

**CAMBRIA COMMUNITY SERVICES DISTRICT  
PRELIMINARY BUDGET  
FISCAL YEAR 2019/20**

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## Summary

The Cambria Community Services District (CCSD) preliminary budget for fiscal year (FY) 2019/20 has been prepared reflecting several actions that have been approved by the Board of Directors during the course of the current fiscal year. Those actions include approval of increases in customer rates and charges for enterprise funds, new budget policies, goals for calendar year 2019, and new guidance from standing committees covering numerous details associated with the CCSD's finances, operations and capital projects.

Overall, the District's financial condition is improving as a result of the enterprise fund rate increases approved on October 4, 2018. The revenue increases provide the District with the ability to cover the cost of providing water and wastewater services and to begin implementation of multi-year capital improvement projects. On May 23, 2019, the Board of Directors also approved the second phase of rate increases, effective July 1, 2019, which were prescribed in Resolution 27-2018 adopted on October 4, 2018 but which were not automatic. Additional details associated with enterprise fund activities, including recommendations of the CCSD standing committees guiding the preparation of the preliminary budget are provided in subsequent sections of this report.

While the preliminary budget includes revenues and expenditure plans for FY 2019/20, it does not include reserves since those are incorporated at the time that the Final Budget is considered by the Board. The prescribed timing of the final budget, which is established by Government Code Section 61110, provides staff the opportunity to perform year-end accounting closure procedures for the CCSD balance sheet in determining the current year's ending reserve balances which are also the beginning reserve balances for FY 2019/20. Since the District is currently working on the FY 2017/18 audit, the reserve balances incorporated into the FY 2019/20 will be staffs' best unaudited estimates for the final budget. Interfund loans are likely the most significant issues that may affect balance sheets and reserves. Based on existing Board direction, staff will provide an update on interfund loans prior to the submittal of the final budget with an initial review during presentation of the preliminary budget.

Service levels in the CCSD General Fund budgets, including Fire, Facilities and Resources, and Parks, Recreation and Open Space are generally consistent with the current fiscal year. Since the General Fund budgets are predominantly funded through taxes and assessments, which are increasing parallel to the rate of inflation, several unfunded items continue to exist. Additional details on General Fund budgets and unfunded items are provided in subsequent sections of this report. Options to increase revenues to address unfunded items are relatively limited with the most notable being a potential increase in franchise fee revenues that are generated from bills for solid waste services paid by the community. A current proposal by Waste Connections Inc. (formerly Mission Country Disposal) for a rate increase is being analyzed, and Board discussion and direction, if any, regarding franchise fees could be considered with that item. The timing of Board review of the Waste Connections Inc. rate proposal has not been established but is anticipated in the near future.

The following links to the CCSD website can be used for additional information on recent Board and standing committee actions guiding the preparation of the preliminary budget:

Budget Policies adopted December 13, 2018:

<https://www.cambriacsd.org/district-policies>

Board goals for 2019 adopted January 3, 2019:

<https://www.cambriacsd.org/board-members>

New rates for water, the sustainable water facilities and wastewater approved on October 4, 2018:

<https://www.cambriacsd.org/2018-10-04-board-special-meeting>

July 2018 Report by Bartle Wells Inc. supporting the Proposition 218 rate increases approved on October 4, 2018:

<https://www.cambriacsd.org/2018-07-11-board-special-meeting>

May 23, 2019 approval of water, sustainable water facilities and wastewater rates effective July 1, 2019:

<https://www.cambriacsd.org/2019-05-23-board-meeting>

## Combined Preliminary Budget

The following table illustrates the combined CCSD budgets.

<b>Cambria CSD - Combined Preliminary Budget Fiscal Year 2019/20</b>	<b>General Fund Budgets</b>	<b>Enterprise Fund Budgets</b>	<b>Budget Subtotals</b>	<b>Eliminating Adjustments</b>	<b>Combined Budgets</b>
<b>Revenues</b>					
Property Taxes	\$ 2,480,735	\$ 25,000	\$ 2,505,735	\$ -	\$ 2,505,735
Fire Assessments	472,500		472,500		472,500
Franchise Fees	86,000		86,000		86,000
Administrative Cost Reimbursements	2,009,556		2,009,556	(2,009,556)	-
Water Rates		2,989,000	2,989,000		2,989,000
Sustainable Water Facility Rates		1,172,000	1,172,000		1,172,000
Wastewater Rates		2,818,000	2,818,000		2,818,000
Grants	75,000		75,000		75,000
Interest Income	42,895		42,895	(27,960)	14,935
Other Revenues	72,040	623,345	695,385	(25,000)	670,385
<b>Total Revenues</b>	<b>\$ 5,238,726</b>	<b>\$ 7,627,345</b>	<b>\$ 12,866,071</b>	<b>\$ (2,062,516)</b>	<b>\$ 10,803,555</b>
<b>Expenditures</b>					
Personnels Services	\$ 3,186,468	\$ 2,133,427	\$ 5,319,895		\$ 5,319,895
Services and Supplies	1,273,302	1,816,773	3,090,075		3,090,075
Capital Outlay	92,500	1,236,536	1,329,036		1,329,036
Debt Service	143,738	888,820	1,032,558	(27,960)	1,004,598
Administrative Cost Allocation	524,952	1,484,606	2,009,558	(2,009,558)	-
<b>Total Expenditures</b>	<b>\$ 5,220,959</b>	<b>\$ 7,560,162</b>	<b>\$ 12,781,121</b>	<b>\$ (2,037,518)</b>	<b>\$ 10,743,603</b>
<b>Net Sources Over / (Under) Uses</b>	<b>\$ 17,767</b>	<b>\$ 67,183</b>	<b>\$ 84,950</b>	<b>\$ 24,998</b>	<b>\$ 59,952</b>

Total General Fund revenues are estimated to increase \$143,576 (2.8%) from \$5,095,150 estimated for FY 2018/19 to \$5,238,726 in FY 2019/20. After adjusting for an increase in Administrative Costs reimbursement of \$128,706 incurred by the General Fund and charged to the operational budgets, the net revenue increase for the General Fund is estimated to be \$14,870. Property taxes are projected to increase \$105,800 (4.4%) from \$2,420,200 in FY 2018/19 to \$2,526,000 in FY 2019/20, based on estimates received from the County of San Luis Obispo Treasurer Tax Collector. The combined preliminary budget illustration above includes an offset for property taxes collection charges. The remaining changes relate to loan proceeds for equipment, reimbursements for fire personnel assisting on wildfires, and other revenues.

Total General Fund expenditures are estimated to increase \$32,100 (0.62%) from \$5,188,859 estimated for FY 2018/19 to \$5,220,959 in FY 2019/20. The increase in Fire Fund expenditures of \$98,036 represents the primary increase in costs.

Overall, the General Fund budgets are anticipated to incur a deficit of \$93,709 in FY 2018/19, and a surplus of \$17,767 in FY 2019/20, which essentially provides for a balanced budget in the proposed budget. Achieving a balanced budget relies on 100% cost recovery for the Administrative Fund. These administrative cost allocations, and other interfund transfers, are eliminated in the CCSD combined budget to determine net revenues and net expenditures after interfund activities.

The Enterprise Fund revenues are estimated to increase \$759,487 (11%) from \$6,867,858 in FY 2018/19 to \$7,627,345 in FY 2019/20. Enterprise Fund expenditures are estimated to increase \$987,269 (15.0%). The increases in revenues and expenditures is consistent with the rate increases approved in October 2018. Although the use of reserves and interfund transfers in FY 2019/20 is needed to cover the budgeted costs, doing so is consistent with the Prop 218 estimates and the overall multi-year implementation of the new rate structure. Details comparing the proposed FY 2019/20 budget to the estimates included in the Proposition 218 analysis prepared by Bartle Wells, which documented the need for the rate increases, is subsequently discussed in greater detail.

## General Fund Budgets

The General Fund Budgets consist of the following:

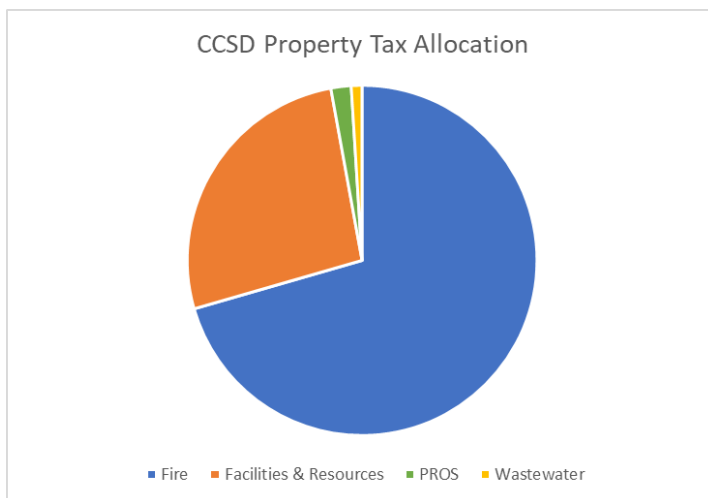
- Fire Fund
- Facilities and Resources Fund
- PROS (Parks, Recreation and Open Space) Fund
- Administrative Fund (Including the Overhead Allocation spreadsheet)

The combined General Fund budgets are illustrated on page 6, with summary and detailed schedules for each budget on pages 17 to 75.

### Significant Budget Items

General Fund revenues are primarily property taxes, which are allocated between Fire, Facilities and Resources, and PROS in order to fund budgeted expenditures. Other revenues, such as the Fire Assessments, are restricted to the Fire Fund. The Administrative Fund budget includes a schedule on page 77 illustrating how administrative costs are allocated between the various CCSD budgets. In order to balance the General Fund budgets in FY 2019/20, the Administrative Cost allocation provides for 100% reimbursement of costs. Although Franchise Fee revenues continue to be shown in the Administrative Fund, they are not used to offset administrative cost and therefore help to ensure that the General Fund is balanced.

The following illustrates the allocation of CCSD property taxes.



## General Fund Trade-Offs

Trade-offs in General Fund budgets link to how much property taxes is allocated to one of the budgets versus another budget. The Fire Fund is allocated 71% of the CCSD property taxes, which together with Fire Assessments of \$472,500, provide most of its funding. The Facilities and Resources Fund receives 27% of the CCSD property taxes, which with rental income of the Veterans Hall of \$26,000, provide for most of its funding. Allocating more property taxes to one fund, and decreasing the other, would result in trade-offs, possible changes in staffing, and changes in the list of “Unfunded Requests” illustrated on pages 84-85.

When considering trade-offs between General Fund budgets, it is important to recognize that CCSD has taken on added responsibilities in recent years without funding. Funding for maintenance of open space and the maintenance of the Veterans Hall are two primary responsibilities of the Facilities and Resources budget that continue to be underfunded and where service is provided in the best manner possible within available funding.

Lastly, \$25,000 in property taxes is budgeted for the low-income discounts for wastewater customers. Based on Proposition 218 requirements for the proportional allocation of costs when establishing customer rates and charges, low income discounts cannot be subsidized by other wastewater customers. Property taxes are the sole source of discretionary revenues appropriate to cover the cost of the discounts. Board consideration of providing low-income discounts for water customers is also under consideration and would require additional funding from property tax revenues which are not included in the FY 2019/20 budget but which would create additional trade-offs.

**Fire and Emergency Services – See budget schedules on pages 19-26**

### Significant Budget Items

- The CCSD Fire Fund provides for 7 full time personnel and 15 volunteer/reserve fire personnel. Staffing levels are consistent with the current FY 2018/19 staffing.
- Expenditures include \$75,000 to upgrade the radio system. Budgeted revenues also include \$75,000 in grant to pay for the upgrade. Grant applications have been successful through two rounds of review. In the event that the grant is not awarded to CCSD, an agenda item will be prepared during mid-year budget review so that any budget savings or available reserves can be considered to fund the upgrade.
- The budget request for FY 2019/20 included several items that are not funded in the preliminary budget and are listed on page 84.

### Goals, Objectives and Plans

- 1) Continue to seek grant to upgrade radio system & procure in accordance with CCSD policy; prepare funding options for Board consideration if grant is not awarded.
- 2) Complete the goal for the Emergency Services Review adopted January 3, 2019
- 3) Continue to support employee training in maintaining professional licensing or other industry related training.
- 4) Prepare a generator compliance and replacement schedule for Fire Department.

### Facilities and Resources— See budget schedules on pages 28-34

The Facilities and Resources (F&R) budget funds three (3) full-time equivalent staff positions and related expenditures for maintenance and repairs of District assets including real property such as the Veterans Hall Building, Skate Park, Dog Park, Public Restrooms, Open Space and Fiscalini Ranch. Relating to the F&R budget is the PROS budget, which has historically provided funding for start-up or facilities development efforts. Current challenges associated with unfunded budget requests is common for local agencies that can funding facilities development but are harder pressed to fund long-term maintenance efforts.

#### Significant Budget Items

- The CCSD Facilities and Resources Fund provides for 3 full time personnel. Staffing levels are consistent with the current FY 2018/19 staffing.
- Funded budget items are listed on page 84 and include increased funding for building & ground maintenance, equipment repairs and Center Street Sidewalk repairs.
- Significant unfunded requests exist and are listed on page 84.
  - Significant unfunded requests exist for maintenance of the Veterans Hall.
  - Significant resource constraints exist which affect staff's ability to maintain open space, streetlights, and public restrooms, which may not meet service level expectations of the community.

#### Goals, Objectives and Plans

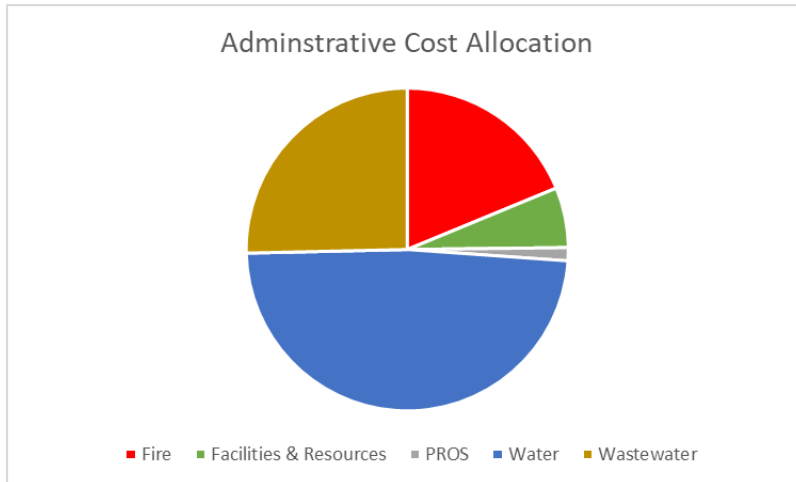
- 1) Continue coordinating with PROS
- 2) Continue engaging in community dialogue on impacts from homeless encampments.
- 5) Continue to support employee training in maintaining professional licensing or other industry related training.
- 6) Review the fee structure for rental rates of the Veterans Hall.

### Administrative Services— See budget schedules on pages 36-42

The CCSD Administrative Fund budget includes the cost of the general manager and staff responsible for the district's accounting and finances, human resources, clerk and records retention, centralized aspects of contract management and related administrative functions.

The following chart illustrates the CCSD allocation of administrative costs.





Overall, combined enterprise fund budgets pay 73.9% of the CCSD administrative costs with water fund budgets (including SWF budgets) covering 48.5% and the wastewater fund covering 25.4%. General fund budgets pay the remaining 26.1% with those costs covered by Fire (18.8%), Facilities and Resources (6.0%) and PROS (1.3%).

#### Significant Budget Items

- The Administrative Fund surplus for FY 2019/20 is estimated to be \$133,480.
- The surplus assumes that 100% of administrative costs are reimbursed by other operating budgets.
- The surplus helps ensure that the overall General Fund is balanced by covering deficits in the Fire Fund (\$69,818) and Facilities and Resources (\$45,895).
- Alternatives exist regarding revenues that are included in the Administrative Fund:
  - As an alternative to including revenues in the Administrative Fund, which generate the surplus, those revenues could be allocated directly to the other General Fund budgets similar to the allocation of property taxes; thereby eliminating the deficits illustrated in those budgets.
  - As a second alternative, all discretionary General Fund revenues could be included in the Administrative Fund. Doing so would create deficits in other general fund budgets representing the true value of funding needed from the General Fund.

#### Goals, Objectives and Plans

- 1) Support the following goals adopted by the Board of Directors on January 3, 2019:
  - a) Advance the District's strategic planning efforts
  - b) Develop the annual Proposition 218 rate review process
  - c) Review the District Code and consider whether direction should be provided to draft amendments
  - d) Review the District Fee Schedule and consider whether amendments should be provided to make amendments.

- 2) Continue with progress on the following Organizational Goals included in the Board review on January 3, 2019:
  - a) Staffing, vacancies and overall staffing levels
  - b) Labor negotiations
  - c) Employee Training
  - d) Develop and review the annual budget in a timely manner
  - e) Complete the annual audit in a timely manner
  - f) Implement the Tyler Incode Financial Software program
- 3) Work with the Finance Standing Committee on the frequency to re-evaluate the administrative cost methodology
- 4) Continue to support employee training in maintaining professional licensing or other industry related training.

## Enterprise Fund Budgets

The CCSD Enterprise Fund budgets consist of the following:

- Water Fund
- SWF Operations Fund
- SWF Capital Fund
- Wastewater Fund

The combined Enterprise Fund budgets are illustrated on page 49, included combined summary information for the three (3) water fund budgets (Water, SWF Operations and SWF Capital Funds). Detailed schedules for the enterprise budget are on pages 51-75.

### Significant Budget Items

As with the General Fund budgets, some significant budget items are common to all enterprise fund budgets while other issues are budget specific. The following is a list of budget issues common to all enterprise funds.

- The approval of water and wastewater rates and charges on October 4, 2018 and the second phase increases effective on July 1, 2019 help to ensure sufficient funding for the CCSD enterprise services and investment in CCSD infrastructure.
- Comparison of the Prop. 218 assumptions included in the Bartle Wells Inc. report dated July 2018 and the proposed FY 2019/20 Preliminary Budget is provided for all enterprise funds.
  - Overall, the proposed budgets are consistent with Proposition 218 estimates.
  - Differences between the preliminary budget and the Proposition 218 estimates exist for budget categories such as labor, services and supplies, capital outlay, debt service and administrative costs are illustrated in graphs and the budget schedules.
  - Public comment provided during the budget review at the Finance Committee supports continued follow up at the committee level on the details underlying the Proposition 218 estimates and District efforts moving forward with capital improvements and other District programs. This committee follow up is consistent with Board goals considered on January 3, 2019.

### Trade-Offs

In contrast to the General Fund budgets where trade-offs exist between the budget units depending on the allocation of property tax and general fund discretionary revenues, the enterprise funds have their own dedicated revenues and trade-offs are budget specific. For CCSD water services, there are three “component units” of the budget – the Water Fund, the SWF Operations Fund and the SWF Capital Fund and trade-offs may also exist between those three components.

### Goals, Objectives and Plans

Enterprise Funds are managed by the District Engineer/Utilities Department Manager. A couple of important goals for FY 2019/20 exist for both water and wastewater operations including the following:

- Recent rate increases provide funding for capital improvements and improved maintenance – implementing those efforts in a cost-effective manner will help ensure that the beneficial outcomes of rate increases are maximized.
- Continue to improve regulatory reporting and responsiveness to resource agencies.

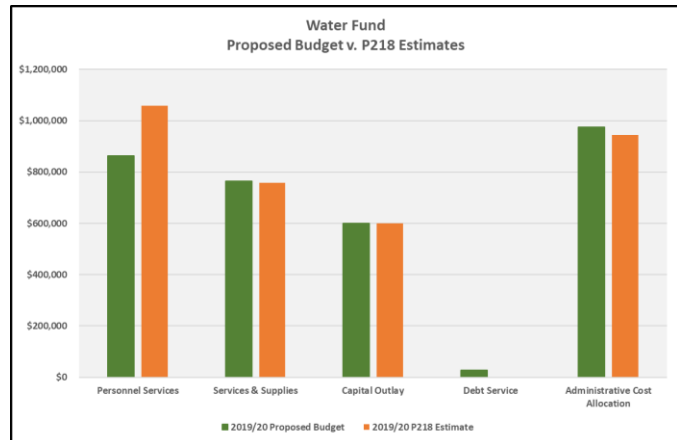
More specifically, advancing the Multi-Year Infrastructure Capital Improvement Program (CIP) will need to address staff roles and responsibilities, how the project priorities are phased, how professional and construction services are procured, and refinement of scope, schedules and budgets for individual projects. Overall project prioritization has recently been completed, reviewed and endorsed by the Resource and Infrastructure Committee and continued coordination with the committee will be a staff priority in FY 2019/20. Details on specific projects and programs are discussed in the following sections on each enterprise budget. Project Prioritization schedules are included on pages 81-83.

Continued coordination between the Finance Committee and the Resources and Infrastructure Committee will also be important to advance the capital improvement program. Consideration of debt funding, especially for the wastewater system improvements proposed with the PG&E Turnkey project, will be an important point of coordination since it may likely affect the feasibility of beneficial outcomes.

**Water Fund – See budget schedules on pages 51-57**

The projected surplus in the FY 2019/2020 Water Fund budget is \$195,003, which is \$156,003 greater than the Prop 218 estimated surplus of \$39,000. Budgeted revenues are estimated to be \$3,424,250 and within \$24,250 of the Prop 218 estimate of \$3,400,000. Budget expenditures of \$3,229,247 is \$131,753 less than the Prop 218 estimate of \$3,361,000.

