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CAMBRIA COMMUNITY SERVICES DISTRICT

CALL BY THE PRESIDENT AND FINAL AGENDA

FOR SPECIAL MEETING OF THE BOARD OF DIRECTORS

I, James Bahringer, President of the Cambria Community Services District Board of Directors, hereby call a Special Meeting of the Board of Directors pursuant to California Government Code Section 54956. The Special Meeting will be held: **Tuesday, June 17, 2014, 12:30 PM, 1000 Main Street Cambria, CA**. The purpose of the special meeting is to discuss or transact the following business:

AGENDA
SPECIAL MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
TUESDAY, JUNE 17, 2014, 12:30 PM
1000 Main Street
Cambria, CA

- 1. OPENING**
 - A. Call to Order
 - A. Pledge of Allegiance
 - B. Establishment of Quorum

- 2. PUBLIC COMMENT** Members of the public wishing to address the Board on any item described in this Notice may do so when recognized by the Board President. Public comment on this agenda will be limited to 3 minutes per person.

- 3. SPECIAL MEETING BUSINESS**
 - A. Receive Preliminary FY 2014/2015 CCSD Budget

- 4. ADJOURN**

Notice of this special meeting shall be delivered to each member of the Board of Directors and to each local newspaper of general circulation and radio or television station who have requested such notice. Notice must be received at least twenty-four (24) hours before the time set for the special meeting.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **3.A.**

FROM: Jerry Gruber, General Manager
Tracy Fuller, Interim Finance Manager

Meeting Date: June 17, 2014

Subject: Receive Preliminary FY 2014/2015
CCSD Budget

RECOMMENDATIONS:

Receive Preliminary FY 2014/2015 CCSD Budget and presentation, and provide direction to staff.

FISCAL IMPACT:

The FY 2014/2015 CCSD Preliminary Budget (budget) establishes the CCSD's plan for total anticipated revenues of approximately \$7.4 million and expenditures of approximately \$7.5 million. This difference, currently projected at \$85,417, will need to be funded out of Available Fund Balance.

DISCUSSION:

The Budget being presented has been produced in a compressed timeline, due to the demands placed on staff in responding to priority projects relating to the Emergency Water Supply Project. The priority projects of the Emergency Water Supply Project Water Rate Study and the required financing associated with the project have impacted finance staff particularly heavily. Therefore, this budget is being characterized as a "rough draft", in order to daylight the fact that some of the normal checking and double-checking that is part of the budget development process is still taking place, and some projections may require modification over the next week.

Staff was able to meet with the Budget Ad Hoc Committee on June 9, 2014 to review the budget plan in its then-state of development. Their advice and counsel of the Committee has been incorporated herein.

Attached is the Preliminary FY 2014/2015 Budget for review. Key assumptions and highlights are included in the Preliminary Budget. The most significant assumptions are:

- Property Tax revenue growth is projected to be 2.1% over the projected revenue in the FY 2013/2014 budget.
- This budget reflects a projected decrease in Water Sales of \$271,891 and a related decrease in Wastewater Sales of \$266,349 from FY 2013/2014. This is a direct result of the drought and the consequential severe curtailment of District's ability to produce water to sell. The impacts of this fact can be seen throughout the entire District service delivery plan, as reflected in the budget.

- This budget impact has been absorbed through the aggressive management of all estimated expenditures in all departments, not just the water and wastewater departments. The net decrease in expenditures across all District departments is approximately 13%
- Personnel costs, consisting of Salaries and Wages, Payroll Taxes, Workers Compensation Insurance, and Employee Benefits, are based on the terms of existing Memorandums of Understanding and reflect the actual rates for the Cost of Living Adjustment, retirement, and payroll taxes. Workers' compensation insurance increases are estimated pending receipt of the carrier's FY 2014-15 quote and invoice. Health care premiums are projected with an increase of 4%.
- Total budgeted operational expenditures (non-personnel) are estimated at 70% of last year's budget, or \$2,529,843. Compare this to last year's equivalent budget of \$3,627,114; this is a decrease of nearly \$1.1 million.

Attachments: Preliminary FY 2014/2015 CCSD Budget

 BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ BAHRINGER ___ ROBINETTE ___ THOMPSON ___ CLIFT ___ RICE ___

Cambria Community Services District
Proposed Fiscal Year 2014/2015 Fiscal Year Budget
June 17, 2014
General Manager Gruber

June 17, 2014

President Bahringer and CCSD Board of Directors,

I am pleased to present the Cambria Communities Services District's Proposed Annual Budget for Fiscal Year 2014/2015. Previous budgets presented to the CCSD Board of Directors for consideration have included previous years' budgeted amounts for revenues per department and expenditures, proposed years' budgeted amount, amount of increase and decrease in revenues and expenditures per department and the percentage of change in the amount budgeted compared to the previous year. Previous Budgets presented to the CCSD Board of Directors listed line items within certain budget categories within departments, however previous budgets lack sufficient detail to provide the Board and community with a truly transparent document that is understandable and gives a meaningful picture of where and how the CCSD money is spent.

The proposed Budget for Fiscal Year 2014/2015 includes the following categories to enable the CCSD Board of Directors and the Community an opportunity to more fully understand revenues and expenditures and to appreciate the fiscal challenges the CCSD is facing, specifically relating to infrastructure improvements, deferred maintenance and ongoing capital improvements. This year's Proposed Fiscal Year Budget for 2014/2015 includes, Fiscal Year 2013/2014 Mid-Year Budget, Actual Amount Spent by line item within each Department as of 5/31/14, Remaining Balance as of 2013/2014, Year to Date % of Fiscal 2013/2014 Budget, General Manager's Proposed 2014/2015 Budget, Increase, Decrease From Fiscal Year 2013/2014 To Fiscal Year 2014/2015, and % Change From Fiscal Year 2013/2014 To Fiscal Year 2014/2015. The Proposed Budget for Fiscal Year 2014/2015 also goes into a great deal of more detail as it relates to line item expenditures within the various Department.

The Proposed Fiscal Year 2014/2015 Budget represents \$7,332,348 in Revenues and \$7,511,051 in Expenditures. Last year's Revenues were \$8,111,074 or \$777,727 greater than this year's Proposed Budget Revenues. Last year's Proposed Expenditures were \$8,602,716, or \$1,091,665 greater than this year's Proposed Budget Expenditures. This year's Proposed Fiscal Year 2014/2015 Budget represents a 13% reduction compared to last Fiscal Year.

When the budget process started with staff, I directed Department Managers to reduce their Departmental budgets by 10%. This year's Proposed Fiscal Year 2014/2015

Budget focused on zero based budgeting methodology. The CCSD has taken 2.1 million dollars from the General Fund to fund the Emergency Water Supply Project. Water and Wastewater sales are down and are anticipated to remain down until the Emergency Water Supply Project is up and running. Major Maintenance and Capital Improvement Projects are being deferred once again as the result of declining revenues.

I would like to thank all the staff at the CCSD for all their dedication and hard work this past year. Within a very short period of time staff has launched an Emergency Water Supply Project, completed a comprehensive Rate Study that has identified necessary levels of funding for the Emergency Water Supply Project, submitted and are currently coordinating grant funding for approximately 3.75 million dollars through the Proposition 84 process, and initiated a Proposition 218 public notification measure in an extremely short period of time.

The Board has worked extremely hard to address and resolve the current water supply crisis. The Emergency Water Supply Project is anticipated to be operational by late October of 2014.

