER MED SUPP - FIRE DEPT		14,337.00	14,337.00	1,002.80	1,966.14	0.00	12,370.86	86.29 %
Budget Detail									
Description	Units	Price	Amount						
EMERG MED SUPP	0.00	0.00	5,337.00						
EMERG MED SUPP - INCREASE ANNUAL BUDGET	0.00	0.00	9,000.00						
01-60900-01	DEPT OP SUPPLY - FIRE DEPT		11,565.00	11,565.00	1,593.09	13,445.94	0.00	-1,880.94	-16.26 %
01-60930-01	SMALL TOOLS/EQP - FIRE DEPT		31,062.00	42,562.00	440.95	2,246.01	0.00	40,315.99	94.72 %
Budget Detail									
Description	Units	Price	Amount						
SAML TOOLS/EQP - REPLACE FIRE HOSES	0.00	0.00	30,000.00						
SMALL TOOLS/EQP	0.00	0.00	62.00						
SMALL TOOLS/EQP - INCREASE ANNUAL BUDGET	0.00	0.00	1,000.00						
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000066	03/29/2023	STORM GEAR AND EQUIP - QTR 3 BUDG A	11,500.00						
01-60940-01	CLOTH/UNIFORM - FIRE DEPT		9,345.00	9,345.00	2,132.07	13,823.92	0.00	-4,478.92	-47.93 %
01-60960-01	FUEL - FIRE DEPT		27,268.00	27,268.00	2,820.77	20,757.49	0.00	6,510.51	23.88 %
01-61150-01	MEETING EXPENSE - FIRE DEPT		318.00	318.00	0.00	269.75	0.00	48.25	15.17 %
01-6120A-01	EMPLOYEE ALS CT - FIRE DEPT		2,101.00	2,101.00	0.00	680.38	0.00	1,420.62	67.62 %
01-6120E-01	TVL,TRN,SEM-EMP - FIRE DEPT		15,450.00	15,450.00	2,657.64	18,032.05	0.00	-2,582.05	-16.71 %
01-61240-01	EMPLOYEE RECOG - FIRE DEPT		465.00	465.00	0.00	120.17	0.00	344.83	74.16 %
01-61250-01	EMPLOY RECRUIT - FIRE DEPT		4,771.00	4,771.00	0.00	10,579.02	0.00	-5,808.02	-121.74 %
Category: 52 - SERVICES & SUPPLIES Total:			287,709.00	299,209.00	17,250.52	198,323.44	1,501.11	99,384.45	33.22 %
Category: 60 - CAPITAL OUTLAY									
01-6089A-01	EMERGENCY MED SUPP-FEMA FGR COVID 19		0.00	0.00	0.00	9,180.20	0.00	-9,180.20	0.00 %
01-61700-01	CAP ASSET EXP - FIRE DEPT		475,000.00	657,650.00	42,234.08	81,213.63	0.00	576,436.37	87.65 %
Budget Detail									
Description	Units	Price	Amount						
REPLACEMENT OF FIRE TRUCK TYPE 3	0.00	0.00	450,000.00						
SECURITY SYSTEM UPGRADE - PHASE II OF III ENTRANCE	0.00	0.00	25,000.00						
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	14,000.00						
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-14,000.00						

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-30,000.00						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	30,000.00						
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-50,000.00						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	50,000.00						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	2,350.00						
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-2,350.00						
BA0000028	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-40,000.00						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	40,000.00						
BA0000029	08/27/2022	FUEL STATION COMPUTER REPLACEMENT	14,000.00						
BA0000030	08/27/2022	RADIO SYSTEM UPGRADE - PHASE II	30,000.00						
BA0000031	08/27/2022	REPLACEMENT OF 2003 F350 UTILITY TRU	50,000.00						
BA0000032	08/27/2022	SECURITY SYSTEM UPGRADE - PHASE I EN	2,350.00						
BA0000033	08/27/2022	ZOLL X SERIES EKG	40,000.00						
BA0000063	03/29/2023	JAWS OF LIFE/EXTRICATION TOOL - QTR 3	42,200.00						
BA0000062	03/29/2023	ZOLL X SERIES EKG - QTR 3 BUDG ADJ	4,100.00						
01-6220A-01		FD-AWARE/EDUCTN - FIRE DEPT	2,877.00	2,877.00	64.37	96.09	0.00	2,780.91	96.66 %
01-6220B-01		FD-BREATHG-SCBA - FIRE DEPT	4,622.00	4,622.00	0.00	2,623.34	0.00	1,998.66	43.24 %
Budget Detail									
Description			Units	Price	Amount				
BREATHG SCBA - INCREASE ANNUAL BUDGET			0.00	0.00	2,500.00				
BREATHG-SCBA			0.00	0.00	2,122.00				
01-6220D-01		FD-DISASTR PREP - FIRE DEPT	2,269.00	2,269.00	0.00	270.00	0.00	1,999.00	88.10 %
01-6220E-01		FD-EOC UPGRADE - FIRE DEPT	7,305.00	7,305.00	0.00	0.00	0.00	7,305.00	100.00 %
Budget Detail									
Description			Units	Price	Amount				
EOC UPGRADE			0.00	0.00	5,305.00				
EOC UPGRADE - INCREASE ANNUAL BUDGET			0.00	0.00	2,000.00				
01-6220F-01		FD-FIRE HAZ ETC - FIRE DEPT	2,122.00	2,122.00	0.00	0.00	0.00	2,122.00	100.00 %
01-6220P-01		PERS PROT EQUIP - FIRE DEPT	10,577.00	72,777.00	0.00	0.00	0.00	72,777.00	100.00 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000064	03/29/2023	TURNOUT GEAR - QTR 3 BUDG ADJ	62,200.00						
01-6220R-01		FHRP CONTRACT - FIRE DEPT	32,186.00	32,186.00	0.00	44,895.00	0.00	-12,709.00	-39.49 %
01-6220S-01		FD-SURF RESCUE - FIRE DEPT	1,814.00	1,814.00	0.00	284.38	0.00	1,529.62	84.32 %
01-62210-01		PUBLIC EDUCATION-CERT	3,713.00	3,713.00	0.00	638.11	0.00	3,074.89	82.81 %
Category: 60 - CAPITAL OUTLAY Total:			542,485.00	787,335.00	42,298.45	139,200.75	0.00	648,134.25	82.32 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 80 - ALLOCATED OH							
01-62000-01 ALLOC OVERHEAD - FIRE DEPT	494,882.00	494,882.00	123,720.50	371,161.50	0.00	123,720.50	25.00 %
Category: 80 - ALLOCATED OH Total:	494,882.00	494,882.00	123,720.50	371,161.50	0.00	123,720.50	25.00 %
Expense Total:	3,293,097.00	3,549,447.00	409,999.15	2,046,417.24	1,501.11	1,501,528.65	42.30 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	-61,451.00	-658,001.00	833,583.03	-174,459.24	-1,501.11	482,040.65	73.26 %
Report Surplus (Deficit):	-61,451.00	-658,001.00	833,583.03	-174,459.24	-1,501.11	482,040.65	73.26 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	14,500.00	14,500.00	350.00	6,174.00	0.00	-8,326.00	57.42 %
43 - OTHER REVENUE	0.00	30,000.00	39,014.55	49,877.02	0.00	19,877.02	-66.26 %
44 - PROPERTY TAXES	2,495,799.00	2,495,799.00	1,204,217.63	1,738,337.28	0.00	-757,461.72	30.35 %
45 - FED/STATE	271,347.00	271,347.00	0.00	77,569.70	0.00	-193,777.30	71.41 %
46 - LOAN PROCEEDS	450,000.00	79,800.00	0.00	0.00	0.00	-79,800.00	100.00 %
Revenue Surplus (Deficit):	3,231,646.00	2,891,446.00	1,243,582.18	1,871,958.00	0.00	-1,019,488.00	35.26 %
Expense							
50 - SALARIES	1,232,436.00	1,232,436.00	150,805.56	849,846.65	0.00	382,589.35	31.04 %
51 - BENEFITS	735,585.00	735,585.00	75,924.12	487,884.90	0.00	247,700.10	33.67 %
52 - SERVICES & SUPPLIES	287,709.00	299,209.00	17,250.52	198,323.44	1,501.11	99,384.45	33.22 %
60 - CAPITAL OUTLAY	542,485.00	787,335.00	42,298.45	139,200.75	0.00	648,134.25	82.32 %
80 - ALLOCATED OH	494,882.00	494,882.00	123,720.50	371,161.50	0.00	123,720.50	25.00 %
Expense Total:	3,293,097.00	3,549,447.00	409,999.15	2,046,417.24	1,501.11	1,501,528.65	42.30 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	-61,451.00	-658,001.00	833,583.03	-174,459.24	-1,501.11	482,040.65	73.26 %
Report Surplus (Deficit):	-61,451.00	-658,001.00	833,583.03	-174,459.24	-1,501.11	482,040.65	73.26 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-61,451.00	-658,001.00	833,583.03	-174,459.24	-1,501.11	482,040.65
Report Surplus (Deficit):	-61,451.00	-658,001.00	833,583.03	-174,459.24	-1,501.11	482,040.65

GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02



Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
Category: 42 - FEES							
01-45000-02	VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	2,858.00	15,524.50	0.00	-10,475.50 40.29 %
01-45250-02	VH RENTS-PRIVET - FAC & RESRC DPT	500.00	500.00	0.00	3,780.00	0.00	3,280.00 756.00 %
01-45600-02	RENT-BANNERS - FAC & RESRC DPT	200.00	200.00	0.00	0.00	0.00	-200.00 100.00 %
01-45700-02	RENT-RANCH - FAC & RESRC DPT	200.00	200.00	0.00	0.00	0.00	-200.00 100.00 %
01-45900-02	VH CLEAN FEE - FAC & RESRC DPT	200.00	200.00	0.00	0.00	0.00	-200.00 100.00 %
	Category: 42 - FEES Total:	27,100.00	27,100.00	2,858.00	19,304.50	0.00	-7,795.50 28.77 %
Category: 43 - OTHER REVENUE							
01-42000-02	INTEREST INCOME - PPT MGMT DEPT	0.00	0.00	0.00	0.42	0.00	0.42 0.00 %
01-43900-02	MISC. REVENUE - PPT MGMT DEPT	600.00	600.00	0.00	353.20	0.00	-246.80 41.13 %
	Category: 43 - OTHER REVENUE Total:	600.00	600.00	0.00	353.62	0.00	-246.38 41.06 %
Category: 44 - PROPERTY TAXES							
01-43100-02	PROPERTY TAX - PPT MGMT DEPT	735,946.00	735,946.00	441,085.91	507,749.17	0.00	-228,196.83 31.01 %
01-43110-02	SB2557 TAX - PPT MGMT DEPT	-4,233.00	-4,233.00	0.00	0.00	0.00	4,233.00 0.00 %
	Category: 44 - PROPERTY TAXES Total:	731,713.00	731,713.00	441,085.91	507,749.17	0.00	-223,963.83 30.61 %
Category: 45 - FED/STATE							
01-46000-02	STORM REIMBURSE - PPT MGMT DEPT	0.00	0.00	0.00	34,900.20	0.00	34,900.20 0.00 %
	Category: 45 - FED/STATE Total:	0.00	0.00	0.00	34,900.20	0.00	34,900.20 0.00 %
	Revenue Total:	759,413.00	759,413.00	443,943.91	562,307.49	0.00	-197,105.51 25.95 %
Expense							
Category: 50 - SALARIES							
01-50000-02	SALARY & WAGES - PPT MGMT DEPT	240,210.00	240,210.00	24,419.68	129,250.33	0.00	110,959.67 46.19 %
01-50100-02	OVERTIME - PPT MGMT DEPT	7,500.00	7,500.00	2,145.00	9,605.79	0.00	-2,105.79 -28.08 %
01-50400-02	SICK/VAC PAY - PPT MGMT DEPT	0.00	0.00	-686.11	25,236.04	0.00	-25,236.04 0.00 %
01-50500-02	HOLIDAY - PPT MGMT DEPT	0.00	0.00	981.50	9,489.44	0.00	-9,489.44 0.00 %
	Category: 50 - SALARIES Total:	247,710.00	247,710.00	26,860.07	173,581.60	0.00	74,128.40 29.93 %
Category: 51 - BENEFITS							
01-51010-02	UNIFORM ALLOWNC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	2,517.54	0.00	-1,317.54 -109.80 %
01-51020-02	MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	316.76	2,703.55	0.00	1,096.45 28.85 %
01-51030-02	MED-PERS-CARE - PPT MGMT DEPT	38,983.00	38,983.00	3,312.64	29,080.41	0.00	9,902.59 25.40 %
01-51050-02	LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	25.22	215.25	0.00	216.75 50.17 %
01-51060-02	FICA - PPT MGMT DEPT	14,738.00	14,738.00	1,598.39	10,153.51	0.00	4,584.49 31.11 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-51070-02	MEDICARE - PPT MGMT DEPT	3,025.00	3,025.00	373.82	2,374.61	0.00	650.39	21.50 %
01-51080-02	WORKERS COMP - PPT MGMT DEPT	12,654.00	12,654.00	1,502.87	9,950.66	0.00	2,703.34	21.36 %
01-51090-02	RETIREMENT-PERS - PPT MGMT DEPT	70,639.00	70,639.00	6,509.66	50,326.11	0.00	20,312.89	28.76 %
01-51200-02	OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	325.00	2,108.75	0.00	1,091.25	34.10 %
01-51210-02	RETIREEES HEALTH - PPT MGMT DEPT	23,834.00	23,834.00	2,019.61	18,025.94	0.00	5,808.06	24.37 %
01-51220-02	MEDICAL REIMBRS - PPT MGMT DEPT	5,200.00	5,200.00	600.00	3,814.00	0.00	1,386.00	26.65 %
Category: 51 - BENEFITS Total:		177,705.00	177,705.00	16,583.97	131,270.33	0.00	46,434.67	26.13 %

Category: 52 - SERVICES & SUPPLIES

01-6033B-02	M&R BUILDINGS - PPT MGMT DEPT	11,312.00	11,312.00	948.16	4,761.10	0.00	6,550.90	57.91 %
01-6033E-02	M&R ENCAMPMENTS - FAC & RESRC DPT	30,000.00	30,000.00	0.00	7,503.54	0.00	22,496.46	74.99 %
01-6033G-02	M&R GROUNDS - PPT MGMT DEPT	23,073.00	23,073.00	593.60	10,593.60	0.00	12,479.40	54.09 %
01-6033L-02	M&R-STREETLIGHT - FAC & RESRC DPT	1,061.00	1,061.00	0.00	11,194.00	0.00	-10,133.00	-95.04 %
01-6033R-02	M&R-RANCH - FAC & RESRC DPT	56,116.00	56,116.00	80.86	9,175.20	0.00	46,940.80	83.65 %
01-6033V-02	M&R-VET'S HALL - FAC & RESRC DPT	52,514.00	52,514.00	1,648.00	49,020.16	0.00	3,493.84	6.65 %

Budget Detail

Description	Units	Price	Amount
M&R VETS HALL	0.00	0.00	17,514.00
M&R VETS HALL - TERMITTE TREATMENT	0.00	0.00	35,000.00

01-60400-02	M&R - EQUIPMENT - PPT MGMT DEPT	109.00	109.00	0.00	0.00	0.00	109.00	100.00 %
01-6041L-02	M&R-VEHICLES-L - PPT MGMT DEPT	1,797.00	1,797.00	3,438.14	5,195.09	0.00	-3,398.09	-189.10 %
01-6041N-02	M&R-VEHICLES-N - PPT MGMT DEPT	5,677.00	5,677.00	0.00	859.49	0.00	4,817.51	84.86 %
01-60450-02	COMP SUPP&PARTS - PPT MGMT DEPT	270.00	270.00	287.88	287.88	0.00	-17.88	-6.62 %
01-60500-02	OFFICE SUPPLIES - FAC & RESRC DPT	70.00	70.00	0.00	19.70	0.00	50.30	71.86 %
01-60550-02	GOVT FEES & LIC - PPT MGMT DEPT	197.00	197.00	0.00	465.52	0.00	-268.52	-136.30 %
01-6060C-02	UTILITIES CELL - PPT MGMT DEPT	2,085.00	2,085.00	0.00	1,782.65	200.00	102.35	4.91 %
01-6060E-02	UTILITIES ELEC - PPT MGMT DEPT	21,434.00	21,434.00	1,719.80	15,853.95	0.00	5,580.05	26.03 %
01-6060G-02	UTILITIES GAS - PPT MGMT DEPT	1,292.00	1,292.00	652.29	2,854.93	0.00	-1,562.93	-120.97 %
01-6060I-02	UTILITS INTRNET - PPT MGMT DEPT	5,709.00	5,709.00	435.29	3,396.16	0.00	2,312.84	40.51 %
01-6060P-02	UTILITIES PHONE - PPT MGMT DEPT	762.00	762.00	0.00	1,011.42	0.00	-249.42	-32.73 %
01-6060S-02	UTILITIES SEWER - PPT MGMT DEPT	3,980.00	3,980.00	0.00	723.72	0.00	3,256.28	81.82 %
01-6060W-02	UTILITIES WATER - PPT MGMT DEPT	8,586.00	8,586.00	0.00	1,769.17	0.00	6,816.83	79.39 %
01-60700-02	EQUIP RENTAL - PPT MGMT DEPT	415.00	415.00	836.55	836.55	0.00	-421.55	-101.58 %
01-6080M-02	PRO SVC- MISC - PPT MGMT DEPT	14,125.00	23,548.00	2,122.00	27,489.00	0.00	-3,941.00	-16.74 %