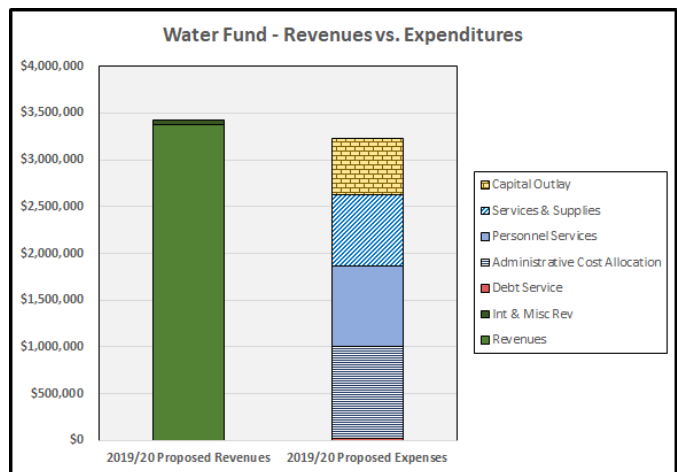
Personnel costs are anticipated to be \$195,385 less than the Prop 218 estimates and primarily result from the deferral of the Utilities Manager position included in Prop 218 estimates. This position will remain unfilled until staffing recommendations to the Board of Directors are completed later in the calendar year. Services and supplies are anticipated to be \$6,987 greater than the Prop 218 estimate. Capital Outlay is budgeted in the amount of \$600,000, which is the same as the Prop 218 estimate. Debt service was not included in the Prop 218 estimates but will be approximately \$26,547 due to the purchase of an F150 Truck and a Dump Truck in the current fiscal year which was financed. Administrative costs are estimated to exceed Prop 218 estimates by \$30,098. In total, expenditures are estimated to be \$131,753 less than the Prop 218 estimates.



The adjacent column chart compares budgeted revenues to budgeted expenditures.

Water Fund Trade-Offs

The Capital Outlay expenditures include trade-offs that will be needed to be considered by staff, the Resource and Infrastructure Committee and the Board of Directors during the course of FY 2019/20.



Priority #1 projects are listed on page 81. Since the SCADA system is expected to be implemented over multiple years, its phasing will need to be determined to allocate available funding for water meters and other priority #1 projects. The Capital Outlay budget also includes \$44,000 for a replacement truck and security improvements. As a trade-off, those costs could be funded from the Water Fund surplus and thereby provide an additional \$44,000 in funding for infrastructure. Conversely maintaining the Water Fund surplus may be needed due to the Prop 218 assumptions in the SWF fund that includes an anticipated deficit of \$57,000 and an interfund loan of \$250,000.

## Goals, Objectives and Plans

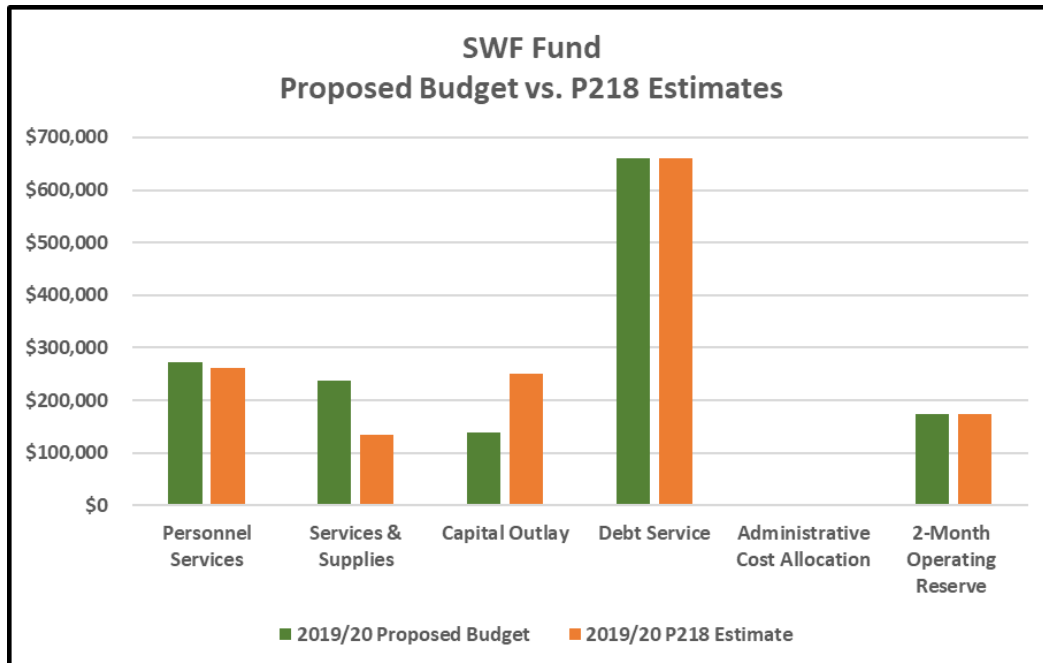
Water system goals for FY 2019/2020 include the following:

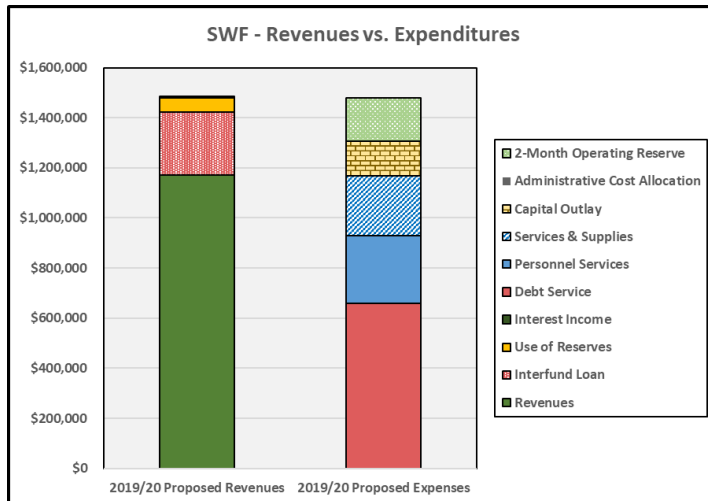
- Update of Urban Water Management Plan
- Update of Water Use Efficiency Plan
- Continue to support employee training in maintaining professional licensing and other industry related professional development.
- Evaluate interfund loan activities, document and present to the Finance Committee and Board of Directors.
  - Establish specific goals relating to Capital Improvement Projects: Prepare a generator compliance and replacement schedule for Water Department.
  - During quarterly budget reviews, provide status updates on CIP efforts.
  - Continue to develop details on scope, schedules and budgets for individual high priority projects.

**SWF Fund – See budget schedules on pages 59-67**

The projected operating surplus in the FY 2019/2020 SWF Fund budget is \$10,789 before the \$173,000 reserve set aside for 2 months of additional costs while the facilities are operating. With the operating cost set-aside, the budget shortfall of \$162,211. The Prop 218 estimates assumed a shortfall of \$57,000.

Additionally, the SWF – Capital Fund includes expenditures of \$138,609 which is \$111,391 less than the Proposition 218 estimates. Altogether, the proposed budgets for the SWF funds are \$6,180 less than the Prop 218 estimates.





The unanticipated costs relate to personnel, which is \$10,410 greater than the Prop 218 estimate, and costs related to “pickling of filters” to preserve the membrane filtration units within services and supplies, which is \$101,555 greater than the Prop 218 estimates. Budgeted revenues are estimated to be \$1,178,180, which is \$6,180 greater than the Prop 218 estimate of \$1,172,000 due to interest income.

The capital outlay estimate of \$138,609 includes \$80,000 for tank purchases to

replace the current rental units which are used to store brine discharge. \$30,000 is also included for other capital outlay costs. Continuing costs for the permitting of the facilities is included in the amount of \$28,609.

### SWF – Trade-Offs

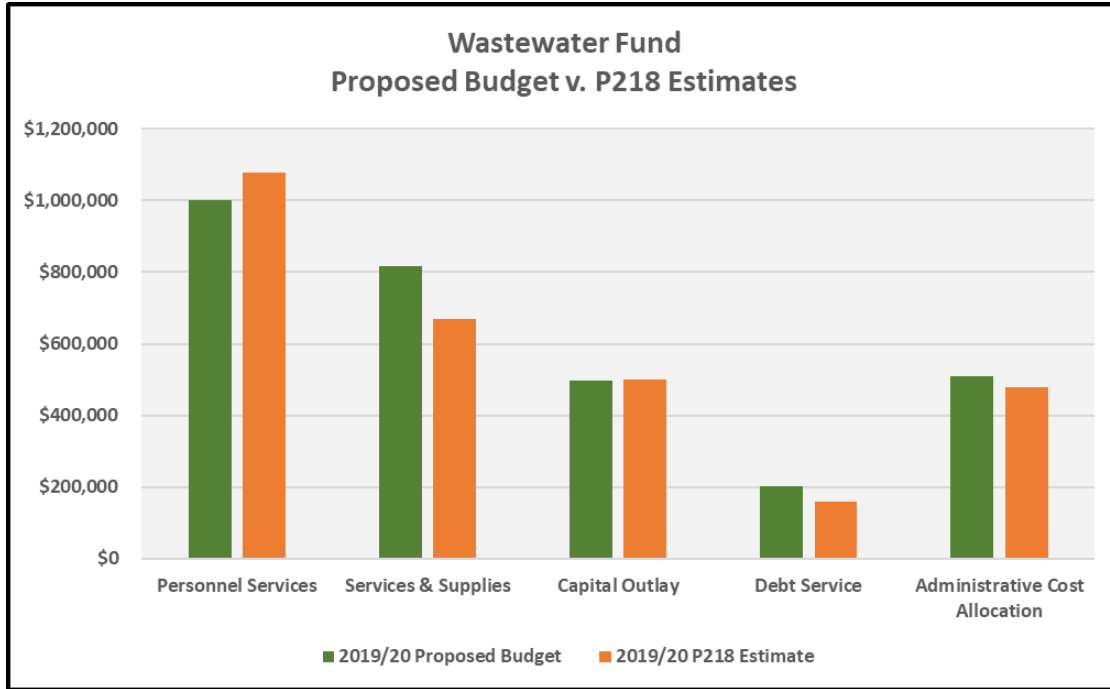
The continuing costs of permitting for SWF facilities is uncertain. The amounts currently budgeted and contracted for environmental services will be encumbered at the end of the FY 2018/19, which will help offset the need for new funding in FY 2019/20. Reducing the \$110,000 budgeted for permitting by \$81,391 will align the SWF budgets with the Prop 218 estimates as a whole.

### SWF - Goals, Objectives and Plans

SWF goals for FY 2019/2020 include the following:

- Procurement of tanks to replace rental tanks.
- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Continue working on the Section 7 consultation and acquisition of the Regular Coastal Development Permit.

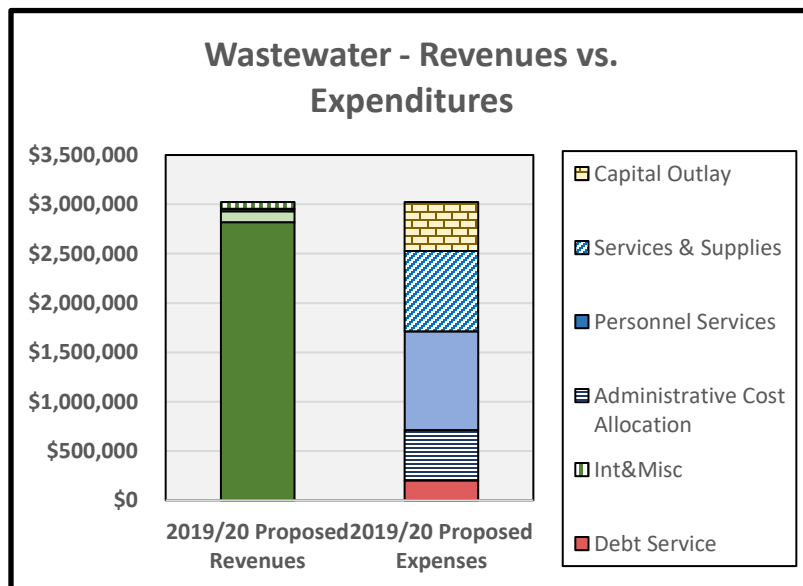
Wastewater Fund – See budget schedules on pages 69-75



There is no projected deficit in the FY 2019/2020 Wastewater budget, which is less than the Prop 218 estimated surplus of \$122,000. Budgeted revenues are estimated to be \$3,024,915 and \$16,915 greater than the Prop 218 estimate of \$3,008,000. Budget expenditures of \$3,024,915 is \$138,915 over the Prop 218 estimate of \$2,886,000.

Personnel costs are anticipated to be \$78,598 less than the Prop 218 estimates and primarily result from the deferral of the Utilities Manager position. Services and supplies are anticipated to be \$146,231 greater than the Prop 218 estimate and the greatest difference in any cost category. Capital Outlay is budgeted in the amount of \$497,927, which is \$2,073 less than the Prop 218 estimate. Debt service is

estimated at \$202,847, which is \$42,847 greater than the Prop 218 estimates due to interest expense on the interfund loan from the General Fund, which was not included in the Prop 218 estimates, and due to the purchase of the crane truck in the current year with financing. Administrative costs are estimated to exceed Prop 218 estimates by \$30,508. In total, expenditures are estimated to be \$138,915 greater than the Prop 218 estimates.



## Trade-Offs

The most significant Prop 218 estimate that seems inconsistent with historical costs is the estimate for Services and Supplies. Pages 71-73 illustrate that actual Services and Supplies costs for wastewater operations ranged from a low of \$740,030 to a high of \$833,097, with an average of approximately \$775,000, over the past three years. In comparison, the Prop 218 estimate for Services and Supplies is \$669,000. Preliminary review of the Prop 218 estimates for Services and Supplies seem to indicate that the estimated cost reductions were based on expected savings in power costs and a reduction in maintenance costs on lift stations. Further investigation is needed and included in the goals listed below.

To accomplish a balanced budget, it was necessary to reduce the Priority #1 Projects for the Vector Truck, Video Camera and Lift Station by \$36,073.

## Goals, Objectives and Plans

Wastewater system goals for FY 2019/20 include the following:

- Complete due diligence with Standing Committees on the PG&E Turnkey project and provide final recommendations to the Board of Directors.
- Storm Water Pollution Prevention Plan Update
- Haz-Com Plan Update
- Fuel Storage Emergency Response Plan Update
- Odor Control Plan Update
- Operations Maintenance & Management Program Update
- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Evaluate Proposition 218 estimates of Services and Supplies and review with the Resource and Infrastructure and Finance Committees.
- Review recommendations with the Resource and Infrastructure Committee on priority one projects and make final recommendations to the Board of Directors during FY 2019/20.
  - Establish specific goals relating to Capital Improvement Projects.
  - Prepare a generator compliance and replacement schedule for Wastewater Department.
  - Complete due diligence on the PG&E Turnkey project and present final recommendations.
  - Obtain bids on capital equipment and present recommendations in the 1<sup>st</sup> quarter.
  - Determine priority work on lift stations based on funding available.



# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2019-2020

PRELIMINARY BUDGET


JUNE 20, 2019

## GENERAL FUND SUMMARY

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


A	B	C	D	E	F	G	H	I	J	T
	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>									
	<b>GENERAL FUND</b>									
	<b>SUMMARY</b>									
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET				
8	<b>SOURCES OF FUNDS</b>									
10	Fire		\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300				
11	Facilities & Resources		\$595,018	\$624,571	\$717,769	\$697,055				
12	PROS		\$31,828	\$236,675	\$45,760	\$47,335				
13	Admin		\$1,747,971	\$1,867,387	\$2,014,390	\$2,143,036				
14	Total Sources of Funds		\$4,407,356	\$4,926,894	\$5,095,150	\$5,238,726				
15	<b>USES OF FUNDS</b>									
18	Fire		\$1,991,889	\$2,393,353	\$2,323,082	\$2,421,118				
19	Facilities & Resources		\$630,093	\$654,435	\$716,470	\$742,950				
20	PROS		\$25,582	\$401,302	\$45,760	\$47,335				
21	Admin		\$1,637,824	\$2,037,398	\$2,103,547	\$2,009,556				
22	Total Expenditures		\$4,285,388	\$5,486,488	\$5,188,859	\$5,220,959				
23	<b>OPERATING SURPLUS/(DEFICIT)</b>									
24	Fire		\$40,650	(\$195,092)	(\$5,851)	(\$69,818)				
25	Facilities & Resources		(\$35,075)	(\$29,864)	\$1,299	(\$45,895)				
26	PROS		\$6,246	(\$164,627)	\$0	\$0				
27	Admin		\$110,147	(\$170,011)	(\$89,157)	\$133,480				
28	OPERATING SURPLUS/(DEFICIT)		\$121,968	(\$559,594)	(\$93,709)	\$17,767				
43	<b>RESERVES</b>									
44	Beginning Reserves		\$0	\$0	\$0	\$0				
45	Operating Surplus / (Deficit)		\$121,968	(\$559,594)	(\$93,709)	\$17,767				
46	Transfers & Encumbrances		\$0	\$112,082	\$136,806	\$0				
47	ENDING RESERVES		\$121,968	(\$447,512)	\$43,097	\$17,767				

GENERAL FUND  
FIRE DEPARTMENT - 01


A	B	C	D	F	G	H	I	J	T
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	(unaudited) ACTUAL FY 2017/2018	ACTUAL FY 2016/2017	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
5									
6									
7									
8	<b>SOURCES OF FUNDS</b>								
9									
10		Revenues	\$2,198,261	\$2,032,539	\$2,317,231	\$2,351,300			
11		Other Sources of Funds	\$0	\$0	\$0	\$0			
12		<b>Total Sources of Funds</b>	<b>\$2,198,261</b>	<b>\$2,032,539</b>	<b>\$2,317,231</b>	<b>\$2,351,300</b>			
13	<b>USES OF FUNDS</b>								
14									
15									
16		Salaries & Wages	\$1,077,354	\$1,020,265	\$962,502	\$956,472			
17		Benefits	\$529,124	\$503,227	\$538,466	\$578,174			
18		Personnel Services	\$1,606,478	\$1,523,493	\$1,500,968	\$1,534,646			
19		Services & Supplies	\$284,699	\$254,797	\$263,151	\$283,159			
20		Capital Outlay	\$46,774	\$200	\$71,501	\$92,500			
21		Debt Service	\$133,698	\$0	\$133,374	\$133,374			
22		Administrative Cost Allocation	\$321,704	\$213,400	\$354,088	\$377,439			
23		<b>Total Expenditures</b>	<b>\$2,393,353</b>	<b>\$1,991,889</b>	<b>\$2,323,082</b>	<b>\$2,421,118</b>			
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$195,092)</b>	<b>\$40,650</b>	<b>(\$5,851)</b>	<b>(\$69,818)</b>			
39									
40		<b>RESERVES</b>							
41		Beginning Reserves							
42		Operating Surplus / (Deficit)	(\$195,092)	\$40,650	(\$5,851)	(\$69,818)			
43		Transfers & Encumbrances	\$112,082	\$0	\$62,023	\$0			
44		<b>ENDING RESERVES</b>	<b>(\$83,010)</b>	<b>\$40,650</b>	<b>\$56,172</b>	<b>(\$69,818)</b>			
45									


A	B	C	D	F	G	H	I	J	K
1	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2	<b>FUND LEVEL ANALYSIS</b>								
3	<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>								
4	<b>3%</b>								
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>	<b>ACTUAL FY 2016/2017</b>	<b>(unaudited) ACTUAL FY 2017/2018</b>	<b>ESTIMATED FY 2018/2019</b>	<b>2019/20 PROPOSED BUDGET</b>			
6	<b>FIRE DEPARTMENT - 01</b>								
7	<b>SOURCES OF FUNDS</b>								
9	<b>REVENUES</b>								
10	01 4127	Reimbursements to Fire Department	21,749	26,756	40,100	0			
11	01 4200	Interest Income	0	0	0	0			
12	01 4310	Property Tax	1,352,522	1,603,280	1,776,839	1,785,400			
13	01 4311	County Administrative Fee	0	(16,649)	(17,000)	(17,850)			
14	01 4335	Assessment-Fire	430,709	438,506	458,000	472,500			
15	01 4370	Weed Abatement	18,662	6,388	48,292	18,000			
16	01 4373	Inspection Fee Revenue	350	12,524	11,000	14,500			
17	01 4390	Miscellaneous Revenue	61,832	10,113	0	0			
18	01 4610	Grants Revenue: SAFER	146,716	117,343	0	0			
19	01 4618	Grant/Revenue: Personnel Protection	0	0	0	0			
20		Grant/Revenue: Federal Firefighters Radios			0	75,000			
21		Reimbursement for Fuel Tank Repairs - CHCD			0	3,750			
22					0				
31					0				
32					0				
33		<b>Total Revenues</b>	<b>\$2,032,539</b>	<b>\$2,198,261</b>	<b>\$2,317,231</b>	<b>\$2,351,300</b>			
34		<b>OTHER SOURCES OF FUNDS</b>							
40					0				
42		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
43		<b>Total Sources of Funds</b>	<b>\$2,032,539</b>	<b>\$2,198,261</b>	<b>\$2,317,231</b>	<b>\$2,351,300</b>			