In preparation for the Proposed Fiscal Year 2014/2015 Budget, certain assumptions needed to be made both from a revenue and expenditure perspective. These budgetary assumptions are as follows:

Property Tax Revenue is projected to increase by approximately 2% or approximately \$43,000.

Allocated Overhead for Personnel and Allocated Overhead for Operations have been combined and the cost to operate the Administrative Department has been fully allocated to each Department based on the Department's overall budget.

The Conservation Department has been incorporated into the Water Department Budget.

Revenue for Water Sales will continue to be less than last fiscal year's projections even with significant penalties in place. This is due to the current Stage 3 Water Shortage Emergency Declaration. Projected decreases in water sales revenues for Fiscal Year 2014/2015 were based on the first three billing cycles for Fiscal Year 2013/2014 – July – December, and the assumption that the Emergency Water Supply Project will be operational by October 2014 with an increase in water sales by December of 2014.

Revenues for Wastewater Sales will continue to be less than last fiscal year's projections. This is directly proportional to reduced water sales and the Stage 3 Water Shortage Emergency Declaration. Projected decreases in Wastewater revenues for Fiscal Year 2014/2015 were based on the first three billing cycles for Fiscal Year 2013/2014 - July – December, and the assumption that the Emergency Water Supply

Project will be operational by October of 2014 with an increase in wastewater sales by December 2014.

Revenues for the Proposed Fiscal Year 2014/2015 Budget did not include any revenues generated from the currently proposed Emergency Water Supply Project rate increase or any revenues that might be obtained through the Proposition 84 grant process as part of the County's Integrated Regional Water Management Plan. Any additional revenues or expenditures can be addressed as part of the 2014/2015 Mid-Year Budget Process.

Budget Summary:

The Proposed Revenues for the Fiscal Year 2014/2015 Budget for the Administrative Department are \$1,440,637. The Proposed Expenditures for Fiscal Year 2014/2015 Budget for the Administrative Department are \$1,445,137. The Administrative Budget for Fiscal Year 2014/2015 represents a \$158,061 reduction compared to last year's budget.

The Proposed Revenues for the Fiscal Year 2014/2015 Budget for the Fire Department are \$1,651,529. The Proposed Expenditures for Fiscal Year 2014/2015 Budget for the Fire Department are \$1,725,635. This is a \$98,536 increase compared to last year's budget. The cost allocation for the Fire Department has gone up considerably compared to last year's budget. This is a direct result of both water and wastewater revenues being down considerably and the effects of those lost revenues needing to be absorbed by other Departments.

The Proposed Revenues for the Fiscal Year 2014/2015 Budget for the Water Department are \$1,816,123. The Proposed Expenditures for Fiscal Year 2014/2015 for the Water Department are \$1,872,020. It is important to note that water revenues compared to last Fiscal Year are projected to be down \$271,891. Many of the projects identified within the original round of budget talks had to be eliminated from the proposed budget due to declining revenues. The conservation activities have been added to the water budget and a conservation specialist position has been budgeted 50% or half time. In addition to the conservation specialist, \$20,000 has been budgeted for rebates and additional funding has been allocated to purchase next generation software and meter upgrades that will allow for instantaneous leak information, thus continuing the District's commitment to maximize conservation.

The Proposed Revenues for the Fiscal Year 2014/2015 Budget for the Wastewater Department are \$1,793,108. The Proposed Expenditures for Fiscal Year 2014/2015 for the Wastewater Department are \$1,916,018. Revenues for the Wastewater Department are down \$265,206 compared to last fiscal year. Many of the projects identified within the original round of budget talks are being deferred due to the significant loss of Wastewater Revenues. One project kept in the Proposed Budget is estimated to reduce electrical cost significantly at the Wastewater Treatment Plant.

The Proposed Revenues for the Fiscal Year 2014/2015 Budget for the Facilities and Resources Department are \$533,138. The Proposed Expenditures for the Fiscal Year 2014/2015 Budget for Facilities and Resources are \$533,065. Revenues for the Department are projected to increase by \$29,363 compared to last year's budget. One of the Goals that was adopted by the CCSD Board of Directors was to move forward with the development of the East Ranch Park; \$10,000 has been allocated as part of the budget to continue with improvements to the East Ranch Park.

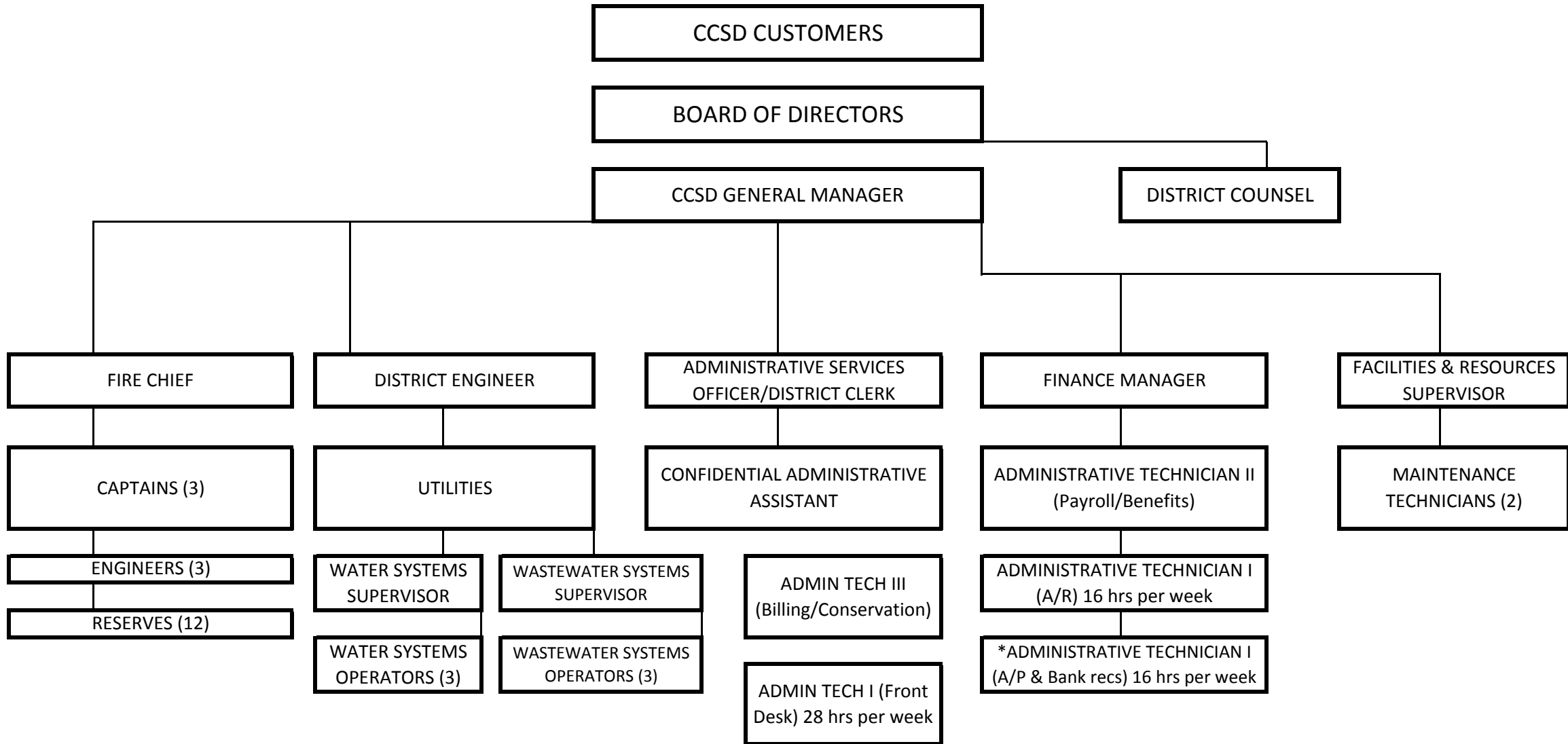
The Proposed Revenues for the Fiscal Year 2014/2015 Budget for Parks and Recreation are \$19,205. The Proposed Expenditures for Fiscal Year Budget for Parks and Recreation are \$19,216.