Budget Detail

Description	Units	Price	Amount
PRO SVC-MISC	0.00	0.00	11,375.00
PROF SVC-MISC - UPDATE WED ABATEMENT MAPS (SHARE W	0.00	0.00	2,750.00

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

				Original	Current	Period	Fiscal	Encumbrances	Variance	Percent	
				Total Budget	Total Budget	Activity	Activity		Favorable	Remaining	
									(Unfavorable)		
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000078	03/29/2023	PGE IGA VETS HALL PV	9,423.00								
01-6080T-02		PROF SERV-TEMP - FAC & RESRC DPT		8,240.00	8,240.00	0.00	0.00	0.00	8,240.00	100.00 %	
01-60900-02		DEPT OP SUPPLY - PPT MGMT DEPT		13,843.00	13,843.00	146.51	7,043.84	0.00	6,799.16	49.12 %	
01-60930-02		SMALL TOOLS/EQP - PPT MGMT DEPT		4,371.00	26,371.00	0.00	0.00	0.00	26,371.00	100.00 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000065	03/29/2023	WATER RESCUE GEAR - QTR 3 BUDG ADJ	22,000.00								
01-60940-02		CLOTH/UNIFORM - PPT MGMT DEPT		2,357.00	2,357.00	0.00	0.00	0.00	2,357.00	100.00 %	
01-60960-02		FUEL - FAC & RESRC DPT		17,971.00	17,971.00	847.24	15,033.41	0.00	2,937.59	16.35 %	
Category: 52 - SERVICES & SUPPLIES Total:				287,366.00	318,789.00	13,756.32	176,870.08	200.00	141,718.92	44.46 %	
Category: 60 - CAPITAL OUTLAY											
01-61700-02		CAP ASSET EXP - FAC & RESRC DPT		0.00	3,162.00	0.00	0.00	0.00	3,162.00	100.00 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	3,162.00								
BA0000021	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-3,162.00								
BA0000022	08/27/2022	EV STATION INSTALLATION	3,162.00								
Category: 60 - CAPITAL OUTLAY Total:				0.00	3,162.00	0.00	0.00	0.00	3,162.00	100.00 %	
Category: 70 - DEBT SERVICE											
01-61800-02		PRINCIPAL - FAC & RESRC DPT		0.00	0.00	331.14	2,941.91	0.00	-2,941.91	0.00 %	
01-6180H-02		INTEREST TRUCK - FAC & RESRC DPT		1,467.00	1,467.00	118.33	1,394.06	0.00	72.94	4.97 %	
01-6180J-02		PRINCIPAL/P-UP		9,764.00	9,764.00	826.37	8,082.58	0.00	1,681.42	17.22 %	
Category: 70 - DEBT SERVICE Total:				11,231.00	11,231.00	1,275.84	12,418.55	0.00	-1,187.55	-10.57 %	
Category: 80 - ALLOCATED OH											
01-62000-02		ALLOC OVERHEAD - PPT MGMT DEPT		155,758.00	155,758.00	38,939.50	116,818.50	0.00	38,939.50	25.00 %	
Category: 80 - ALLOCATED OH Total:				155,758.00	155,758.00	38,939.50	116,818.50	0.00	38,939.50	25.00 %	
Expense Total:				879,770.00	914,355.00	97,415.70	610,959.06	200.00	303,195.94	33.16 %	
Fund: 01 - GENERAL FUND Surplus (Deficit):				-120,357.00	-154,942.00	346,528.21	-48,651.57	-200.00	106,090.43	68.47 %	
Report Surplus (Deficit):				-120,357.00	-154,942.00	346,528.21	-48,651.57	-200.00	106,090.43	68.47 %	

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	27,100.00	27,100.00	2,858.00	19,304.50	0.00	-7,795.50	28.77 %
43 - OTHER REVENUE	600.00	600.00	0.00	353.62	0.00	-246.38	41.06 %
44 - PROPERTY TAXES	731,713.00	731,713.00	441,085.91	507,749.17	0.00	-223,963.83	30.61 %
45 - FED/STATE	0.00	0.00	0.00	34,900.20	0.00	34,900.20	0.00 %
Revenue Surplus (Deficit):	759,413.00	759,413.00	443,943.91	562,307.49	0.00	-197,105.51	25.95 %
Expense							
50 - SALARIES	247,710.00	247,710.00	26,860.07	173,581.60	0.00	74,128.40	29.93 %
51 - BENEFITS	177,705.00	177,705.00	16,583.97	131,270.33	0.00	46,434.67	26.13 %
52 - SERVICES & SUPPLIES	287,366.00	318,789.00	13,756.32	176,870.08	200.00	141,718.92	44.46 %
60 - CAPITAL OUTLAY	0.00	3,162.00	0.00	0.00	0.00	3,162.00	100.00 %
70 - DEBT SERVICE	11,231.00	11,231.00	1,275.84	12,418.55	0.00	-1,187.55	-10.57 %
80 - ALLOCATED OH	155,758.00	155,758.00	38,939.50	116,818.50	0.00	38,939.50	25.00 %
Expense Total:	879,770.00	914,355.00	97,415.70	610,959.06	200.00	303,195.94	33.16 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	-120,357.00	-154,942.00	346,528.21	-48,651.57	-200.00	106,090.43	68.47 %
Report Surplus (Deficit):	-120,357.00	-154,942.00	346,528.21	-48,651.57	-200.00	106,090.43	68.47 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-120,357.00	-154,942.00	346,528.21	-48,651.57	-200.00	106,090.43
Report Surplus (Deficit):	-120,357.00	-154,942.00	346,528.21	-48,651.57	-200.00	106,090.43

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

				Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND											
Revenue											
Category: 43 - OTHER REVENUE											
01-46260-16	PROJECT CONTRBUTION SKATE PARK			0.00	28,106.00	6,129.08	13,179.08	0.00	-14,926.92	53.11 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000080	03/30/2023	CCC PROJECT CONTRIBUTION	-28,106.00								
Category: 43 - OTHER REVENUE Total:				0.00	28,106.00	6,129.08	13,179.08	0.00	-14,926.92	53.11 %	
Category: 44 - PROPERTY TAXES											
01-43100-16	PROPERTY TAX - PROS DEPT			53,317.00	53,317.00	31,955.01	36,784.52	0.00	-16,532.48	31.01 %	
01-43110-16	SB2557 TAX - PROS DEPT			-400.00	-400.00	0.00	0.00	0.00	400.00	0.00 %	
Category: 44 - PROPERTY TAXES Total:				52,917.00	52,917.00	31,955.01	36,784.52	0.00	-16,132.48	30.49 %	
Category: 45 - FED/STATE											
01-46100-16	GRANTS/MISC REV - PROS DEPT			0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000026	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	177,952.00								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-177,952.00								
BA0000027	08/27/2022	EAST RANCH RESTROOM	-177,952.00								
Category: 45 - FED/STATE Total:				0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %	
Revenue Total:				52,917.00	258,975.00	38,084.09	49,963.60	0.00	-209,011.40	80.71 %	
Expense											
Category: 52 - SERVICES & SUPPLIES											
01-60800-16	PRO SVS-PROS DEPT			18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %	
Budget Detail											
Description	Units	Price	Amount								
PROF SVC - GRANT WRITER	0.00	0.00	3,000.00								
PROF SVC - UPDATE 2009 COMMUNITY PARK PLAN	0.00	0.00	15,793.00								
Category: 52 - SERVICES & SUPPLIES Total:				18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %	

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 60 - CAPITAL OUTLAY								
01-61700-16	CAP ASSET EXP - PROS DEPT	59,333.00	493,440.00	-1,553.96	29,158.16	0.00	464,281.84	94.09 %
Budget Detail								
Description		Units	Price	Amount				
CAP ASSETS - SKATE PARK YR 2 OF 3 RESERVE FUNDING		0.00	0.00	59,333.00				
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	352,504.00					
BA0000023	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-352,504.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	53,497.00					
BA0000023	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-53,497.00					
BA0000024	08/27/2022	EAST RANCH RESTROOM	352,504.00					
BA0000025	08/27/2022	SKATEPARK	53,497.00					
BA0000081	03/30/2023	CAP ASSET - SKATEPARK CCC CONTRIBUTI	28,106.00					
Category: 60 - CAPITAL OUTLAY Total:		59,333.00	493,440.00	-1,553.96	29,158.16	0.00	464,281.84	94.09 %
Category: 80 - ALLOCATED OH								
01-62000-16	ALLOC OVERHEAD - PROS DEPT	34,124.00	34,124.00	8,531.00	25,593.00	0.00	8,531.00	25.00 %
Category: 80 - ALLOCATED OH Total:		34,124.00	34,124.00	8,531.00	25,593.00	0.00	8,531.00	25.00 %
Expense Total:		112,250.00	546,357.00	6,977.04	54,751.16	0.00	491,605.84	89.98 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		-59,333.00	-287,382.00	31,107.05	-4,787.56	0.00	282,594.44	98.33 %
Report Surplus (Deficit):		-59,333.00	-287,382.00	31,107.05	-4,787.56	0.00	282,594.44	98.33 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
43 - OTHER REVENUE	0.00	28,106.00	6,129.08	13,179.08	0.00	-14,926.92	53.11 %
44 - PROPERTY TAXES	52,917.00	52,917.00	31,955.01	36,784.52	0.00	-16,132.48	30.49 %
45 - FED/STATE	0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %
Revenue Surplus (Deficit):	52,917.00	258,975.00	38,084.09	49,963.60	0.00	-209,011.40	80.71 %
Expense							
52 - SERVICES & SUPPLIES	18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %
60 - CAPITAL OUTLAY	59,333.00	493,440.00	-1,553.96	29,158.16	0.00	464,281.84	94.09 %
80 - ALLOCATED OH	34,124.00	34,124.00	8,531.00	25,593.00	0.00	8,531.00	25.00 %
Expense Total:	112,250.00	546,357.00	6,977.04	54,751.16	0.00	491,605.84	89.98 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	-59,333.00	-287,382.00	31,107.05	-4,787.56	0.00	282,594.44	98.33 %
Report Surplus (Deficit):	-59,333.00	-287,382.00	31,107.05	-4,787.56	0.00	282,594.44	98.33 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-59,333.00	-287,382.00	31,107.05	-4,787.56	0.00	282,594.44
Report Surplus (Deficit):	-59,333.00	-287,382.00	31,107.05	-4,787.56	0.00	282,594.44

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND								
Revenue								
Category: 42 - FEES								
01-40010-09	FRANCHISE FEES - ADMIN DEPT	118,000.00	118,000.00	27,492.50	110,067.15	0.00	-7,932.85	6.72 %
01-40130-09	VAC RENTAL REG - ADMIN DEPT	600.00	600.00	27.00	1,082.00	0.00	482.00	180.33 %
	Category: 42 - FEES Total:	118,600.00	118,600.00	27,519.50	111,149.15	0.00	-7,450.85	6.28 %
Category: 43 - OTHER REVENUE								
01-41270-09	REIMBURSEMENTS - ADMIN DEPT	0.00	0.00	0.00	-375.00	0.00	-375.00	0.00 %
01-42000-09	INTEREST INCOME - ADMIN DEPT	6,000.00	6,000.00	17,345.50	17,421.79	0.00	11,421.79	290.36 %
01-43850-09	RADIO VAULT RNT - ADMIN DEPT	2,400.00	2,400.00	0.00	1,200.00	0.00	-1,200.00	50.00 %
01-43900-09	MISC. REVENUE - ADMIN DEPT	1,545.00	1,545.00	-1,761.97	37.91	0.00	-1,507.09	97.55 %
	Category: 43 - OTHER REVENUE Total:	9,945.00	9,945.00	15,583.53	18,284.70	0.00	8,339.70	83.86 %
Category: 44 - PROPERTY TAXES								
01-43100-09	PROPERTY TAX - ADMIN DEPT	0.00	0.00	-1,571,220.80	0.00	0.00	0.00	0.00 %
01-43120-09	SB1090-PROPTAX - ADMIN DEPT	15,366.00	15,366.00	0.00	0.00	0.00	-15,366.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	15,366.00	15,366.00	-1,571,220.80	0.00	0.00	-15,366.00	100.00 %
	Revenue Total:	143,911.00	143,911.00	-1,528,117.77	129,433.85	0.00	-14,477.15	10.06 %
Expense								
Category: 50 - SALARIES								
01-50000-09	SALARY & WAGES - ADMIN DEPT	909,537.00	909,537.00	63,809.23	405,472.10	0.00	504,064.90	55.42 %
01-50100-09	OVERTIME - ADMIN DEPT	15,000.00	15,000.00	337.17	840.78	0.00	14,159.22	94.39 %
01-50300-09	PART-TIME - ADMIN DEPT	0.00	0.00	4,000.00	16,447.00	0.00	-16,447.00	0.00 %
01-50400-09	SICK/VAC PAY - ADMIN DEPT	0.00	0.00	34,189.53	75,771.44	0.00	-75,771.44	0.00 %
01-50500-09	HOLIDAY - ADMIN DEPT	0.00	0.00	3,985.19	27,338.91	0.00	-27,338.91	0.00 %
	Category: 50 - SALARIES Total:	924,537.00	924,537.00	106,321.12	525,870.23	0.00	398,666.77	43.12 %
Category: 51 - BENEFITS								
01-51020-09	MED-PRINCIPAL - ADMIN DEPT	15,359.00	15,359.00	418.74	6,930.28	0.00	8,428.72	54.88 %
01-51030-09	MED-PERS-CARE - ADMIN DEPT	109,733.00	109,733.00	1,942.65	40,705.89	0.00	69,027.11	62.90 %
01-51050-09	LIFE INSURANCE - ADMIN DEPT	1,238.00	1,238.00	50.44	626.24	0.00	611.76	49.42 %
01-51060-09	FICA - ADMIN DEPT	60,892.00	60,892.00	6,572.87	28,169.94	0.00	32,722.06	53.74 %
01-51070-09	MEDICARE - ADMIN DEPT	11,596.00	11,596.00	1,537.22	7,548.39	0.00	4,047.61	34.91 %
01-51080-09	WORKERS COMP - ADMIN DEPT	5,295.00	5,295.00	564.47	5,466.96	0.00	-171.96	-3.25 %
01-51090-09	RETIREMENT-PERS - ADMIN DEPT	246,068.00	246,068.00	19,403.65	162,669.23	0.00	83,398.77	33.89 %
01-51120-09	UI REIM BENEFIT - ADMIN DEPT	0.00	0.00	0.00	268.00	0.00	-268.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-51200-09	OTHER EMP BENE - ADMIN DEPT	41,780.00	41,780.00	650.00	4,972.75	0.00	36,807.25	88.10 %
01-51210-09	RETIREES HEALTH - ADMIN DEPT	93,032.00	93,032.00	6,245.25	54,368.75	0.00	38,663.25	41.56 %
01-51220-09	MEDICAL REIMBRS - ADMIN DEPT	14,300.00	14,300.00	2,300.00	9,585.00	0.00	4,715.00	32.97 %
Category: 51 - BENEFITS Total:		599,293.00	599,293.00	39,685.29	321,311.43	0.00	277,981.57	46.38 %

Category: 52 - SERVICES & SUPPLIES

01-60100-09	ADS-LEGAL/OTHER - ADMIN DEPT	250.00	250.00	0.00	0.00	0.00	250.00	100.00 %
01-60111-09	PUBLIC INFO GNL - ADMIN DEPT	3,442.00	3,442.00	0.00	1,851.05	0.00	1,590.95	46.22 %
01-6011W-09	PUB INF-WEBSITE - ADMIN DEPT	3,214.00	3,214.00	260.00	2,340.00	780.00	94.00	2.92 %
01-60140-09	PUBLIC EVENTS - ADMIN DEPT	305.00	305.00	0.00	60.00	0.00	245.00	80.33 %
01-60300-09	INSURANCE - ADMIN DEPT	272,645.00	272,645.00	0.00	286,586.75	0.00	-13,941.75	-5.11 %
01-6033B-09	M&R BUILDINGS - ADMIN DEPT	10,583.00	10,583.00	381.00	4,934.80	0.00	5,648.20	53.37 %
01-6033G-09	M&R GROUNDS - ADMIN DEPT	2,611.00	2,611.00	0.00	3,150.77	0.00	-539.77	-20.67 %
01-6041L-09	M&R-VEHICLES-L - ADMIN DEPT	1,825.00	1,825.00	0.00	762.06	0.00	1,062.94	58.24 %
01-60440-09	M&R-COMPS-SVCS - ADMIN DEPT	106,341.00	106,341.00	4,906.12	92,850.89	4,078.04	9,412.07	8.85 %