A	B	C	D	F	G	H	I	J	K
1	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2	<b>FUND LEVEL ANALYSIS</b>								
3	<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>								
4	<b>3%</b>								
5	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>		<b>2019/20</b>	
6	<b>NO.</b>	<b>FIRE DEPARTMENT - 01</b>		<b>FY 2016/2017</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>		<b>PROPOSED</b>	
7								<b>BUDGET</b>	
44	<b>USES OF FUNDS</b>								
46		<b>SALARIES &amp; WAGES</b>							
47	5000	Salary & Wages		626,068	697,414	609,102		689,092	
48	5010	Overtime		187,771	166,998	168,100		128,000	
49	5020	Standby		1,845	5,985	2,500		5,000	
50	5031	Reserve Firefighter Pay		94,168	101,501	118,800		137,160	
51	5040	Sick/Vacation Pay		75,120	67,868	59,000		0	
52	5050	Holiday Pay		35,293	37,588	5,000		0	
53		Reduction for "E" Step						(2,780)	
54		<b>Total Salaries &amp; Wages</b>		<b>\$1,020,265</b>	<b>\$1,077,354</b>	<b>\$962,502</b>		<b>\$956,472</b>	
55		<b>BENEFITS</b>							
56	5101	Uniform Allowance		5,000	1,625	2,500		2,500	
57	5102	Dental Insurance		12,952	14,236	13,082		6,795	
58	5103	Medical Insurance		130,974	132,959	114,883		124,028	
59	5105	Life Insurance		808	869	900		1,008	
60	5106	FICA		61,741	63,682	53,055		55,006	
61	5107	Medicare		15,221	15,315	13,485		13,983	
62	5108	Workers Compensation		41,830	31,461	50,339		50,058	
63	5109	PERS - Retirement		173,244	201,915	220,024		249,918	
64	5111	Payroll Tax Expense		0	0	0		0	
65	5112	UI Reim Benefit		0	0	0		0	
66	5120	Other Employee Benefits		0	850	2,600		2,600	
67	5121	Retirees Health		53,101	49,037	51,998		56,678	
68	5122	Medical Reimbursements - HRA		8,356	17,175	15,600		15,600	


A	B	C	D	F	G	H	I	J	K	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2		<b>FUND LEVEL ANALYSIS</b>								
3		<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>								3%
4	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) FIRE DEPARTMENT - 01</b>		<b>ACTUAL</b>	<b>(unaudited) ACTUAL</b>	<b>ESTIMATED</b>	<b>2019/20</b>			
5				<b>FY 2016/2017</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>	<b>PROPOSED BUDGET</b>			
6										
7										
70		<b>Total Benefits</b>		<b>\$503,227</b>	<b>\$529,124</b>	<b>\$538,466</b>		<b>\$578,174</b>		
71		<b>Total Personnel Services</b>		<b>\$1,523,493</b>	<b>\$1,606,478</b>	<b>\$1,500,968</b>		<b>\$1,534,646</b>		
72		<b>SERVICES &amp; SUPPLIES</b>								
73	6010	Ads-Legal/Other		465	292	500		515		
74	6011I	Public Information			218	0		0		
75	6011W	Public Information - Website		201	0	0		0		
76		New Request						1,200		
77	6014	Public Events		0	377	0		0		
78		New Request						1,000		
79	6031F	Maint & Repair Water Dept -Fire Hydrant		0	572	1,000		1,030		
80	6032S	M & R-Disposal of Sludge		0	0	0		0		
81	6033B	M&R Buildings		4,282	7,575	5,000		5,150		
82	6033F	M&R FD WTR Leak				1,000		1,030		
83	6033G	Maint & Repair - Grounds (formerly 6042)		180	0	2,000		2,060		
84	6033R	M & R - Ranch		16	0	0		0		
85	6036	M & R - Emergency		320	0	0		0		
86	6040	Maintenance & Repair - Equipment		699	2,851	4,032		4,153		
87	6041L	Maint and Repair - Vehicles - Licensed		41,087	28,517	20,000		20,600		
88	6042	Old M & R Bld/Grd		0	0	0		0		
89	6044	Computer/Copier /Printer Srvcs/MaintAgree		1,815	1,980	4,558		4,695		
90	6045	Computer/Copier/Printer Supplies/Maint.		196	1,092	100		103		
91	6048	Security and Safety		476	485	1,200		1,236		
92	6048E	Safety - Medical		150	150	0		0		
93	6050	Office Supplies		1,982	2,610	3,358		3,459		
94		New Request						1,000		
95	6051	Printing & Shipping		930	827	0		0		




A	B	C	D	F	G	H	I	J	K
1	 <p><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>  <b>FUND LEVEL ANALYSIS</b>  <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>      <b>3%</b></p>								
2									
3									
4	<b>ACCOUNT NO.</b>		<b>GENERAL FUND (GF)</b>		<b>(unaudited)</b>		<b>2019/20</b>		
5			<b>FIRE DEPARTMENT - 01</b>		<b>ACTUAL</b>		<b>ESTIMATED</b>		<b>PROPOSED</b>
6					<b>FY 2016/2017</b>		<b>FY 2018/2019</b>		<b>BUDGET</b>
7					<b>FY 2017/2018</b>				
96	6052	Bank Charges		195	11	0	0	0	0
97	6053	Printing/Forms		936	912	187			0
98		New Request							1,200
99	6054	Membership -Dues , Publications & Books		7,141	6,236	6,000			6,180
100		New Request							1,500
101	6055	Government Fees and Licenses		39,514	43,137	45,922			47,300
102		Image Trend - EMS							2,800
103		Image Trend - Fire							2,000
104	6059	Bad Debt		6	0	0			0
105	6060C	Utilities Cell Phone		2,500	2,834	3,000			3,090
106	6060E	Utilities Electricity		7,939	7,427	8,324			8,574
107	6060G	Utilities Gas		2,127	2,169	1,234			1,271
108	6060I	Utilities Internet Access		2,795	1,263	1,284			1,323
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms		3,977	4,251	4,348			4,478
110	6060S	Utilities Sewer		1,048	1,143	1,205			1,241
111	6060W	Utilities Water		1,575	1,797	1,839			1,894
112	6063	M&R Communications Equipment		0	0	0			0
113	6080	Old Professional Services - Engineering		0	0	0			0
114	6080K	Prof Services-District Counsel		9,958	1,169	0			0
115	6080L	Land Conservancy -Lot Inventory, Etc.		1,150	0	0			0
116	6080M	Prof Services - Miscellaneous/Other		986	3,994	5,000			5,150
117	6080T	Prof Services - Temporary		0	0	0			0
118	6086	Outside Services		0	0	0			0
119	6089	Emergency Medical Supplies		5,453	4,956	6,500			6,695
120	6090	Department Operating Supplies		26,350	17,701	21,379			22,020
121	6093	Small Tools and Equipment		1,994	266	1,000			1,030
122		Replace Gym Equipment							0

A	B	C	D	F	G	H	I	J	K
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>								
2	3%								
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
123	6094	Clothing and Uniform		4,234	2,236	4,000		4,120	
124	6095	Office Furnishings & Equipment		0	919	0		0	
125	6096	Fuel - Gas and Diesel		13,839	18,227	20,000		20,600	
126	6098	OTS Grant		0	12	0		0	
127	6115	Meeting Expense		519	552	100		103	
128	6120A	Employee ALS Cert/Recruit Training		0	835	2,782		2,865	
129	6120E	Travel, Training, Seminars - Employees		25,731	25,429	25,000		25,750	
130	6120R	Training - Reimbursement		222	0	0		0	
131	6124	Employee Recognition		153	311	0		0	
132		New Request						500	
133	6125	Employee Recruitment		6,627	5,392	43		44	
134		New Request						456	
135	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm		1,496	1,626	5,000		5,150	
136		New Request						2,350	
137	6220B	Fire Dept - SC BA Brthg Aprts/Respry Test		8,932	535	900		927	
138		SBCA Flow Test						600	
139		SCBA Bottle Replacements (3)						6,000	
140	6220D	Fire Dept Disaster Preparedness		4,729	5,495	0		0	
141	6220E	Fire Dept -EOC Upgrade		1,915	545	0		0	
142	6220F	Fire Dept Fr Haz Defensible Spc/Chipping		684	0	10,000		2,000	
143	6220H	Fire Dept - Haz Mat Phys		1,825	0	0		0	
144	6220P	Personal Protective Equipment		0	57,965	10,000		10,300	
145	6220R	FHRP Contract		11,668	15,405	29,356		30,237	
146	6220S	Fire Dept - Surf Rescue/NCOR Program		3,716	2,403	6,000		6,180	
147	6602	Transit Expense		67	0	0		0	
148									
149		<b>Total Services &amp; Supplies</b>		<b>\$254,797</b>	<b>\$284,699</b>	<b>\$263,151</b>		<b>\$283,159</b>	


A	B	C	D	F	G	H	I	J	K
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>  3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
5									
6									
7									
150		<b>CAPITAL OUTLAY</b>							
151	6170	Capital Asset-Install Radio in 5792		200	7,642	0			
152	6170B	Chief/Command Pickup (5 Year Lease)		0	39,132	0			
153	6170C	USAR Equipment (Urban Search & Res		0	0	3,400			
154	6170D	Image Trend Elite Project Management		0	0	6,000			
155	6170F	Zoll X Series EKG		0	0	34,575			
156	6170G	Command Vehicle Buildup		0	0	27,526			
157		Fuel Station Computer Replacement						7,500	
158		Station Security Upgrade						10,000	
159		Radio System Upgrade						75,000	
160									
161									
162		<b>Total Capital Outlay</b>		<b>\$200</b>	<b>\$46,774</b>	<b>\$71,501</b>		<b>\$92,500</b>	
163		<b>DEBT SERVICE</b>							
164	6180H	Principal on Fire Engine lease/Purchase		0	118,749	121,455		124,396	
165	6190	Interest on Fire Engine Lease/Purchase		0	14,949	11,919		8,978	
166									
167		<b>Total Debt Service</b>		<b>\$0</b>	<b>\$133,698</b>	<b>\$133,374</b>		<b>\$133,374</b>	
168		<b>ADMINISTRATIVE COST ALLOCATION</b>							
169	6200	Allocated Overhead		213,400	321,704	354,088		377,439	
170									
171		<b>Total Administrative Cost Allocation</b>		<b>\$213,400</b>	<b>\$321,704</b>	<b>\$354,088</b>		<b>\$377,439</b>	
172		<b>Total Expenditures</b>		<b>\$1,991,889</b>	<b>\$2,393,353</b>	<b>\$2,323,082</b>		<b>\$2,421,118</b>	

A	B	C	D	F	G	H	I	J	K	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							3%	
2										
3										
4	<b>ACCOUNT NO.</b> <b>GENERAL FUND (GF)</b> <b>FIRE DEPARTMENT - 01</b>			<b>ACTUAL</b> <b>FY 2016/2017</b>	<b>(unaudited)</b> <b>ACTUAL</b> <b>FY 2017/2018</b>	<b>ESTIMATED</b> <b>FY 2018/2019</b>	<b>2019/20</b> <b>PROPOSED</b> <b>BUDGET</b>			
5										
6										
7										
173										
174				\$40,650	(\$195,092)	(\$5,851)		(\$69,818)		
175										
176	01 4625	Transfers In - From General Fund (Transfers Out)		0	112,082	62,023				
177		Encumbrances - Sources of Funding			0					
178		Encumbrances - (Designated Funds)			0					
179										
180										
181		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		\$0	\$112,082	\$62,023		\$0		
182		<b>RESERVES</b>								
183		Use of Reserves								
184		(Additions to Reserves)			0					
185		Other Adjustments			0					
186										
187		<b>RESERVES - INCREASE / (DECREASE)</b>		\$0	\$0	\$0		\$0		
188		<b>NET BUDGETARY SOURCES/USES</b>		\$40,650	(\$83,010)	\$56,172		(\$69,818)		
189										
190		<b>RESERVES</b>								
191		Beginning Reserves								
192		Operating Surplus / (Deficit)		\$40,650	(\$195,092)	(\$5,851)		(\$69,818)		
193		Transfers & Encumbrances		\$0	\$112,082	\$62,023		\$0		
194		<b>ENDING RESERVES</b>		\$40,650	(\$83,010)	\$56,172		(\$69,818)		


GENERAL FUND  
FACILITES & RESOURCES DEPARTMENT – 02


A	B	C	D	F	G	H	I	J	K
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	(unaudited) ACTUAL FY 2017/2018	ACTUAL FY 2016/2017	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
5									
6									
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Revenues	\$624,571	\$595,018	\$699,269	\$697,055			
11		Other Sources of Funds	\$0	\$0	\$18,500	\$0			
12		<b>Total Sources of Funds</b>	<b>\$624,571</b>	<b>\$595,018</b>	<b>\$717,769</b>	<b>\$697,055</b>			
13		<b>USES OF FUNDS</b>							
14									
15									
16		Salaries & Wages	\$220,866	\$205,495	\$216,910	\$216,909			
17		Benefits	\$145,411	\$158,347	\$159,292	\$164,883			
18		Personnel Services	\$366,277	\$363,842	\$376,202	\$381,792			
19		Services & Supplies	\$162,791	\$173,169	\$183,206	\$229,616			
20		Capital Outlay	\$9,154	\$200	\$32,703	\$0			
21		Debt Service	\$13,915	\$1,776	\$10,887	\$10,364			
22		Administrative Cost Allocation	\$102,298	\$91,106	\$113,472	\$121,178			
23		<b>Total Expenditures</b>	<b>\$654,435</b>	<b>\$630,093</b>	<b>\$716,470</b>	<b>\$742,950</b>			
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$29,864)</b>	<b>(\$35,075)</b>	<b>\$1,299</b>	<b>(\$45,895)</b>			
39									
40		<b>RESERVES</b>							
41		Beginning Reserves	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	(\$29,864)	(\$35,075)	\$1,299	(\$45,895)			
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0			
44		<b>ENDING RESERVES</b>	<b>(\$29,864)</b>	<b>(\$35,075)</b>	<b>\$1,299</b>	<b>(\$45,895)</b>			
45									


A	B	C	D	F	G	H	I	J	K
1	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2	<b>FUND LEVEL ANALYSIS</b>								
3	<b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>								
4	3%								
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>	<b>(unaudited)</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>			
6		<b>FACILITIES &amp; RESOURCES - 02</b>	<b>FY 2017/2018</b>	<b>FY 2016/2017</b>	<b>FY 2018/2019</b>	<b>BUDGET</b>			
7									
8	<b>SOURCES OF FUNDS</b>								
9		<b>REVENUES</b>							
10	01 4130	Reimbursements - Fire Safe Council			12,463				0
11	01 4200	Interest Income	0	0	0				0
12	01 4310	Property Tax	566,207	598,132	658,106				668,455
13	01 4311	County Administrative Fee	0	(1,691)	(2,000)				(2,100)
14	01 4362	Insurance-Reimbursement	0	0	0				0
15	01 4390	Misc Revenue	0	0	600				600
16	01 4500	Veterans Hall Rental Fees	25,061	24,930	26,000				26,000
17	01 4525	Veterans Hall Rents - Private Parties	0	0	500				500
18	01 4560	Rent Banner Poles	650	100	200				200
19	01 4570	Rent-Ranch Events	100	100	200				200
20	01 4590	Veterans Hall Clean Fee	0	0	200				200
21	01 4610	Grants/Misc.Revenue	0	0	0				0
22	01 4619	Land Conservancy	3,000	3,000	3,000				3,000
23					0				0
24									
36		<b>Total Revenues</b>	<b>\$595,018</b>	<b>\$624,571</b>	<b>\$699,269</b>				<b>\$697,055</b>
37		<b>OTHER SOURCES OF FUNDS</b>							
38		Loan Proceeds			18,500				
39					0				
45		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,500</b>				<b>\$0</b>
46		<b>Total Sources of Funds</b>	<b>\$595,018</b>	<b>\$624,571</b>	<b>\$717,769</b>				<b>\$697,055</b>
47		<b>USES OF FUNDS</b>							


A	B	C	D	F	G	H	I	J	K	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF)	(unaudited)	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	2019/20	PROPOSED	
5		FACILITIES & RESOURCES - 02		FY 2016/2017	FY 2017/2018	FY 2018/2019	FY 2018/2019	BUDGET		
6										
7										
49		<b>SALARIES &amp; WAGES</b>								
50	5000	Salary & Wages		178,125	186,667	198,110		209,409		
51	5010	Overtime		5,340	9,461	7,500		7,500		
52	5040	Sick/Vacation Pay		12,986	14,586	5,100		0		
53	5050	Holiday Pay		9,044	10,152	6,200		0		
56		Reduction for "E" Step				0		0		
57		<b>Total Salaries &amp; Wages</b>		<b>\$205,495</b>	<b>\$220,866</b>	<b>\$216,910</b>		<b>\$216,909</b>		
58		<b>BENEFITS</b>								
59	5101	Uniform Allowance		2,175	725	1,200		1,200		
60	5102	Dental Insurance		5,117	5,387	5,491		2,840		
61	5103	Medical Insurance		47,523	49,114	48,767		52,766		
62	5105	Life Insurance		284	298	300		432		
63	5106	FICA		13,061	13,245	12,735		12,828		
64	5107	Medicare		3,055	3,097	3,179		3,200		
65	5108	Workers Compensation		9,840	7,009	12,073		12,199		
66	5109	PERS - Retirement		49,990	38,504	46,497		48,455		
67	5120	Other Employee Benefits		2,700	2,650	2,600		2,600		
68	5121	Retirees Health		21,218	20,207	21,250		23,163		
69	5122	Medical Reimbursements - HRA		3,384	5,175	5,200		5,200		
73		<b>Total Benefits</b>		<b>\$158,347</b>	<b>\$145,411</b>	<b>\$159,292</b>		<b>\$164,883</b>		
74		<b>Total Personnel Services</b>		<b>\$363,842</b>	<b>\$366,277</b>	<b>\$376,202</b>		<b>\$381,792</b>		
75		<b>SERVICES &amp; SUPPLIES</b>								
76	6010	Ads - Legal/Other		0	0	0		0		
77	6014	Public Events		0	73	0		0		




A	B	C	D	F	G	H	I	J	K
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>								3%
2									
3									
4	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>		<b>2019/20</b>	
5		<b>FACILITIES &amp; RESOURCES - 02</b>		<b>FY 2016/2017</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>		<b>BUDGET</b>	
78	6030	Insurance		0	0	0		0	0
79	6033B	Maintenance & Repairs - Buildings		8,757	7,258	12,000		12,360	
80	6033G	Maintenance & Repairs - Grounds		19,116	22,354	20,500		21,115	
81		New Request						7,000	
82		Sidewalk Repair on Center St						15,000	
83	6033L	M & R - Street Lights		(325)	1,941	3,000		3,090	
84	6033R	M & R - Ranch		58,815	49,897	50,000		51,500	
85		New Request						14,000	
86	6033V	M & R - Vet's Hall		11,389	7,852	13,944		14,362	
87	6040	M & R - Equipment		436	350	500		515	
88	6041L	Maintenance & Repairs - Vehicles Licenses		1,083	3,395	3,500		3,605	
89		New Request						895	
90	6041N	Maint. & Repairs - Vehicles Non-Licensed		3,575	2,264	2,700		2,781	
91		New Request						2,819	
92	6045	Computer/Copier/Printer Supplies/Maint.		0	0	1,200		1,236	
93	6048	Security Safety		0	0	0		0	
94	6050	Office Supplies		79	0	300		309	
95	6053	Printing/Forms		0	93	0		0	
96	6055	Government Fees & Licenses		3,240	135	360		371	
97	6058	Cash Over (Short)		0	0	0		0	
98	6059	Bad Debt		0	0	0		0	
99	6060C	Utilities - Cell Phone		728	662	792		816	
100	6060E	Utilities - Electricity		21,030	20,423	22,418		23,091	
101	6060G	Utilities - Gas		1,377	1,466	3,450		3,554	
102	6060I	Utilities - Internet		6,229	4,443	4,886		5,033	
103	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		478	1,294	784		808	
104	6060S	Utilities - Sewer		2,464	2,535	3,740		3,852	


A	B	C	D	F	G	H	I	J	K
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>								
2									
3									
4	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>		<b>2019/20</b>	
5		<b>FACILITIES &amp; RESOURCES - 02</b>		<b>FY 2016/2017</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>		<b>PROPOSED</b>	
6								<b>BUDGET</b>	
7									
105	6060W	Utilities - Water		3,943	4,019	5,567		5,734	
106	6070	Equipment Rental		771	165	0		0	
107		New Request						1,200	
108	6080K	Professional Services - District Counsel		4,871	855	0		0	
109	6080M	Professional Services - Misc./Other		0	6,482	4,997		5,147	
110	6090	Department Operating Supplies		13,904	11,956	11,518		11,864	
111	6091	Lab Tests		0	0	0		0	
112	6093	Small Tools and Equipment		4,931	4,920	3,828		3,943	
113	6094	Clothing and Uniform		1,073	490	1,119		1,153	
114	6096	Fuel - Gas and Diesel		4,960	6,691	11,808		12,162	
115	6115	Meeting Expenses		245	313	295		304	
116	6125	Employee Recruitment		0	465	0		0	
145		<b>Total Services &amp; Supplies</b>		<b>\$173,169</b>	<b>\$162,791</b>	<b>\$183,206</b>		<b>\$229,616</b>	
146		<b>CAPITAL OUTLAY</b>							
147	1470	Toro Dingo TX 1000				18,500		0	
148	1470	Mower				14,203		0	
153	6170	Capital Assets		200	9,154	0		0	
154		Vets Hall - Roof on Legion Kitchen						0	
155		Vets Hall - Restroom Improvements						0	
156		Vets Hall - Shed Replacement						0	
157		Vets Hall - Sewer Main Line Replacement							
158		Vets Hall - Improvement to Exterior Building							
159		Vets Hall - Parking Lot Improvements							
160									
TOT									
162		<b>Total Capital Outlay</b>		<b>\$200</b>	<b>\$9,154</b>	<b>\$32,703</b>		<b>\$0</b>	


A	B	C	D	F	G	H	I	J	K	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
163		<b>DEBT SERVICE</b>								
164		Budget Excess				0			0	
165	6180J	Loan Principal - John Deere		6,270	522				0	
166	6180J	Loan Principal - Ford		6,352	6,740				7,152	
167	6180J	Loan Principal - Western Fin (Toro)		-	2,265				2,353	
168	6180H	Interest Expense - Ford Motor			905				493	
169	6180H	Interest Expense - Western Finance			455				366	
170	6180J	Loan Principal		0	0				0	
171	6180H	Interest Expense		1,776	1,293				0	
172										
174		<b>Total Debt Service</b>		<b>\$1,776</b>	<b>\$13,915</b>	<b>\$10,887</b>			<b>\$10,364</b>	
175		<b>ADMINISTRATIVE COST ALLOCATION</b>								
176	6200	Allocated Overhead		91,106	102,298	113,472			121,178	
177										
178		<b>Total Administrative Cost Allocation</b>		<b>\$91,106</b>	<b>\$102,298</b>	<b>\$113,472</b>			<b>\$121,178</b>	
179		<b>Total Expenditures</b>		<b>\$630,093</b>	<b>\$654,435</b>	<b>\$716,470</b>			<b>\$742,950</b>	