Conclusion:

The Proposed Fiscal Year 2014/2015 Budget will require \$178,703 to be taken from Fund Balances. As indicated earlier, the Proposed Fiscal Year 2014/2015 represents a budget that is \$1,091,665 or 13% smaller than last year's budget. There is very little room for further reductions within the Departments, unless our service delivery model is changed.

Respectfully Submitted,

Jerry Gruber
General Manager
Cambria Community Services District



Directors	5		
Employee Count		Full-time equivalent (FTE)	
Full-time	25	FTE	26.9
Part-time	16	FTE	8
Total	40	Total (FTE)	34.9

* ADMIN TECH I (Office support) 16 hrs per week

* Proposed new positions.

CAMBRIA COMMUNITY SERVICES DISTRICT

DRAFT

FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET

ALL FUNDS / ALL DEPARTMENTS

POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
WATER FUND	2,280,455	1,890,490	389,964	83%	1,816,123	(464,332)	-20%
WASTEWATER FUND	2,058,314	1,716,695	341,619	83%	1,793,108	(265,206)	-13%
FIRE DEPARTMENT - GENERAL FUND	1,627,100	1,599,441	27,659	98%	1,725,635	98,536	6%
ADMINISTRATION - GENERAL FUND	1,603,198	1,463,463	139,736	91%	1,445,137	(158,061)	-10%
FACILITIES AND RESOURCES - GENERAL FUND	503,775	491,851	11,924	98%	533,138	29,363	6%
PARKS AND RECREATION - GENERAL FUND	37,232	36,672	560	98%	19,205	(18,027)	-48%
TOTAL OPERATING REVENUES	8,110,074	7,198,612	911,461	11%	7,332,348	(777,727)	-10%
DEBT ISSUANCE - FACILITIES & RESOURCES FROM RESTRICTED RESERVES - RESOURCE CONSERVATION	31,350	31,350	0	0%	0	(31,350)	-100%
	1,164	679	485	42%	0	(1,164)	-100%
TOTAL OPERATING REVENUE, DEBT ISSUANCE & TRANSFERS IN	8,142,588	7,230,641	911,946	11%	7,332,348	(810,241)	-10%
OPERATING EXPENDITURES							
WATER FUND	2,474,937	2,234,324	240,613	90%	1,872,020	(602,917)	-24%
WASTEWATER FUND	2,323,930	1,931,143	392,787	83%	1,916,018	(407,912)	-18%
FIRE DEPARTMENT - GENERAL FUND	1,694,108	1,429,037	265,071	16%	1,725,595	31,487	2%
ADMINISTRATION - GENERAL FUND	1,512,944	1,332,743	180,201	88%	1,445,137	(67,807)	-4%
FACILITIES AND RESOURCES - GENERAL FUND	559,852	468,499	91,353	84%	533,065	(26,787)	-5%
PARKS AND RECREATION - GENERAL FUND	36,945	34,000	2,945	92%	19,216	(17,729)	-48%
TOTAL OPERATING EXPENDITURES	8,602,716	7,429,746	1,172,970	14%	7,511,051	(1,091,665)	-13%
TOTAL OPERATING REVENUES & TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES	(460,129)	(199,105)	(261,025)		(178,703)	281,425	-61%
NET TRANSFERS / LOANS*	460,129	199,105	261,025		178,703	(281,425)	-61%
NET RESULTS OF OPERATIONS	0	0	0		0	0	

***RECAP OF TRANSFERS (TO) FROM FUND BALANCE:**

NET TRANSFERS / LOANS

WATER FUND	55,896
WASTEWATER FUND	122,909
FIRE DEPARTMENT - GENERAL FUND	(40)
ADMINISTRATION - GENERAL FUND	0
FACILITIES AND RESOURCES - GENERAL FUND	(73)
PARKS AND RECREATION - GENERAL FUND	11
NET TRANSFERS / LOANS	178,703

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
WATER ENTERPRISE FUND - WATER DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
SERVICE FEES	1,780,058	1,434,528	345,530	81%	1,508,167	(271,891)	-15%
STANDBY AVAILABILITY	125,000	123,709	1,291	99%	127,000	2,000	2%
ACCOUNT SERVICE FEES	34,178	28,304	5,874	83%	34,178	0	0%
LATE FEES	29,137	26,149	2,988	90%	29,137	0	0%
SERVICE FEES	4,699	4,849	(150)	103%	4,699	0	0%
INTEREST INCOME	848	481	367	57%	848	0	0%
DONATIONS	0	25,000	(25,000)	N/A	0	0	#DIV/0!
OTHER	9,241	11,847	(2,606)	128%	9,300	59	1%
RESOURCE CONSERVATION	297,294	235,623	61,671	79%	102,794	(194,500)	-65%
TOTAL OPERATING REVENUES	2,280,455	1,890,490	389,964	83%	1,816,123	(464,332)	-20%
OPERATING EXPENDITURES							
SALARIES & WAGES	358,451	309,731	48,720	86%	408,536	50,085	14%
PAYROLL TAXES & BENEFITS	223,262	194,127	29,135	87%	275,538	52,276	23%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	172,836	209,910	(37,074)	121%	118,500	(54,336)	-31%
MAINTENANCE & REPAIR-PLANT	1,000	3,760	(2,760)	376%	1,000	0	0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	17,082	20,496	(3,414)	120%	17,832	750	4%
MAJOR MAINTENANCE	182,376	171,004	11,372	94%	19,510	(162,866)	-89%
OFFICE SUPPLIES & EQUIPMENT	26,894	33,081	(6,187)	123%	22,565	(4,329)	-16%
GOVERNMENT FEES, DUES, PUBLICATIONS	22,727	19,349	3,378	85%	22,727	0	0%
UTILITIES	137,500	108,461	29,039	79%	127,870	(9,630)	-7%
BAD DEBT & CLAIMS	1,520	1,270	250	84%	1,520	0	0%
PROFESSIONAL SERVICES	160,302	127,026	33,276	79%	112,000	(48,302)	-30%
PROFESSIONAL SERVICES-EMER. WATER SUPPLY	11,794	11,794	0	100%	0	(11,794)	-100%
BUDGET AMENDMENT-PROF. SERVICES	174,495	0	174,495	0%	0	(174,495)	-100%
LEASE-WELL SITE	35,284	35,284	0	100%	36,343	1,059	3%
OPERATING SUPPLIES & EQUIPMENT	45,151	48,719	(3,568)	108%	41,992	(3,159)	-7%
TRAINING/TRAVEL & RECRUITMENT	4,151	3,123	1,028	75%	3,500	(651)	-16%
PUBLIC OUTREACH & EDUCATION	2,723	4,068	(1,345)	149%	2,723	0	0%
DEBT SERVICE	193,351	193,351	0	100%	52,637	(140,714)	-73%
CAPITAL OUTLAY	25,572	69,863	(44,291)	273%	124,815	99,243	388%
RESOURCE CONSERVATION PROGRAMS	165,525	199,711	(34,186)	121%	52,983	(112,542)	-68%
ALLOCATED OVERHEAD	512,941	470,196	42,745	92%	429,429	(83,512)	-16%
TOTAL OPERATING EXPENDITURES	2,474,937	2,234,324	240,613	90%	1,872,020	(602,917)	-24%
OPERATING REVENUE & DEBT PROCEEDS							
LESS EXPENDITURES	(194,482)	(343,834)	149,351		(55,896)	138,586	-71%
TRANSFER TO CONSERVATION	0	0	0		0	0	#DIV/0!
LOAN FROM GENERAL FUND	500,000		500,000		0	(500,000)	-100%
LOAN FROM GENERAL FUND	174,495		174,495		0	(174,495)	-100%
LOAN FROM GENERAL FUND	919,868		919,868		0	(919,868)	-100%
LOAN FROM GENERAL FUND	500,000		500,000		0	(500,000)	-100%
TRANSFER FROM WATER FUND BALANCE	59,263	343,834	(284,571)		55,896	(3,367)	-6%
NET TRANSFERS	2,153,626	343,834	1,809,792		55,896	(2,097,730)	-97%
NET RESULTS OF OPERATIONS	1,959,144	0	1,959,143		0	(1,959,144)	