Budget Detail

Description	Units	Price	Amount
M&R-COMP-SVCS	0.00	0.00	102,878.00
M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE	0.00	0.00	963.00
M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE	0.00	0.00	2,500.00

01-60450-09	COMP SUPP&PARTS - ADMIN DEPT	19,252.00	19,252.00	1,977.85	10,392.63	0.00	8,859.37	46.02 %
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Budget Detail

Description	Units	Price	Amount
COMP SUPP&PARTS	0.00	0.00	8,106.00
COMP SUPP&PARTS - INCREASE ANNUAL AMOUNT	0.00	0.00	1,146.00
COMP SUPP&PARTS - LAPTOP FOR GM & FINANCE STAFF	0.00	0.00	10,000.00

01-60480-09	SECURTY & SAFTY - ADMIN DEPT	835.00	835.00	0.00	126.00	0.00	709.00	84.91 %
01-6048E-09	SAFETY - MED - ADMIN DEPT	41.00	41.00	0.00	0.00	0.00	41.00	100.00 %
01-60500-09	OFFICE SUPPLIES - ADMIN DEPT	4,608.00	4,608.00	533.13	2,926.61	0.00	1,681.39	36.49 %
01-60510-09	POSTAGE & SHIP - ADMIN DEPT	2,445.00	2,445.00	1,000.00	3,000.00	0.00	-555.00	-22.70 %
01-60520-09	BANK CHARGES - ADMIN DEPT	5,056.00	5,056.00	0.00	3,793.81	0.00	1,262.19	24.96 %
01-60530-09	PRINTING/FORMS - ADMIN DEPT	2,501.00	2,501.00	0.00	0.00	0.00	2,501.00	100.00 %
01-60540-09	MBRSH DUES,PUBS - ADMIN DEPT	10,917.00	10,917.00	0.00	13,435.00	0.00	-2,518.00	-23.06 %
01-60550-09	GOVT FEES & LIC - ADMIN DEPT	59,796.00	59,796.00	0.00	30,393.84	0.00	29,402.16	49.17 %

Budget Detail

Description	Units	Price	Amount
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00
GOVERNMENT FEES & LICENSES - ELECTION FEES	0.00	0.00	11,000.00
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	23,426.00

01-6060C-09	UTILITIES CELL - ADMIN DEPT	3,796.00	3,796.00	0.00	3,206.66	1,400.00	-810.66	-21.36 %
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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-6060E-09	UTILITIES ELEC - ADMIN DEPT	7,825.00	7,825.00	651.84	6,600.43	0.00	1,224.57	15.65 %
01-6060G-09	UTILITIES GAS - ADMIN DEPT	194.00	194.00	46.12	174.58	0.00	19.42	10.01 %
01-6060I-09	UTILITS INTRNET - ADMIN DEPT	13,179.00	13,179.00	398.79	3,190.32	0.00	9,988.68	75.79 %
01-6060P-09	UTILITIES PHONE - ADMIN DEPT	9,385.00	9,385.00	0.00	5,975.96	0.00	3,409.04	36.32 %
01-6060S-09	UTILITIES SEWER - ADMIN DEPT	623.00	623.00	0.00	92.06	0.00	530.94	85.22 %
01-6060W-09	UTILITIES WATER - ADMIN DEPT	391.00	391.00	0.00	56.90	0.00	334.10	85.45 %
01-60700-09	EQUIP RENTAL - ADMIN DEPT	564.00	564.00	148.20	444.60	-148.20	267.60	47.45 %
01-60750-09	RENT OFFICE - ADMIN DEPT	32,502.00	32,502.00	2,680.69	24,126.21	5,489.04	2,886.75	8.88 %
01-6080A-09	PRO SVC- AUDIT - ADMIN DEPT	22,712.00	22,712.00	0.00	14,215.00	0.00	8,497.00	37.41 %
01-6080K-09	PRO SVC-COUNSEL - ADMIN DEPT	214,351.00	214,351.00	22,056.00	123,914.49	0.00	90,436.51	42.19 %
01-6080L-09	PRO SVC- LEGAL - ADMIN DEPT	73,958.00	73,958.00	0.00	54,077.85	0.00	19,880.15	26.88 %
01-6080M-09	PRO SVC- MISC - ADMIN DEPT	46,058.00	66,058.00	6,607.12	14,807.89	2,179.25	49,070.86	74.28 %
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	20,000.00					
BA0000019	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-20,000.00					
BA0000020	08/27/2022	PROF SVCS FEES STUDY	20,000.00					
01-6080T-09	PROF SERV-TEMP - ADMIN DEPT	31,827.00	31,827.00	3,147.24	19,534.46	0.00	12,292.54	38.62 %
01-60860-09	OUTSIDE SERVICs - ADMIN DEPT	46,560.00	46,560.00	17,667.50	26,767.92	28,393.00	-8,600.92	-18.47 %
Budget Detail								
Description	Units	Price	Amount					
OUTSIDE SERVICES	0.00	0.00	23,879.00					
OUTSIDE SERVICES - INCREASE FOR HYBRID VIDEO SERVI	0.00	0.00	22,681.00					
01-60900-09	DEPT OP SUPPLY - ADMIN DEPT	2,236.00	2,236.00	0.00	1,864.48	0.00	371.52	16.62 %
01-60940-09	CLOTH/UNIFORM - ADMIN DEPT	521.00	521.00	0.00	0.00	0.00	521.00	100.00 %
01-60950-09	OFFICE FURN/EQP - ADMIN DEPT	8,863.00	8,863.00	0.00	0.00	0.00	8,863.00	100.00 %
01-60960-09	FUEL - ADMIN DEPT	108.00	108.00	0.00	0.00	0.00	108.00	100.00 %
01-61150-09	MEETING EXPENSE - ADMIN DEPT	4,932.00	4,932.00	21.07	4,667.75	0.00	264.25	5.36 %
01-6120D-09	TVL,TRN,SEM-DIR - ADMIN DEPT	10,000.00	10,000.00	-170.00	4,918.46	0.00	5,081.54	50.82 %
Budget Detail								
Description	Units	Price	Amount					
TVL,TRN,SEM-DIR	0.00	0.00	2,459.00					
TVL,TRN,SEM-DIR - INCREASE ANNUAL AMOUNT FOR NEW D	0.00	0.00	7,541.00					
01-6120E-09	TVL,TRN,SEM-EMP - ADMIN DEPT	15,281.00	15,281.00	0.00	2,721.40	0.00	12,559.60	82.19 %
Budget Detail								
Description	Units	Price	Amount					
TVL,TRN,SEM-EMP	0.00	0.00	10,281.00					
TVL,TRN,SEM-EMP - TYLER INCODE TRAINING FOR FINANc	0.00	0.00	5,000.00					
01-6120G-09	TRAINING-LCW - ADMIN DEPT	5,500.00	5,500.00	0.00	5,275.00	0.00	225.00	4.09 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-61240-09 EMPLOYEE RECOG - ADMIN DEPT	150.00	150.00	0.00	0.00	0.00	150.00	100.00 %
01-61250-09 EMPLOY RECRUIT - ADMIN DEPT	2,127.00	2,127.00	0.00	483.00	0.00	1,644.00	77.29 %
Category: 52 - SERVICES & SUPPLIES Total:	1,060,310.00	1,080,310.00	62,312.67	773,719.63	42,171.13	264,419.24	24.48 %
Category: 80 - ALLOCATED OH							
01-62000-09 ALLOC OVERHEAD - ADMIN DEPT	-2,584,140.00	-2,584,140.00	-646,034.75	-1,938,104.25	0.00	-646,035.75	25.00 %
Category: 80 - ALLOCATED OH Total:	-2,584,140.00	-2,584,140.00	-646,034.75	-1,938,104.25	0.00	-646,035.75	25.00 %
Expense Total:	0.00	20,000.00	-437,715.67	-317,202.96	42,171.13	295,031.83	1,475.16 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	143,911.00	123,911.00	-1,090,402.10	446,636.81	-42,171.13	280,554.68	-226.42 %
Report Surplus (Deficit):	143,911.00	123,911.00	-1,090,402.10	446,636.81	-42,171.13	280,554.68	-226.42 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	118,600.00	118,600.00	27,519.50	111,149.15	0.00	-7,450.85	6.28 %
43 - OTHER REVENUE	9,945.00	9,945.00	15,583.53	18,284.70	0.00	8,339.70	-83.86 %
44 - PROPERTY TAXES	15,366.00	15,366.00	-1,571,220.80	0.00	0.00	-15,366.00	100.00 %
Revenue Surplus (Deficit):	143,911.00	143,911.00	-1,528,117.77	129,433.85	0.00	-14,477.15	10.06 %
Expense							
50 - SALARIES	924,537.00	924,537.00	106,321.12	525,870.23	0.00	398,666.77	43.12 %
51 - BENEFITS	599,293.00	599,293.00	39,685.29	321,311.43	0.00	277,981.57	46.38 %
52 - SERVICES & SUPPLIES	1,060,310.00	1,080,310.00	62,312.67	773,719.63	42,171.13	264,419.24	24.48 %
80 - ALLOCATED OH	-2,584,140.00	-2,584,140.00	-646,034.75	-1,938,104.25	0.00	-646,035.75	25.00 %
Expense Total:	0.00	20,000.00	-437,715.67	-317,202.96	42,171.13	295,031.83	1,475.16 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	143,911.00	123,911.00	-1,090,402.10	446,636.81	-42,171.13	280,554.68	-226.42 %
Report Surplus (Deficit):	143,911.00	123,911.00	-1,090,402.10	446,636.81	-42,171.13	280,554.68	-226.42 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	143,911.00	123,911.00	-1,090,402.10	446,636.81	-42,171.13	280,554.68
Report Surplus (Deficit):	143,911.00	123,911.00	-1,090,402.10	446,636.81	-42,171.13	280,554.68

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Water Reclamation Facility (WRF) Operations
Department – 39
 - WRF Capital Department – 40
 - Wastewater Department - 12



Cambria Community Services District , CA

Budget Report

Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue	4,136,250.00	4,136,250.00	26,001.73	2,416,528.30	0.00	-1,719,721.70	41.58 %
Expense	3,516,990.00	4,833,446.00	501,754.73	2,350,597.75	1,638.90	2,481,209.35	51.33 %
Fund: 11 - WATER FUND Surplus (Deficit):	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65	109.22 %
Fund: 12 - WASTEWATER FUND							
Revenue	3,644,900.00	15,744,900.00	31,093.52	4,128,740.56	0.00	-11,616,159.44	73.78 %
Expense	3,539,409.00	16,185,852.00	342,168.39	4,276,924.75	1,463.05	11,907,464.20	73.57 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76	66.06 %
Fund: 39 - WRF OPERATIONS							
Revenue	1,327,180.00	1,327,180.00	11,110.72	892,301.92	0.00	-434,878.08	32.77 %
Expense	1,257,408.00	1,790,408.00	28,716.00	708,455.88	371.00	1,081,581.12	60.41 %
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	69,772.00	-463,228.00	-17,605.28	183,846.04	-371.00	646,703.04	139.61 %
Fund: 40 - WRF CAPITAL							
Expense	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Fund: 40 - WRF CAPITAL Total:	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Report Surplus (Deficit):	744,523.00	-1,948,280.00	-811,824.73	82,762.74	-3,472.95	2,027,569.79	104.07 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
11 - WATER FUND	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65
12 - WASTEWATER FUND	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76
39 - WRF OPERATIONS	69,772.00	-463,228.00	-17,605.28	183,846.04	-371.00	646,703.04
40 - WRF CAPITAL	-50,000.00	-346,904.00	-7,391.58	-18,829.66	0.00	328,074.34
Report Surplus (Deficit):	744,523.00	-1,948,280.00	-811,824.73	82,762.74	-3,472.95	2,027,569.79

WATER FUND
WATER DEPARTMENT – 11



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND								
Revenue								
Category: 40 - SALES								
11-40000-11	SERVICE SALES - WATER DEPT	3,392,000.00	3,392,000.00	-738.82	2,158,511.58	0.00	-1,233,488.42	36.36 %
	Category: 40 - SALES Total:	3,392,000.00	3,392,000.00	-738.82	2,158,511.58	0.00	-1,233,488.42	36.36 %
Category: 41 - PENALTIES								
11-40070-11	RETURNED CK FEE - WATER DEPT	0.00	0.00	0.00	685.00	0.00	685.00	0.00 %
11-40100-00	WATER PENALTY	0.00	0.00	0.00	2,655.00	0.00	2,655.00	0.00 %
11-40100-11	WATER PENALTY - WATER DEPT	0.00	0.00	-430.16	23,451.54	0.00	23,451.54	0.00 %
11-41280-11	ADMIN FEES - WATER	70,000.00	70,000.00	0.00	0.00	0.00	-70,000.00	100.00 %
	Category: 41 - PENALTIES Total:	70,000.00	70,000.00	-430.16	26,791.54	0.00	-43,208.46	61.73 %
Category: 42 - FEES								
11-40080-11	ACCT SETUP/CLSE - WATER DEPT	0.00	0.00	0.00	2,579.50	0.00	2,579.50	0.00 %
11-40140-11	WATER SERV FEES - WATER DEPT	0.00	0.00	0.00	550.00	0.00	550.00	0.00 %
11-40500-10	ADMIN FEE REV - RESOURCE CNSRVN	0.00	0.00	110.00	2,192.00	0.00	2,192.00	0.00 %
11-40500-11	ADMIN FEE REV - WATER DEPT	0.00	0.00	0.00	1,111.00	0.00	1,111.00	0.00 %
11-41000-11	CONNECT REV-SFR - WATER DEPT	10,000.00	10,000.00	0.00	0.00	0.00	-10,000.00	100.00 %
11-41010-10	W/L ANNUAL FEE - RESOURCE CNSRVN	62,000.00	62,000.00	0.00	61,054.00	0.00	-946.00	1.53 %
11-41100-10	REMODEL IMPACT - RESOURCE CNSRVN	30,000.00	30,000.00	400.00	12,800.00	0.00	-17,200.00	57.33 %
11-41100-11	REMODEL IMPACT - WATER DEPT	0.00	0.00	0.00	3,200.00	0.00	3,200.00	0.00 %
11-41220-00	RET INLIEU FEE	0.00	0.00	0.00	55.00	0.00	55.00	0.00 %
11-41240-10	ASSIGNMENT FEES - RESOURCE CNSRVN	4,150.00	4,150.00	463.80	4,249.21	0.00	99.21	102.39 %
11-41240-11	ASSIGNMENT FEES - WATER DEPT	0.00	0.00	1,381.68	1,381.68	0.00	1,381.68	0.00 %
11-43730-11	INSPECTION FEE - WATER DEPT	9,100.00	9,100.00	154.50	1,346.00	0.00	-7,754.00	85.21 %
	Category: 42 - FEES Total:	115,250.00	115,250.00	2,509.98	90,518.39	0.00	-24,731.61	21.46 %
Category: 43 - OTHER REVENUE								
11-42000-11	INTEREST INCOME - WATER DEPT	6,000.00	6,000.00	17,345.51	17,345.51	0.00	11,345.51	289.09 %
11-43620-11	INSURANCE-REIMB - WATER DEPT	0.00	0.00	0.00	272.65	0.00	272.65	0.00 %
11-43900-10	MISC. REVENUE - RESOURCE CNSRVN	7,500.00	7,500.00	0.00	0.00	0.00	-7,500.00	100.00 %
11-43900-11	MISC. REVENUE - WATER DEPT	1,000.00	1,000.00	0.00	69.94	0.00	-930.06	93.01 %
	Category: 43 - OTHER REVENUE Total:	14,500.00	14,500.00	17,345.51	17,688.10	0.00	3,188.10	21.99 %
Category: 44 - PROPERTY TAXES								
11-43110-11	SB2557 TAX - WATER DEPT	-8,500.00	-8,500.00	0.00	0.00	0.00	8,500.00	0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-43600-11	AVAILABILITY - WATER DEPT	178,000.00	178,000.00	7,315.22	123,018.69	0.00	-54,981.31	30.89 %
	Category: 44 - PROPERTY TAXES Total:	169,500.00	169,500.00	7,315.22	123,018.69	0.00	-46,481.31	27.42 %
	Category: 45 - FED/STATE							
11-46200-11	GRANT REVENUE-CAPITAL PROJ	375,000.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00 %
	Category: 45 - FED/STATE Total:	375,000.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00 %
	Revenue Total:	4,136,250.00	4,136,250.00	26,001.73	2,416,528.30	0.00	-1,719,721.70	41.58 %
	Expense							
	Category: 50 - SALARIES							
11-50000-11	SALARY & WAGES - WATER DEPT	586,321.00	586,321.00	58,255.66	348,630.80	0.00	237,690.20	40.54 %
11-50100-11	OVERTIME - WATER DEPT	35,000.00	35,000.00	2,290.33	17,527.75	0.00	17,472.25	49.92 %
11-50200-11	STANDBY TIME - WATER DEPT	18,250.00	18,250.00	2,250.00	13,499.00	0.00	4,751.00	26.03 %
11-50400-11	SICK/VAC PAY - WATER DEPT	0.00	0.00	4,004.97	45,074.95	0.00	-45,074.95	0.00 %
11-50500-11	HOLIDAY - WATER DEPT	0.00	0.00	2,374.09	24,232.93	0.00	-24,232.93	0.00 %
	Category: 50 - SALARIES Total:	639,571.00	639,571.00	69,175.05	448,965.43	0.00	190,605.57	29.80 %
	Category: 51 - BENEFITS							
11-51010-11	UNIFORM ALLOWNC - WATER DEPT	2,400.00	2,400.00	0.00	2,320.00	0.00	80.00	3.33 %
11-51020-11	MED-PRINCIPAL - WATER DEPT	7,668.00	7,668.00	594.28	5,051.14	0.00	2,616.86	34.13 %
11-51030-11	MED-PERS-CARE - WATER DEPT	78,752.00	78,752.00	5,737.97	49,722.47	0.00	29,029.53	36.86 %
11-51050-11	LIFE INSURANCE - WATER DEPT	982.00	982.00	53.36	476.18	0.00	505.82	51.51 %
11-51060-11	FICA - WATER DEPT	37,129.00	37,129.00	4,236.87	26,939.84	0.00	10,189.16	27.44 %
11-51070-11	MEDICARE - WATER DEPT	7,769.00	7,769.00	990.86	6,355.86	0.00	1,413.14	18.19 %
11-51080-11	WORKERS COMP - WATER DEPT	27,423.00	27,423.00	2,397.70	14,726.49	0.00	12,696.51	46.30 %
11-51090-11	RETIREMENT-PERS - WATER DEPT	157,233.00	157,233.00	14,401.74	114,860.56	0.00	42,372.44	26.95 %
11-51200-11	OTHER EMP BENE - WATER DEPT	5,450.00	5,450.00	569.00	3,916.70	0.00	1,533.30	28.13 %
11-51210-11	RETIREEES HEALTH - WATER DEPT	50,989.00	50,989.00	5,295.38	45,282.37	0.00	5,706.63	11.19 %
11-51220-11	MEDICAL REIMBRS - WATER DEPT	14,066.00	14,066.00	1,572.00	10,639.97	0.00	3,426.03	24.36 %
	Category: 51 - BENEFITS Total:	389,861.00	389,861.00	35,849.16	280,291.58	0.00	109,569.42	28.10 %
	Category: 52 - SERVICES & SUPPLIES							
11-60111-10	PUBLIC INFO GNL - RESOURCE CNSRVN	6,545.00	6,545.00	0.00	452.67	0.00	6,092.33	93.08 %
	Budget Detail							
	Description	Units	Price	Amount				
	PUBLIC INFO GNL	0.00	0.00	1,545.00				
	PUBLIC INFO GNL - MAILER	0.00	0.00	5,000.00				
11-60111-11	PUBLIC INFO GNL - WATER DEPT	310.00	310.00	0.00	299.15	0.00	10.85	3.50 %
11-6031D-11	M&R WTR DISTRBN - WATER DEPT	7,379.00	7,379.00	123.70	5,432.82	0.00	1,946.18	26.37 %
11-6031F-11	M&R WTR-FIR HYD - WATER DEPT	497.00	497.00	0.00	505.19	0.00	-8.19	-1.65 %
11-6031G-11	M&R WTR GENRTRS - WATER DEPT	1,576.00	1,576.00	1,338.71	8,702.71	0.00	-7,126.71	-452.20 %
11-6031L-11	M&R WTR LEIMERT - WATER DEPT	5,000.00	5,000.00	1,966.63	3,863.67	0.00	1,136.33	22.73 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