A	B	C	D	F	G	H	I	J	K	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET		
180										
181		<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$35,075)</b>	<b>(\$29,864)</b>	<b>\$1,299</b>		<b>(\$45,895)</b>		
182		<b>TRANSFERS &amp; ENCUMBRANCES</b>								
183	01 4625	Transfers In - From General Fund		0	0	0				
184		(Transfers Out)				0				
185		Encumbrances - Sources of Funding				0				
186		Encumbrances - (Designated Funds)				0				
187										
188		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		
189		<b>RESERVES</b>								
190		Use of Reserves				0				
191		(Additions to Reserves)				0				
192		Other Adjustments				0				
193										
194		<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		
195		<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$35,075)</b>	<b>(\$29,864)</b>	<b>\$1,299</b>		<b>(\$45,895)</b>		
196										
197		<b>RESERVES</b>								
198		Beginning Reserves								
199		Operating Surplus / (Deficit)		<b>(\$35,075)</b>	<b>(\$29,864)</b>	<b>\$1,299</b>		<b>(\$45,895)</b>		
200		Transfers & Encumbrances		\$0	\$0	\$0		\$0		
201		<b>ENDING RESERVES</b>		<b>(\$35,075)</b>	<b>(\$29,864)</b>	<b>\$1,299</b>		<b>(\$45,895)</b>		

GENERAL FUND  
ADMINISTRATION DEPARTMENT – 09


A	B	C	D	F	G	H	I	J	K
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>							
2		<b>FUND LEVEL ANALYSIS</b>							
3		<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							
4	ACCOUNT NO.	GENERAL FUND (GF)	(unaudited)	ACTUAL	ACTUAL	ESTIMATED		2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED	
6								BUDGET	
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Revenues		\$415,670	\$23,426	\$133,540		\$133,480	
11		Other Sources of Funds		\$1,332,301	\$1,843,961	\$1,880,850		\$2,009,556	
12		Total Sources of Funds		\$1,747,971	\$1,867,387	\$2,014,390		\$2,143,036	
13		<b>USES OF FUNDS</b>							
14									
16		Salaries & Wages		\$686,155	\$851,776	\$961,650		\$787,933	
17		Benefits		\$431,699	\$414,553	\$405,892		\$482,097	
18		Personnel Services		\$1,117,854	\$1,266,329	\$1,367,542		\$1,270,030	
19		Services & Supplies		\$515,104	\$720,783	\$686,922		\$739,526	
20		Capital Outlay		\$0	\$45,282	\$49,083		\$0	
21		Debt Service		\$4,866	\$5,004	\$0		\$0	
22		Administrative Cost Allocation		\$0	\$0	\$0		\$0	
23		Total Expenditures		\$1,637,824	\$2,037,398	\$2,103,547		\$2,009,556	
24		OPERATING SURPLUS/(DEFICIT)		\$110,147	(\$170,011)	(\$89,157)		\$133,480	
39									
40		<b>RESERVES</b>							
41		Beginning Reserves		\$0	\$0	\$0		\$0	
42		Operating Surplus / (Deficit)		\$110,147	(\$170,011)	(\$89,157)		\$133,480	
43		Transfers & Encumbrances		\$0	\$0	\$74,783		\$0	
44		ENDING RESERVES		\$110,147	(\$170,011)	(\$14,374)		\$133,480	
45									


A	B	C	D	F	G	H	I	J
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							3%
2								
3								
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09					PROPOSED BUDGET	
6								
7								
8		<b>SOURCES OF FUNDS</b>						
9		<b>REVENUES</b>						
10	01 4001	Franchise Fees		70,448	0	86,000		86,000
11	01 4013	Vacation Rental Registration Fee		702	756	600		600
12	01 4126	Mandated Cost		0	0	0		0
13	01 4200	Interest Income		5,569	18,853	14,500		42,895
14	01 4310	Property Tax--All		364,616	0	0		0
15	01 4311	County Administrative Fee		(41,551)	0	0		0
16	01 4385	Radio Vault Rent		2,400	2,400	2,400		2,400
17	01 4389	Public Records Request		654	73	40		40
18	01 4390	Miscellaneous Revenue		12,832	1,344	30,000		1,545
19				0	0	0		0
33		<b>Total Revenues</b>		<b>\$415,670</b>	<b>\$23,426</b>	<b>\$133,540</b>		<b>\$133,480</b>
34		<b>OTHER SOURCES OF FUNDS</b>						
35		Allocated Administrative Overhead		1,332,301	1,843,961	1,880,850		2,009,556
40								
42		<b>Total Other Sources of Funds</b>		<b>\$1,332,301</b>	<b>\$1,843,961</b>	<b>\$1,880,850</b>		<b>\$2,009,556</b>
43		<b>Total Sources of Funds</b>		<b>\$1,747,971</b>	<b>\$1,867,387</b>	<b>\$2,014,390</b>		<b>\$2,143,036</b>
44		<b>USES OF FUNDS</b>						
46		<b>SALARIES &amp; WAGES</b>						
47	5000	Salary & Wages		569,337	712,834	782,901		764,846
48	5010	Overtime		7,245	13,704	20,000		20,000


A	B	C	D	F	G	H	J	
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							3%
4	GENERAL FUND (GF)		(unaudited)		ESTIMATED		2019/20	
5	ADMINISTRATIVE DEPARTMENT - 09		ACTUAL		FY 2018/2019		BUDGET	
6	ACCOUNT NO.		FY 2016/2017	FY 2017/2018	FY 2018/2019			
7								
49	5030	Director's	29,174	31,800	30,000		30,000	
50	5040	Sick Leave/Vacation Pay	51,220	57,273	104,504		0	
51	5050	Holiday Pay	29,179	36,165	24,245		0	
52		Reduction for "E" Step			0		(26,913)	
53								
54		<b>Total Salaries &amp; Wages</b>	<b>\$686,155</b>	<b>\$851,776</b>	<b>\$961,650</b>		<b>\$787,933</b>	
55		<b>BENEFITS</b>						
56	5102	Dental Insurance - Ameritas	7,733	8,597	8,371		7,307	
57	5103	Medical Insurance	79,898	96,490	72,342		109,341	
58	5105	Life Insurance	612	673	724		1,008	
59	5106	FICA	36,538	46,524	42,538		48,391	
60	5107	Medicare	10,570	12,364	13,201		12,090	
61	5108	Workers Compensation	5,223	4,912	4,491		4,179	
62	5109	Retirement-PERS	185,895	144,902	148,012		177,772	
63	5111	Payroll Tax Expense	(16)	0	40		0	
64	5112	Unemployment Insurance	0	0	14,850		0	
65	5120	Other Employee Benefits	18,767	18,843	10,195		18,923	
66	5121	Retirees Health	78,339	68,188	81,395		88,721	
67	5122	Medical Reimbursements - HRA	8,140	13,060	9,733		14,365	
72					0			
74		<b>Total Benefits</b>	<b>\$431,699</b>	<b>\$414,553</b>	<b>\$405,892</b>		<b>\$482,097</b>	
75		<b>Total Personnel Services</b>	<b>\$1,117,854</b>	<b>\$1,266,329</b>	<b>\$1,367,542</b>		<b>\$1,270,030</b>	
76		<b>SERVICES &amp; SUPPLIES</b>						
77	6010	Ads - Legal/Other	0	133	826		851	




A	B	C	D	F	G	H	I	J
1	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>							
2	<b>FUND LEVEL ANALYSIS</b>							
3	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							
4	<b>3%</b>							
5	<b>GENERAL FUND (GF)</b>							
6	<b>ADMINISTRATIVE DEPARTMENT - 09</b>							
7	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>	<b>ADMINISTRATIVE DEPARTMENT - 09</b>	<b>ACTUAL FY 2016/2017</b>	<b>(unaudited) ACTUAL FY 2017/2018</b>	<b>ESTIMATED FY 2018/2019</b>	<b>2019/20 PROPOSED BUDGET</b>	
78	6011I	Public Information - General		3,927	1,841	500		515
79	6011W	Public Information - Website		1,863	47	5,000		5,150
80	6013	Donations		0	0	0		0
81	6014	Public Events		0	24	0		0
82	6030	Insurance		70,349	89,057	115,000		118,450
83	6033B	Maintenance & Repairs - Buildings		1,977	5,541	4,072		4,194
84	6033G	Maintenance & Repairs - Grounds		3,459	1,316	4,466		4,600
85	6033V	Maintenance & Repairs - Vet's Hall		156	0	0		0
86	6041L	Maintenance & Repairs-Vehicles Licenses		1,647	4,899	442		455
87	6044	Computer/Copier /Printer Srvcs/MaintAgree		81,162	84,648	70,000		0
88		MOMS Annual Maintenance						15,000
89		Tyler Annual Maintenance						36,800
90		Vivid Training Software (80 per empl)						7,300
91		Laser Fische						3,700
92		Computer Support Services						32,600
93		Copier Lease/Maintenance						8,000
94		Website Hosting						300
95	6045	Computer/Copier/Printer Supplies/Upgrades		5,892	9,145	7,000		7,210
96	6048	Security & Safety		1,265	252	605		623
97	6048E	Safety-Med		0	0	450		464
98	6050	Office Supplies		15,948	15,070	8,160		8,405
99	6051	Postage & Shipping		4,443	3,138	5,074		5,226
100	6052	Bank Charges		3,799	2,886	5,000		5,150
101	6053	Printing/Forms		878	1,322	1,286		1,325
102	6054	Membership -Dues , Publications & Books		17,233	14,010	15,000		15,450
103	6055	Government Fees and Licenses		37,145	32,597	32,000		32,960
104	6058	Cash Over (Short)		0	69	0		0


A	B	C	D	F	G	H	I	J	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>							3%
2		<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							
3		<b>GENERAL FUND (GF)</b>							
4	<b>ACCOUNT NO.</b>	<b>ADMINISTRATIVE DEPARTMENT - 09</b>	<b>ACTUAL FY 2016/2017</b>	<b>(unaudited) ACTUAL FY 2017/2018</b>	<b>ESTIMATED FY 2018/2019</b>	<b>2019/20 PROPOSED BUDGET</b>			
5									
6									
7									
105	6060C	Utilities Cell Phone	3,093	5,354	5,736	5,908			
106	6060E	Utilities Electricity	7,047	8,329	6,137	6,321			
107	6060G	Utilities Gas	645	510	500	515			
108	6060I	Utilities Internet Access	7,209	10,352	10,236	10,543			
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms	6,967	6,380	7,000	7,210			
110	6060S	Utilities Sewer	338	352	381	392			
111	6060W	Utilities Water	154	160	173	178			
112	6070	Equipment Rental	502	376	500	515			
113	6075	Rental Expense Office Space	40,429	41,177	33,176	34,171			
114	6080A	Prof Services - Audit	14,500	8,250	9,250	9,528			
115	6080F	Prof Services - Finance	0	1,725	5,100	5,253			
116	6080K	Prof Services-District Counsel	104,903	175,574	178,000	183,340			
117	6080L	Prof Services-Legal	13,479	94,595	35,000	36,050			
118	6080M	Prof Services - Miscellaneous/Other	11,781	13,673	15,200	15,656			
119	6080T	Professional Services - Temporary	3,568	22,263	48,951	50,420			
120	6086	Outside Non-Professional Services	16,047	31,411	21,000	21,630			
121	6088	Claims	0	0	0	0			
122	6090	Department Operating Supplies	1,522	2,275	1,000	1,030			
123	6094	Clothing/Uniforms	0	0	19	20			
124	6095	Office Furniture/Equipment	54	841	2,042	2,500			
125	6096	Fuel	0	0	1,000	1,030			
126	6115	Meeting Expenses	2,978	7,946	5,000	5,150			
127	6120D	Travel, Training, Seminars – Directors	5,779	3,660	2,000	2,060			
128	6120E	Travel, Training, Seminars – Employees	17,017	14,122	15,000	15,450			
129	6120G	Training - LCW	0	0	4,000	4,120			
130	6124	Employee Recognition	270	222	200	206			
131	6125	Employee Recruitment	5,679	5,241	5,440	5,603			


A	B	C	D	F	G	H	I	J	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>							
2		<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							
3		<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND (GF)</b>							3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
5		ADMINISTRATIVE DEPARTMENT - 09							
6									
7									
132								0	
147		<b>Total Services &amp; Supplies</b>		\$515,104	\$720,783	\$686,922		\$739,526	
148		<b>CAPITAL OUTLAY</b>							
149	6170I	Purchase Administrative Office				0			
150	6170	Purchase Administrative Software				32,742		0	
151		Purchase Fixed Asset Module						0	
152		Purchase Work Order Module						0	
153	6170	Remodel Administration Office				16,341		0	
154	6170	Capital Assets - Replace Servers			45,282	0		0	
155									
156									
158		<b>Total Capital Outlay</b>		\$0	\$45,282	\$49,083		\$0	
159		<b>DEBT SERVICE</b>							
160	6180J	Loan Principal - Ford Fusion		4672	4,835	0			
161	6180H	Interest Expense - Ford Fusion		194	169	0			
162									
163		<b>Total Debt Service</b>		\$4,866	\$5,004	\$0		\$0	
164		<b>ADMINISTRATIVE COST ALLOCATION</b>							
165									
166									
167		<b>Total Administrative Cost Allocation</b>		\$0	\$0	\$0		\$0	
168		<b>Total Expenditures</b>		\$1,637,824	\$2,037,398	\$2,103,547		\$2,009,556	

A	B	C	D	F	G	H	I	J
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>						
2		<b>FUND LEVEL ANALYSIS</b>						
3		<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>						<b>3%</b>
4	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>	<b>(unaudited)</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>2019/20</b>	<b>PROPOSED</b>
5		<b>ADMINISTRATIVE DEPARTMENT - 09</b>		<b>FY 2016/2017</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>	<b>BUDGET</b>	<b>BUDGET</b>
169								
170		<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$110,147</b>	<b>(\$170,011)</b>	<b>(\$89,157)</b>		<b>\$133,480</b>
171		<b>TRANSFERS &amp; ENCUMBRANCES</b>						
172	01 4625	Transfers In - From General Fund		0	0	74,783		
173		(Transfers Out)				0		
174		Encumbrances - Sources of Funding				0		
175		Encumbrances - (Designated Funds)				0		
176								
177		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$74,783</b>		<b>\$0</b>
178		<b>RESERVES</b>						
179		Use of Reserves				0		
180		(Additions to Reserves)				0		
181		Other Adjustments				0		
182								
183		<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
184		<b>NET BUDGETARY SOURCES/USES</b>		<b>\$110,147</b>	<b>(\$170,011)</b>	<b>(\$14,374)</b>		<b>\$133,480</b>
185								
186		<b>RESERVES</b>						
187		Beginning Reserves						
188		Operating Surplus / (Deficit)		\$110,147	(\$170,011)	(\$89,157)		\$133,480
189		Transfers & Encumbrances		\$0	\$0	\$74,783		\$0
190		<b>ENDING RESERVES</b>		<b>\$110,147</b>	<b>(\$170,011)</b>	<b>(\$14,374)</b>		<b>\$133,480</b>


GENERAL FUND  
PARKS, RECREATION & OPEN SPACE  
DEPARTMENT – 16

A	B	C	D	F	G	H	I	J	W	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20				
5									PROPOSED BUDGET	
6										
7										
8	<b>SOURCES OF FUNDS</b>									
9	<b>REVENUES</b>									
10	01 4001	Franchise Fees		85,842	0				0	
11	01 4310	Property Tax	24,927	150,754	45,555				47,145	
12	01 4311	County Administrative Fee		(426)	(300)				(315)	
13	01 4390	Miscellaneous Revenue	505	505	505				505	
31					0					
32										
33		<b>Total Revenues</b>	<b>\$25,432</b>	<b>\$236,675</b>	<b>\$45,760</b>				<b>\$47,335</b>	
34	<b>OTHER SOURCES OF FUNDS</b>									
38	01 4395	Proposition 1A Reserve		0	0					
39	01 4615	Reserve Transfer In	6,396	0	0					
43		<b>Total Other Sources of Funds</b>	<b>\$6,396</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	
44		<b>Total Sources of Funds</b>	<b>\$31,828</b>	<b>\$236,675</b>	<b>\$45,760</b>				<b>\$47,335</b>	
45	<b>USES OF FUNDS</b>									
47	<b>SALARIES &amp; WAGES</b>									
48					0					
55		<b>Total Salaries &amp; Wages</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	
56	<b>BENEFITS</b>									
57					0					
71		<b>Total Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	
72		<b>Total Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>	

A	B	C	D	F	G	H	I	J	W
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
73		<b>SERVICES &amp; SUPPLIES</b>							
74	6011I	Public Information - General	852	0	276	276		276	
75	6033R	M & R - Ranch	1,915	10,000	19,580	19,580		19,580	
76	6053	Printing Forms	819	0	1,144	1,144		1,144	
77	6115	Meeting Expense	0	163	0	0		0	
133									
135		<b>Total Services &amp; Supplies</b>	<b>\$3,586</b>	<b>\$10,163</b>	<b>\$21,000</b>	<b>\$21,000</b>		<b>\$21,000</b>	
136		<b>CAPITAL OUTLAY</b>							
137			6,396	341,626	0	0			
144		<b>Total Capital Outlay</b>	<b>\$6,396</b>	<b>\$341,626</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
145		<b>DEBT SERVICE</b>							
146									
149		<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
150		<b>ADMINISTRATIVE COST ALLOCATION</b>							
151			15,600	49,513	24,760	24,760		26,335	
153		<b>Total Administrative Cost Allocation</b>	<b>\$15,600</b>	<b>\$49,513</b>	<b>\$24,760</b>	<b>\$24,760</b>		<b>\$26,335</b>	
154		<b>Total Expenditures</b>	<b>\$25,582</b>	<b>\$401,302</b>	<b>\$45,760</b>	<b>\$45,760</b>		<b>\$47,335</b>	

A	B	C	D	F	G	H	I	J	W	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
155										
156		<b>OPERATING SURPLUS/(DEFICIT)</b>		\$6,246	(\$164,627)	\$0		\$0		
157		<b>TRANSFERS &amp; ENCUMBRANCES</b>								
158	01 4625	Transfers In - From General Fund		0	0	0				
159		(Transfers Out)				0				
160		Encumbrances - Sources of Funding				0				
161		Encumbrances - (Designated Funds)				0				
162										
163		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		\$0	\$0	\$0		\$0		
164		<b>RESERVES</b>								
165		Use of Reserves				0				
166		(Additions to Reserves)				0				
167		Other Adjustments				0				
168										
169		<b>RESERVES - INCREASE / (DECREASE)</b>		\$0	\$0	\$0		\$0		
170		<b>NET BUDGETARY SOURCES/USES</b>		\$6,246	(\$164,627)	\$0		\$0		
171										
172		<b>RESERVES</b>								
173		Beginning Reserves								
174		Operating Surplus / (Deficit)		\$6,246	(\$164,627)	\$0		\$0		
175		Transfers & Encumbrances		\$0	\$0	\$0		\$0		
176		<b>ENDING RESERVES</b>		\$6,246	(\$164,627)	\$0		\$0		



A	B	C	D	F	G	H	I	J	T
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>							
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
5									
6									
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Revenues		\$25,432	\$236,675	\$45,760		\$47,335	
11		Other Sources of Funds		\$6,396	\$0	\$0		\$0	
12		Total Sources of Funds		\$31,828	\$236,675	\$45,760		\$47,335	
13		<b>USES OF FUNDS</b>							
14									
15									
16		Salaries & Wages		\$0	\$0	\$0		\$0	
17		Benefits		\$0	\$0	\$0		\$0	
18		Personnel Services		\$0	\$0	\$0		\$0	
19		Services & Supplies		\$3,586	\$10,163	\$21,000		\$21,000	
20		Capital Outlay		\$6,396	\$341,626	\$0		\$0	
21		Debt Service		\$0	\$0	\$0		\$0	
22		Administrative Cost Allocation		\$15,600	\$49,513	\$24,760		\$26,335	
23		Total Expenditures		\$25,582	\$401,302	\$45,760		\$47,335	
24		<b>OPERATING SURPLUS/(DEFICIT)</b>		\$6,246	(\$164,627)	\$0		\$0	
39									
40		<b>RESERVES</b>							
41		Beginning Reserves		\$0	\$0	\$0		\$0	
42		Operating Surplus / (Deficit)		\$6,246	(\$164,627)	\$0		\$0	
43		Transfers & Encumbrances		\$0	\$0	\$0		\$0	
44		<b>ENDING RESERVES</b>		\$6,246	(\$164,627)	\$0		\$0	
45									


## ENTERPRISE FUND SUMMARY


- Water Department – 11
- Sustainable Water Facility (SWF) Operations  
Department – 39
  - SWF Capital Department – 40
  - Wastewater Department - 12