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
WATER FUND - WATER DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
REVENUES								
11 4000	Sales	1,699,316	1,365,231	334,085	80%	1,427,425	(271,891)	-16.0%
	Surcharges	80,742	69,297	11,445	86%	80,742	0	0.0%
	SALES	1,780,058	1,434,528	345,530	81%	1,508,167	(271,891)	-15.3%
11 4200 11	INTEREST INCOME	848	481	367	57%	848	0	0.0%
11 4007 11	Returned Check Fee	650	475	175	73%	650	0	0.0%
11 4008 11	Account Setup/Close Fees	14,256	12,590	1,666	88%	14,256	0	0.0%
11 4373 11	Inspection Fees	19,272	15,239	4,033	79%	19,272	0	0.0%
	ACCOUNT SERVICE FEES	34,178	28,304	5,874	83%	34,178	0	0.0%
11 4123 11	Retrofit Administrative Fees	199	99	100	50%	199	0	0.0%
11 4124 11	Assignment Fees	4,500	4,750	(250)	106%	4,500	0	0.0%
	ADMINISTRATIVE FEES	4,699	4,849	(150)	103%	4,699	0	0.0%
11 4010 11	Penalties	27,182	23,164	4,018	85%	27,182	0	0.0%
11 4011 11	Service Disconnect/Reconnect	155	185	(30)	119%	155	0	0.0%
11 4125 11	Penalty/Exten	1,800	2,800	(1,000)	156%	1,800	0	0.0%
	LATE FEES	29,137	26,149	2,988	90%	29,137	0	0.0%
11 4360 11	STANDBY AVAILABILITY	125,000	123,709	1,291	99%	127,000	2,000	1.6%
11 4502 11	DONATION	0	25,000	(25,000)	N/A	0	0	#DIV/0!
11 4127 11	Reimbursements	0	2,586	(2,586)	N/A	0	0	#DIV/0!
11 4390 11	Other	9,241	9,261	(20)	100%	9,300	59	0.6%
	OTHER	9,241	11,847	(2,606)	128%	9,300	59	0.6%
RC RESOURCE CONSERVATION								
RC 11 4050 10	ADMIN FEES	1,050	550	500	52.4%	1,050	0	0.0%
RC 11 4101 10	WAIT LIST FEES	60,000	13,052	46,948	21.8%	60,000	0	0.0%
RC 11 4110 10	REMODEL FEES	31,860	24,775	7,085	77.8%	31,860	0	0.0%
RC 11 4122 10	RETRO FIT IN-LIEU FEES	194,500	190,000	4,500	97.7%	0	(194,500)	-100.0%
RC 11 4124 10	ASSIGNMENT FEES	9,843	7,226	2,617	73.4%	9,843	0	0.0%
RC 11 4200 10	INTEREST INCOME	41	20	21	48.8%	41	0	0.0%
RC	SUB-TOTAL RESOURCE CONSERVATION	297,294	235,623	61,671	79.3%	102,794	(194,500)	-65.4%
TOTAL OPERATING REVENUES		2,280,455	1,890,490	389,965	83%	1,816,123	(464,332)	-20.4%
EXPENDITURES								
11 5000 11	Salary & Wages		225,125					
11 5040 11	Sick/Vacation Pay		18,424					
11 5050 11	Holiday Pay		14,122					
	GROSS REGULAR WAGES	306,146	257,671	48,475	84%	365,286	59,140	19.3%
11 5010 11	Overtime	32,455	36,010	(3,555)	111%	25,000	(7,455)	-23.0%
11 5020 11	Standby Pay	19,850	16,050	3,800	81%	18,250	(1,600)	-8.1%
	SUB-TOTAL SALARY & WAGES	358,451	309,731	48,720	86%	408,536	50,085	14.0%
11 5101 11	Uniform Allowance	1,400	1,400	0	100%	1,600	200	14.3%
11 5102 11	Dental & Life	5,694	4,978	716	87%	8,007	2,313	40.6%
11 5103 11	Health Insurance	37,372	34,999	2,373	94%	60,718	23,346	62.5%
11 5105 11	Life	222	361	(139)	163%	0	(222)	-100.0%
11 5106 11	FICA	22,955	18,162	4,793	79%	25,865	2,910	12.7%
11 5107 11	Medicare	5,148	4,340	808	84%	5,948	800	15.5%
11 5108 11	Workers' Comp	16,039	13,340	2,699	83%	17,322	1,283	8.0%
11 5109 11	Retirement	82,063	67,919	14,144	83%	107,196	25,133	30.6%
11 5120 11	457 Match	1,685	855	830	51%	2,470	785	46.6%
11 5121 11	Retirees' Health	41,246	39,593	1,653	96%	35,920	(5,326)	-12.9%
11 5122 11	Medical Reimbursement	9,438	8,180	1,258	87%	10,492	1,054	11.2%
	SUB-TOTAL BENEFITS	223,262	194,127	29,135	87%	275,538	52,276	23.4%
	PERSONNEL COSTS	581,713	503,858	77,855	87%	684,074	102,361	17.6%
11 6010 11	Ads-Legal	2,723	4,068	(1,345)	149%	2,723	0	0.0%