				Original	Current	Period	Fiscal	Encumbrances	Variance	Percent	
				Total Budget	Total Budget	Activity	Activity		Favorable	Remaining	
				(Unfavorable)							
Budget Detail											
Description				Units	Price	Amount					
M&R WTR LEIMERT				0.00	0.00	848.00					
M&R WTR LEIMERT - REFURBISH "A" BOOSTER PUMP				0.00	0.00	4,152.00					
11-6031M-11	M&R-WTR METERS - WATER DEPT			6,745.00	6,745.00	0.00	1,780.00	0.00	4,965.00	73.61 %	
11-6031P-11	M&R WTR PUMPS - WATER DEPT			36.00	36.00	2,400.00	2,400.00	0.00	-2,364.00	-6,566.67 %	
11-6031Q-11	SR3 WELL - WATER DEPT			8,815.00	8,815.00	0.00	7,017.07	0.00	1,797.93	20.40 %	
11-6031R-11	M&R WTR SR-4 - WATER DEPT			4,821.00	4,821.00	4,818.30	6,604.56	0.00	-1,783.56	-37.00 %	
11-6031S-11	M&R WTR STORAGE - WATER DEPT			74,705.00	74,705.00	7,444.74	11,619.55	0.00	63,085.45	84.45 %	
Budget Detail											
Description				Units	Price	Amount					
M&R WATER STORAGE TANKS				0.00	0.00	4,700.00					
M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL				0.00	0.00	10,000.00					
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K				0.00	0.00	10,700.00					
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH				0.00	0.00	49,305.00					
11-6031T-11	M&R WTR TREATMT - WATER DEPT			337.00	337.00	0.00	0.00	0.00	337.00	100.00 %	
11-6031W-11	M&R WTR WELLS - WATER DEPT			10,792.00	10,792.00	0.00	17.48	0.00	10,774.52	99.84 %	
11-6031Y-11	M&R WTR YARD - WATER DEPT			12,797.00	12,797.00	0.00	4,593.80	0.00	8,203.20	64.10 %	
11-6033B-11	M&R BUILDINGS - WATER DEPT			22,789.00	22,789.00	382.27	9,560.99	206.86	13,021.15	57.14 %	
Budget Detail											
Description				Units	Price	Amount					
M&R BUIDINGS				0.00	0.00	2,789.00					
M&R BUIDINGS - REPLACE CHEMICAL SHEDS				0.00	0.00	20,000.00					
11-6033G-11	M&R GROUNDS - WATER DEPT			36,935.00	36,935.00	0.00	9,053.22	0.00	27,881.78	75.49 %	
Budget Detail											
Description				Units	Price	Amount					
M&R GROUNDS				0.00	0.00	16,935.00					
M&R GROUNDS - DRIVEWAY REPAIRS @WWTP (50% SHARE W/				0.00	0.00	20,000.00					
11-6033Z-11	M&R STORM DAMAGE JANUARY 2021			25,000.00	25,000.00	2,230.00	2,417.84	0.00	22,582.16	90.33 %	
11-6035L-11	M&R - LEAK REP - WATER DEPT			7,813.00	7,813.00	0.00	6,588.63	0.00	1,224.37	15.67 %	
11-6035R-11	M&R - ROAD REP - WATER DEPT			72,100.00	72,100.00	837.88	45,336.11	0.00	26,763.89	37.12 %	
11-6035V-11	VALVE RAISING - WATER DEPT			5,150.00	5,150.00	0.00	260.59	0.00	4,889.41	94.94 %	
11-60360-11	M&R-EMERGENCY - WATER DEPT			10,927.00	10,927.00	0.00	0.00	0.00	10,927.00	100.00 %	
11-60370-11	M&R SCADA - WATER DEPT			39,861.00	39,861.00	8,814.01	49,114.58	0.00	-9,253.58	-23.21 %	
11-60400-11	M&R - EQUIPMENT - WATER DEPT			1,061.00	1,061.00	0.00	4,879.44	0.00	-3,818.44	-359.89 %	
11-6041L-11	M&R-VEHICLES-L - WATER DEPT			3,495.00	3,495.00	1,298.53	10,643.86	0.00	-7,148.86	-204.55 %	
11-6041N-11	M&R-VEHICLES-N - WATER DEPT			284.00	284.00	0.00	4,176.79	0.00	-3,892.79	-1,370.70 %	
11-60440-11	M&R-COMPS-SVCS - WATER DEPT			919.00	919.00	0.00	0.00	0.00	919.00	100.00 %	
11-60450-11	COMP SUPP&PARTS - WATER DEPT			8,572.00	8,572.00	1,007.58	5,066.29	0.00	3,505.71	40.90 %	

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-60480-11	SECURTY & SAFTY - WATER DEPT	1,800.00	1,800.00	0.00	236.48	0.00	1,563.52	86.86 %
11-60500-11	OFFICE SUPPLIES - WATER DEPT	1,031.00	1,031.00	60.70	749.84	933.04	-651.88	-63.23 %
11-60510-10	POSTAGE & SHIP - RESOURCE CNSRVN	0.00	0.00	0.00	1,030.74	0.00	-1,030.74	0.00 %
11-60510-11	POSTAGE & SHIP - WATER DEPT	6,841.00	6,841.00	45.30	4,292.17	0.00	2,548.83	37.26 %
11-60520-11	BANK CHARGES - WATER DEPT	0.00	0.00	14.75	79.41	0.00	-79.41	0.00 %
11-60530-11	PRINTING/FORMS - WATER DEPT	4,421.00	4,421.00	0.00	0.00	0.00	4,421.00	100.00 %
11-60540-10	MBRSH DUES,PUBS - RESOURCE CNSRVN	0.00	0.00	0.00	3,126.65	0.00	-3,126.65	0.00 %
11-60540-11	MBRSH DUES,PUBS - WATER DEPT	5,417.00	5,417.00	0.00	0.00	0.00	5,417.00	100.00 %
11-60550-11	GOVT FEES & LIC - WATER DEPT	34,584.00	34,584.00	0.00	37,786.36	0.00	-3,202.36	-9.26 %
11-6060C-11	UTILITIES CELL - WATER DEPT	2,810.00	2,810.00	0.00	2,400.35	499.00	-89.35	-3.18 %
11-6060E-11	UTILITIES ELEC - WATER DEPT	159,020.00	159,020.00	27,519.56	122,631.86	0.00	36,388.14	22.88 %
11-6060G-11	UTILITIES GAS - WATER DEPT	0.00	0.00	207.85	819.36	0.00	-819.36	0.00 %
11-6060I-11	UTILITS INTRNET - WATER DEPT	5,881.00	5,881.00	471.15	3,813.42	0.00	2,067.58	35.16 %
11-6060P-11	UTILITIES PHONE - WATER DEPT	5,818.00	5,818.00	0.00	3,624.36	0.00	2,193.64	37.70 %
11-6060S-11	UTILITIES SEWER - WATER DEPT	2,147.00	2,147.00	0.00	297.46	0.00	1,849.54	86.15 %
11-60630-11	M&R COMMUN EQP - WATER DEPT	16,915.00	16,915.00	462.50	16,565.27	0.00	349.73	2.07 %

Budget Detail

Description	Units	Price	Amount
M&R COMMUNICATION EQUIPMENT	0.00	0.00	6,915.00
M&R COMMUNICATION EQUIPMENT - REPLACE ATT LINES WI	0.00	0.00	10,000.00

11-60780-11	LAND LEASE - WATER DEPT	45,333.00	45,333.00	0.00	0.00	0.00	45,333.00	100.00 %
11-6080E-11	PRO SVC- ENGRNG - WATER DEPT	80,201.00	80,201.00	0.00	0.00	0.00	80,201.00	100.00 %
11-6080G-11	PRO SVC- GIS DV - WATER DEPT	6,874.00	6,874.00	0.00	360.00	0.00	6,514.00	94.76 %
11-6080M-10	PRO SVC- MISC - RESOURCE CNSRVN	0.00	0.00	0.00	2,512.11	0.00	-2,512.11	0.00 %
11-6080M-11	PRO SVC- MISC - WATER DEPT	103,229.00	191,622.00	10.43	123,171.18	0.00	68,450.82	35.72 %

Budget Detail

Description	Units	Price	Amount
PROF SVC - ENGINEERING SERVICES FOR OUTFALL	0.00	0.00	10,000.00
PROF SVC - GRANT WRITER	0.00	0.00	10,000.00
PROF SVC - MISC/OTHER	0.00	0.00	18,229.00
PROF SVC - UPDATE SS CREEK BASIN MGMT O&M MANUAL	0.00	0.00	10,000.00
PROF SVC - WATER USE EFFICIENCY PLAN UPDATE	0.00	0.00	25,000.00
PROF SVC - WATERSHED REPORT	0.00	0.00	30,000.00

Budget Adjustments

Number	Date	Description	Adjustment
BA0000079	03/29/2023	PGE IGA WELL SITES, BOOSTER STATIONS,	88,393.00