A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ENTERPRISE FUNDS</b>													
ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
8	SOURCES OF FUNDS												
10	Water	\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250						
11	SWF	\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180						
12	SWF-Capital	\$0	\$0	\$68,706	\$0	\$0	\$0						
13	Total Water	\$3,749,639	\$3,626,016	\$4,330,346	\$4,602,430	\$4,572,000	\$30,430						
14	Wastewater	\$2,017,860	\$2,150,012	\$2,537,512	\$3,024,915	\$3,008,000	\$16,915						
15	Total Sources of Funds	\$5,767,499	\$5,776,028	\$6,867,858	\$7,627,345	\$7,580,000	\$47,345						
16	USES OF FUNDS												
19	Water	\$2,772,634	\$2,406,316	\$2,314,438	\$3,229,247	\$3,361,000	\$131,753						
20	SWF	\$941,215	\$1,400,192	\$1,453,398	\$1,167,391	\$1,056,000	(\$111,391)						
21	SWF-Capital	\$0	\$0	\$325,108	\$138,609	\$250,000	\$111,391						
22	Total Water	\$3,713,849	\$3,806,508	\$4,092,944	4,535,247	4,667,000	131,753						
23	Wastewater	\$2,504,462	\$2,223,228	\$2,479,949	\$3,024,915	\$2,886,000	(\$138,915)						
24	Total Expenditures	\$6,218,311	\$6,029,736	\$6,572,893	\$7,560,162	\$7,553,000	(\$7,162)						
25	OPERATING SURPLUS/(DEFICIT)												
26	Water	(\$231,455)	\$307,292	\$956,184	\$195,003	\$39,000	\$156,003						
27	SWF	\$267,245	(\$487,784)	(\$462,380)	\$10,789	\$116,000	(\$105,211)						
28	SWF-Capital	\$0	\$0	(\$256,402)	(\$138,609)	(\$250,000)	\$111,391						
29	Total Water	\$35,790	(\$180,492)	\$237,402	\$67,183	(\$95,000)	\$162,183						
30	Wastewater	(\$486,602)	(\$73,216)	\$57,563	\$0	\$122,000	(\$122,000)						
31	OPERATING SURPLUS/(DEFICIT)	(\$450,812)	(\$253,708)	\$294,965	\$67,183	\$27,000	\$40,183						
46	RESERVES												
47	Beginning Reserves												
48	Water	0	0	0	0	0	0						
49	SWF	0	0	0	0	0	0						
50	SWF-Capital	0	0	0	0	0	0						
51	Total Water	\$0	\$0	\$0	\$0	\$0	\$0						
52	Wastewater	0	0	0	0	0	0						
53	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0						
54	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$195,003	\$39,000	\$156,003						
55	Water	\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(\$57,000)	(\$105,211)						
56	SWF	\$0	\$0	(\$256,402)	(\$138,609)	(\$250,000)	\$111,391						
57	SWF-Capital	\$35,790	(\$180,492)	\$237,402	(\$105,817)	(\$268,000)	\$162,183						
58	Total Water	(\$486,602)	(\$73,216)	\$57,563	\$0	\$122,000	(\$122,000)						
59	Wastewater	(\$450,812)	(\$253,708)	\$294,965	(\$105,817)	(\$146,000)	\$40,183						
60	Operating Surplus / (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0						
61	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0						
62	Water	\$0	\$0	\$0	\$0	\$0	\$0						
63	SWF	\$0	\$0	\$0	\$0	\$0	\$0						
64	SWF-Capital	\$0	\$0	\$0	\$0	\$0	\$0						
65	Total Water	\$0	\$0	\$0	\$0	\$0	\$0						
66	Wastewater	\$0	\$0	(\$47,061)	\$0	\$0	\$0						
67	Transfers & Encumbrances	\$0	\$0	\$247,904	(\$105,817)	(\$146,000)	\$40,183						
68	ENDING RESERVES	(\$450,812)	(\$253,708)	\$247,904	(\$105,817)	(\$146,000)	\$40,183						
69													

WATER FUND  
WATER DEPARTMENT – 11


A	B	C	D	F	G	H	I	J	K	X	Y	Z
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P.218 VARIANCE					
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>												
<b>SOURCES OF FUNDS</b>												
10	Revenues	\$2,541,179	\$2,713,608	\$3,194,622	\$3,424,250	\$3,400,000	\$24,250					
11	Other Sources of Funds	\$0	\$0	\$76,000	\$0	\$0	\$0					
12	<b>Total Sources of Funds</b>	<b>\$2,541,179</b>	<b>\$2,713,608</b>	<b>\$3,270,622</b>	<b>\$3,424,250</b>	<b>\$3,400,000</b>	<b>\$24,250</b>					
<b>USES OF FUNDS</b>												
16	Salaries & Wages	\$445,122	\$541,578	\$484,416	\$507,477							
17	Benefits	\$316,875	\$281,470	\$291,469	\$355,138							
18	Personnel Services	\$761,997	\$823,048	\$775,885	\$862,615	\$1,058,000	\$195,385					
19	Services & Supplies	\$703,684	\$664,640	\$670,376	\$764,987	\$758,000	(\$6,987)					
20	Capital Outlay	\$715,506	\$0	\$303,597	\$600,000	\$600,000	\$0					
21	Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	\$0	(\$26,547)					
22	Administrative Cost Allocation	\$582,420	\$909,348	\$554,969	\$975,098	\$945,000	(\$30,098)					
23	<b>Total Expenditures</b>	<b>\$2,772,634</b>	<b>\$2,406,316</b>	<b>\$2,314,438</b>	<b>\$3,229,247</b>	<b>\$3,361,000</b>	<b>\$131,753</b>					
24	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$231,455)</b>	<b>\$307,292</b>	<b>\$956,184</b>	<b>\$195,003</b>	<b>\$39,000</b>	<b>\$156,003</b>					
39												
<b>RESERVES</b>												
40	Beginning Reserves	0	0	0	0	0	0					
41	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$195,003	39,000	156,003					
42	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
43	<b>ENDING RESERVES</b>	<b>(\$231,455)</b>	<b>\$307,292</b>	<b>\$956,184</b>	<b>\$195,003</b>	<b>\$39,000</b>	<b>\$156,003</b>					
44												
45												


A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>																								
2	3%																								
3																									
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE																	
5																									
6																									
7																									
8	<b>SOURCES OF FUNDS</b>																								
9	<b>REVENUES</b>																								
10	11 4000	Service Sales	2,158,781	2,354,809	2,805,012	2,989,000	2,989,000	2,989,000	0																
11	11 4007	Returned Ck Fee	605	905	800				0																
12	11 4008	Acct Setup/cise	7,084	8,291	4,600				0																
13	11 4009	Off Hours	0	0	0				0																
14	11 4010	Water Penalty	45,264	45,927	50,000				0																
15	11 4011	Serv/Disc/Recon	235	641	700				0																
16	11 4012	Meter Tampering	340	0	0				0																
17	11 4014	Water Serv Fees	500	16,349	8,000				0																
18	11 4023	Penalty/Surcharge	0	0	5,460				0																
19	11 4050	Administrative Fee Revenue	1,454	10,731	4,000				0																
20	11 4100	Connect Rev-SFR	(1,800)	11,632	0				10,000																
21	11 4101	Wait List Maintenance Fee	98,162	21,541	61,300				62,000																
22	11 4110	Remodel Impact Fees	36,945	38,307	20,000				70,000																
23	11 4120	Connect Rev-Com	0	0	0				0																
24	11 4122	Retrofit In-Lieu Fee	0	18,000	44,050				0																
25	11 4124	Assignment Fees	2,417	5,759	10,000				4,150																
26	11 4128	Admin Fees	0	0	0				70,000																
27	11 4130	Voluntary Lot Merger	0	0	0				0																
28	11 4311	County Administrative Fee	0	(7,890)	(7,800)				0																
29	11 4360	Standby Availability Charges	177,100	175,896	175,500				178,000																
30	11 4373	Inspection Fee Revenue	9,103	12,040	13,000				9,100																
31	11 4390	Miscellaneous Revenue	1,182	670	0				1,000																
32	11 4200	Interest Income	3,807	0	0				31,000																
33																									
34		<b>Total Revenues</b>	<b>\$2,541,179</b>	<b>\$2,713,608</b>	<b>\$3,194,622</b>	<b>\$3,424,250</b>	<b>\$3,424,250</b>	<b>\$3,400,000</b>	<b>\$24,250</b>																
35	<b>OTHER SOURCES OF FUNDS</b>																								
36	11 4397	Loan Proceeds - Dump Truck			76,000				0																
37					0				0																
43		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>																
44		<b>Total Sources of Funds</b>	<b>\$2,541,179</b>	<b>\$2,713,608</b>	<b>\$3,270,622</b>	<b>\$3,424,250</b>	<b>\$3,400,000</b>	<b>\$24,250</b>																	
45	<b>USES OF FUNDS</b>																								


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>											
3	<b>WATER FUND - 11, DEPARTMENT - 11</b>											
4	<b>3%</b>											
5	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED	PROPOSED	2019/20	2019/20	2019/20	2019/20	
6		WATER DEPARTMENT - 11		FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET	ESTIMATES	PROP. 218	EST. P218	VARIANCE	
7												
47		<b>SALARIES &amp; WAGES</b>										
48	5000	Salary & Wages	318,314	410,935	365,166	506,236	0	0	0	(506,236)		
49	5010	Overtime	50,379	51,842	35,000	35,000	0	0	0	(35,000)		
50	5020	Standby	18,179	18,200	18,250	18,250	0	0	0	(18,250)		
51	5040	Sick/Vacation Pay	36,190	38,061	49,000	0	0	0	0	0		
52	5050	Holiday Pay	22,060	22,540	17,000	0	0	0	0	0		
53		Reduction for "E" Step			0	(52,009)	0	0	0	52,009		
54		Prop 218 Estimates										
55		<b>Total Salaries &amp; Wages</b>	<b>\$445,122</b>	<b>\$541,578</b>	<b>\$484,416</b>	<b>\$507,477</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$507,477)</b>		
56		<b>BENEFITS</b>										
57	5101	Uniform Allowance	3,133	1,000	2,400	2,400	0	0	0	(2,400)		
58	5102	Dental Insurance	9,005	9,139	9,100	5,831	0	0	0	(5,831)		
59	5103	Medical Insurance	82,645	81,932	78,212	110,425	0	0	0	(110,425)		
60	5105	Life Insurance	520	549	550	1,057	0	0	0	(1,057)		
61	5106	FICA	30,620	31,720	28,932	33,723	0	0	0	(33,723)		
62	5107	Medicare	7,781	7,676	7,065	8,173	0	0	0	(8,173)		
63	5108	Workers Compensation	16,199	11,915	20,523	25,432	0	0	0	(25,432)		
64	5109	PERS - Retirement	124,395	94,364	92,533	109,808	0	0	0	(109,808)		
65	5120	Other Employee Benefits	2,025	1,988	2,026	1,768	0	0	0	(1,768)		
66	5121	Retirees Health	33,657	31,287	39,534	43,092	0	0	0	(43,092)		
67	5122	Medical Reimbursements - HRA	6,895	9,900	10,594	13,429	0	0	0	(13,429)		
68					0				871,000	871,000		
69		Prop. 218 Salaries and Benefits			0				187,000	187,000		
70		Prop. 218 Salaries and Benefits-Added Staff										
71		<b>Total Benefits</b>	<b>\$316,875</b>	<b>\$281,470</b>	<b>\$291,469</b>	<b>\$355,138</b>	<b>\$1,058,000</b>	<b>\$1,058,000</b>	<b>\$702,862</b>	<b>\$702,862</b>		
72		<b>Total Personnel Services</b>	<b>\$761,997</b>	<b>\$823,048</b>	<b>\$775,885</b>	<b>\$862,615</b>	<b>\$1,058,000</b>	<b>\$1,058,000</b>	<b>\$195,385</b>	<b>\$195,385</b>		
73		<b>SERVICES &amp; SUPPLIES</b>										
74	6010	Ads - Legal/Other	171	762	0	0	0	0	0	0		
75	6011	Public Information - General	64	844	500	515	0	0	0	(515)		
76	6030	Insurance (new dump truck)	0	0	1,639	1,688	0	0	0	(1,688)		
77	6031	Old M & R Lift Station	798	357	0	0	0	0	0	0		
78	6031D	Maintenance & Repairs	52,038	151,559	102,161	105,226	0	0	0	(105,226)		
79	6031F	Maintenance & Repairs - Fire Hydrants	5,166	825	3,000	3,090	0	0	0	(3,090)		
80	6031G	Maintenance & Repairs - Generators	555	0	1,502	1,547	0	0	0	(1,547)		

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>	3%										
2												
3												
4	<b>ACCOUNT NO.</b>	<b>WATER FUND</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	
5		<b>WATER DEPARTMENT - 11</b>		<b>FY 2016/2017</b>	<b>FY 2017/2018</b>	<b>FY 2018/2019</b>	<b>BUDGET</b>	<b>PROP. 218</b>	<b>ESTIMATES</b>	<b>EST. P218</b>	<b>VARIANCE</b>	
6												
7												
81	6031L	Maintenance & Repairs - Leimert Booster		13,102	544	1,000	1,030	0	0	0	(1,030)	
82	6031M	Maintenance & Repairs - Water Meters		5,018	23,137	5,000	5,150	0	0	0	(5,150)	
83	6031P	Pumps		3,412	989	0	0	0	0	0	0	
84	6031Q	Maintenance & Repairs - SR3 Well		8,564	2,590	2,500	2,575	0	0	0	(2,575)	
85	6031R	Maintenance & Repairs - SR4 Well/Filter		53,465	15,935	33,000	33,990	0	0	0	(33,990)	
86	6031S	Maint. & Repairs - Water Storage Tanks		20,926	9,421	6,800	7,004	0	0	0	(7,004)	
87		Annual Tank Inspection					10,000	0	0	0	(10,000)	
88	6031T	Maint. & Repairs -Water Treatment Systems		19,328	15,373	15,998	16,478	0	0	0	(16,478)	
89	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)		41	1,464	3,000	3,090	0	0	0	(3,090)	
90	6031W	Maintenance & Repairs - Wells		10,316	12,895	38,335	39,485	0	0	0	(39,485)	
91		SS Well Field Dosing Lines & Analyzers					7,500	0	0	0	(7,500)	
92	6031Y	Maint. & Repairs -Water Yard/Booster St.		4,735	3,117	2,500	2,575	0	0	0	(2,575)	
93	6031Z	Maintenance		2,363	0	0	0	0	0	0	0	
94	6032D	M & R WW Disp Eff		719	0	0	0	0	0	0	0	
95	6032L	M & R WW Lift Station		13	0	0	0	0	0	0	0	
96	6032T	M & R WW Treatment		34	0	0	0	0	0	0	0	
97	6033B	Maintenance & Repairs - Buildings		685	1,244	11,000	11,330	0	0	0	(11,330)	
98		Paint Building					10,000	0	0	0	(10,000)	
99	6033G	Maintenance & Repairs - Grounds		11,839	2,325	7,500	7,725	0	0	0	(7,725)	
100	6036	Maintenance & Repairs- Emergency Events		0	1,844	10,000	10,300	0	0	0	(10,300)	
101	6037	Maintenance & Repairs - SCADA		0	8,577	21,713	22,364	0	0	0	(22,364)	
102	6040	Maintenance & Repairs - Equipment		0	2,424	175	180	0	0	0	(180)	
103	6041L	Maintenance & Repairs - Vehicles Licenses		4,315	10,757	8,856	9,122	0	0	0	(9,122)	
104	6041N	Maint. & Repairs - Vehicles Non-Licensed		157	1,039	401	413	0	0	0	(413)	
105	6044	Computer/Copier/Printer Services		1,050	585	398	410	0	0	0	(410)	
106	6045	Computer/Copier/Printer Goods		1,879	2,068	8,508	8,763	0	0	0	(8,763)	
107		Reporting Software					2,000	0	0	0	(2,000)	
108		Replace 3 Computers					5,000	0	0	0	(5,000)	
109	6048	Security & Safety		895	230	3,500	3,605	0	0	0	(3,605)	
110	6050	Office Supplies		2,203	164	782	805	0	0	0	(805)	
111	6051	Printing & Shipping		7,308	9,205	14,194	14,620	0	0	0	(14,620)	
112	6052	Bank Charges		0	1	0	0	0	0	0	0	
113	6053	Printing/Forms		3,979	5,607	2,321	2,391	0	0	0	(2,391)	
114	6054	Membership Dues, Publications/Books		12,935	16,483	5,200	5,356	0	0	0	(5,356)	
115	6055	Government Fees & Licenses		47,602	24,893	30,000	30,900	0	0	0	(30,900)	
116	6059	Bad Debt Expense		11,487	(48)	100	103	0	0	0	(103)	
117	6060C	Utilities - Cell Phone		2,162	2,785	2,804	2,888	0	0	0	(2,888)	





A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>3%</b>												
2	<b>WATER FUND - 11, DEPARTMENT - 11</b>												
3	<b>WATER FUND - 11, DEPARTMENT - 11</b>												
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
5													
6													
7													
118	6060E	Utilities - Electricity	140,114	132,541	162,244	167,111	0	(167,111)					
119	6060G	Utilities - Gas	0	0	0	0	0	0					
120	6060I	Utilities - Internet	4,142	3,556	4,303	4,432	0	(4,432)					
121	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,038	5,699	6,660	6,860	0	(6,860)					
122	6060S	Utilities - Sewer	1,024	1,079	1,152	1,187	0	(1,187)					
123	6060W	Utilities - Water	1,280	0	0	0	0	0					
124	6063	M & R Communications Equipment	0	1,848	2,500	2,575	0	(2,575)					
125	6078	Land Lease - Well Site	37,554	38,624	40,145	41,349	0	(41,349)					
126	6080E	Professional Services - Engineering	0	270	0	0	0	0					
127		Urban Water Mgmt Plan				30,000	0	(30,000)					
128		Water Use Efficiency Plan Update				10,000	0	(10,000)					
129	6080G	Professional Services - GIS Development	5,070	3,220	7,500	7,725	0	(7,725)					
130	6080K	Professional Services - District Counsel	24,006	7,794	5,000	5,150	0	(5,150)					
131	6080L	Land Conservancy - Lot Inventory, Etc.	8,539	21,157	0	0	0	0					
132	6080M	Professional Services - Misc./Other	85,778	50,391	14,563	15,000	0	(15,000)					
133	6080V	Voluntary Lot Merger Program	10,747	12,715	8,251	8,499	0	(8,499)					
134	6086	Outside Services	0	0	200	206	0	(206)					
135	6089	Emergency Medical Supplies	0	0	89	92	0	(92)					
136	6090	Department Operating Supplies	6,511	2,656	20,820	21,445	0	(21,445)					
137	6090B	Sensor Cleaning	355	0	0	0	0	0					
138	6091	Lab Tests	22,571	10,527	11,083	11,415	0	(11,415)					
139	6091B	Operating Supplies	418	2,497	0	0	0	0					
140	6091G	Calibration	2,627	5,028	2,625	2,704	0	(2,704)					
141	6091H	Lab Testing	(95)	0	0	0	0	0					
142	6092	Lab Supplies	0	0	0	0	0	0					
143	6093	Small Tools and Equipment	5,443	4,105	8,746	9,008	0	(9,008)					
144	6094	Clothing and Uniform	8,182	3,986	4,862	5,008	0	(5,008)					
145	6096	Fuel - Gas and Diesel	16,000	17,323	12,000	12,360	0	(12,360)					
146	6115	Meeting Expenses	108	0	276	284	0	(284)					
147	6120E	Travel, Training, Seminars-Employees,	4,176	4,230	3,000	3,090	0	(3,090)					
148	6125	Employee Recruitment	3,772	5,399	2,470	2,544	0	(2,544)					
149	6610	Retrofit Program	0	0	0	0	0	0					
150	6611	Rebate Program - Cisterns, Toilets, Wash Prop 218 Estimates	0	0	7,500	7,725	0	(7,725)					
151						758,000	0	758,000					
159		<b>Total Services &amp; Supplies</b>	<b>\$703,684</b>	<b>\$664,640</b>	<b>\$670,376</b>	<b>\$764,987</b>	<b>\$758,000</b>	<b>(\$6,987)</b>					


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>3%</b>											
2	<b>WATER FUND - 11, DEPARTMENT - 11</b>											
3	<b>WATER FUND - 11, DEPARTMENT - 11</b>											
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5												
6												
7												
160		<b>CAPITAL OUTLAY</b>										
163	6170	Capital Assets	715,506	0	0					0	0	
164		Replace 2005 F150 Truck				35,000				0	(35,000)	
165		Security Improvements @ WTP				9,000				0	(9,000)	
166	6170	Trailer-Mounted Vacuum Exactor			46,169					0	0	
167	6170	Air Compressor & Jack Hammer			22,557					0	0	
168	6170	Dump Truck Replacement (Ford F-650)			74,871					0	0	
169	6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg			20,000					0	0	
170	6170	Replacement of Leimert Service Lines			0					0	0	
171	6170	Water Meter Replacement/Upgrade			50,000					0	0	
172	6170	GIS Update/Upgrade			10,000					0	0	
173	6170	Valve Replacements			10,000					0	0	
174	6170	Rodeo Grounds Pump Station Replacement			0					0	0	
175	6170	SCADA System - L/T Water Portion			70,000					0	0	
176										0	0	
177										0	0	
178		Waterline Crossing at Pedestrian Bridge				0						
179		Water Meters/SCADA System				120,000					(120,000)	
180						436,000					(436,000)	
181										600,000	600,000	
182		Prop 218 Estimates			0							
185		<b>Total Capital Outlay</b>	<b>\$715,506</b>	<b>\$0</b>	<b>\$303,597</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$0</b>				
186		<b>DEBT SERVICE</b>										
187	6180J	Loan Principal-Ford F-250	0	8,363	8,816	8,726				0	(8,726)	
188	6180H	Interest Expense	0	917	795	885				0	(885)	
189	6180J	Loan Principal-City National Bank	8811	0	0	0				0	0	
190	6180H	Interest Expense	216	0	0	0				0	0	
191	6180J	Loan Principal-Muni Fin Ford Dump Trk	0	0	0	13,754				0	(13,754)	
192	6180H	Interest Expense - Muni Fin Ford Dump Trk	0	0	0	3,182				0	(3,182)	
194		<b>Total Debt Service</b>	<b>\$9,027</b>	<b>\$9,280</b>	<b>\$9,611</b>	<b>\$26,547</b>	<b>\$0</b>	<b>(\$26,547)</b>				
195		<b>ADMINISTRATIVE COST ALLOCATION</b>										
196		Administrative Cost Allocation - Water Fund	582,420	909,348	554,969	593,531				945,000	351,469	
197		Administrative Cost Allocation - SWF Fund				286,175				0	(286,175)	
198		Administrative Cost Allocation - SWF-C Fund				95,392				0	(95,392)	