seems larger because it reflects conservation plus water s

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
11 60111 11	Public Information	0	0	0	N/A	0	0	#DIV/0!
11 601511	Meter Monitors	0	0	0	N/A	0	0	#DIV/0!
	OUTREACH / EDUCATION	2,723	4,068	(1,345)	149%	2,723	0	0.0%
11 6031D 11	M&R-Water Distribution	73,302	116,556	(43,254)	159%	50,000	(23,302)	-31.8%
11 6031F 11	M&R-Fire Hydrants	1,500	6,027	(4,527)	402%	1,500	0	0.0%
11 6031G 11	M&R-Generators	4,000	0	4,000	0%	2,000	(2,000)	-50.0%
11 6031L 11	M&R-Wtr Leimert	1,000	446	554	45%	500	(500)	-50.0%
11 6031M 11	M&R-Meters	15,957	10,883	5,074	68%	10,000	(5,957)	-37.3%
11 6031P 11	M&R-Pumps	14,000	10,721	3,279	77%	10,000	(4,000)	-28.6%
11 6031R 11	M&R-SR 4	14,788	21,709	(6,921)	147%	10,000	(4,788)	-32.4%
11 6031S 11	M&R-Storage	23,459	27,270	(3,811)	116%	10,000	(13,459)	-57.4%
11 6031T 11	M&R-Treatment	9,385	11,149	(1,764)	119%	10,000	615	6.6%
11 6031V 11	M&R-Valves	10,000	40	9,960	0%	7,500	(2,500)	-25.0%
11 6031W 11	M&R-Wells	2,000	1,175	825	59%	5,000	3,000	150.0%
11 6031Y 11	M&R-Yard	3,445	3,934	(489)	114%	2,000	(1,445)	-41.9%
	DELIVERY SYSTEM REPAIRS	172,836	209,910	(37,074)	121%	118,500	(54,336)	-31.4%
11 6033B 11	M&R-Buildings	1,000	2,425	(1,425)	243%	1,000	0	0.0%
11 6033G 11	M&R-Grounds	0	1,335	(1,335)	N/A	0	0	#DIV/0!
	PLANT REPAIRS	1,000	3,760	(2,760)	376%	1,000	0	0.0%
11 6035S 11	Rehab Fiscalini Tank	26,000	0	26,000	0%	0	(26,000)	-100.0%
11 6035 11	Compound Meter Upgrades	30,000	38,958	(8,958)	130%	10,000	(20,000)	-66.7%
11 6035 11	Cathodic Protection	9,510	9,510	0	100%	9,510	0	0.0%
11 6035 11	Service Line-2735 Main	0	6,645	(6,645)	N/A	0	0	#DIV/0!
11 6035 11	Service Line-5860 Moonstone	0	8,871	(8,871)	N/A	0	0	#DIV/0!
11 6035 11	Telemetry Communication (Auto Dialers)	8,000	1,155	6,845	14%	0	(8,000)	-100.0%
11 6035 11	Relocation Racking, Etc.	17,041	17,041	0	100%	0	(17,041)	-100.0%
11 6035 11	Stuart St / Fiscalini Radio Link	9,807	8,807	1,000	90%	0	(9,807)	-100.0%
11 6035 11	Stuart St Motor/ Starter/ Pump Controller	12,547	11,547	1,000	92%	0	(12,547)	-100.0%
11 6035 11	Repair Water Line-1927 Norwich	5,789	5,789	0	100%	0	(5,789)	-100.0%
11 6035 11	Repair Line/Replace Hydrt-Croyden	5,242	5,242	0	100%	0	(5,242)	-100.0%
11 6035 11	Leak-Skye Street	15,987	15,987	(0)	100%	0	(15,987)	-100.0%
11 6035 11	Pipe Repair-Charing/Exeter/Buckley	16,665	16,665	0	100%	0	(16,665)	-100.0%
11 6035 11	SR4	25,788	24,788	1,000	96%	0	(25,788)	-100.0%
	MAJOR MAINTENANCE	182,376	171,004	11,372	94%	19,510	(162,866)	-89.3%
11 6040 11	M&R-Equipment	250	623	(373)	249%	1,000	750	300.0%
11 6041L 11	M&R-Vehicles-Licensed	11,716	12,396	(680)	106%	11,716	0	0.0%
11 6041N 11	M&R-Vehicles-Non Licensed	4,000	6,361	(2,361)	159%	4,000	0	0.0%
11 6063 11	Communication Equipment	1,116	1,116	0	100%	1,116	0	0.0%
	VEHICLE & EQUIPMENT REPAIRS	17,082	20,496	(3,414)	120%	17,832	750	4.4%
11 6044 11	Computer Services	2,000	0	2,000	0%	2,000	0	0.0%
11 6045 11	Computer Supp & Upgrades	8,324	11,792	(3,468)	142%	5,000	(3,324)	-39.9%
11 6049 11	Documents/Photos	0	0	0	N/A	0	0	#DIV/0!
11 6050 11	Office Supplies	2,000	1,829	171	91%	2,000	0	0.0%
11 6051 11	Postage	6,606	9,820	(3,214)	149%	12,000	5,394	81.7%
11 6053 11	Printing/Forms	1,565	3,241	(1,676)	207%	1,565	0	0.0%
11 6095 11	Office Furniture/Equipment	6,399	6,399	0	100%	0	(6,399)	-100.0%
	OFFICE SUPPLIES & EQUIP	26,894	33,081	(6,187)	123%	22,565	(4,329)	-16.1%
11 6054 11	Dues & Publications	2,000	1,486	514	74%	2,000	0	0.0%
11 6055 11	Gov't Fees & Licenses	20,727	17,863	2,864	86%	20,727	0	0.0%
	GOVERNMENT FEES & DUES	22,727	19,349	3,378	85%	22,727	0	0.0%
11 6059 11	Bad Debt	520	270	250	52%	520	0	0.0%
11 6088 11	Claims	1,000	1,000	0	100%	1,000	0	0.0%
	BAD DEBT & CLAIMS	1,520	1,270	250	84%	1,520	0	0.0%
							0	#DIV/0!
11 6060C 11	Utilities-Cell	1,214	910	304	75%	1,214	0	0.0%
11 6060E 11	Utilities-Electric	128,783	101,768	27,015	79%	120,000	(8,783)	-6.8%
11 6060G 11	Utilities-Gas	0	0	0	N/A	0	0	#DIV/0!
11 6060I 11	Utilities-Internet	1,056	970	86	92%	1,056	0	0.0%
11 6060P 11	Utilities-Telephone	5,637	4,403	1,234	78%	5,000	(637)	-11.3%
11 6060S 11	Utilities-Sewer	810	410	400	51%	600	(210)	-25.9%
	UTILITIES	137,500	108,461	29,039	79%	127,870	(9,630)	-7.0%