11-6080T-11	PROF SERV-TEMP - WATER DEPT	5,150.00	5,150.00	0.00	0.00	0.00	5,150.00	100.00 %
11-6080V-10	VOL LOT MERGER - RESOURCE CNSRVN	3,808.00	3,808.00	0.00	2,686.96	0.00	1,121.04	29.44 %
11-6080V-11	VOL LOT MERGER - WATER DEPT	0.00	0.00	0.00	679.00	0.00	-679.00	0.00 %
11-60890-11	EMER MED SUPP - WATER DEPT	98.00	98.00	0.00	0.00	0.00	98.00	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-60900-11	DEPT OP SUPPLY - WATER DEPT	21,409.00	21,409.00	492.84	11,990.44	0.00	9,418.56	43.99 %
11-60910-11	LAB TESTS - WATER DEPT	12,867.00	12,867.00	749.00	14,630.92	0.00	-1,763.92	-13.71 %
11-6091B-11	OPERATING SUP - WATER DEPT	84.00	84.00	0.00	0.00	0.00	84.00	100.00 %
11-6091C-11	OP SUP-CHEMICAL - WATER DEPT	9,854.00	9,854.00	0.00	14,734.29	0.00	-4,880.29	-49.53 %
11-6091G-11	CALIBRATION - WATER DEPT	9,950.00	9,950.00	0.00	10,736.00	0.00	-786.00	-7.90 %
11-6091H-11	LAB TESTING - WATER DEPT	0.00	0.00	0.00	477.00	0.00	-477.00	0.00 %
11-60920-11	LAB SUPPLIES - WATER DEPT	2,810.00	2,810.00	748.55	964.06	0.00	1,845.94	65.69 %
11-60930-11	SMALL TOOLS/EQP - WATER DEPT	2,594.00	2,594.00	63.85	2,452.97	0.00	141.03	5.44 %
11-60940-11	CLOTH/UNIFORM - WATER DEPT	2,500.00	2,500.00	0.00	2,780.76	0.00	-280.76	-11.23 %
Budget Detail								
Description								
	CLOTHING/UNIFORM	0.00	0.00		607.00			
	CLOTHING/UNIFORM - INCREASE ANNUAL AMOUNT	0.00	0.00		1,893.00			
11-60950-11	OFFICE FURN/EQP - WATER DEPT	1,061.00	1,061.00	0.00	182.38	0.00	878.62	82.81 %
11-60960-11	FUEL - WATER DEPT	14,658.00	14,658.00	3,303.60	13,229.32	0.00	1,428.68	9.75 %
11-61150-11	MEETING EXPENSE - WATER DEPT	132.00	132.00	0.00	259.76	0.00	-127.76	-96.79 %
11-6120D-11	TVL,TRN,SEM-DIR - WATER DEPT	0.00	0.00	0.00	100.00	0.00	-100.00	0.00 %
11-6120E-00	TVL,TRN,SEM-EMP	0.00	0.00	0.00	200.53	0.00	-200.53	0.00 %
11-6120E-11	TVL,TRN,SEM-EMP - WATER DEPT	8,240.00	8,240.00	466.15	5,712.72	0.00	2,527.28	30.67 %
11-61250-11	EMPLOY RECRUIT - WATER DEPT	143.00	143.00	0.00	0.00	0.00	143.00	100.00 %
11-66100-10	RETROFIT PGM - RESOURCE CNSRVN	0.00	0.00	0.00	639.57	0.00	-639.57	0.00 %
11-66100-11	RETROFIT PGM - WATER DEPT	0.00	0.00	0.00	22.49	0.00	-22.49	0.00 %
11-66110-10	REBATE PROGRAM - RESOURCE CNSRVN	32,500.00	32,500.00	675.00	1,909.41	0.00	30,590.59	94.12 %
Budget Detail								
Description								
	REBATE PROGRAM - CISTERNS, TOILETS AND WASHERS	0.00	0.00		12,500.00			
	REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PRGRAM	0.00	0.00		10,000.00			
	REBATE PROGRAM - REPLENISH GIVEAWAYS	0.00	0.00		10,000.00			
11-66110-11	REBATE PROGRAM - WATER DEPT	0.00	0.00	1,045.50	1,045.50	0.00	-1,045.50	0.00 %
Budget Detail								
Description								
	Imported Budget Adjustment: ADMIN ADJ - GL ACCT CL	0.00	0.00		-20,000.00			
	REBATE PROGRAM - CISTERNS, TOILETS, WASHERS	0.00	0.00		12,500.00			
	REBATE PROGRAM - GRANT OFFSET	0.00	0.00		7,500.00			
Category: 52 - SERVICES & SUPPLIES Total:		985,441.00	1,073,834.00	68,999.08	609,318.11	1,638.90	462,876.99	43.11 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 60 - CAPITAL OUTLAY								
<u>11-61700-11</u>	CAP ASSET EXP - WATER DEPT	242,000.00	1,470,063.00	0.00	62,701.19	0.00	1,407,361.81	95.73 %
Budget Detail								
Description	Units	Price	Amount					
DESIGN & PERMIT SSWF TRAN MAIN @ ST PARK WETLANDS	0.00	0.00	100,000.00					
PINEY WAY EROSION CONTROL	0.00	0.00	30,000.00					
REMOTE MONITORING EQUIPMENT SS CREEK WELLS	0.00	0.00	15,000.00					
WATER METER REPLACEMENT/UPGRADE	0.00	0.00	97,000.00					
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000017	07/14/2022	SANTA ROSA WELL #4 REPLACEMENT PRC	75,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-15,000.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	15,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-10,000.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	10,000.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	35,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-35,000.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	62,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-62,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-128,563.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	128,563.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-15,000.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	15,000.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	458,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-458,000.00					
BA0000037	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-429,500.00					
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	429,500.00					
BA0000038	08/27/2022	COVER FOR SHELTERING EQUIPMENT	15,000.00					
BA0000039	08/27/2022	MODULAR OFFICE BUILDING FOR PLANT	10,000.00					
BA0000045	08/27/2022	REPLACEMENT TRUCK F150	35,000.00					
BA0000044	08/27/2022	RODEO GROUNDS PUMP STATION	62,000.00					
BA0000043	08/27/2022	SCADA IMPROVEMENT PROJECT	128,563.00					
BA0000040	08/27/2022	SS2 ELECTRICAL PANEL UPGRADE	15,000.00					
BA0000041	08/27/2022	STUART STREET TANK REHABILITATION	458,000.00					
BA0000042	08/27/2022	WATER METER REPLACEMENT	429,500.00					
BA0000057	12/30/2022	PINEY WAY EROSION - BUDG REALLOCATI	-20,000.00					
BA0000056	12/30/2022	REPLACEMENT TRUCK UPGRADE TO F350	20,000.00					
Category: 60 - CAPITAL OUTLAY Total:		242,000.00	1,470,063.00	0.00	62,701.19	0.00	1,407,361.81	95.73 %
Category: 70 - DEBT SERVICE								
<u>11-6180H-11</u>	INTEREST TRUCK - WATER DEPT	1,353.00	1,353.00	1,352.76	1,352.76	0.00	0.24	0.02 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-6180J-11 PRINCIPAL/P-UP - WATER DEPT	15,584.00	15,584.00	15,583.68	15,583.68	0.00	0.32	0.00 %
Category: 70 - DEBT SERVICE Total:	16,937.00	16,937.00	16,936.44	16,936.44	0.00	0.56	0.00 %
Category: 80 - ALLOCATED OH							
11-62000-11 ALLOC OVERHEAD - WATER DEPT	1,243,180.00	1,243,180.00	310,795.00	932,385.00	0.00	310,795.00	25.00 %
Budget Detail	<hr/>						
Description	Units	Price	Amount				
ADMINISTRATIVE COST ALLOCATION - WRF FUND	0.00	0.00	363,998.00				
ADMINISTRATIVE COST ALLOCATION - WRF-C FUND	0.00	0.00	121,333.00				
ADMINSTRATIVE COST ALLOCATION - WATER DEPARTMENT	0.00	0.00	757,849.00				
Category: 80 - ALLOCATED OH Total:	1,243,180.00	1,243,180.00	310,795.00	932,385.00	0.00	310,795.00	25.00 %
Expense Total:	3,516,990.00	4,833,446.00	501,754.73	2,350,597.75	1,638.90	2,481,209.35	51.33 %
Fund: 11 - WATER FUND Surplus (Deficit):	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65	109.22 %
Report Surplus (Deficit):	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65	109.22 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue							
40 - SALES	3,392,000.00	3,392,000.00	-738.82	2,158,511.58	0.00	-1,233,488.42	36.36 %
41 - PENALTIES	70,000.00	70,000.00	-430.16	26,791.54	0.00	-43,208.46	61.73 %
42 - FEES	115,250.00	115,250.00	2,509.98	90,518.39	0.00	-24,731.61	21.46 %
43 - OTHER REVENUE	14,500.00	14,500.00	17,345.51	17,688.10	0.00	3,188.10	-21.99 %
44 - PROPERTY TAXES	169,500.00	169,500.00	7,315.22	123,018.69	0.00	-46,481.31	27.42 %
45 - FED/STATE	375,000.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00 %
Revenue Surplus (Deficit):	4,136,250.00	4,136,250.00	26,001.73	2,416,528.30	0.00	-1,719,721.70	41.58 %
Expense							
50 - SALARIES	639,571.00	639,571.00	69,175.05	448,965.43	0.00	190,605.57	29.80 %
51 - BENEFITS	389,861.00	389,861.00	35,849.16	280,291.58	0.00	109,569.42	28.10 %
52 - SERVICES & SUPPLIES	985,441.00	1,073,834.00	68,999.08	609,318.11	1,638.90	462,876.99	43.11 %
60 - CAPITAL OUTLAY	242,000.00	1,470,063.00	0.00	62,701.19	0.00	1,407,361.81	95.73 %
70 - DEBT SERVICE	16,937.00	16,937.00	16,936.44	16,936.44	0.00	0.56	0.00 %
80 - ALLOCATED OH	1,243,180.00	1,243,180.00	310,795.00	932,385.00	0.00	310,795.00	25.00 %
Expense Total:	3,516,990.00	4,833,446.00	501,754.73	2,350,597.75	1,638.90	2,481,209.35	51.33 %
Fund: 11 - WATER FUND Surplus (Deficit):	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65	109.22 %
Report Surplus (Deficit):	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65	109.22 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
11 - WATER FUND	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65
Report Surplus (Deficit):	619,260.00	-697,196.00	-475,753.00	65,930.55	-1,638.90	761,487.65

WATER FUND

WRF OPERATIONS – 39

WRF CAPITAL - 40



Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS								
Revenue								
Category: 40 - SALES								
39-40430-25	EWS BASE COM LD - WTR.SUSTAIN.OP.	1,321,000.00	1,321,000.00	-574.15	880,617.05	0.00	-440,382.95	33.34 %
	Category: 40 - SALES Total:	1,321,000.00	1,321,000.00	-574.15	880,617.05	0.00	-440,382.95	33.34 %
Category: 43 - OTHER REVENUE								
39-42000-25	INTEREST INCOME - WTR.SUSTAIN.OP.	6,180.00	6,180.00	11,684.87	11,684.87	0.00	5,504.87	189.08 %
	Category: 43 - OTHER REVENUE Total:	6,180.00	6,180.00	11,684.87	11,684.87	0.00	5,504.87	89.08 %
	Revenue Total:	1,327,180.00	1,327,180.00	11,110.72	892,301.92	0.00	-434,878.08	32.77 %
Expense								
Category: 50 - SALARIES								
39-50000-25	SALARY & WAGES - WTR.SUSTAIN.OP.	134,638.00	134,638.00	11,974.74	80,795.82	0.00	53,842.18	39.99 %
39-50100-25	OVERTIME - WTR.SUSTAIN.OP.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
39-50400-25	SICK/VAC PAY - WTR.SUSTAIN.OP.	0.00	0.00	650.43	14,859.23	0.00	-14,859.23	0.00 %
39-50500-25	HOLIDAY - WTR.SUSTAIN.OP.	0.00	0.00	463.85	5,995.07	0.00	-5,995.07	0.00 %
	Category: 50 - SALARIES Total:	135,638.00	135,638.00	13,089.02	101,650.12	0.00	33,987.88	25.06 %
Category: 51 - BENEFITS								
39-51010-25	UNIFORM ALLOWNC - WTR.SUSTAIN.OP.	0.00	0.00	0.00	80.00	0.00	-80.00	0.00 %
39-51020-25	DENTAL INSUR - WTR.SUSTAIN.OP.	1,369.00	1,369.00	102.63	855.95	0.00	513.05	37.48 %
39-51030-25	MED-PERS-CARE - WTR.SUSTAIN.OP.	16,755.00	16,755.00	893.24	7,505.44	0.00	9,249.56	55.20 %
39-51050-25	LIFE INSURANCE - WTR.SUSTAIN.OP.	171.00	171.00	7.18	81.72	0.00	89.28	52.21 %
39-51060-25	FICA - WTR.SUSTAIN.OP.	8,364.00	8,364.00	807.80	6,043.95	0.00	2,320.05	27.74 %
39-51070-25	MEDICARE - WTR.SUSTAIN.OP.	1,656.00	1,656.00	188.92	1,467.06	0.00	188.94	11.41 %
39-51080-25	WORKERS COMP - WTR.SUSTAIN.OP.	1,952.00	1,952.00	935.97	5,860.55	0.00	-3,908.55	-200.23 %
39-51090-25	RETIREMENT-PERS - WTR.SUSTAIN.OP.	35,314.00	35,314.00	3,032.24	25,696.62	0.00	9,617.38	27.23 %
39-51200-25	OTHER EMP BENE - WTR.SUSTAIN.OP.	2,335.00	2,335.00	258.00	1,723.10	0.00	611.90	26.21 %
39-51220-25	MEDICAL REIMBRS - WTR.SUSTAIN.OP.	1,586.00	1,586.00	129.02	1,448.09	0.00	137.91	8.70 %
	Category: 51 - BENEFITS Total:	69,502.00	69,502.00	6,355.00	50,762.48	0.00	18,739.52	26.96 %
Category: 52 - SERVICES & SUPPLIES								
39-6033B-25	M&R BUILDINGS - WTR.SUSTAIN.OP.	6,436.00	6,436.00	0.00	0.00	0.00	6,436.00	100.00 %
39-6033G-25	M&R GROUNDS - WTR.SUSTAIN.OP.	4,425.00	4,425.00	0.00	0.00	0.00	4,425.00	100.00 %
39-60360-25	M&R-EMERGENCY - WTR.SUSTAIN.OP.	4,535.00	4,535.00	0.00	0.00	0.00	4,535.00	100.00 %
39-6041L-25	M&R-VEHICLES-L - WTR.SUSTAIN.OP.	144.00	144.00	0.00	1,136.28	0.00	-992.28	-689.08 %
39-60440-25	M&R-COMPS-SVCS - WTR.SUSTAIN.OP.	1,145.00	1,145.00	0.00	0.00	0.00	1,145.00	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining		
39-60550-25	GOVT FEES & LIC - WTR.SUSTAIN.OP.	33,589.00	33,589.00	0.00	28,461.00	0.00	5,128.00	15.27 %		
39-6060C-25	UTILITIES CELL - WTR.SUSTAIN.OP.	1,103.00	1,103.00	0.00	765.00	371.00	-33.00	-2.99 %		
39-6060E-25	UTILITIES ELEC - WTR.SUSTAIN.OP.	9,556.00	9,556.00	895.98	6,293.43	0.00	3,262.57	34.14 %		
39-6080M-25	PRO SVC MISC - WTR.SUSTAIN.OP.	29,073.00	29,073.00	0.00	32,216.04	0.00	-3,143.04	-10.81 %		
Budget Detail										
	Description	Units	Price	Amount						
	PRO SVC - MISC/OTHER	0.00	0.00	7,073.00						
	PRO SVC - TROJAN UV ONSITE INSTALLATION	0.00	0.00	7,000.00						
	PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I	0.00	0.00	15,000.00						
39-60900-25	DEPT OP SUPPLY - WTR.SUSTAIN.OP.	37,588.00	37,588.00	0.00	12,015.93	0.00	25,572.07	68.03 %		
Budget Detail										
	Description	Units	Price	Amount						
	DEPARTMENT OPERATING SUPPLIES	0.00	0.00	25,588.00						
	DEPARTMENT OPERATING SUPPLIES - R/O MEDIA INSTALL	0.00	0.00	12,000.00						
39-60910-25	LAB TESTS - WTR.SUSTAIN.OP.	10,927.00	10,927.00	0.00	142.00	0.00	10,785.00	98.70 %		
39-6091B-25	OPERATING SUP - WTR.SUSTAIN.OP.		24.00	24.00	0.00	0.00	24.00	100.00 %		
39-6091C-25	OP SUP-CHEMICAL - WTR.SUSTAIN.OP.		7,472.00	7,472.00	0.00	4,201.87	3,270.13	43.77 %		
Budget Detail										
	Description	Units	Price	Amount						
	OPERATING SUPPLIES - CHEMICALS	0.00	0.00	1,472.00						
	OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO	0.00	0.00	6,000.00						
39-6091E-25	BASELINE MON - WTR.SUSTAIN.OP.	51,500.00	51,500.00	7,945.00	11,805.00	0.00	39,695.00	77.08 %		
39-6091F-25	REMOTE MONITORI - WTR.SUSTAIN.OP.	6,180.00	6,180.00	0.00	0.00	0.00	6,180.00	100.00 %		
39-60920-25	LAB SUPPLIES - WTR.SUSTAIN.OP.	1,700.00	1,700.00	0.00	86.39	0.00	1,613.61	94.92 %		
39-60960-25	FUEL - WTR.SUSTAIN.OP.	2,052.00	2,052.00	431.00	1,849.22	0.00	202.78	9.88 %		
39-61250-25	EMPLOY RECRUIT - WTR.SUSTAIN.OP.		82.00	82.00	0.00	0.00	82.00	100.00 %		
39-66200-25	WRF - 2 MONTH RESERVE FOR OPS	180,000.00	713,000.00	0.00	0.00	0.00	713,000.00	100.00 %		
Budget Adjustments										
	Number	Date	Description	Adjustment						
	BA0000052	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-533,000.00						
	BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	533,000.00						
	BA0000053	08/27/2022	2 MO OPERATIONS - UNUSED FY 19/20, 2	533,000.00						
		Category: 52 - SERVICES & SUPPLIES Total:		387,531.00	920,531.00	9,271.98	98,972.16	371.00	821,187.84	89.21 %
Category: 70 - DEBT SERVICE										
39-6180I-25	INT EWS LOAN - WTR.SUSTAIN.OP.	258,791.00	258,791.00	0.00	258,791.12	0.00	-0.12	0.00 %		

[39-6180P-25](#)

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
PRIN EWS LOAN - WTR.SUSTAIN.OP.	400,634.00	400,634.00	0.00	198,280.00	0.00	202,354.00	50.51 %
Category: 70 - DEBT SERVICE Total:	659,425.00	659,425.00	0.00	457,071.12	0.00	202,353.88	30.69 %
Expense Total:	1,252,096.00	1,785,096.00	28,716.00	708,455.88	371.00	1,076,269.12	60.29 %
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	75,084.00	-457,916.00	-17,605.28	183,846.04	-371.00	641,391.04	140.07 %
Report Surplus (Deficit):	75,084.00	-457,916.00	-17,605.28	183,846.04	-371.00	641,391.04	140.07 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS							
Revenue							
40 - SALES	1,321,000.00	1,321,000.00	-574.15	880,617.05	0.00	-440,382.95	33.34 %
43 - OTHER REVENUE	6,180.00	6,180.00	11,684.87	11,684.87	0.00	5,504.87	-89.08 %
Revenue Surplus (Deficit):	1,327,180.00	1,327,180.00	11,110.72	892,301.92	0.00	-434,878.08	32.77 %
Expense							
50 - SALARIES	135,638.00	135,638.00	13,089.02	101,650.12	0.00	33,987.88	25.06 %
51 - BENEFITS	69,502.00	69,502.00	6,355.00	50,762.48	0.00	18,739.52	26.96 %
52 - SERVICES & SUPPLIES	387,531.00	920,531.00	9,271.98	98,972.16	371.00	821,187.84	89.21 %
70 - DEBT SERVICE	659,425.00	659,425.00	0.00	457,071.12	0.00	202,353.88	30.69 %
Expense Total:	1,252,096.00	1,785,096.00	28,716.00	708,455.88	371.00	1,076,269.12	60.29 %
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	75,084.00	-457,916.00	-17,605.28	183,846.04	-371.00	641,391.04	140.07 %
Report Surplus (Deficit):	75,084.00	-457,916.00	-17,605.28	183,846.04	-371.00	641,391.04	140.07 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
39 - WRF OPERATIONS	75,084.00	-457,916.00	-17,605.28	183,846.04	-371.00	641,391.04
Report Surplus (Deficit):	75,084.00	-457,916.00	-17,605.28	183,846.04	-371.00	641,391.04