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>3%</b>										
2		<b>WATER FUND - 11, DEPARTMENT - 11</b>										
3		<b>WATER FUND - 11, DEPARTMENT - 11</b>										
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
5												
6												
7												
199												
200												
201		Total Administrative Cost Allocation		\$582,420	\$909,348	\$554,969	\$975,098	\$945,000			(\$30,098)	
202		Total Expenditures		\$2,772,634	\$2,406,316	\$2,314,438	\$3,229,247	\$3,361,000			\$131,753	
203												
204		<b>OPERATING SURPLUS/(DEFICIT)</b>			\$307,292	\$956,184	\$195,003	\$39,000			\$156,003	
205		<b>TRANSFERS &amp; ENCUMBRANCES</b>										
206	01.4625	Transfers In - From General Fund (Transfers Out)		0	0	0				0	0	
207		Encumbrances - Sources of Funding				0				0	0	
208		Encumbrances - (Designated Funds)				0				0	0	
209												
210												
211		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		\$0	\$0	\$0	\$0	\$0		\$0	\$0	
212		<b>RESERVES</b>										
213		Use of Reserves				0				0	0	
214		(Additions to Reserves - Vehicle Repl)				0				0	0	
215		Other Adjustments				0				0	0	
216												
217		<b>RESERVES - INCREASE / (DECREASE)</b>		\$0	\$0	\$0	\$0	\$0		\$0	\$0	
218		<b>NET BUDGETARY SOURCES/USES</b>		(\$231,455)	\$307,292	\$956,184	\$195,003	\$39,000		\$156,003		
219												
220		<b>RESERVES</b>										
221		Beginning Reserves										
222		Operating Surplus / (Deficit)		(\$231,455)	\$307,292	\$956,184	\$195,003	\$39,000		\$156,003		
223		Transfers & Encumbrances		\$0	\$0	\$0	\$0	\$0		\$0	\$0	
224		<b>ENDING RESERVES</b>		(\$231,455)	\$307,292	\$956,184	\$195,003	\$39,000		\$156,003		
225												

WATER FUND  
SWF OPERATIONS – 39  
SWF CAPITAL - 40


A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
													
1	CAMBRIA COMMUNITY SERVICES DISTRICT												
2	FUND LEVEL ANALYSIS												
3	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25												
4	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
7	SOURCES OF FUNDS												
10	Revenues		\$989,347	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180					
11	Other Sources of Funds		\$219,113	\$0	\$0	\$0	\$0	\$0					
12	Total Sources of Funds		\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180					
13	USES OF FUNDS												
16	Salaries & Wages		\$40,177	\$6,439	\$156,794	\$170,825							
17	Benefits		\$0	\$2,381	\$74,062	\$100,585							
18	Personnel Services		\$40,177	\$8,820	\$230,856	\$271,410	\$261,000	(\$10,410)					
19	Services & Supplies		\$246,987	\$660,026	\$260,633	\$236,555	\$135,000	(\$101,555)					
20	Capital Outlay		\$0	\$49,321	\$35,000	\$0	\$0	\$0					
21	Debt Service		\$654,051	\$682,025	\$659,424	\$659,426	\$660,000	\$574					
22	Administrative Cost Allocation		\$0	\$0	\$267,485	\$0	\$0	\$0					
23	Total Expenditures		\$941,215	\$1,400,192	\$1,453,398	\$1,167,391	\$1,056,000	(\$111,391)					
24	OPERATING SURPLUS/(DEFICIT)												
39			\$267,245	(\$487,784)	(\$462,380)	\$10,789	\$116,000	(\$105,211)					
40	RESERVES												
41	Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0					
42	Operating Surplus / (Deficit)		\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(57,000)	(105,211)					
43	Transfers & Encumbrances		\$0	\$0	\$0	\$0	\$0	\$0					
44	ENDING RESERVES		\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(\$57,000)	(\$105,211)					
45													


B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25      3%										
2											
3											
4											
5	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
6											
7											
8	<b>SOURCES OF FUNDS</b>										
9		<b>REVENUES</b>									
10	39 4041	SWF Water Base - Residential (SFR, MFR)	272,121	270,881	298,350	456,000	456,000	0			
11	39 4042	SWF Base Vac	23,299	24,011	26,520			0			
12	39 4043	SWF Base Com Ld	22,725	22,675	23,805			0			
13	39 4044	SWF Base Com Wt	51,848	51,850	49,530			0			
14	39 4051	SWF Water Usage - Residential (SFR, MFR)	255,662	288,981	317,900	716,000	716,000	0			
15	39 4052	SWF Use Vac Rnt	22,361	26,228	27,820			0			
16	39 4053	SWF Use Com Ld	131,631	133,005	144,305			0			
17	39 4054	SWF Use Com Wtr	81,011	88,536	96,788			0			
22	39 4061	SWF Facil Resd	56,104	(2,434)	0			0			
23	39 4062	SWF Facil Vac R	4,668	0	0			0			
24	39 4063	SWF Facil Cm Ld	37,392	0	0			0			
25	39 4064	SWF Facil Cm Wt	16,652	0	0			0			
26	39 4200	Interest Income	13,873	8,675	6,000	6,180	6,180	6,180			
27					0			0			
28											
37		<b>Total Revenues</b>	<b>\$989,347</b>	<b>\$912,408</b>	<b>\$991,018</b>	<b>\$1,178,180</b>	<b>\$1,172,000</b>	<b>\$6,180</b>			
38		<b>OTHER SOURCES OF FUNDS</b>									
44	39 4620	Grant Revenue - Capital	219,113	0	0			0			
46		<b>Total Other Sources of Funds</b>	<b>\$219,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
47		<b>Total Sources of Funds</b>	<b>\$1,208,460</b>	<b>\$912,408</b>	<b>\$991,018</b>	<b>\$1,178,180</b>	<b>\$1,172,000</b>	<b>\$6,180</b>			
48	<b>USES OF FUNDS</b>										
50		<b>SALARIES &amp; WAGES</b>									
51	5000	Salary & Wages	40,177	6,200	143,194	172,195	0	(172,195)			
52	5010	Overtime	0	60	4,000	4,000	0	(4,000)			
53	5020	Standby	0	0	0	0	0	0			
54	5040	Sick/Vacation Pay	0	0	5,800	0	0	0			
55	5050	Holiday Pay	0	179	3,800	0	0	0			
56		Reduction for "E" Step				(5,370)	0	5,370			
57		Prop 218 Estimates			0		0	0			
59		<b>Total Salaries &amp; Wages</b>	<b>\$40,177</b>	<b>\$6,439</b>	<b>\$156,794</b>	<b>\$170,825</b>	<b>\$0</b>	<b>(\$170,825)</b>			


	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b>											
2	3%											
3												
4	<b>WATER FUND</b> <b>SWF DEPARTMENT - 25</b>											
5	<b>ACCOUNT NO.</b>		<b>ACTUAL FY 2016/2017</b>	<b>(unaudited) ACTUAL FY 2017/2018</b>	<b>ESTIMATED FY 2018/2019</b>	<b>2019/20 PROPOSED BUDGET</b>	<b>2019/20 PROP. 218 ESTIMATES</b>	<b>2019/20 EST. P218 VARIANCE</b>				
6												
7												
60		<b>BENEFITS</b>										
61	5101	Uniform Allowance	0	0	400	400	0	(400)				
62	5102	Dental Insurance	0	212	3,358	1,762	0	(1,762)				
63	5103	Medical Insurance	0	603	24,395	39,152	0	(39,152)				
64	5105	Life Insurance	0	2	115	239	0	(239)				
65	5106	FICA	0	387	9,331	10,482	0	(10,482)				
66	5107	Medicare	0	91	2,291	2,586	0	(2,586)				
67	5108	Workers Compensation	0	236	6,742	8,912	0	(8,912)				
68	5109	PERS - Retirement	0	850	25,403	33,178	0	(33,178)				
69	5120	Other Employee Benefits	0	0	1,637	1,716	0	(1,716)				
70	5122	Medical Reimbursements - HRA	0	0	390	2,158	0	(2,158)				
71							0	0				
72		Prop 218 Estimates					261,000	261,000				
75		<b>Total Benefits</b>	<b>\$0</b>	<b>\$2,381</b>	<b>\$74,062</b>	<b>\$100,585</b>	<b>\$261,000</b>	<b>\$160,415</b>				
76		<b>Total Personnel Services</b>	<b>\$40,177</b>	<b>\$8,820</b>	<b>\$230,856</b>	<b>\$271,410</b>	<b>\$261,000</b>	<b>(\$10,410)</b>				
77		<b>SERVICES &amp; SUPPLIES</b>										
78	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0				
79	6031G	Maintenance & Repairs - Generators	0	0	0	0	0	0				
80	6031Z	Maintenance	27,191	115,387	20,155	20,760	0	(20,760)				
81	6032B	Off-Hauling RO Brine	0	0	3,000	3,090	0	(3,090)				
82	6033B	Maintenance & Repairs - Buildings	0	450	1,368	1,409	0	(1,409)				
83	6033G	Maintenance & Repairs - Grounds	0	0	2,016	2,076	0	(2,076)				
84		Replace Analyzers (2)				7,500	0	(7,500)				
85		Pickling Filters for Preservation				60,000	0	(60,000)				
86	6036	Maintenance & Repairs - Emergency	0	16,253	36,881	37,987	0	(37,987)				
87	6041L	Maintenance & Repairs - Vehicles Licenses	0	0	225	232	0	(232)				
88	6044	Comp/Copier/Printer Services	0	0	401	413	0	(413)				
89	6051	Postage & Shipping	0	32	3,773	3,886	0	(3,886)				
90	6055	Government Fees & Licenses	108	44,790	22,000	22,660	0	(22,660)				
91	6060C	Utilities - Cell Phone	0	45	216	222	0	(222)				
92	6060E	Utilities - Electricity	38,527	48,518	15,600	16,068	0	(16,068)				
93	6070	Equipment Rent	0	4,036	24,192	24,918	0	(24,918)				
94		Reduce Tank Rental to 3 Months				(18,688)	0	18,688				
95	6080K	Professional Services - District Counsel	18,299	23,816	0	0	0	0				

	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>											
3	<b>SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b>											
4	<b>3%</b>											
5	<b>WATER FUND</b>											
6	<b>SWF DEPARTMENT - 25</b>											
7	<b>ACCOUNT NO.</b>	<b>WATER FUND</b>	<b>ACTUAL FY 2016/2017</b>	<b>(unaudited) ACTUAL FY 2017/2018</b>	<b>ESTIMATED FY 2018/2019</b>	<b>2019/20 PROPOSED BUDGET</b>	<b>2019/20 PROP. 218 ESTIMATES</b>	<b>2019/20 EST. P218 VARIANCE</b>				
96	6080L	Professional Services - Legal	23,840	8,035	6,708	0	0	0				
97	6080M	Professional Services - Misc./Other	26,149	154,425	16,834	17,339	0	(17,339)				
98	6086	Outside Services	0	0	43	44	0	(44)				
99	6090	Department Operating Supplies	0	0	1,895	1,952	0	(1,952)				
100	6090B	Sensor Cleaning	2,865	0	0	0	0	0				
101	6091	Lab Tests	4,909	152,950	10,000	10,300	0	(10,300)				
102	6091B	Operating Supplies	2,483	7,567	4,548	4,684	0	(4,684)				
103	6091E	Baseline Mon	150	0	0	0	0	0				
104	6091F	Remote Monitoring	3,243	500	6,000	6,180	0	(6,180)				
105	6091G	Calibration	0	0	0	0	0	0				
106	6091H	Lab Testing	0	10,277	0	0	0	0				
107	6092	Lab Supplies	0	574	2,376	2,447	0	(2,447)				
108	6094	Clothing and Uniform	0	0	168	173	0	(173)				
109	6096	Fuel - Gas and Diesel	0	0	4,440	4,573	0	(4,573)				
110	6115	Meeting Expense	0	0	0	0	0	0				
111	6120E	Travel, Training, Seminars - Employees	57	0	1,090	1,123	0	(1,123)				
112	6125	Employee Recruitment	0	700	0	0	0	0				
113	6195	Vehicles	0	0	5,054	5,206	0	(5,206)				
114	6829D	Performance Bonds	71,649	71,649	71,650	0	0	0				
115	6829M	Financial Services	0	0	0	0	0	0				
116	6829S	EWS Environmental	27,517	22	0	0	0	0				
148		Prop 218 Estimates			0	0	135,000	135,000				
151		<b>Total Services &amp; Supplies</b>	<b>\$246,987</b>	<b>\$660,026</b>	<b>\$260,633</b>	<b>\$236,555</b>	<b>\$135,000</b>	<b>(\$101,555)</b>				
152		<b>CAPITAL OUTLAY</b>										
153	6170E	Impoundment Basin	0	49,321	35,000	0	0	0				
154		Capital Assets				0	0	0				
155		Prop 218 Estimates			0							
161		<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$49,321</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
162		<b>DEBT SERVICE</b>										
163	6195	Vehicle	0	22,599	0	0	0	0				
164	6180P	Loan Principal	313,861	326,893	340,465	354,604	0	(354,604)				
165	6180I	Interest Expense	340,190	332,533	318,959	304,822	0	(304,822)				
166					0	660,000	660,000	660,000				
167												




	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>											
3	<b>SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b>											
4	<b>3%</b>											
5	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
6												
7												
168		Total Debt Service	\$654,051	\$682,025	\$659,424	659,426	\$660,000	\$574				
169		ADMINISTRATIVE COST ALLOCATION										
170		Administrative Cost Allocation - See Water Fund FY 2019/20	0	0	267,485	0	0	0				
171												
172		Total Administrative Cost Allocation	\$0	\$0	\$267,485	\$0	\$0	\$0				
173		Total Expenditures	\$941,215	\$1,400,192	\$1,453,398	\$1,167,391	\$1,056,000	(\$111,391)				
174												
175		OPERATING SURPLUS/(DEFICIT)	\$267,245	(\$487,784)	(\$462,380)	\$10,789	\$116,000	(\$105,211)				
176		TRANSFERS & ENCUMBRANCES										
177	01.4625	Transfers In - From General Fund (Transfers Out)	0	0	0		0	0				
178		Encumbrances - Sources of Funding										
179		Encumbrances - (Designated Funds)										
180												
181												
182		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0				
183		RESERVES										
184		Use of Reserves										
185		(Additions to Reserves - 2 Month Operations)										
186		Other Adjustments				(173,000)	(173,000)	0				
187								0				
188		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	(\$173,000)	(\$173,000)	\$0				
189		NET BUDGETARY SOURCES/USES	\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(\$57,000)	(\$105,211)				
190												
191		RESERVES										
192		Beginning Reserves										
193		Operating Surplus / (Deficit)	\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(\$57,000)	(\$105,211)				
194		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0				
195		ENDING RESERVES	\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(\$57,000)	(\$105,211)				
196												


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>											
2												
3												
4	ACCOUNT NO.	WATER FUND	(unaudited)	ACTUAL	ESTIMATED	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20
5		SWF CAPITAL DEPARTMENT - 30	ACTUAL	FY 2017/2018	FY 2018/2019	PROPOSED BUDGET	PROP. 218 ESTIMATES	EST. P218 VARIANCE				
6												
7												
8		<b>SOURCES OF FUNDS</b>										
9												
10		Revenues	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		<b>Total Sources of Funds</b>	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>USES OF FUNDS</b>										
14												
15												
16		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Capital Outlay	\$0	\$235,946	\$0	\$0	\$138,609	\$111,391	\$250,000	\$111,391	\$0	\$0
21		Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Administrative Cost Allocation	\$0	\$89,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		<b>Total Expenditures</b>	\$0	\$325,108	\$0	\$138,609	\$250,000	\$111,391	\$250,000	\$111,391	\$0	\$0
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	\$0	<b>(\$256,402)</b>	\$0	<b>(\$138,609)</b>	<b>(\$250,000)</b>	<b>\$111,391</b>				
39												
40		<b>RESERVES</b>										
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42		Operating Surplus / (Deficit)	\$0	<b>(\$256,402)</b>	\$0	<b>(\$138,609)</b>	<b>(250,000)</b>	111,391				
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
44		<b>ENDING RESERVES</b>	\$0	<b>(\$256,402)</b>	\$0	<b>(\$138,609)</b>	<b>(\$250,000)</b>	<b>\$111,391</b>				
45												

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>										
2												
3												
4	ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
5								ACTUAL FY 2016/2017	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
6												
8	<b>SOURCES OF FUNDS</b>											
9	<b>REVENUES</b>											
10	4390	Miscellaneous Revenue		68,706								
33		<b>Total Revenues</b>	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	<b>OTHER SOURCES OF FUNDS</b>											
35				0								
42		<b>Total Other Sources of Funds</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		<b>Total Sources of Funds</b>	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	<b>USES OF FUNDS</b>											
46	<b>SALARIES &amp; WAGES</b>											
47				0								
54		<b>Total Salaries &amp; Wages</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	<b>BENEFITS</b>											
56				0								
70		<b>Total Benefits</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		<b>Total Personnel Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	<b>SERVICES &amp; SUPPLIES</b>											
73				0								
134		<b>Total Services &amp; Supplies</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	<b>CAPITAL OUTLAY</b>											
136												
137	6170	Interim SWF AWTTP Off-Hauling Facilities		50,000								
138	6170	Impoundment Basin Design Evaluation		11,885								
139	39-1829C-11	CIP Brackish Environmental		6,728								
140	39-1829I-11	CIP Brackish Legal		40,000								
141	39-1829K-11	CIP SWF Public Outreach		2,333								
142	6910	Section 7 ESA Consultation		125,000								
147												

A	B	C	D	F	G	H	I	J	K	X	Y	Z
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>												
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
148	EIR Consulting and Section 7 Consultation				28,609	0	(28,609)					
149	Off Hauling / Secondary Containment				20,000	0	(20,000)					
150	Increase in Off Hauling Estimate				10,000	0	(10,000)					
151	Tank Purchase				80,000	0	(80,000)					
152						0	0					
153						0	0					
154	Prop 218 Estimates			0		250,000	250,000					
156	<b>Total Capital Outlay</b>	\$0	\$0	\$235,946	\$138,609	\$250,000	\$111,391					
157	<b>DEBT SERVICE</b>											
158		0		0		0	0					
159		0		0		0	0					
161	<b>Total Debt Service</b>	\$0	\$0	\$0	\$0	\$0	\$0					
162	<b>ADMINISTRATIVE COST ALLOCATION</b>											
163	Administrative Cost Allocation - See Water Fund FY 2019/20			89,162	0	0	0					
165	<b>Total Administrative Cost Allocation</b>	\$0	\$0	\$89,162	\$0	\$0	\$0					
166	<b>Total Expenditures</b>	\$0	\$0	\$325,108	\$138,609	\$250,000	\$111,391					


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30										
4					(unaudited)							
5	ACCOUNT NO.	WATER FUND	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
6		SWF CAPITAL DEPARTMENT - 30										
167												
168		<b>OPERATING SURPLUS/(DEFICIT)</b>	\$0	\$0	<b>(\$256,402)</b>	<b>(\$138,609)</b>	<b>(\$250,000)</b>	<b>\$111,391</b>				
169		<b>TRANSFERS &amp; ENCUMBRANCES</b>										
170	01.4625	Transfers In - From General Fund	0	0	0		0	0				
171		(Transfers Out)					0	0				
172		Encumbrances - Sources of Funding										
173		Encumbrances - (Designated Funds)										
174												
175		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	\$0	\$0	\$0	\$0	\$0	\$0				
176		<b>RESERVES</b>										
177		Use of Reserves			0		0	0				
178		(Additions to Reserves)			0		0	0				
179		Other Adjustments			0		0	0				
180												
181		<b>RESERVES - INCREASE / (DECREASE)</b>	\$0	\$0	\$0	\$0	\$0	\$0				
182		<b>NET BUDGETARY SOURCES/USES</b>	\$0	\$0	<b>(\$256,402)</b>	<b>(\$138,609)</b>	<b>(\$250,000)</b>	<b>\$111,391</b>				
183												
184		<b>RESERVES</b>										
185		Beginning Reserves										
186		Operating Surplus / (Deficit)	\$0	\$0	<b>(\$256,402)</b>	<b>(\$138,609)</b>	<b>(\$250,000)</b>	\$111,391				
187		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0				
188		<b>ENDING RESERVES</b>	\$0	\$0	<b>(\$256,402)</b>	<b>(\$138,609)</b>	<b>(\$250,000)</b>	<b>\$111,391</b>				