11 6078 11	LEASE-WELL SITE	35,284	35,284	0	100%	36,343	1,059	3.0%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
11 6080E 11	Engineering	1,250	1,250	0	100%	10,000	8,750	700.0%
11 6080K 11	District Counsel	35,088	31,343	3,745	89%	35,000	(88)	-0.3%
11 6080L 11	Legal	29,565	27,873	1,692	94%	29,000	(565)	-1.9%
11 6080M 11	Rate Fee Study	30,000	8,338	21,662	28%	22,000	(8,000)	-26.7%
11 6080M 11	Advocate (6 Months)	18,000	30,000	(12,000)	167%	0	(18,000)	-100.0%
11 6080M 11	Other	0	49	(49)	N/A	0	0	#DIV/0!
11 6080M 11	PIO or Public Relations Specialist	10,000	4,500	5,500	45%	10,000	0	0.0%
11 6080M 11	Geo-Hydrologist	24,263	12,424	11,839	51%	5,000	(19,263)	-79.4%
11 6080M 11	Capacity Fee Study	6,876	6,876	0	100%	0	(6,876)	-100.0%
11 6080M 11	Soil Borings-WWTP/Dog Park	3,283	3,283	0	100%	0	(3,283)	-100.0%
11 6086 11	Outside Services	1,977	1,090	887	55%	1,000	(977)	-49.4%
	PROFESSIONAL SERVICES	160,302	127,026	33,276	79%	112,000	(48,302)	-30.1%
11 6080M 11	Survey SS & Van Gordon Crks for Geohydro PROF. SERVICES EMERGENCY WATER SUPPLY	11,794	11,794	0	N/A	0	(11,794)	-100.0%
11 6080M 11	Geo Hydrological Survey	174,495	0	174,495	0%	0	(174,495)	-100.0%
	PROF. SERVICES BUDGET AMEND	174,495	0	174,495	0%	0	(174,495)	-100.0%
11 6048 11	Security & Safety	4,492	5,268	(776)	117%	4,492	0	0.0%
11 6089 11	Emergency Med Supplies	0	0	0	N/A	0	0	#DIV/0!
11 6090 11	Operating Supplies	5,000	6,728	(1,728)	135%	5,000	0	0.0%
11 6091 11	Lab Tests	9,000	10,137	(1,137)	113%	10,000	1,000	11.1%
11 6092 11	Lab Supplies	3,981	3,085	896	77%	3,500	(481)	-12.1%
11 6093 11	Small Tools/Equip	4,236	4,610	(374)	109%	3,000	(1,236)	-29.2%
11 6094 11	Clothing/Uniforms	4,456	6,975	(2,519)	157%	4,000	(456)	-10.2%
11 6096 11	Fuel	13,986	11,916	2,070	85%	12,000	(1,986)	-14.2%
	OP SUPPLIES/EQUIPMENT	45,151	48,719	(3,568)	108%	41,992	(3,159)	-7.0%
11 6115 11	Meeting Expense	0	62	(62)	N/A	0	0	#DIV/0!
11 6120D 11	Director Travel	1,000	0	1,000	0%	1,000	0	0.0%
11 6120E 11	Employee Travel/Training	2,000	2,210	(210)	111%	2,000	0	0.0%
11 6125 11	Recruitment	1,151	851	300	74%	500	(651)	-56.6%
	TRAINING & TRAVEL	4,151	3,123	1,028	75%	3,500	(651)	-15.7%
11 6180G 11	Interest-Truck	1,092	1,092	0	100%	832	(260)	-23.8%
11 2513 11	Principal-Truck	8,005	8,005	0	100%	8,265	260	3.2%
11 6180B 11	Interest-Citizen's Bank	9,729	9,729	0	100%	1,875	(7,854)	-80.7%
11 2602 11	Principal-Citizen's Bank	174,525	174,525	0	100%	41,665	(132,860)	-76.1%
	DEBT SERVICE	193,351	193,351	0	100%	52,637	(140,714)	-72.8%
11 6170 11	Trailer Mounted Air-Compressor	0	0	0	N/A	0	0	#DIV/0!
11 6170 11	Trailer Mounted Vactor	0	0	0	N/A	0	0	#DIV/0!
11 6170 11	San Simeon Well Field Transfer Switch	3,500	5,497	(1,997)	157%	0	(3,500)	-100.0%
11 6170 11	San Simeon Well Field Radio & Controller					0	0	#DIV/0!
11 6170 11	Stuart Street Transfer Switch	3,500	5,497	(1,997)	157%	0	(3,500)	-100.0%
11 6170 11	Install Serial Cable & Tank Level Trans	1,375	1,375	0	100%	0	(1,375)	-100.0%
11 6170 11	Fiscalini Tank Emergency Repairs					20,000	20,000	#DIV/0!
11 6170 11	Liemert Reservior					5,000	5,000	#DIV/0!
11 6170 11	Windsor & Huntington Line Abandonment					0	0	#DIV/0!
11 6170 11	Engineer Piney Way Water Line					0	0	#DIV/0!
11 6170 11	Pine Knolls Controller					0	0	#DIV/0!
11 6170 11	Badger Meter Software & Pilot Program					8,815	8,815	#DIV/0!
11 6170 11	Radio Read Meters: Dial-In Transmitters (replace 10% of current inventory)					60,000	60,000	#DIV/0!
11 6170 11	Badger Meter Installation					20,000	20,000	#DIV/0!
11 6170 11	Meter Replacement Costs					0	0	#DIV/0!
11 6170 11	Emergency Water Supply Project Support					0	0	#DIV/0!
11 6170 11	Upgrade Alarm System	6,167	6,167	0	100%	0	(6,167)	-100.0%
11 6170 11	SCADA Radio Infrastructure	11,030	51,327	(40,297)	465%	11,000	(30)	-0.3%
11 6170 11	Fiscalini Radio	0	0	0	N/A	0	0	#DIV/0!
11 6170 11	SR4 Improvements	0	0	0	N/A	0	0	#DIV/0!
	CAPITAL OUTLAY	25,572	69,863	(44,291)	273%	124,815	99,243	388.1%
	SR1 Rehabilitation	0	0	0	N/A	0	0	#DIV/0!
	SR3 Rehabilitation	0	0	0	N/A	0	0	#DIV/0!
	SR1 Granular Activated Carbon	0	0	0	N/A	0	0	#DIV/0!
	SR3 Granular Activated Carbon	0	0	0	N/A	0	0	#DIV/0!
	Rehabilitate Filtronics Iron Mag	0	0	0	N/A	0	0	#DIV/0!
	Telemetry Filtronics Iron Mag	0	0	0	N/A	0	0	#DIV/0!
	Integrate Telemetry	0	0	0	N/A	0	0	#DIV/0!
	Brackish Water	0	0	0	N/A	0	0	#DIV/0!