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 40 - WRF CAPITAL									
Expense									
Category: 60 - CAPITAL OUTLAY									
40-61700-30	CAP ASSET EXP - WRF - CAP.PROJ.		50,000.00	250,000.00	7,391.58	18,829.66	0.00	231,170.34	92.47 %
Budget Detail									
Description									
	CDP PERMIT MODELING, DESIGN AND ENGINEERING SUPPOR	Units	Price	Amount					
		0.00	0.00	50,000.00					
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	200,000.00						
BA0000052	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-200,000.00						
BA0000054	08/27/2022	TRAILER FILL STATION	200,000.00						
40-69100-30	SECTION 7 ESA - WRF - CAP.PROJ.		0.00	96,904.00	0.00	0.00	0.00	96,904.00	100.00 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	96,904.00						
BA0000052	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-96,904.00						
BA0000055	08/27/2022	SECTION 7 ESA CONSULTANTS	96,904.00						
Category: 60 - CAPITAL OUTLAY Total:			50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Expense Total:			50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Fund: 40 - WRF CAPITAL Total:			50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Report Total:			50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 40 - WRF CAPITAL Expense							
60 - CAPITAL OUTLAY	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Expense Total:	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Fund: 40 - WRF CAPITAL Total:	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Report Total:	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %
Report Total:	50,000.00	346,904.00	7,391.58	18,829.66	0.00	328,074.34	94.57 %

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining	
Fund: 12 - WASTEWATER FUND									
Revenue									
Category: 40 - SALES									
12-40000-12	SERVICE SALES - WASTEWATER DEPT	3,440,000.00	3,440,000.00	-804.92	2,230,776.71	0.00	-1,209,223.29	35.15 %	
	Category: 40 - SALES Total:	3,440,000.00	3,440,000.00	-804.92	2,230,776.71	0.00	-1,209,223.29	35.15 %	
Category: 42 - FEES									
12-41000-12	CONNECT REV-SFR - WASTEWATER DEPT	0.00	0.00	0.00	172,231.80	0.00	172,231.80	0.00 %	
12-41050-12	LATERAL INSPECT - WASTEWATER DEPT	0.00	0.00	0.00	99.50	0.00	99.50	0.00 %	
	Category: 42 - FEES Total:	0.00	0.00	0.00	172,331.30	0.00	172,331.30	0.00 %	
Category: 43 - OTHER REVENUE									
12-42000-12	INTEREST INCOME - WASTEWATER DEPT	2,000.00	2,000.00	11,684.87	11,684.87	0.00	9,684.87	584.24 %	
12-43620-12	INSURANCE-REIMB-WASTE WATER	0.00	0.00	0.00	8,179.97	0.00	8,179.97	0.00 %	
12-43900-12	MISC. REVENUE - WASTEWATER DEPT	70,000.00	70,000.00	0.00	370.94	0.00	-69,629.06	99.47 %	
	Category: 43 - OTHER REVENUE Total:	72,000.00	72,000.00	11,684.87	20,235.78	0.00	-51,764.22	71.89 %	
Category: 44 - PROPERTY TAXES									
12-43100-12	PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	15,507.32	17,838.62	0.00	-7,161.38	28.65 %	
12-43110-12	SB2557 TAX - WASTEWATER DEPT	-8,100.00	-8,100.00	0.00	0.00	0.00	8,100.00	0.00 %	
12-43600-12	AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	4,706.25	80,342.15	0.00	-35,657.85	30.74 %	
	Category: 44 - PROPERTY TAXES Total:	132,900.00	132,900.00	20,213.57	98,180.77	0.00	-34,719.23	26.12 %	
Category: 46 - LOAN PROCEEDS									
12-43980-12	LOAN PROCEEDS - WW COP 2022A BONDS	0.00	12,100,000.00	0.00	1,607,216.00	0.00	-10,492,784.00	86.72 %	
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000067	03/29/2023	PROCEED FROM LOAN (COP)	-12,100,000.00						
		Category: 46 - LOAN PROCEEDS Total:	0.00	12,100,000.00	0.00	1,607,216.00	0.00	-10,492,784.00	86.72 %
		Revenue Total:	3,644,900.00	15,744,900.00	31,093.52	4,128,740.56	0.00	-11,616,159.44	73.78 %
Expense									
Category: 50 - SALARIES									
12-50000-12	SALARY & WAGES - WASTEWATER DEPT	687,113.00	687,113.00	63,654.44	391,895.39	0.00	295,217.61	42.96 %	
12-50100-12	OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	8,867.14	36,639.41	0.00	-11,639.41	-46.56 %	
12-50200-12	STANDBY TIME - WASTEWATER DEPT	18,250.00	18,250.00	2,350.00	14,049.00	0.00	4,201.00	23.02 %	
12-50400-12	SICK/VAC PAY - WASTEWATER DEPT	0.00	0.00	10,847.15	64,137.91	0.00	-64,137.91	0.00 %	

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
12-50500-12	HOLIDAY - WASTEWATER DEPT	0.00	0.00	3,270.50	29,777.00	0.00	-29,777.00	0.00 %
Category: 50 - SALARIES Total:		730,363.00	730,363.00	88,989.23	536,498.71	0.00	193,864.29	26.54 %
Category: 51 - BENEFITS								
12-51010-12	UNIFORM ALLOWNC - WASTEWATER DEPT	2,800.00	2,800.00	0.00	2,800.00	0.00	0.00	0.00 %
12-51020-12	MED-PRINCIPAL - WASTEWATER DEPT	13,253.00	13,253.00	1,060.39	9,139.05	0.00	4,113.95	31.04 %
12-51030-12	MED-PERS-CARE - WASTEWATER DEPT	94,559.00	94,559.00	8,157.37	64,847.58	0.00	29,711.42	31.42 %
12-51050-12	LIFE INSURANCE - WASTEWATER DEPT	1,151.00	1,151.00	65.56	579.70	0.00	571.30	49.64 %
12-51060-12	FICA - WASTEWATER DEPT	44,150.00	44,150.00	5,410.55	32,268.00	0.00	11,882.00	26.91 %
12-51070-12	MEDICARE - WASTEWATER DEPT	8,873.00	8,873.00	1,265.40	7,600.68	0.00	1,272.32	14.34 %
12-51080-12	WORKERS COMP - WASTEWATER DEPT	38,896.00	38,896.00	4,660.39	27,003.24	0.00	11,892.76	30.58 %
12-51090-12	RETIREMENT-PERS - WASTEWATER DEPT	192,285.00	192,285.00	16,835.91	133,864.52	0.00	58,420.48	30.38 %
12-51200-12	OTHER EMP BENE - WASTEWATER DEPT	6,215.00	6,215.00	623.00	4,232.45	0.00	1,982.55	31.90 %
12-51210-12	RETIREEES HEALTH - WASTEWATER DEPT	43,564.00	43,564.00	3,990.70	35,631.35	0.00	7,932.65	18.21 %
12-51220-12	MEDICAL REIMBRS - WASTEWATER DEPT	15,587.00	15,587.00	1,748.98	11,645.94	0.00	3,941.06	25.28 %
Category: 51 - BENEFITS Total:		461,333.00	461,333.00	43,818.25	329,612.51	0.00	131,720.49	28.55 %
Category: 52 - SERVICES & SUPPLIES								
12-60111-12	PUBLIC INFO GNL - WASTEWATER DEPT	6,030.00	6,030.00	0.00	0.00	0.00	6,030.00	100.00 %
Budget Detail								
Description		Units	Price	Amount				
PUBLIC INFORMATION		0.00	0.00	1,030.00				
PUBLIC INFORMATION - PUBLIC OUTREACH		0.00	0.00	5,000.00				
12-6031D-12	M&R WTR DISTRBN - WASTEWATER DEPT	0.00	0.00	0.00	1,456.04	0.00	-1,456.04	0.00 %
12-6032C-02	M&R WW COLLECTN - FAC & RESRC DPT	0.00	0.00	0.00	37.39	0.00	-37.39	0.00 %
12-6032C-12	M&R WW COLLECTN - WASTEWATER DEPT	57,963.00	57,963.00	5,425.78	37,234.70	0.00	20,728.30	35.76 %
Budget Detail								
Description		Units	Price	Amount				
M&R WW COLLECTION		0.00	0.00	17,963.00				
M&R WW COLLECTION - COLLECTION SYSTEM LINE REPAIRS		0.00	0.00	40,000.00				
12-6032D-12	M&R WW DISP EFF - WASTEWATER DEPT	13,617.00	13,617.00	0.00	17,044.11	0.00	-3,427.11	-25.17 %
12-6032G-12	M&R WW GENERATR - WASTEWATER DEPT	19,570.00	19,570.00	234.75	3,072.81	0.00	16,497.19	84.30 %
12-6032L-12	M&R WW LIFT STN - WASTEWATER DEPT	12,772.00	12,772.00	57.08	16,871.83	0.00	-4,099.83	-32.10 %
12-6032M-12	M&R WW MANHOLE - WASTEWATER DEPT	44,640.00	44,640.00	0.00	14,007.50	0.00	30,632.50	68.62 %
12-6032S-12	M&R WW SLG DISP - WASTEWATER DEPT	84,738.00	84,738.00	5,433.82	67,253.77	0.00	17,484.23	20.63 %
12-6032T-00	M&R WW TREATMNT	0.00	0.00	0.00	58.93	0.00	-58.93	0.00 %
12-6032T-12	M&R WW TREATMNT - WASTEWATER DEPT	134,510.00	134,510.00	498.80	50,930.30	0.00	83,579.70	62.14 %
Budget Detail								
Description		Units	Price	Amount				
M&R WASTEWATER TREATMENT PLANT		0.00	0.00	39,510.00				
M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND		0.00	0.00	50,000.00				

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP		0.00	0.00	45,000.00				
12-6033B-12	M&R BUILDINGS - WASTEWATER DEPT	47,828.00	47,828.00	205.00	12,748.86	0.00	35,079.14	73.34 %
12-6033G-12	M&R GROUNDS - WASTEWATER DEPT	25,150.00	25,150.00	0.00	10,000.00	0.00	15,150.00	60.24 %
Budget Detail								
	Description	Units	Price	Amount				
	M&R GROUNDS	0.00	0.00	5,150.00				
	M&R GROUNDS - DRIVEWAY REPAIRS @ WWTP (50% SHARE W	0.00	0.00	20,000.00				
12-6033Z-12	M&R STORM DAMAGE JANUARY 2021	2,337.00	2,337.00	2,866.40	9,446.41	0.00	-7,109.41	-304.21 %
12-60350-12	MAJOR MAINT. - WASTEWATER DEPT	61,800.00	61,800.00	0.00	27,762.82	0.00	34,037.18	55.08 %
12-60370-12	M&R SCADA - WASTEWATER DEPT	3,635.00	3,635.00	0.00	9,974.77	0.00	-6,339.77	-174.41 %
12-60400-12	M&R - EQUIPMENT - WASTEWATER DEPT	40.00	40.00	0.00	0.00	0.00	40.00	100.00 %
12-60410-12	OLD M&R VEHICLS - WASTEWATER DEPT	0.00	0.00	0.00	30.00	0.00	-30.00	0.00 %
12-6041L-12	M&R-VEHICLES-L - WASTEWATER DEPT	5,211.00	5,211.00	346.53	2,989.09	0.00	2,221.91	42.64 %
12-6041N-12	M&R-VEHICLES-N - WASTEWATER DEPT	5,150.00	5,150.00	0.00	58.84	0.00	5,091.16	98.86 %
12-6041V-12	M&R-VEHICLES-V - WASTEWATER DEPT	3,090.00	3,090.00	0.46	7,514.71	0.00	-4,424.71	-143.19 %
12-60440-12	M&R-COMPS-SVCS - WASTEWATER DEPT	689.00	689.00	0.00	0.00	0.00	689.00	100.00 %
12-60450-12	COMP SUPP&PARTS - WASTEWATER DEPT	11,695.00	11,695.00	1,007.58	2,941.20	0.00	8,753.80	74.85 %
12-60480-12	SECURTY & SAFTY - WASTEWATER DEPT	6,791.00	6,791.00	0.00	623.07	0.00	6,167.93	90.83 %
Budget Detail								
	Description	Units	Price	Amount				
	SECURITY & SAFETY	0.00	0.00	1,791.00				
	SECURITY & SAFETY - SAFETY TRAINING MATERIALS	0.00	0.00	5,000.00				
12-60500-12	OFFICE SUPPLIES - WASTEWATER DEPT	3,680.00	3,680.00	60.70	1,222.58	933.05	1,524.37	41.42 %
12-60510-11	POSTAGE & SHIP - WATER DEPT	6,494.00	6,494.00	0.00	0.00	0.00	6,494.00	100.00 %
12-60510-12	POSTAGE & SHIP - WASTEWATER DEPT	0.00	0.00	45.30	3,874.12	0.00	-3,874.12	0.00 %
12-60530-12	PRINTING/FORMS - WASTEWATER DEPT	3,115.00	3,115.00	0.00	0.00	0.00	3,115.00	100.00 %
12-60540-12	MBRSH DUES,PUBS - WASTEWATER DEPT	1,799.00	1,799.00	0.00	508.00	0.00	1,291.00	71.76 %
12-60550-12	GOVT FEES & LIC - WASTEWATER DEPT	122,918.00	122,918.00	0.00	124,898.60	0.00	-1,980.60	-1.61 %
Budget Detail								
	Description	Units	Price	Amount				
	GOVT FEES & LICENSES	0.00	0.00	114,181.00				
	GOVT FEES & LICENSES - INCREASE ANNUAL AMOUNT BASE	0.00	0.00	8,737.00				
12-6060C-12	UTILITIES CELL - WASTEWATER DEPT	3,142.00	3,142.00	0.00	2,318.79	530.00	293.21	9.33 %
12-6060E-12	UTILITIES ELEC - WASTEWATER DEPT	289,930.00	289,930.00	24,214.90	229,423.19	0.00	60,506.81	20.87 %
12-6060G-12	UTILITIES GAS - WASTEWATER DEPT	2,033.00	2,033.00	207.85	1,081.12	0.00	951.88	46.82 %
12-6060I-12	UTILITS INTRNET - WASTEWATER DEPT	8,397.00	8,397.00	581.14	4,657.46	0.00	3,739.54	44.53 %
12-6060P-12	UTILITIES PHONE - WASTEWATER DEPT	7,893.00	7,893.00	10.00	6,567.22	0.00	1,325.78	16.80 %
12-6060W-12	UTILITIES WATER - WASTEWATER DEPT	9,373.00	9,373.00	0.00	1,509.48	0.00	7,863.52	83.90 %
12-60700-12	EQUIP RENTAL - WASTEWATER DEPT	1,093.00	1,093.00	0.00	0.00	0.00	1,093.00	100.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
12-6080G-12	PRO SVC- GIS DV - WASTEWATER DEPT	6,790.00	6,790.00	0.00	360.00	0.00	6,430.00	94.70 %
12-6080M-12	PRO SVC- MISC - WASTEWATER DEPT	58,754.00	58,754.00	10.44	1,352.07	0.00	57,401.93	97.70 %
Budget Detail								
Description		Units	Price	Amount				
PROF SVC		0.00	0.00	3,754.00				
PROF SVC - GRANT WRITER		0.00	0.00	10,000.00				
PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA		0.00	0.00	10,000.00				
PROF SVC - SALT & NUTRIENT MANAGEMENT PLAN		0.00	0.00	10,000.00				
PROF SVC - UPDATE OF OMMMP FOR WWTP		0.00	0.00	25,000.00				
12-6080T-12	PROF SERV-TEMP - WASTEWATER DEPT	5,312.00	5,312.00	0.00	0.00	0.00	5,312.00	100.00 %
12-60900-12	DEPT OP SUPPLY - WASTEWATER DEPT	575.00	575.00	0.00	0.00	0.00	575.00	100.00 %
12-60910-12	LAB TESTS - WASTEWATER DEPT	48,795.00	48,795.00	1,540.00	14,785.00	0.00	34,010.00	69.70 %
12-6091C-12	OP SUP-CHEMICAL - WASTEWATER DEPT	7,017.00	7,017.00	0.00	33.00	0.00	6,984.00	99.53 %
12-6091H-12	LAB TESTING - WASTEWATER DEPT	0.00	0.00	0.00	1,271.00	0.00	-1,271.00	0.00 %
12-60920-12	LAB SUPPLIES - WASTEWATER DEPT	6,930.00	6,930.00	0.00	3,733.68	0.00	3,196.32	46.12 %
12-60930-12	SMALL TOOLS/EQP - WASTEWATER DEPT	140.00	140.00	178.64	993.73	0.00	-853.73	-609.81 %
12-60940-12	CLOTH/UNIFORM - WASTEWATER DEPT	2,186.00	2,186.00	240.24	2,462.65	0.00	-276.65	-12.66 %
12-60960-12	FUEL - WASTEWATER DEPT	18,785.00	18,785.00	2,105.60	10,284.98	0.00	8,500.02	45.25 %
12-61150-12	MEETING EXPENSE - WASTEWATER DEPT	126.00	126.00	0.00	0.00	0.00	126.00	100.00 %
12-6120D-12	TVL,TRN,SEM-DIR - WASTEWATER DEPT	0.00	0.00	0.00	105.00	0.00	-105.00	0.00 %
12-6120E-12	TVL,TRN,SEM-EMP - WASTEWATER DEPT	6,304.00	6,304.00	41.15	3,780.87	0.00	2,523.13	40.02 %
12-61250-12	EMPLOY RECRUIT - WASTEWATER DEPT	146.00	146.00	0.00	0.00	0.00	146.00	100.00 %
Category: 52 - SERVICES & SUPPLIES Total:		1,168,983.00	1,168,983.00	45,312.16	707,279.69	1,463.05	460,240.26	39.37 %

				Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining	
Category: 60 - CAPITAL OUTLAY											
12-61700-12 CAP ASSET EXP - WASTEWATER DEPT				0.00	329,938.00	0.00	73,107.23	0.00	256,830.77	77.84 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	40,000.00								
BA0000046	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-40,000.00								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	149,938.00								
BA0000046	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-149,938.00								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	70,000.00								
BA0000046	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-70,000.00								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	55,000.00								
BA0000046	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-55,000.00								
BA0000018	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	15,000.00								
BA0000046	08/26/2022	FUEL STATION COMPUTER REPLACEMENT	-15,000.00								
BA0000049	08/27/2022	EASTERN CLARIFIER - REPLACE DRIVE CHA	40,000.00								
BA0000047	08/27/2022	LIFT STATION IMPROVEMENTS	149,938.00								
BA0000050	08/27/2022	REPLACE TRACTOR	70,000.00								
BA0000051	08/27/2022	REPLACE VAN - TRANSPORT OF VIDEO CA	55,000.00								
BA0000048	08/27/2022	SECURITY IMPROVEMENTS	15,000.00								
12-61701-12 CAP ASSET - WW ECM 1 FLOW EQUAL IMPV				0.00	3,791,224.00	0.00	487,986.97	0.00	3,303,237.03	87.13 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000068	03/29/2023	FLOW EQUALIZATION IMPROVEMENTS (E	3,791,224.00								
12-61702-12 CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV				0.00	46,512.00	0.00	6,464.34	0.00	40,047.66	86.10 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000069	03/29/2023	INFLUENT LIFT STATION IMPROVEMENTS	46,512.00								
12-61703-12 CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD				0.00	2,419,093.00	0.00	335,213.04	0.00	2,083,879.96	86.14 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000070	03/29/2023	MODIFIED LUDZAK - ETTINGER AERATION	2,419,093.00								
12-61704-12 CAP ASSET - WW ECM 4 BLOWER REPLACEMENT				0.00	603,329.00	0.00	83,579.64	0.00	519,749.36	86.15 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000071	03/29/2023	BLOWER REPLACEMENT (ECM 4)	603,329.00								
12-61705-12 CAP ASSET - WW ECM 5 RAS & WAS IMPV				0.00	1,290,972.00	0.00	178,438.31	0.00	1,112,533.69	86.18 %	

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000072	03/29/2023	RAS & WAS IMPROVEMENT (ECM 5)	1,290,972.00						
12-61706-12		CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL	0.00	554,687.00	0.00	76,924.71	0.00	477,762.29	86.13 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000073	03/29/2023	ELECTRICAL IMPROVEMENT - SERVICE PAI	554,687.00						
12-61707-12		CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT	0.00	925,404.00	0.00	127,950.55	0.00	797,453.45	86.17 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000074	03/29/2023	EMERGENCY GENERATOR REPLACEMENT	925,404.00						
12-61708-12		CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE	0.00	1,148,557.00	0.00	158,331.44	0.00	990,225.56	86.21 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000075	03/29/2023	SCADA SYSTEM UPGRADE (ECM 9)	1,148,557.00						
12-61709-12		CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS	0.00	1,320,222.00	0.00	54,511.00	0.00	1,265,711.00	95.87 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000076	03/29/2023	IMPROV TO WW COLLECTION SYSTEM LIF	1,320,222.00						
Category: 60 - CAPITAL OUTLAY Total:			0.00	12,429,938.00	0.00	1,582,507.23	0.00	10,847,430.77	87.27 %
Category: 70 - DEBT SERVICE									
12-61800-12		PRINCIPAL - WASTEWATER DEPT	414,743.00	414,743.00	0.00	312,000.00	0.00	102,743.00	24.77 %
Budget Detail									
Description	Units	Price	Amount						
INTEREST - INTERFUND LOAN	0.00	0.00	2,015.00						
PRICIPAL ON 99 REFIN	0.00	0.00	312,000.00						
PRINCIPAL - INTERFUND LOAN	0.00	0.00	100,728.00						
12-61801-12		INTEREST - WW COP 2022A BOND	0.00	216,505.00	0.00	216,504.79	0.00	0.21	0.00 %
Budget Adjustments									
Number	Date	Description	Adjustment						
BA0000077	03/29/2023	DEBT SERVICE - INTEREST ONLY	216,505.00						
12-6180C-12		INT ON 99 REFIN - WASTEWATER DEPT	14,515.00	14,515.00	0.00	7,098.00	0.00	7,417.00	51.10 %
12-6180H-12		INTEREST TRUCK - WASTEWATER DEPT	8,066.00	8,066.00	0.00	8,571.12	0.00	-505.12	-6.26 %
Budget Detail									
Description	Units	Price	Amount						
INTEREST - MUNI FINANCE CRANE TRUCK	0.00	0.00	1,022.00						

Budget Report

For Fiscal: 2022-2023 Period Ending: 03/31/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
INTEREST - MUNI FINANCE VAC TRUCK	0.00	0.00					
12-6180J-12 PRINCIPAL/TRUCK - WASTEWATER DEPT	85,211.00	85,211.00	0.00	84,706.45	0.00	504.55	0.59 %
Budget Detail							
Description	Units	Price	Amount				
PRINCIPAL - MUNI FINANCE CRANE TRUCK	0.00	0.00	11,768.00				
PRINCIPAL - MUNI FINANCE VAC TRUCK	0.00	0.00	73,443.00				
Category: 70 - DEBT SERVICE Total:	522,535.00	739,040.00	0.00	628,880.36	0.00	110,159.64	14.91 %
Category: 80 - ALLOCATED OH							
12-62000-12 ALLOC OVERHEAD - WASTEWATER DEPT	656,195.00	656,195.00	164,048.75	492,146.25	0.00	164,048.75	25.00 %
Category: 80 - ALLOCATED OH Total:	656,195.00	656,195.00	164,048.75	492,146.25	0.00	164,048.75	25.00 %
Expense Total:	3,539,409.00	16,185,852.00	342,168.39	4,276,924.75	1,463.05	11,907,464.20	73.57 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76	66.06 %
Report Surplus (Deficit):	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76	66.06 %

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 12 - WASTEWATER FUND							
Revenue							
40 - SALES	3,440,000.00	3,440,000.00	-804.92	2,230,776.71	0.00	-1,209,223.29	35.15 %
42 - FEES	0.00	0.00	0.00	172,331.30	0.00	172,331.30	0.00 %
43 - OTHER REVENUE	72,000.00	72,000.00	11,684.87	20,235.78	0.00	-51,764.22	71.89 %
44 - PROPERTY TAXES	132,900.00	132,900.00	20,213.57	98,180.77	0.00	-34,719.23	26.12 %
46 - LOAN PROCEEDS	0.00	12,100,000.00	0.00	1,607,216.00	0.00	-10,492,784.00	86.72 %
Revenue Surplus (Deficit):	3,644,900.00	15,744,900.00	31,093.52	4,128,740.56	0.00	-11,616,159.44	73.78 %
Expense							
50 - SALARIES	730,363.00	730,363.00	88,989.23	536,498.71	0.00	193,864.29	26.54 %
51 - BENEFITS	461,333.00	461,333.00	43,818.25	329,612.51	0.00	131,720.49	28.55 %
52 - SERVICES & SUPPLIES	1,168,983.00	1,168,983.00	45,312.16	707,279.69	1,463.05	460,240.26	39.37 %
60 - CAPITAL OUTLAY	0.00	12,429,938.00	0.00	1,582,507.23	0.00	10,847,430.77	87.27 %
70 - DEBT SERVICE	522,535.00	739,040.00	0.00	628,880.36	0.00	110,159.64	14.91 %
80 - ALLOCATED OH	656,195.00	656,195.00	164,048.75	492,146.25	0.00	164,048.75	25.00 %
Expense Total:	3,539,409.00	16,185,852.00	342,168.39	4,276,924.75	1,463.05	11,907,464.20	73.57 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76	66.06 %
Report Surplus (Deficit):	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76	66.06 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
12 - WASTEWATER FUND	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76
Report Surplus (Deficit):	105,491.00	-440,952.00	-311,074.87	-148,184.19	-1,463.05	291,304.76

CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E
1	General Fund CIP (FY 22/23 Revised 04/17/2023)			
2	General Fund Projects	Ranking	FY Project Cost	10-Yr Cost
3	Administration Department Projects			
4	Tyler Incode	1	\$ -	\$ 76,050
5	Replace District Car	3	\$ -	\$ 30,000
6				
7		Subtotal	\$ -	\$ 106,050
8	Facilities & Resources/PROS Projects			
9	Electric Vehicle Charging Station (East Village Parking Lot)	1	\$ -	\$ 17,000
10	Skate Park Improvements	1	\$ 26,358	\$ 661,000
11	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ 2,800	\$ 371,480
12	Vets Hall Sewer Line	1	\$ -	\$ 40,000
13	Vets Hall Electrical Emergency (Generator & Equipment)	1	\$ -	\$ 80,000
14	Vets Hall Water Line	2	\$ -	\$ 10,000
15	Re-Roof - Entire Vets Hall Building	1	\$ -	\$ 55,000
16	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	\$ -	\$ 20,000
17	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	\$ -	\$ 17,500
18		Subtotal	\$ 29,158	\$ 1,271,980
19	Fire Department Projects			
20	Radio System Upgrade Phase 2	1	\$ 38,979	\$ 40,729
21	Fire Department Station Security	2	\$ -	\$ 80,000
22	Zoll X Series EKG	2	\$ -	\$ 40,000
23	Utility Truck F-350	2	\$ -	\$ 50,000
24	Extrication Tool	3	\$ 42,234	\$ 60,000
25	Fuel Station Computer Replacement	3	\$ -	\$ 14,000
26	Replace Fire Truck - Engine Type 1	3	\$ -	\$ 700,000
27	Purchase New Fire Truck - Engine Type 3	3	\$ -	\$ 450,000
28	Replace Water Tender	3	\$ -	\$ 250,000
29	Facility Training Center (Sea Train Container)	3	\$ -	\$ 100,000
30	Fire Station Expansion	3	\$ -	\$ 3,000,000
31		Subtotal	\$ 38,979	\$ 4,784,729
32			GRAND TOTAL	\$ 6,162,759
33			Priority 1 Total	\$ 1,341,259
34			Priority 2 Total	\$ 180,000
35			Priority 3 Total	\$ 4,641,500
36			Priority 4 Total	\$ -
37				\$ -
38	Completed Projects	Ranking	FY Project Cost	10-Yr Cost
39	F350 Truck - Replace 1999 F150 Truck	1	\$ -	\$ 40,000
40	Electric Vehicle Charging Station (Vets Hall)	1	\$ 11,267	\$ 22,272
41	Re-Roof - Vets Hall American Legion Kitchen Area	1	\$ -	\$ -

	B	C	D	E
1	Wastewater CIP (FY 22/23 Revised 4/18/23)			
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost
3	Treatment Plant Projects in SST (All SST Cost Estimates Current as of IGA Final Report)			
4	Investment Grade Audit (30% Design for all ECMs)	1	\$ -	\$ 528,404
5	(ECM 1) Influent Flow Equalization	1	\$ 487,987	\$ 3,791,224
6	(ECM 2) Influent Lift Station	1	\$ 6,464	\$ 46,512
7	(ECM 3) Modified Ludzak-Ettinger Process Upgrade	1	\$ 335,213	\$ 2,419,093
8	(ECM 4) Blower Improvements	1	\$ 83,580	\$ 603,329
9	(ECM 5) RAS and WAS Pumping Improvements	1	\$ 178,438	\$ 1,290,972
10	(ECM 7) Electrical Upgrades	1	\$ 76,925	\$ 554,687
11	(ECM 8) Backup Power	1	\$ 127,951	\$ 925,404
12	(ECM 9) SCADA System	1	\$ 158,331	\$ 1,148,557
13	(ECM 10) Secondary Water System (3W) Improvements	1	\$ -	\$ 318,202
14	Pads for electrical ECMs	1	\$ -	\$ 313,893
15	Final Design	1	\$ -	\$ 308,394
16	Project Duration/General Condition Costs	1	\$ -	\$ 1,117,904
17	(ECM 11) Effluent Pump Station Improvements	2	\$ -	\$ 374,580
18	(ECM 12) Sewer Lift Stations	1	\$ 54,511	\$ 1,320,222
19	(ECM 6) Sludge Thickening	2	\$ -	\$ 1,393,341
20	(ECM 2) Influent Lift Station Modifications	2	\$ -	\$ 2,110,000
21	Tertiary Treatment	4	\$ -	\$ 889,436
22	Storm Drain	2	\$ -	\$ 130,521
23	Demolish Old Tanks	2	\$ -	\$ 567,815
24		Subtotal	\$ 1,509,400	\$ 20,152,490
25	Treatment Plant Projects			
26	PFAS Treatment (Design Phase)	2	\$ -	\$ 50,000
27	Security Improvements	1	\$ -	\$ 15,000
28	Van Gordon House Demolition (Split with Water)	2	\$ -	\$ 50,000
29	Redundant Blower for Plant	3	\$ -	\$ 400,000
30	New polymer skid for sludge press	1	\$ -	\$ 85,000
31	Walkway Grating on Digester Tanks	3	\$ -	\$ 20,000
32	Cargo Box for Storage	2	\$ -	\$ 10,000
33	Clarifier Improvements			
34	Eastern clarifier - Replace chain drive	1	\$ -	\$ 40,000
35	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	1	\$ -	\$ 35,000
36	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000
37	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000
38	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000
39	Secondary Water System	1	\$ 4,053	\$ 4,100
40	Blower Replacement	1	\$ -	\$ 9,200
41		Subtotal	\$ 4,053	\$ 813,300
42	Collection System Projects			
43	Lift Station A (Nottingham & Leighton/Park Hill)			
44	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ -	\$ 490,000
45	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)			
46	New Submersible Pumps, Bypass Piping	1	\$ -	\$ 265,000
47	Lift Station B - (SR Creek/Behind Park Hill)			
48	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ -	\$ 435,000
49	Lift Station B-1 (Burton Dr at Tin City)			
50	Convert to gravity flow	1	\$ -	\$ 600,000
51	Lift Station B-2 (Wood Dr./E. Lodge Hill)			
52	New Control Panel at Grade Elevation	1	\$ -	\$ 425,000
53	Lift Station B-3 (Green St./W. Lodge Hill)			
54	New Control Panel	1	\$ -	\$ 250,000
55	New Submersible Pumps, MCC, Bypass Piping	3	\$ -	\$ 250,000
56	Lift Station 8			
57	Replace Pumps	1	\$ -	\$ 95,000
58	Phased Manhole and Sewer Main Replacement	2	\$ -	\$ 1,000,000
59	New generators at LS 4, 8	2	\$ -	\$ 12,000
60	Push camera	2	\$ -	\$ 10,000
61	Portable Generator	2	\$ -	\$ 65,000
62	Asset Management Software	2	\$ -	\$ 10,000
63	Reroute effluent line around State Parks	2	\$ -	\$ 2,000,000
64		Subtotal	\$ -	\$ 5,907,000
65	Vehicles and Trailer Mounted Equipment			
66	Replacement of 1999 John Deere Loader and Backhoe Tractor	1	\$ 69,054	\$ 75,000
67	Replace 2005 F250	3	\$ -	\$ 65,000
68				\$ 27,012,790
71		Priority 1 Total	\$ 2,313,300	
72		Priority 2 Total	\$ 3,302,000	
73		Priority 3 Total	\$ 1,170,000	
74		Priority 4 Total		
75		SST Total	\$ 20,152,490	