WASTEWATER FUND  
WASTEWATER DEPARTMENT – 12

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>											
2												
3												
4	ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5		WASTEWATER DEPARTMENT - 12										
6		SOURCES OF FUNDS										
7												
8												
9		Revenues	\$2,017,860	\$2,150,012	\$2,480,472	\$3,024,915	\$3,008,000	\$16,915				
10		Other Sources of Funds	\$0	\$0	\$57,040	\$0	\$0	\$0				
11		Total Sources of Funds	\$2,017,860	\$2,150,012	\$2,537,512	\$3,024,915	\$3,008,000	\$16,915				
12												
13		USES OF FUNDS										
14												
15												
16		Salaries & Wages	\$451,357	\$464,418	\$466,867	\$597,669						
17		Benefits	\$295,618	\$270,400	\$277,391	\$401,733						
18		Personnel Services	\$746,975	\$734,818	\$744,258	\$999,402	\$1,078,000	\$78,598				
19		Services & Supplies	\$833,097	\$743,910	\$740,030	\$815,231	\$669,000	(\$146,231)				
20		Capital Outlay	\$346,929	\$117,278	\$326,889	\$497,927	\$500,000	\$2,073				
21		Debt Service	\$147,686	\$166,124	\$191,859	\$202,847	\$160,000	(\$42,847)				
22		Administrative Cost Allocation	\$429,775	\$461,098	\$476,913	\$509,508	\$479,000	(\$30,508)				
23		Total Expenditures	\$2,504,462	\$2,223,228	\$2,479,949	\$3,024,915	\$2,886,000	(\$138,915)				
24		OPERATING SURPLUS/(DEFICIT)	(\$486,602)	(\$73,216)	\$57,563	\$0	\$122,000	(\$122,000)				
39												
40		RESERVES										
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	0				
42		Operating Surplus / (Deficit)	(\$486,602)	(\$73,216)	\$57,563	\$0	122,000	(122,000)				
43		Transfers & Encumbrances	\$0	\$0	(\$47,061)	\$0	\$0	\$0				
44		ENDING RESERVES	(\$486,602)	(\$73,216)	\$10,502	\$0	\$122,000	(\$122,000)				
45												


A	B	C	D	F	G	H	I	J	K	X	Y	Z
	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	(unaudited) ACTUAL FY 2017/2018	ACTUAL FY 2016/2017	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b> 3%												
<b>SOURCES OF FUNDS</b>												
9		<b>REVENUES</b>										
10	12 4000	Service Sales	\$2,040,681	\$1,883,476	\$2,373,972	\$2,818,000	2,818,000	0				
11	12 4200	Interest Income	\$0	\$0	\$0	\$1,000	1,000	0				
12	11 4311	County Administrative Fee	(\$7,788)	\$0	(\$7,700)	(\$8,085)		(8,085)				
13	12 4360	Standby Availability Charges	\$114,345	\$115,159	\$114,000	\$119,000	119,000	0				
14	12 4390	Miscellaneous Revenue	\$2,774	\$19,225	\$200	\$70,000	70,000	0				
31		Property Taxes - Low Income Reduction Offset	\$0	\$0	\$0	\$25,000	0	25,000				
32					\$0			0				
34		<b>Total Revenues</b>	<b>\$2,150,012</b>	<b>\$2,017,860</b>	<b>\$2,480,472</b>	<b>\$3,024,915</b>	<b>\$3,008,000</b>	<b>\$16,915</b>				
<b>OTHER SOURCES OF FUNDS</b>												
41	11 4397	Loan Proceeds - Crane Truck			\$57,040			0				
42					0							
43		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,040</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
44		<b>Total Sources of Funds</b>	<b>\$2,150,012</b>	<b>\$2,017,860</b>	<b>\$2,537,512</b>	<b>\$3,024,915</b>	<b>\$3,008,000</b>	<b>\$16,915</b>				
<b>USES OF FUNDS</b>												
<b>SALARIES &amp; WAGES</b>												
47												
48	5000	Salary & Wages	\$353,105	\$333,618	\$378,617	\$609,887		(609,887)				
49	5010	Overtime	\$29,788	\$42,115	\$25,000	\$25,000		(25,000)				
50	5020	Standby	\$18,000	\$18,429	\$18,250	\$18,250		(18,250)				
51	5040	Sick/Vacation Pay	\$43,663	\$38,789	\$30,000	\$0		0				
52	5050	Holiday Pay	\$19,862	\$18,406	\$15,000	\$0		0				
53		Reduction for "E" Step			0	(\$55,468)		55,468				
54												
55		<b>Total Salaries &amp; Wages</b>	<b>\$464,418</b>	<b>\$451,357</b>	<b>\$466,867</b>	<b>\$597,669</b>	<b>\$0</b>	<b>(\$597,669)</b>				
<b>BENEFITS</b>												
56												
57	5101	Uniform Allowance	\$1,576	\$1,757	\$2,000	\$2,800		(2,800)				
58	5102	Dental Insurance	\$7,917	\$8,277	\$8,000	\$7,450		(7,450)				
59	5103	Medical Insurance	\$80,005	\$68,548	\$61,394	\$117,029		(117,029)				
60	5105	Life Insurance	\$513	\$473	\$510	\$1,103		(1,103)				
61	5106	FICA	\$27,731	\$25,967	\$27,253	\$38,515		(38,515)				



A	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	CAMBRIA COMMUNITY SERVICES DISTRICT											
3	FUND LEVEL ANALYSIS											
4	3%											
5	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
6	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
7	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
5107	Medicare	\$6,494	\$6,590	\$6,811	\$9,536		(9,536)					
5108	Workers Compensation	\$19,350	\$14,379	\$24,778	\$37,822		(37,822)					
5109	PERS - Retirement	\$113,363	\$75,573	\$84,543	\$120,805		(120,805)					
5112	Unemployment Insurance	\$2,288	\$4,950	\$6,751	\$0		0					
5120	Other Employee Benefits	\$810	\$795	\$1,637	\$1,716		(1,716)					
5121	Retirees Health	\$41,356	\$40,406	\$45,329	\$49,409		(49,409)					
5122	Medical Reimbursements - HRA	\$6,935	\$9,965	\$8,385	\$15,548		(15,548)					
69	Prop. 218 Salaries and Benefits			0		814,000	814,000					
70	Prop. 218 Salaries and Benefits-Added Staff			0		264,000	264,000					
72	<b>Total Benefits</b>	<b>\$295,618</b>	<b>\$270,400</b>	<b>\$277,391</b>	<b>\$401,733</b>	<b>\$1,078,000</b>	<b>\$676,267</b>					
73	<b>Total Personnel Services</b>	<b>\$746,975</b>	<b>\$734,818</b>	<b>\$744,258</b>	<b>\$999,402</b>	<b>\$1,078,000</b>	<b>\$78,598</b>					
74	<b>SERVICES &amp; SUPPLIES</b>											
6010	Ads - Legal/Other	\$171	\$592	\$500	515		(515)					
6011	Public Information - General	\$64	\$0	\$0	0		0					
6030	Insurance	\$500	\$0	\$0	0		0					
6031Z	Maintenance	\$454	\$0	\$0	0		0					
6032C	M & R WW Collection System	\$11,220	\$1,862	\$2,000	2,060		(2,060)					
6032D	M & R WW - Disposal Effluent	\$17,396	\$4,419	\$0	0		0					
6032E	M & R WW - Easements	\$0	\$1,090	\$0	0		0					
6032G	M & R Wastewater Generators	\$8,194	\$10,917	\$4,000	4,120		(4,120)					
6032L	M & R Wastewater Lift Stations	\$12,893	\$44,435	\$60,310	62,119		(62,119)					
6032M	M & R-WW Manhole Raising(Cord Paving)	\$1,653	\$29,919	\$30,848	31,773		(31,773)					
6032P	M & R - Pumps	\$3,004	\$50	\$0	0		0					
6032S	M & R- WW Disposal of Sludge	\$124,316	\$92,779	\$103,126	106,220		(106,220)					
6032T	M & R-Wastewater Treatment Plant	\$82,046	\$46,278	\$56,323	58,013		(58,013)					
6033B	Maintenance & Repairs - Buildings	\$7,968	\$7,425	\$18,125	18,669		(18,669)					
6033G	Paint Building			20,000	20,000		(20,000)					
6033G	Maintenance & Repairs - Grounds	\$32,469	\$14,817	\$500	515		(515)					
6035	Major Maintenance	\$0	\$0	\$0	0		0					
6035T	Major Maintenance-CCTV & Hydro Clean	\$0	\$0	\$0	0		0					
6036	M & R- Emergency Events	\$36,166	\$38,637	\$0	0		0					
6036T	Unplanned Maintenance	\$0	\$7,727	\$0	0		0					
6037	M & R- SCADA	\$9,106	\$0	\$1,440	1,483		(1,483)					
6040	M & R- Equipment	\$2,122	\$0	\$0	0		0					
6041L	Maintenance & Repairs - Vehicles Licenses	\$7,445	\$6,451	\$5,712	5,883		(5,883)					

A	B	C	D	F	G	H	I	J	K	X	Y	Z
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>3%</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>												
1	2	3	4	5	6	7	<b>WASTEWATER FUND</b> <b>WASTEWATER DEPARTMENT - 12</b>			<b>2019/20</b> <b>PROPOSED</b> <b>BUDGET</b>	<b>2019/20</b> <b>PROP. 218</b> <b>ESTIMATES</b>	<b>2019/20</b> <b>EST. P218</b> <b>VARIANCE</b>
ACCOUNT NO.				ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019						
98	6041N	Maint. & Repairs - Vehicles Non-Licensed		\$2,702	\$451	\$3,782				3,895		(3,895)
99	6041V	Maint. & Repairs - Vehicles - Vector		\$2,115	\$3,630	\$3,000				3,090		(3,090)
100	6044	Computer Services		\$880	\$0	\$401				413		(413)
101	6045	Computer/Copier/Printer Supplies/Maint.		\$2,397	\$3,087	\$5,000				5,150		(5,150)
102		Replace Computers								10,000		(10,000)
103	6048	Security & Safety		\$8,741	\$3,710	\$4,000				4,120		(4,120)
104	6050	Office Supplies		\$5,893	\$5,691	\$3,245				3,342		(3,342)
105	6051	Printing & Shipping		\$5,069	\$5,689	\$13,361				13,762		(13,762)
106	6052	Bank Services		\$22	\$0	\$0				0		0
107	6053	Printing/Forms		\$2,548	\$2,137	\$2,014				2,074		(2,074)
108	6054	Membership Dues, Publications/Books		\$657	\$754	\$343				353		(353)
109	6055	Government Fees & Licenses		\$89,141	\$83,129	\$91,072				93,804	94,000	196
110		SWPPP Update								3,000		(3,000)
111		Haz-Com Update								2,000		(2,000)
112		Fuel Storage Emergency Response Update								2,000		(2,000)
113		Odor Control Update								2,000		(2,000)
114		Operation Maint & Mgmt Program Update								14,000		(14,000)
115	6060C	Utilities - Cell Phone		\$1,398	\$1,484	\$2,506				2,581		(2,581)
116	6060E	Utilities - Electricity		\$209,974	\$199,902	\$242,946				250,234	225,000	(25,234)
117	6060G	Utilities - Gas		\$1,280	\$1,138	\$794				818		(818)
118	6060I	Utilities - Internet		\$5,202	\$5,367	\$6,511				6,706		(6,706)
119	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		\$6,229	\$6,033	\$7,822				8,057		(8,057)
120	6060W	Utilities - Water		\$13,344	\$5,299	\$1,403				1,445		(1,445)
121	6063	M & R Communications Equipment		\$150	\$447	\$0				0		0
122	6070	Equipment Rental		\$9,595	\$697	\$1,030				1,030		(1,030)
123	6080	Professional Services - Engineering		\$0	\$407	\$0				0		0
124	6080G	Professional Services - GIS Development		\$3,735	\$4,885	\$6,000				6,180		(6,180)
125	6080K	Professional Services - District Counsel		\$3,933	\$3,743	\$0				0		0
126	6080L	Land Conservancy - Lot Inventory, Etc.		\$1,438	\$0	\$0				0		0
127	6080M	Professional Services - Misc./Other		\$44,063	\$19,527	\$5,000				5,150		(5,150)
128	6086	Outside Services		\$3,881	\$28,721	\$2,333				2,403		(2,403)
129	6089	Emergency & Medical Supplies		\$165	\$0	\$500				515		(515)
130	6090	Department Operating Supplies		\$484	\$0	\$100				103		(103)
131	6091	Lab Tests		\$25,223	\$28,002	\$25,000				25,750		(25,750)
132	6091H	Lab Testing		\$125	\$0	\$0				0		0
133	6092	Lab Supplies		\$1,734	\$2,348	\$2,791				2,875		(2,875)

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>3%</b>											
2	<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>											
3												
4	<b>WASTEWATER FUND</b>											
5	<b>WASTEWATER DEPARTMENT - 12</b>											
6	ACCOUNT NO.	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
7												
134	6093	\$2,102	\$2,297	\$3,406	3,508		(3,508)					
135	6094	\$3,162	\$2,787	\$2,000	2,060		(2,060)					
136	6095	\$2,085	\$0	\$1,000	1,030		(1,030)					
137	6096	\$7,682	\$10,598	\$10,788	11,112		(11,112)					
138	6115	\$109	\$0	\$115	118		(118)					
139	6120D	\$0	\$0	\$0	0		0					
140	6120E	\$3,801	\$1,878	\$5,942	6,120		(6,120)					
141	6124	\$100	\$0	\$0	0		0					
142	6125	\$4,751	\$2,674	\$2,971	3,060		(3,060)					
143				0	0	100,000	100,000					
144												
145	<b>Total Services &amp; Supplies</b>	<b>\$833,097</b>	<b>\$743,910</b>	<b>\$740,030</b>	<b>\$815,231</b>	<b>\$669,000</b>	<b>(\$146,231)</b>					
146	<b>CAPITAL OUTLAY</b>											
148												
149	Security Improvements @ WWTP			0			0					
150	Replace 1996 F150 Rack Truck			0	\$9,000		(9,000)					
151	Capital Assets	\$346,929	\$0	\$0	\$25,000		(25,000)					
152	WWTP Influent Screen Installation		\$1,079	\$164,509			0					
153	Hand Rails On Digesters		\$0	\$60,340			0					
154	Hand Rails on Main Walkway/Pump		\$29,185	\$0			0					
155	Screw screen Compactor With Auger		\$6,780	\$0			0					
156	Effluent Pump		\$17,250	\$0			0					
157	6" Pump		\$53,204	\$0			0					
158	Influent Station Improvements		\$9,780	\$0			0					
159	LS A-1 Control Panel Upgrade			\$45,000			0					
160	Crane Truck			\$57,040			0					
161							0					
162	Wastewater SST - PG&E Turnkey				\$160,000		(160,000)					
163	Vac Truck/Video Camera/Lift Stations				\$303,927		(303,927)					
164							0					
165							0					
166							0					
167							0					
168				0			0					
169	Prop 218 Estimates			0	500,000	500,000	500,000					
170												

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>3%</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>											
2												
3												
4	ACCOUNT NO.	WASTEWATER FUND	(unaudited) ACTUAL FY 2017/2018	ACTUAL FY 2016/2017	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5		WASTEWATER DEPARTMENT - 12										
6												
7												
171		<b>Total Capital Outlay</b>	<b>\$117,278</b>	<b>\$346,929</b>	<b>\$326,889</b>	<b>\$497,927</b>	<b>\$500,000</b>	<b>\$2,073</b>				
172		<b>DEBT SERVICE</b>										
173	2603	Loan Principal		\$114,000	\$128,000	\$132,000						
174	6180C	Interest Expense		\$33,686	\$35,899	\$29,984		(132,000)				
175	6180	Interest Expense - Interfund Loan		\$6,628	\$27,960	\$27,960		(29,984)				
176	6180J	Loan Principal-Muni Fin Ford Crane Trk		\$0	\$0	\$10,479		(27,960)				
177	6180H	Interest Expense - Muni Fin Ford Crane Trk		\$0	\$0	\$2,424		(10,479)				
178	172	Prop 218 Estimates		0	0		160,000	(2,424)				
180		<b>Total Debt Service</b>	<b>\$166,124</b>	<b>\$147,686</b>	<b>\$191,859</b>	<b>\$202,847</b>	<b>\$160,000</b>	<b>(\$42,847)</b>				
181		<b>ADMINISTRATIVE COST ALLOCATION</b>										
182		Administrative Cost Allocation		429,775	476,913	\$509,508	479,000	(30,508)				
184		<b>Total Administrative Cost Allocation</b>	<b>\$461,098</b>	<b>\$429,775</b>	<b>\$476,913</b>	<b>\$509,508</b>	<b>\$479,000</b>	<b>(\$30,508)</b>				
185		<b>Total Expenditures</b>	<b>\$2,223,228</b>	<b>\$2,504,462</b>	<b>\$2,479,949</b>	<b>\$3,024,915</b>	<b>\$2,886,000</b>	<b>(\$138,915)</b>				

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT											
2	FUND LEVEL ANALYSIS											
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
4	3%											
5	ACCOUNT NO.	WASTEWATER FUND	(unaudited)	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	2019/20	2019/20	2019/20	2019/20	
6		WASTEWATER DEPARTMENT - 12		FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET	PROP. 218	ESTIMATES	EST. P218	VARIANCE	
7												
186		<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$486,602)</b>	<b>(\$73,216)</b>	<b>\$57,563</b>	<b>\$0</b>	<b>\$122,000</b>		<b>(\$122,000)</b>		
187		<b>TRANSFERS &amp; ENCUMBRANCES</b>										
188	01 4625	Transfers In - From General Fund		\$0	\$0	\$27,722				0		
189		(Transfers Out)				(\$74,783)				0		
190		Encumbrances - Sources of Funding				\$0						
191		Encumbrances - (Designated Funds)				\$0						
192												
193		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$47,061)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
194												
195		<b>RESERVES</b>										
196		Use of Reserves				\$0				0		
197		(Additions to Reserves)				\$0				0		
198		Other Adjustments				\$0				0		
199												
200		<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
201		<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$486,602)</b>	<b>(\$73,216)</b>	<b>\$10,502</b>	<b>\$0</b>	<b>\$122,000</b>		<b>(\$122,000)</b>		
202												
203		<b>RESERVES</b>										
204		Beginning Reserves										
205		Operating Surplus / (Deficit)		(\$486,602)	(\$73,216)	\$57,563	\$0	\$122,000		(\$122,000)		
206		Transfers & Encumbrances		\$0	\$0	(\$47,061)	\$0	\$0		\$0		
207		<b>ENDING RESERVES</b>		<b>(\$486,602)</b>	<b>(\$73,216)</b>	<b>\$10,502</b>	<b>\$0</b>	<b>\$122,000</b>		<b>(\$122,000)</b>		
208												

CAMBRIA COMMUNITY SERVICES DISTRICT  
 ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION  
 BOARD OF DIRECTORS - MEETING JUNE 20, 2019, REVISED JUNE 11, 2019  
 FOR FISCAL YEAR 2019/20 PROPOSED BUDGET

"E" COSTS	"E" COSTS ALLOCATED							TOTAL CHECK		
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING		SWF- Capital	
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	515	86	86	86	86	86	86	64	21	515
Public Information-Website	5,150	858	858	858	858	858	858	644	215	5,150
<b>TOTAL "E" COSTS ALLOCATED</b>	<b>5,665</b>	<b>944</b>	<b>944</b>	<b>944</b>	<b>944</b>	<b>944</b>	<b>944</b>	<b>708</b>	<b>236</b>	<b>5,665</b>
"L" COSTS	"L" COSTS ALLOCATED							TOTAL CHECK		
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF		SWF	
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%	
Personnel Services	1,270,030	215,905	76,202	15,240	388,629	320,048	190,505	63,502	1,270,030	
Prof. Ser.-District Counsel	183,340	31,168	11,000	2,200	56,102	46,202	27,501	9,167	183,340	
Prof. Ser.-Legal	36,050	6,129	2,163	433	11,031	9,085	5,408	1,803	36,050	
Office Rent	34,171	5,809	2,050	410	10,456	8,611	5,126	1,709	34,171	
Travel, Training ("EES & Directors)	21,630	3,677	1,298	260	6,619	5,451	3,245	1,082	21,630	
Meetings, Employee Recruitment	10,753	1,828	645	129	3,290	2,710	1,613	538	10,753	
<b>TOTAL "L" COSTS ALLOCATED</b>	<b>1,555,974</b>	<b>264,516</b>	<b>93,358</b>	<b>18,672</b>	<b>476,128</b>	<b>392,105</b>	<b>233,396</b>	<b>77,799</b>	<b>1,555,974</b>	
"R" COSTS	"R" COSTS ALLOCATED							TOTAL CHECK		
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF		SWF	
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%	
All Other Costs	447,917	111,979	26,875	6,719	116,458	116,458	52,070	17,357	447,917	
<b>TOTAL "R" COSTS ALLOCATED</b>	<b>447,917</b>	<b>111,979</b>	<b>26,875</b>	<b>6,719</b>	<b>116,458</b>	<b>116,458</b>	<b>52,070</b>	<b>17,357</b>	<b>447,917</b>	
<b>TOTAL ALL COSTS ALLOCATED</b>	<b>2,009,556</b>	<b>377,439</b>	<b>121,178</b>	<b>26,335</b>	<b>593,531</b>	<b>509,508</b>	<b>286,175</b>	<b>95,392</b>	<b>2,009,556</b>	
<b>ALLOCATION per PROPOSED BUDGET</b>	<b>2,009,556</b>	<b>377,439</b>	<b>121,178</b>	<b>26,335</b>	<b>593,531</b>	<b>509,508</b>	<b>286,175</b>	<b>95,392</b>	<b>2,009,556 *</b>	
<b>INCREASE/(DECREASE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(381,566)</b>	<b>-</b>	<b>286,175</b>	<b>95,392</b>	<b>-</b>	
<b>OVERALL ALLOCATION %</b>	<b>100%</b>	<b>19%</b>	<b>6%</b>	<b>1%</b>	<b>49%</b>	<b>25%</b>	<b>DIFFERENCE</b>	<b>DIFFERENCE</b>	<b>-</b>	

Legend:  
 "E" Equal Allocation All Departments  
 "L" % of Administration Effort Allocation to Each Department  
 "R" % Based on Size of Department

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SALARY SCHEDULE  
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020  
UPDATED JUNE 20, 2019**

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS	15 YEARS	20 YEARS
						SERVICE STEP E+5%)	SERVICE STEP E+7.5%)	SERVICE STEP E+10%)
<b>SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)</b>								
Administrative Technician I	41,966	44,064	46,268	48,581	51,010	53,561	54,836	56,111
Water Treatment OIT	44,333	46,550	48,877	51,321	53,887	56,581	57,928	59,276
Maintenance Technician	44,555	46,782	49,121	51,577	54,156	56,864	58,218	59,572
Water Treatment Operator I	46,368	48,687	51,121	53,677	56,361	59,179	60,588	61,997
WasteWater Systems OIT	48,983	51,432	54,004	56,704	59,539	62,516	64,005	65,493
Administrative Technician II	49,970	52,469	55,092	57,847	60,739	63,776	65,295	66,813
WasteWater Systems Operator I	51,488	54,063	56,766	59,604	62,584	65,713	67,278	68,843
<b>WasteWater Collections System Operator (NEW)</b>								
Water Treatment Operator II	52,526	55,152	57,910	60,805	63,845	67,038	68,634	70,230
Laboratory Technician	56,889	59,734	62,720	65,856	69,149	72,607	74,335	76,064
WasteWater Systems Operator II	58,035	60,937	63,984	67,183	70,542	74,070	75,833	77,597
Water Systems Operator T3/D2	59,501	62,476	65,600	68,880	72,324	75,940	77,748	79,556
Administrative Technician III	60,700	63,735	66,922	70,268	73,781	77,470	79,315	81,159
Finance Specialist-Payroll/Benefits	60,700	63,735	66,922	70,268	73,781	77,470	79,315	81,159
WasteWater Systems Operator III	64,123	67,329	70,696	74,230	77,942	81,839	83,788	85,736
WasteWater & Water Supervisors & SWF CPO	75,219	78,980	82,929	87,075	91,429	96,001	98,286	100,572
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)</b>								
Fire Captain	72,636	76,268	80,081	84,085	88,290	92,704	94,911	97,118
Fire Engineer	60,240	63,252	66,415	69,735	73,222	76,883	78,714	80,544
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)</b>								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
<b>CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)</b>								
Reserve Recruit Firefighter **	12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)</b>								
Deputy District Clerk (Confidential)	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Management Analyst	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Facilities & Resources Supervisor	74,945	78,692	82,627	86,758	91,096	N/A	N/A	N/A
District Clerk/Administrative Services Officer (Confidential)	111,572	117,151	123,008	129,159	135,616	N/A	N/A	N/A
Finance Manager	107,900	113,295	118,960	124,908	131,153	N/A	N/A	N/A
District Engineer/Utilities Department Manager	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
Fire Chief	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
Administrative Department Manager ***	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
General Manager	170,457	170,457	170,457	170,457	170,457	N/A	N/A	N/A
<b>CAMBRIA LIMITED TERM EMPLOYEE (HOURLY RATE: NO STEPS)</b>								
Interim General Manager *	99.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\* Part-time employee working 24/hrs per week. This position receives cash in-lieu for health and dental premiums, vacation is accrued at 1 day per month and receives a pro-rata portion of other benefits as provided in the Employment Agreement based on 24 hours per week.