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
	BUDGET AMEND-BRACKISH WATER	0	0	0	N/A	0	0	#DIV/0!
RC	RESOURCE CONSERVATION							
RC 11 6010 10	Advertising	527	227	300	43.1%	200	(327)	-62.0%
RC 11 6011 10	Public Information	3,246	1,746	1,500	53.8%	2,500	(746)	-23.0%
RC 11 6014 10	Public Events	269	69	200	25.7%	250	(19)	-7.1%
RC	OUTREACH / EDUCATION	4,042	2,042	2,000	50.5%	2,950	(1,092)	-27.0%
RC 11 6044 10	Computer Services	403	270	133	67.0%	300	(103)	-25.6%
RC 11 6045 10	Computer Goods	2,077	2,077	0	100.0%	1,000	(1,077)	-51.9%
RC 11 6051 10	Postage	0	340	(340)		350	350	#DIV/0!
RC 11 6053 10	Printed Forms	1,415	617	798	43.6%	1,000	(415)	-29.3%
RC 11 6054 10	Dues & Publications	11,039	10,539	500	95.5%	11,000	(39)	-0.4%
RC	OFFICE SUPPLIES & EQUIPMENT	14,934	13,843	1,091	92.7%	13,650	(1,284)	-8.6%
RC 11 6080K 10	Professional Services-District Counsel	5,233	3,708	1,525	70.9%	5,233	0	0.0%
RC 11 6080M 10	Water Use Efficiency Plan	3,713	3,713	0	100.0%	3,713	0	0.0%
RC 11 6080M 10	CII Audit & Software Training	5,737	5,737	0	100.0%	5,737	0	0.0%
RC 11 6080M 10	Professional Services-Other	1,000	0	1,000	0.0%	0	(1,000)	-100.0%
RC 11 6086 10	Outside Services	0	700	(700)	#DIV/0!	0	0	#DIV/0!
RC	PROFESSIONAL SERVICES	15,683	13,858	1,825	88.4%	14,683	(1,000)	-6.4%
RC 11 6090 10	Operating Supplies	403	203	200	50.4%	200	(203)	-50.4%
RC 11 6094 10	Clothing/Uniforms	368	268	100	72.8%	0	(368)	-100.0%
RC	OPERATING SUPPLIES/EQUIP	771	471	300	61.1%	200	(571)	-74.1%
RC 11 6080V 10	VOL. LOT MERGER PROGRAM	1,164	679	485	58.3%	500	(664)	-57.0%
RC 11 6115 10	Meetings	110	10	100	9.1%	0	(110)	-100.0%
RC 11 6120E 10	Training/Travel	1,689	1,189	500	70.4%	1,000	(689)	-40.8%
RC	TRAVEL / TRAINING	1,799	1,199	600	66.6%	1,000	(799)	-44.4%
RC 11 6610 10	Retrofit Program	6,124	17,772	(11,648)	290.2%	0	(6,124)	-100.0%
RC 11 6611 10	Rebate Program	18,025	24,825	(6,800)	137.7%	20,000	1,975	11.0%
RC 11 6612 10	Commercial/Indust./Institutional Program	17,734	15,609	2,125	88.0%	0	(17,734)	-100.0%
RC 11 6615 10	Non-Potable Water Program	68,249	91,065	(22,816)	133.4%	0	(68,249)	-100.0%
RC	CONSERVATION PROGRAMS	110,132	149,271	(39,139)	135.5%	20,000	(90,132)	-81.8%
RC 11 6170 10	2-210,000 Gallon Water Tanks	17,000	18,348	(1,348)	107.9%	0	(17,000)	-100.0%
RC	CAPITAL OUTLAY	17,000	18,348	(1,348)	107.9%	0	(17,000)	-100.0%
	SUB-TOTAL RESOURCE CONSERVATION	165,525	199,711	(34,186)	120.7%	52,983	(112,542)	-68.0%
SUBTOTAL OPERATING EXPENDITURES		1,961,996	1,764,128	197,868	90%	1,442,591	(519,405)	-26.5%
11 6200 11	ALLOCATED OVERHEAD	512,941	470,196	42,745	92%	429,429	(83,512)	-16.3%
TOTAL EXPENDITURES		2,474,937	2,234,324	240,613	90%	1,872,020	602,917	-24.4%
	NET OPERATING INCOME/(LOSS)	(194,482)	(343,834)	149,352		(55,896)	138,586	-71.3%
	BUDGET AMEND - TRANSFER FROM GF FOR EWS	500,000	0	500,000		0	(500,000)	-100.0%
	BUDGET AMEND - TRANSFER FROM GF FOR EWS	174,495	0	174,495		0	(174,495)	-100.0%
	BUDGET AMEND - TRANSFER FROM GF FOR EWS	919,868	0	919,868		0	(919,868)	-100.0%
	BUDGET AMEND - TRANSFER FROM GF FOR EWS	500,000	0	500,000		0	(500,000)	-100.0%
	TRANSFER TO RESOURCE CONSERVATION	0	0	0		0	0	#DIV/0!
	TRANSFER FROM FUND BALANCE	59,263	343,834	(284,571)		55,896	(3,367)	-5.7%
	NET RESULTS OF OPERATIONS	1,959,144	0	1,959,145		0	(1,959,144)	-100.0%