	A	C	D	E
1	Water CIP (FY 23/24 Revised 04/18/23)			
2		Ranking	FY Project Cost	10-Yr Cost
3	Water Distribution System Projects			
4	Advanced Metering Infrastructure (AMI)	1	\$ -	\$ 2,220,000
5	Meter install	1	\$ -	\$ 500,000
6	Design and Permitting for SSWF Transmission Main at State Park Wetlands	1	\$ -	\$ 100,000
7	San Simeon Well Field Transmission Main at State Park Wetlands	1	\$ -	\$ 2,000,000
8	SR4 Generator	1	\$ -	\$ 80,000
9	Piney Way Erosion Control - Design, Permitting and Relocation	1	\$ -	\$ 30,000
10	Well site pump replacements	3	\$ -	\$ 532,141
11	Vault upgrades (Rodeo Grounds, Charing, and Windsor)	1	\$ -	\$ 60,000
12	District Metered Areas (Phased - Design and Permitting, Implementation cost TBD)	2	\$ -	\$ 150,000
13	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000
14	Modular Office Building @ Plant	2	\$ -	\$ 10,000
15	Upgrading undersized water mains	3	\$ -	\$ 130,000
16	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ -	\$ 165,000
17	Demo Van Gordon House (Water Portion)	3	\$ -	\$ 50,000
18		Subtotal	\$ -	\$ 6,042,141
19	Tank & Booster Pump Station Projects			
20	Stuart Street Tank Rehabilitation	1	\$ -	\$ 550,000
21	Santa Rosa Well #4 Replacement	1	\$ 48,792	\$ 50,000
22	Electrical transfer switch and conduit to well SS-3	1	\$ -	\$ 25,000
23	SCADA System - Phased Upgrades (Phase III-Alarms, Flow Data, Monitoring Wells)	2	\$ -	\$ 225,000
24	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	2	\$ -	\$ 2,200,000
25	Rodeo Grounds booster A pump	2	\$ -	\$ 25,000
26	Stuart Street and Leimert Booster Pump Replacement	3	\$ -	\$ 500,000
27	Third Stuart Street Tank Installation	3	\$ -	\$ 600,000
28		Subtotal	\$ 48,792	\$ 4,175,000
29	Vehicles and Trailer-Mounted Equipment			
30	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ -	\$ 35,000
31	Truck Replacement Program (annual cost to build reserves)	3	\$ -	\$ 55,000
32	Replacement of 1999 John Deere Loader and Backhoe Tractor	3	\$ -	\$ 75,000
33	Dump trailer for storing and hauling spoils from road repairs	3	\$ -	\$ 15,000
34		Subtotal	\$ -	\$ 180,000
35	Programs and Plans			
36	Hydraulic System Model Update	3	\$ -	\$ 75,000
37	Asset Management Plan	2	\$ -	\$ 25,000
38	Water Master Plan Amendment	3	\$ -	\$ 35,000
39	Database for water conservation program/tracking with parcel links & APN file conversion	3	\$ -	\$ 10,000
40		Subtotal	\$ -	\$ 145,000
41				
42			GRAND TOTAL	\$ 10,542,141
43				
44			Priority 1 Total	\$ 5,600,000
45			Priority 2 Total	\$ 2,650,000
46			Priority 3 Total	\$ 2,002,141
47			Priority 4 Total	\$ 165,000

WASTE WATER COP 2022A BONDS



Cambria Community Services District , CA

Detail Report Account Summary

Date Range: 07/01/2022 - 03/31/2023

Account	Name	Budget	Total Activity	Balance
Fund: 12 - WASTEWATER FUND				
Revenue				
<u>12-43980-12</u>	LOAN PROCEEDS - WW COP 2022A BONDS	12,100,000.00	1,607,216.00	10,492,784.00
Expense				
<u>12-61701-12</u>	CAP ASSET - WW ECM 1 FLOW EQUAL IMPV	3,791,224.00	487,986.97	3,303,237.03
<u>12-61702-12</u>	CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV	46,512.00	6,464.34	40,047.66
<u>12-61703-12</u>	CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD	2,419,093.00	335,213.04	2,083,879.96
<u>12-61704-12</u>	CAP ASSET - WW ECM 4 BLOWER REPLACEMENT	603,329.00	83,579.64	519,749.36
<u>12-61705-12</u>	CAP ASSET - WW ECM 5 RAS & WAS IMPV	1,290,972.00	178,438.31	1,112,533.69
<u>12-61706-12</u>	CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL	554,687.00	76,924.71	477,762.29
<u>12-61707-12</u>	CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT	925,404.00	127,950.55	797,453.45
<u>12-61708-12</u>	CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE	1,148,557.00	158,331.44	990,225.56
<u>12-61709-12</u>	CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS	1,320,222.00	54,511.00	1,265,711.00
Total Fund: 12 - WASTEWATER FUND:		\$12,100,000.00	\$ 97,816.00	\$ (97,816.00)

* \$97,816 was funded by Vets Hall Development Costs



CAMBRIA COMMUNITY SERVICES DISTRICT BUDGET POLICY

Table of Contents

Table of Contents	1
I. PURPOSE	2
II. PROCEDURES	2
A. Plans, Goals, Resources	2
B. Calendaring	2
C. Mid-year Budget Update	3
D. Organization Chart and Position Allocation Listing	3
E. CIP	3
F. Overhead Allocation	3
G. Income Allocation – Property Tax and Other.....	4
H. Structure	5
I. Consolidation Entries	5

I. PURPOSE

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 District needs and 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 General Manger 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 of other policies, the General Manager will raise the issue for discussion and approval at a public meeting.

II. PROCEDURES

A. Plans, Goals, 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 General Manager 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.

B. Calendaring

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 May meeting.
- Revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, shall be submitted to the Board at its regular June meeting, in order to meet the required statutory deadline of adoption by June 30th.
- Final budget submitted for review by the Standing Finance Committee at the July meeting.
- Final Budget, incorporating input from the Finance Standing Committee and/or Board, submitted for approval at the regular August Board meeting in order to meet the required statutory deadline of August 31st
- Special meeting(s) of the Standing Finance Committee and/or the Board may be necessary to resolve difficult issues prior to adopting the Preliminary or Final Budgets.

C. Mid-year Budget Update

If there is an event or events that materially impacts the assumptions in the Annual Budget, the General Manager 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.

The General Manager also has the option of proposing and presenting a quarterly budget update for approval. Any quarterly update will be prepared on a scheduled that includes a review by the Standing Finance Committee, in advance of the regular board meetings in November, February and May.

D. Organization Chart and Position Allocation Listing

Budget documents will include both an organization chart and a position allocation listing which is a count of full-time equivalent employees. The full-time equivalent of employees will display the number of employees at the end of the current budget year as well as the planned headcount at the end of the proposed budget year.

Full-time equivalent will only include the employee count. Contractors, Consultants and Temporary employees or agencies will be represented in the organization chart and table to give a clear picture of the number of staffing required to fulfill the need to the District. Vacant positions will also be identified.

Potential open positions that will not be filled due to budget constraints should also be noted. New positions require justification and the General Manager is encouraged to provide a discussion about the relative merits for creating and filling positions.

E. CIP & Other Capital Assets

Capital spending plans are by their nature multi-year. Each year, prior to budget preparation, the General Manager 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.

The General Manager shall work with the Standing Resource & Infrastructure Committee in establishing, changing and maintaining the Capital Improvement Plan for the District. The Capital Improvement Plan shall be adopted along with the Preliminary and Final Budgets and be amended as needed during the mid-year or quarterly budget updates.

F. Overhead Allocation

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, including the WRF, 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. The term “relative size” is a subjective determination based on estimates of each department’s use of resources and impact on the District’s overall mission.
- Recovery based on full-time equivalent employees.
- Recovery based on percent of administrative labor applied to departments as determined by interviewing administrative personnel.

On a yearly basis, 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.

G. Income Allocation – Property Tax and Other

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. The General Manager 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, the General Manager 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 the General Manager's priorities and allocate anticipated property taxes appropriately. If necessary, the Budget will be revised to take into account the Board's allocation decision.

Minor sources of income, such as fees and grants, are generally specified to certain funds. When the purpose is unspecified, the Board will allocate funds based on recommendations by the General Manager.

H. Structure

Working with the General Manager, 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 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.

I. 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.

POLICY TITLE: Reserve Policy
POLICY NUMBER: 2150

Purpose: The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. Funds established under this policy shall function as both Capital Outlay and Contingency Reserves. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

- a. Maintain operational sustainability in periods of economic uncertainty.
- b. Contingencies (i.e. unplanned but necessary expenditures, emergencies, disasters, etc.)
- c. Fund replacement and major repairs for the district's major assets and infrastructure.
- d. Fund multi-year capital improvements.
- e. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board Statement No. 54 which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or district policy shall be deemed "unassigned" and "assigned" reserves. Reserves set aside pursuant to this Policy will be matched by cash investments.

Policy: Use of District funds is limited to available "Unrestricted" Funds, including donations, interest earned, fees for service, tax revenues or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a. Reserve Funds will be set aside in each of the District's three Funds (General, Water and Wastewater). The Board of Directors will determine the amount to be set aside as Reserves as line-items in the Annual Budget. At a minimum, the lesser of \$1,000 and 0.1% of revenue will be set aside. In the event that any of the District's Funds receives material, unanticipated eligible revenue (e.g. a windfall) or budget surplus, the Board will consider setting aside some or all of such unanticipated revenue or surplus for reserves before committing expenditure for other purposes. The accumulated balance of unassigned Reserve Funds will not exceed 50% of the respective Fund's prior year Unrestricted Income. Assigned Reserve Funds shall not exceed the specific purpose for which they are accumulated.
- b. Reserves will be set aside for the following purposes:
 - a. General Fund unassigned Reserves:
 - i. Operating Reserve: Funds to be used to provide for operations in anticipation of Property Tax receipts. Any reserves used for this purpose will be replaced when the Property Taxes are received.
 - ii. Contingencies
 - b. General Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.

- ii. Technology Reserve to purchase hardware and software to support District operations.
- iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
- iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- c. Water Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years
 - ii. Contingencies.
- d. Water Fund assigned Reserves:
 - i. WRF Operations set aside during years of non-operation to anticipate expenses incurred when the plant is operated.
 - ii. Vehicle Fleet purchases to support District operations.
 - iii. Technology Reserve to purchase hardware and software to support District operations.
 - iv. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - v. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- e. Wastewater Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years.
 - ii. Contingencies
- f. Wastewater Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.
 - iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.

Monitoring Reserve Levels: The General Manager, in collaboration with the Financial Manager, will report to the Board of Directors, on a semi-annual basis, Reserve Balances and Activity. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy,
- b. When a major change in conditions calls the effectiveness of this policy into question, or
- c. Upon Board of Directors request.

CAMBRIA COMMUNITY SERVICES DISTRICT FUND BALANCE CASH RESERVE POLICY

PURPOSE

Cambria Community Services District provides public service through three independent financial funds:

- the General Fund,
- the Water Fund, and
- the Wastewater Fund.

Essential components of a prudent fiscal policy for the District include formal provisions for managing cash reserve policies and managing rate volatility. This policy is to allow the District to weather economic uncertainty and unexpected situations such as natural disasters, to provide sufficient cash flow to avoid the need for short-term borrowing, and to provide financial resources to minimize the impact on rates of significant capital projects. This policy establishes the appropriate level of reserves which the District will try to maintain in the General Fund, Water Fund and Wastewater Fund balances; how the target fund balances will be funded; and the conditions under which fund balances can be used.

For purposes of this Policy, the definition of “reserves” is limited to the portion of fund balance that is unreserved. Unreserved is to mean not set aside for existing legal obligations of the District.

AMOUNTS HELD IN RESERVE

General Fund Cash Balance. The District will strive to hold the amounts listed below in the General Fund Cash Balance. The amounts will be expressed as a percentage of the District’s annual operating expenditures of the General Fund using a three year trend to develop the actual amount. These amounts are expressed as goal ranges to recognize that fund balance levels can fluctuate from year to year due to the normal course of District government operations.

- Budget Stabilization Reserve 10-15% to provide for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
- Liability Contingency and Emergency Disaster Reserve 15-20% to provide for major unforeseen liabilities and events such as natural disasters and catastrophic events.
- Working Capital Reserve 10-15% to provide sufficient cash flow.

Water Fund Cash Balance. The District will strive to hold the amounts listed below in the Water Fund Cash Balance. The Budget Stabilization, Liability Contingency/Emergency Disaster and Working Capital Reserves will be expressed as a percentage of the annual operating expenditures of the Water Fund using a three year trend to develop the actual amount. These amounts are expressed as goal ranges to recognize that fund balance levels can fluctuate from year to year due to the normal course of District government operations.

The Rate Stabilization Reserve will be expressed as a fixed amount based on the projected costs of expected impacts that will be mitigated with these funds.

- Budget Stabilization Reserve: 10-15% for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
- Liability Contingency and Emergency Disaster Reserve 15-20% to provide for major unforeseen liabilities and events such as natural disasters and catastrophic events.
- Working Capital Reserve 10-15% to provide sufficient cash flow.
- Rate Stabilization Reserve: To help minimize the impact of potentially significant rate increases necessitated by the need to fund future planned capital improvement projects.

Wastewater Fund Cash Balance. The District will strive to hold the amounts listed below in the Wastewater Fund Cash Balance. The Budget Stabilization, Liability Contingency/Emergency Disaster and Working Capital Reserves will be expressed as a percentage of the annual operating expenditures of the Wastewater Fund using a three year trend to develop the actual amount. These amounts are expressed as goal ranges to recognize that fund balance levels can fluctuate from year to year due to the normal course of District government operations.

The Rate Stabilization Reserve will be expressed as a fixed amount based on the projected costs of expected impacts that will be mitigated with these funds.

- Budget Stabilization Reserve: 10-15% for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
- Liability Contingency and Emergency Disaster Reserve 15-20% to provide for major unforeseen liabilities and events such as natural disasters and catastrophic events.
- Working Capital Reserve 10-15% to provide sufficient cash flow.
- Rate Stabilization Reserve: To help minimize the impact of potentially significant rate increases necessitated by the need to fund future planned capital improvement projects.

FUNDING TARGET FUND CASH BALANCES

General Fund. Funding of General Fund cash balance targets will generally come from excess revenues over expenditures or one-time revenues. The reserves will be funded in the following priority order:

- Working Capital Reserve
- Budget Stabilization Reserve
- Emergency Disaster Reserve
- GASB 45 unfunded post-employment benefits other than pensions (retiree health-care)

Water Fund. Funding of Water Fund Budget Stabilization, Liability Contingency/Emergency Disaster, and Working Capital Reserve targets will generally come from excess revenues over expenditures or one-time revenues. The reserves will be funded in the following priority order:

- Working Capital Reserve
- Budget Stabilization Reserve
- Emergency Disaster Reserve
- Rate Stabilization Reserves

The funding for Water Fund Rate Stabilization Reserves will come from Connection Fee Revenues and specifically designated fees included as part of the normal operating fees charged each bi-monthly billing period.

Wastewater Fund. Funding of Wastewater Fund Budget Stabilization, Liability Contingency/Emergency Disaster, and Working Capital Reserve targets will generally come from excess revenues over expenditures or one-time revenues. The reserves will be funded in the following priority order:

- Working Capital Reserve
- Budget Stabilization Reserve
- Emergency Disaster Reserve
- Rate Stabilization Reserves

The funding for Wastewater Fund Rate Stabilization Reserves will come from Connection Fee Revenues and specifically designated fees included as part of the normal operating fees charged each bi-monthly billing period.

CONDITIONS FOR USE OF RESERVES

The use of Budget Stabilization and Emergency Disaster reserves shall be limited to unanticipated, non-recurring needs, or anticipated future obligations. These Cash Reserves shall not be used for normal or recurring annual operating expenditures. The use of these reserves shall require approval by a majority of the CCSD board of Directors.

The Working Capital Reserve will be used to fund normal or recurring annual operating expenditures in the General Fund when budgeted taxes have not yet been received during a fiscal year. They will be replenished when the taxes are received. The use of these reserves can be authorized by the General Manager.

Rate Stabilization Reserves will be used to minimize the impact to citizens of potentially significant rate increases due to necessary expenditures on capital projects. The use of these reserves shall require approval by a majority of the CCSD board of Directors.

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.

REVIEW

This policy should be reviewed on an annual basis and changed where deemed appropriate to reflect changes in the CCSD's operations. The Board of Directors may at any time make changes to this policy to reflect current CCSD operations.

Reserve Policy Ad Hoc Committee Status Report for April 25, 2023

- O Two Reserve Policies have been identified.
 - (1) “Fund Balance Cash Reserve Policy”, BOD approved by Consent 9/22/2016
 - (2) “Refund Policy”, Policy Number 2150, BOD approved 8/15/2019. As mandated in the policy, a 2-year review occurred by the Finance Committee and identifying a single term change in its recommendation of approval. Policy 2150 revision was approved by the BOD May 13, 2021

An historical review of both documents was performed to confirm that the older document had never been superseded

- O We are currently reviewing both policies to identify areas of difference and similarity to consider merging the two documents, in a revised Policy Number 2150, superseding and retiring the 9/22/2016 “Fund Balance Cash Reserve Policy”.

- O Timing for any application a newly stated policy, approved by the BOD would not align for application relative to the FY2023/FY2024 Budget.

- O Discussions to date have centered on a need for a more descriptive Policy which addresses the two aspects of Reserves:
 - (1) The status of reserves as required by Governmental Accounting Standards Board Statement (GASB) Number 54 - which distinguishes five defined classes of Reserves.
 - (2) Definition and management of “unassigned” or “assigned” Reserves, each of which exists independently within the General Fun, and each of our two Enterprise Funds.
 - (3) Use of nomenclature (internal use of terms used and reflected internally in CCSD documentation versus terminology defined in formal GASB documents.

- O Once this research and definition of terms is complete, the Ad Hoc will proceed with determination of Reserve designations and their management (including Categories, Contribution Rates/Methodology, Target Balances). In addition, the Ad Hoc will review the Policy 2150 methods and timing of Reserve Levels Monitoring.