\*\* Increase rate \$1.00 per year January 1, 2019-January 1, 2022

\*\*\*Assistant General Manager designation receives 5% pay differential

Position with Confidential designation receives 5% pay differential

Wastewater Collection System Operator - Job description and salary range to be determined.

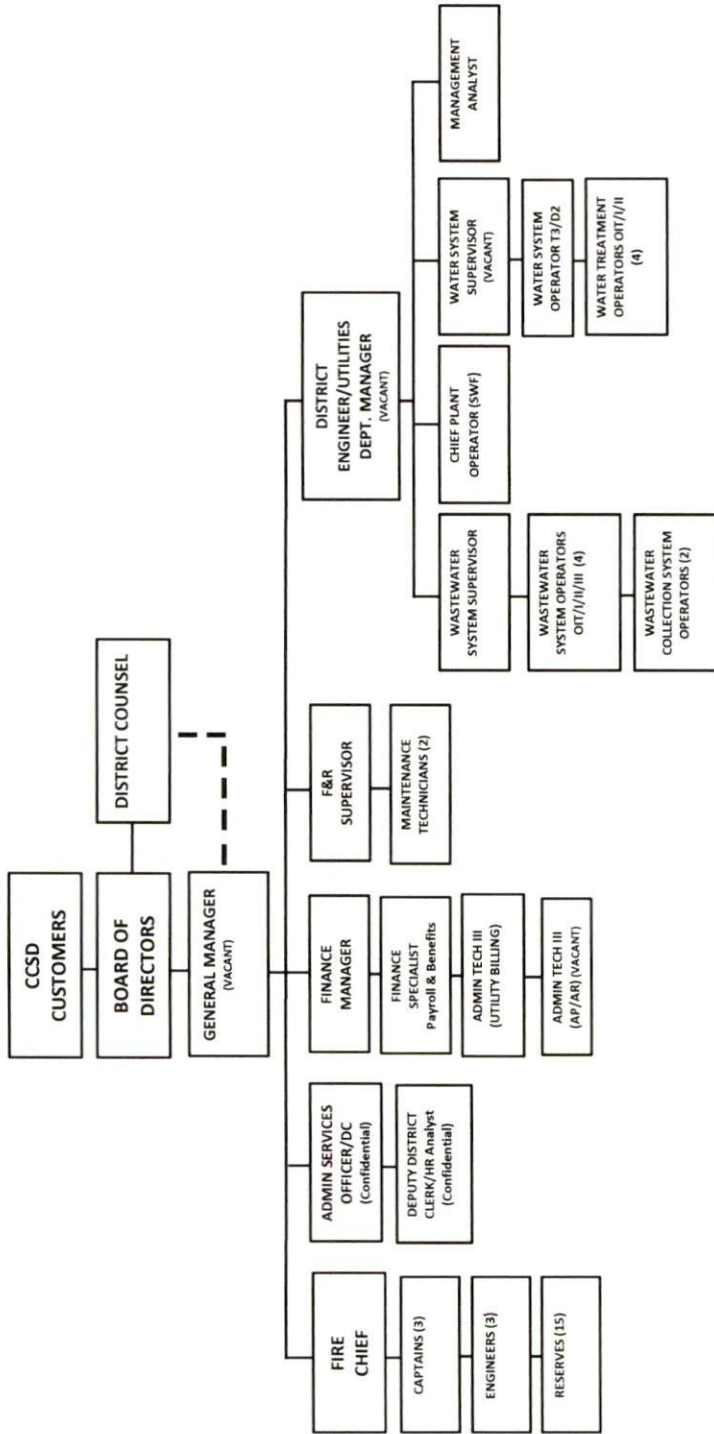
Red denotes a change

**CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)**

Job Class	Job Class Name	FY 2018-19 Adopted	FY 2019-20 Requested	Change from FY 2018-19 Adopted
<b>Administration</b>				
<b>Permanent</b>				
	GENERAL MANAGER	1.00	1.00	0.00
	INTERIM GENERAL MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER	1.00	1.00	0.00
	DISTRICT CLERK/ADMINISTRATIVE SERVICES OFFICER (CONFIDENTIAL)	1.00	1.00	0.00
	FINANCE MANAGER	1.00	1.00	0.00
	DEPUTY DISTRICT CLERK (CONFIDENTIAL)	1.00	1.00	0.00
	FINANCE SPECIALIST-PAYROLL/BENEFITS	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIANS I, II OR III	2.00	2.00	0.00
	FACILITIES & RESOURCES SUPERVISOR	1.00	1.00	0.00
	MAINTENANCE TECHNICIANS	2.00	2.00	0.00
<b>Permanent Totals</b>		<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
<b>Engineering</b>				
<b>Permanent</b>				
	DISTRICT ENGINEER/UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	CHIEF PLANT OPERATOR (SWF)	1.00	1.00	0.00
	WASTEWATER SUPERVISOR	1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM OPERATOR	0.00	2.00	2.00
	WATER SUPERVISOR	1.00	1.00	0.00
	WATER SYSTEMS OPERATOR T3/D2	1.00	1.00	0.00
	WATER TREATMENT OPERATOR OIT, I OR II	3.00	4.00	1.00
	LABORATORY TECHNICIAN	0.00	0.00	0.00
	MANAGEMENT ANALYST	1.00	1.00	0.00
<b>Permanent Totals</b>		<b>13.00</b>	<b>16.00</b>	<b>3.00</b>
<b>Fire</b>				
<b>Permanent</b>				
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	RESERVE RECRUIT FIREFIGHTER	0.00	0.00	0.00
	RESERVE FIREFIGHTER	15.00	15.00	0.00
	RESERVE FIRE ENGINEER	0.00	0.00	0.00
	RESERVE LIEUTENANT	0.00	0.00	0.00
	FIREFIGHTER (SAFER GRANT)	0.00	0.00	0.00
<b>Permanent Totals</b>		<b>22.00</b>	<b>22.00</b>	<b>0.00</b>
<b>Department Totals</b>		<b>47.00</b>	<b>50.00</b>	<b>3.00</b>
<b>Limited</b>				
	STRATEGIC AND ORGANIZATIONAL ADVISOR	1.00	0.00	-1.00
	RETIRED ANNUITANTS	2.00	0.00	-2.00
<b>Limited Totals</b>		<b>3.00</b>	<b>0.00</b>	<b>-3.00</b>



**CCSD ORGANIZATIONAL CHART FOR FISCAL YEAR 2019/2020**  
**July 1, 2019**



- Current Vacant Positions**
- 1 General Manager
  - 1 District Engineer
  - 1 Admin Tech III - AP/AR
  - 1 Admin Dept. Manager

- Current Temporary Positions**
- 2 Clerical Assistant

- Proposed Positions**
- 1 Water Operator II
  - 2 Wastewater Collection System Oper

<b>Water CIP - Capital Improvement Program</b> (Revised 5/6/2019 - For Discussion Only)				Ranking	Project Cost	10 yr Cost
<b>Water Distribution System Projects</b>						
1	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 120,000		
2	Water Meter Replacements & Upgrades	1	\$ 1,050,000	\$ 1,050,000		
3	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000		
4	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000		
			<b>Priority 1 Subtotal</b>	<b>\$ 1,190,000</b>	<b>\$ 1,280,000</b>	
5	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000		
6	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000		
			<b>Priority 2 Subtotal</b>	<b>\$ 608,000</b>	<b>\$ 608,000</b>	
7	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000		
8	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000		
9	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000		
10	Valve Replacements	3	\$ 20,000	\$ 20,000		
			<b>Priority 3 Subtotal</b>	<b>\$ 235,000</b>	<b>\$ 685,000</b>	
11	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ 80,000	\$ 80,000		
12	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000		
			<b>Priority 4 Subtotal</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	
<b>Tank &amp; Booster Pump Station Projects</b>						
1	SCADA System - Long-term Water Portion	1	\$ 250,000	\$ 250,000		
2	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000		
3	San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000		
			<b>Priority 2 Subtotal</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	
4	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000		
<b>Water conservation</b>						
1	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000		
<b>Vehicles &amp; Trailer Mounted-Equipment</b>						
1	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000		
<b>Overhead Projects</b>						
1	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000		
				<b>Grand Total</b>	<b>\$ 4,619,000</b>	
				Priority 1 Total	\$ 1,940,000	
				Priority 2 Total	\$ 733,000	
				Priority 3 Total	\$ 1,701,000	
				Priority 4 Total	\$ 245,000	
<b>SWF CIP - Capital Improvement Program</b> (Revised 4/30/2019 - For Discussion Only)				Ranking	Project Cost	10 yr Cost
<b>Permitting</b>						
1	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 10,000	\$ 10,000		
2	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000		
			<b>Priority 1 Subtotal</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	
<b>Interim, short-term SWF Modifications</b>						
1	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)					
	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000		
	b) Tank purchase	1	\$ 80,000	\$ 80,000		
			<b>Priority 1 Subtotal</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
<b>Advanced Water Treatment Plant</b>						
1	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000		
2	Filters / membrane replacements (or build reserves for future)	2		\$ -		
			<b>Priority 2 Subtotal</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	
<b>Long-Term Improvement Modifications</b>						
1	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000		
2	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000		
3	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000		
			<b>Priority 2 Subtotal</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	
4	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000		
5	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000		
6	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000		
			<b>Priority 3 Subtotal</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	
				<b>Grand Total</b>	<b>\$ 920,000</b>	
				Priority 1 Total	\$ 250,000	
				Priority 2 Total	\$ 260,000	
				Priority 3 Total	\$ 410,000	
				Priority 4 Total	-	

1 **Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)**

2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
3	<b>Wastewater Treatment Plant Projects in SST</b>			
4	1 Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ 232,500	\$ 232,500
5	2 Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000
6	3 Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000
7	4 Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ 846,250	\$ 846,250
8	5 Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750
9	6 Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000
10	7 Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ 733,750	\$ 733,750
11	8 RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ 496,250	\$ 496,250
12	9 SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250
13	10 Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500
14	11 Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000
15	12 Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ 961,250	\$ 961,250
16		<b>Subtotal</b>	<b>\$ 11,877,500</b>	<b>\$ 11,877,500</b>
17	<b>Treatment Plant Projects Not in SST</b>			
18	1 Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000
19	<b>Collection System Projects</b>			
20	1 Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000
21	2 Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000
22	3 Lift Station 4 (DeVault PI/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000
23	4 Five-Year Replacement and New PCs for operators	1	\$ 10,000	\$ 20,000
24	5 Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)	1	\$ 40,000	\$ 400,000
25	6 Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs.)	1	\$ 50,000	\$ 500,000
26	7 Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000
27	8 Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000
28	9 Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, MCC, bypass piping	1	\$ 265,000	\$ 265,000
29		<b>Subtotal</b>	<b>\$ 1,615,000</b>	<b>\$ 2,435,000</b>
30				
31	1 Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000
32	2 Annual manhole raising due to street overlays & roadway work/Manhole cover replacements	2	\$ 10,000	\$ 100,000
33		<b>Subtotal</b>	<b>\$ 85,000</b>	<b>\$ 175,000</b>
34				
35	1 Annual Collection System Repairs to reduce I/I & damaged pipe sections	3	\$ 50,000	\$ 500,000
36	2 Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)	3	\$ 300,000	\$ 300,000
37	3 Collection System Assessment software (E.g. t4 Spatial or other)	3	\$ 10,000	\$ 10,000
38	4 Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000
39	5 Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000
40	6 Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000
41		<b>Subtotal</b>	<b>\$ 700,000</b>	<b>\$ 1,420,000</b>
42				
43	1 Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000
44	2 Collection System smoke testing	4	\$ 50,000	\$ 50,000
45		<b>Subtotal</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
46	<b>Vehicles and Trailer- Mounted Equipment</b>			
47	1 Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 50,000	\$ 50,000
48	2 Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000
49		<b>Subtotal</b>	<b>\$ 568,000</b>	<b>\$ 568,000</b>
50				
51	3 Vehicle Replacement Program (Annual reserves)	3	\$ 25,000	\$ 250,000
52				
53	4 Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)	4	\$ 15,000	\$ 150,000
54	<b>Deferred Major Maintenance</b>			
55	1 Cleaning of aeration basins (after screen installation)	1	\$ 20,000	\$ 20,000
56	2 Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions	1	\$ 10,000	\$ 10,000
57		<b>Subtotal</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
58				
59	3 Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000
60	4 Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000

1 Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)

2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
61	5 Repainting of WWTP	2	\$ 30,000	\$ 30,000
62	6 Repainting of lift station facilities	2	\$ 10,000	\$ 10,000
63		<b>Subtotal</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
64				
65	7 Seal coat AC pavement at WWTP	4	\$ 65,000	\$ 65,000
66			<b>Grand Total</b>	<b>\$ 17,120,500</b>
67			Priority 1 Total	\$ 3,068,000
68			Priority 2 Total	\$ 215,000
69			Priority 3 Total	\$ 1,670,000
70			Priority 4 Total	\$ 290,000
71			SST Total	\$ 11,877,500

Cambria Community Services District  
 FY 2019/20 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2019/20 Funded Amount	FY 2019/20 Unfunded Amount
General Fund	Fire	Image Trend EMS Software	2,800	2,800	-
General Fund	Fire	Image Trend Fire Software	2,000	2,000	-
General Fund	Fire	SCBA Fire Flow Testing	600	600	-
General Fund	Fire	Fuel Station Computer Replacement	7,500	7,500	-
General Fund	Fire	SCBA Bottle Replacements (6)	12,000	6,000	6,000
General Fund	Fire	Computer Replacements (3)	5,000	-	5,000
General Fund	Fire	Copier Replacement	6,000	-	6,000
General Fund	Fire	Rope Rescue Gear	3,000	3,000	-
General Fund	Fire	Replace Gym Equipment	5,300	-	5,300
General Fund	Fire	Station Security Upgrade	72,000	10,000	62,000
General Fund	Fire	Radio Upgrade/Replacement	75,000	75,000	-
General Fund	Fire	Public Information - website	1,200	1,200	-
General Fund	Fire	Public Events	1,000	1,000	-
General Fund	Fire	Office Supplies	1,000	1,000	-
General Fund	Fire	Printing & Shipping	1,200	1,200	-
General Fund	Fire	Membership, Dues & Publications	1,500	1,500	-
General Fund	Fire	FR Haz Defensible Space/Chipping	10,300	2,000	8,300
General Fund	Fire	Employee Recognition	500	500	-
General Fund	Fire	Employee Recruitment	500	500	-
General Fund	Fire	FD-Aware/Education/Cert	7,500	7,500	-
<b>Sub-Total</b>			<b>215,900</b>	<b>123,300</b>	<b>92,600</b>
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step E & Benefits)	86,750	-	86,750
General Fund	Facilities & Resources	Buildings & Grounds Increase for Homeless camp cleanup, weed abatement & tree removal	15,000	7,000	8,000
General Fund	Facilities & Resources	Fiscalini Ranch Increase for Parking Lot Maint, Dog Park Fence, ADA Pathway	30,000	14,000	16,000
General Fund	Facilities & Resources	Paint Ladder Rack F250	1,000	1,000	-
General Fund	Facilities & Resources	Repairs to Tractor & Skid Steer	2,819	2,819	-
General Fund	Facilities & Resources	Equipment Rental of Stump Grinder	1,200	1,200	-
General Fund	Facilities & Resources	Center St Sidewalk Repairs	15,000	15,000	-
General Fund	Facilities & Resources	Vets Hall Replace Legion Kitchen Roof	19,000	-	19,000
General Fund	Facilities & Resources	Vets Hall Public Restroom Improvements	7,500	-	7,500
General Fund	Facilities & Resources	Vets Hall Shed Replacement	5,000	-	5,000
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line	50,000	-	50,000
General Fund	Facilities & Resources	Vets Hall Paint Exterior Building	25,000	-	25,000
General Fund	Facilities & Resources	Vets Hall Recoat/Seal & Restripe Parking Lot	15,000	-	15,000
<b>Sub-Total</b>			<b>273,269</b>	<b>41,019</b>	<b>232,250</b>
General Fund	Administration	Addition of Clerical Assistant (Step E & Benefits)	68,290	-	68,290
General Fund	Administration	Tyler Annual Maintenance	36,800	36,800	-
General Fund	Administration	Purchase Admin Software (add full system cost)	68,900	68,900	-
General Fund	Administration	Purchase Fixed Asset Module	1,260	1,260	-
General Fund	Administration	Purchase Work Order Module	6,300	6,300	-
<b>Sub-Total</b>			<b>181,550</b>	<b>113,260</b>	<b>68,290</b>
<b>Total General Fund</b>			<b>670,719</b>	<b>277,579</b>	<b>393,140</b>
Water Fund	Water	Addition of Water Operator II (Step E & Benefits)	98,970	98,970	-
Water Fund	Water	Annual Tank Inspection	10,000	10,000	-
Water Fund	Water	SS Well Field Dosing Lines & Analyzers	7,500	7,500	-
Water Fund	Water	Paint Building	10,000	10,000	-
Water Fund	Water	Reporting Software	2,000	2,000	-
Water Fund	Water	Replace 3 Computers	5,000	5,000	-
Water Fund	Water	Urban Water Mgmt Plan	30,000	30,000	-
Water Fund	Water	Water Use Efficiency Plan Update	10,000	10,000	-
Water Fund	Water	Replace 2005 F150 Truck	35,000	35,000	-
Water Fund	Water	Security Improvements @ WTP	9,000	9,000	-
<b>Sub-Total</b>			<b>217,470</b>	<b>217,470</b>	-
Water Fund	SWF - Operations	Replace Analyzers (2)	7,500	7,500	-
Water Fund	SWF - Operations	Pickling of Filters for Preservation	60,000	60,000	-
Water Fund	SWF - Operations	Reduce Tank Rental to 3 Months	(18,688)	(18,688)	-
<b>Sub-Total</b>			<b>48,812</b>	<b>48,812</b>	-
Water Fund	SWF - Capital	Increase in Off Hauling Expense	10,000	10,000	-
<b>Sub-Total</b>			<b>10,000</b>	<b>10,000</b>	-
Wastewater Fund	Wastewater	Addition of (2) Wastewater Collection System Operator (Step E & Benefits)	183,280	183,280	-

Cambria Community Services District  
 FY 2019/20 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2019/20 Funded Amount	FY 2019/20 Unfunded Amount
Wastewater Fund	Wastewater	Paint Building	20,000	20,000	-
Wastewater Fund	Wastewater	Replace Computers	10,000	10,000	-
Wastewater Fund	Wastewater	SWPPP Update	3,000	3,000	-
Wastewater Fund	Wastewater	Haz-Com Update	2,000	2,000	-
Wastewater Fund	Wastewater	Fuel Storage Emergency Response Update	2,000	2,000	-
Wastewater Fund	Wastewater	Odor Control Update	2,000	2,000	-
Wastewater Fund	Wastewater	Operation Maint & Mgmt Program Update	14,000	-	14,000
Wastewater Fund	Wastewater	Security Improvements @ WWTP	9,000	9,000	-
Wastewater Fund	Wastewater	Replace 1996 F150 Rack Truck	25,000	25,000	-
<b>Sub-Total</b>			<b>270,280</b>	<b>256,280</b>	<b>14,000</b>
<b>Total Enterprise Funds</b>			<b>546,562</b>	<b>532,562</b>	<b>14,000</b>