CAMBRIA COMMUNITY SERVICES DISTRICT

DRAFT

FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET

WASTEWATER ENTERPRISE FUND - WASTEWATER DEPARTMENT

POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/2014	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
SERVICE FEES	1,941,542	1,602,881	338,661	83%	1,675,193	(266,349)	-14%
STANDBY AVAILABILITY	115,000	112,599	2,401	98%	116,150	1,150	1%
INTEREST INCOME	1,265	708	557	56%	1,265	0	0%
OTHER	507	507	0	100%	500	(7)	-1%
TOTAL OPERATING REVENUES	2,058,314	1,716,695	341,619	83%	1,793,108	(265,206)	-13%
OPERATING EXPENDITURES							
SALARIES & WAGES	337,498	283,700	53,798	84%	342,982	5,484	2%
PAYROLL TAXES & BENEFITS	227,332	190,677	36,655	84%	237,795	10,463	5%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	46,063	49,034	(2,971)	106%	33,000	(13,063)	-28%
MAINTENANCE & REPAIR-PLANT	29,228	48,942	(19,714)	167%	25,000	(4,228)	-14%
MAINTENANCE & REPAIR-GROUNDS	8,765	14,029	(5,264)	160%	6,000	(2,765)	-32%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	5,338	9,144	(3,806)	171%	5,000	(338)	-6%
MAJOR MAINTENANCE	152,129	150,551	1,578	99%	5,000	(147,129)	-97%
SLUDGE DISPOSAL	30,857	27,188	3,669	88%	0	(30,857)	-100%
OFFICE SUPPLIES & EQUIPMENT	10,431	10,768	(337)	103%	6,200	(4,231)	-41%
GOVERNMENT FEES, DUES, PUBLICATIONS	79,774	79,731	43	100%	79,194	(580)	-1%
SETTLEMENT AGREEMENT	113,000	113,413	(413)	100%	0	(113,000)	-100%
UTILITIES	173,091	141,677	31,414	82%	120,960	(52,131)	-30%
PROFESSIONAL SERVICES	80,980	65,848	15,132	81%	33,786	(47,194)	-58%
OPERATING SUPPLIES & EQUIPMENT	47,098	45,910	1,188	97%	38,700	(8,398)	-18%
TRAINING/TRAVEL & RECRUITMENT	4,295	5,665	(1,370)	132%	1,500	(2,795)	-65%
PUBLIC OUTREACH & EDUCATION	541	312	229	58%	250	(291)	-54%
DEBT SERVICE	443,873	269,816	174,057	61%	372,348	(71,525)	-16%
CAPITAL OUTLAY	145,915	69,326	76,589	48%	233,308	87,393	60%
ALLOCATED OVERHEAD	387,722	355,412	32,310	92%	374,994	(12,728)	-3%
TOTAL OPERATING EXPENDITURES	2,323,930	1,931,143	392,787	83%	1,916,018	(407,912)	-18%
OPERATING REVENUES & DEBT PROCEEDS							
LESS EXPENDITURES	(265,616)	(214,448)	(51,168)		(122,909)	142,707	-54%
TRANSFER FROM WASTEWATER FUND BALANCE	265,616	214,448	51,168		122,909	(142,707)	-54%
NET TRANSFERS	265,616	214,448	51,168		122,909	(142,707)	-54%
NET RESULTS OF OPERATIONS	0	0	0		0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
WASTEWATER ENTERPRISE FUND - WASTEWATER DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
REVENUE								
12 4000	Service Fees	1,941,542	1,602,881	338,661	82.6%	1,675,193	(266,349)	-13.7%
	SERVICE FEES	1,941,542	1,602,881	338,661	82.6%	1,675,193	(266,349)	-13.7%
12 4200 12	INTEREST INCOME	1,265	708	557	56.0%	1,265	0	0.0%
12 4360 12	STANDBY AVAILABILITY	115,000	112,599	2,401	97.9%	116,150	1,150	1.0%
12 4105 12	Lateral Inspection	0	0	0	N/A	0	0	#DIV/0!
12 4390 12	Miscellaneous	507	507	0	100.0%	500	(7)	-1.4%
12 4550 12	Rodeo Grounds Rent	0	0	0	N/A	0	0	#DIV/0!
	OTHER	507	507	0	100.0%	500	(7)	-1.4%
TOTAL OPERATING REVENUE		2,058,314	1,716,695	341,619	83.4%	1,793,108	(265,206)	-12.9%
EXPENDITURES								
12 5000 12	Salary & Wages		191,658					
12 5040 12	Sick/Vacation Pay		22,152					
12 5050 12	Holiday Pay		11,579					
	GROSS REGULAR WAGES	281,084	225,389	55,695	80.2%	299,732	18,648	6.6%
12 5010 12	Overtime	36,714	42,411	(5,697)	115.5%	25,000	(11,714)	-31.9%
12 5020 12	Standby Pay	19,700	15,900	3,800	80.7%	18,250	(1,450)	-7.4%
	SUB-TOTAL SALARY & WAGES	337,498	283,700	53,798	84.1%	342,982	5,484	1.6%
12 5101 12	Uniform Allowance	1,400	1,400	0	100.0%	1,600	200	14.3%
12 5102 12	Dental	4,661	3,488	1,173	74.8%	5,467	806	17.3%
12 5103 12	Health Insurance	32,759	26,426	6,333	80.7%	32,760	1	0.0%
12 5105 12	Life	185	296	(111)	160.0%		(185)	-100.0%
12 5106 12	FICA	22,423	17,049	5,374	76.0%	21,124	(1,300)	-5.8%
12 5107 12	Medicare	5,078	4,057	1,021	79.9%	5,040	(38)	-0.8%
12 5108 12	Workers' Comp	19,612	14,714	4,898	75.0%	22,582	2,970	15.1%
12 5109 12	Retirement	72,223	60,008	12,215	83.1%	77,992	5,769	8.0%
12 5120 12	457 Match	785	655	130	83.4%	3,380	2,595	330.6%
12 5121 12	Retirees' Health	57,343	53,154	4,189	92.7%	56,260	(1,083)	-1.9%
12 5122 12	Medical Reimbursement	10,863	9,430	1,433	86.8%	11,590	727	6.7%
	SUB-TOTAL BENEFITS	227,332	190,677	36,655	83.9%	237,795	10,463	4.6%
	PERSONNEL COSTS	564,830	474,377	90,453	84.0%	580,777	15,947	2.8%
12 6010 12	Ads-Legal	541	312	229	57.7%	250	(291)	-53.8%
12 6011I 12	Public Info-General	0	0	0	N/A	0	0	#DIV/0!
12 6011W 12	Public Info-Website	0	0	0	N/A	0	0	#DIV/0!
	OUTREACH/EDUCATION	541	312	229	57.7%	250	(291)	-53.8%
12 6032C 12	M&R Collection System	19,917	24,459	(4,542)	122.8%	19,000	(917)	-4.6%
12 6032D 12	M&R Disposal Effluent	1,879	2,083	(204)	110.9%	1,500	(379)	-20.2%
12 6032G 12	M&R Generators	3,455	455	3,000	13.2%	2,000	(1,455)	-42.1%
12 6032L 12	M&R Lift Station	7,059	7,102	(43)	100.6%	4,000	(3,059)	-43.3%
12 6032P 12	M&R Pumps	5,000	0	5,000	0.0%	2,500	(2,500)	-50.0%
12 6032M 12	Mnstrn/Frn Cyn/Wndsr Sewer Repairs	0	7,154	(7,154)				
12 6032M 12	M&R Manholes	8,753	7,781	972	88.9%	4,000	(4,753)	-54.3%
	COLLECTION SYSTEM REPAIRS	46,063	49,034	(2,971)	106.4%	33,000	(13,063)	-28.4%
12 6032S 12	SLUDGE DISPOSAL:	30,857	27,188	3,669	88.1%		(30,857)	-100.0%
12 6032S 12	SLUDGE DISPOSAL					20,000	20,000	#DIV/0!
12 6032S 12	SLUDGE DISPOSAL POLYMERS					10,000	10,000	#DIV/0!
12 6032T 12	TREATMENT PLANT REPAIRS	29,228	48,942	(19,714)	167.4%	25,000	(4,228)	-14.5%
12 6033B 12	M&R Buildings	0	674	(674)	N/A	1,000	1,000	#DIV/0!
12 6033G 12	M&R Grounds	8,765	13,355	(4,590)	152.4%	5,000	(3,765)	-43.0%
	M&R GROUNDS	8,765	14,029	(5,264)	160.1%	6,000	(2,765)	-31.5%
12 6035C 12	Collection System Pipeline Repairs	3,000	0	3,000	0.0%	3,000	0	0.0%
12 6035 12	Collection System-Manhole Raising	5,000	0	5,000	0.0%	2,000	(3,000)	-60.0%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
12 6035 12	Replace Emerg. Bypass Valves	13,000	0	13,000	0.0%	0	(13,000)	-100.0%
12 6035T 12	Hydro Clean Collection Sys-CCTV 10%	105,681	105,681	0	100.0%	0	(105,681)	-100.0%
12 6035 12	Avon Creek Lateral & Spot Repairs	0	9,834	(9,834)		0	0	#DIV/0!
12 6035 12	Dover Lane Spot Repairs	0	8,425	(8,425)		0	0	#DIV/0!
12 6035 12	Lift Stations	7,500	0	7,500	0.0%	0	(7,500)	-100.0%
12 6035 12	Replace Equalization Valve	0	8,663	(8,663)	N/A	0	0	#DIV/0!
12 6035 12	Manhole Easement-Strwberry Canyon	6,105	6,105	0	100.0%	0	(6,105)	-100.0%
12 6035 12	Fern Canyon Sewer Repair	11,843	11,843	0	100.0%	0	(11,843)	-100.0%
	MAJOR MAINTENANCE	152,129	150,551	1,578	99.0%	5,000	(147,129)	-96.7%
12 6040 12	M&R Equipment	598	731	(133)	122.2%	500	(98)	-16.4%
12 6041L 12	M&R Vehicles-Licensed	3,112	3,577	(465)	114.9%	2,500	(612)	-19.7%
12 6041N 12	M&R Vehicles-Non-Licensed	0	0	0	N/A	0	0	#DIV/0!
12 6041V 12	M&R Vehicles-Vactor	1,495	4,703	(3,208)	314.6%	2,000	505	33.8%
12 6063 12	Communication Equipment	133	133	0	100.0%	0	(133)	-100.0%
	VEHICLE & EQUIPMENT REPAIRS	5,338	9,144	(3,806)	171.3%	5,000	(338)	-6.3%
12 6044 12	Computer Services	1,040	887	153	85.3%	1,000	(40)	-3.8%
12 6045 12	Computer Supplies & Upgrades	2,573	2,895	(322)	112.5%	1,000	(1,573)	-61.1%
12 6050 12	Office Supplies	1,247	1,130	117	90.6%	700	(547)	-43.9%
12 6051 12	Postage	4,831	4,471	360	92.5%	3,000	(1,831)	-37.9%
12 6053 12	Printing/Forms	740	1,385	(645)	187.2%	500	(240)	-32.4%
	OFFICE SUPPLIES/EQUIPMENT	10,431	10,768	(337)	103.2%	6,200	(4,231)	-40.6%
12 6054 12	Publications/Dues	1,080	978	102	90.6%	500	(580)	-53.7%
12 6055 12	Government Fees/Licenses	78,694	78,753	(59)	100.1%	78,694	0	0.0%
	DUES & FEES	79,774	79,731	43	0.1%	79,194	(580)	-0.7%
12 6060C 12	Utilities-Cell	959	775	184	80.8%	960	1	0.1%
12 6060E 12	Utilities-Electricity	159,344	132,000	27,344	82.8%	110,000	(49,344)	-31.0%
12 6060G 12	Utilities-Gas	1,498	1,389	109	92.7%	1,300	(198)	-13.2%
12 6060I 12	Utilities-Internet	1,056	970	86	91.9%	1,000	(56)	-5.3%
12 6060P 12	Utilities-Telephone	3,798	3,325	473	87.5%	2,900	(898)	-23.6%
12 6060W 12	Utilities-Water	6,436	3,218	3,218	50.0%	4,800	(1,636)	-25.4%
	UTILITIES	173,091	141,677	31,414	81.9%	120,960	(52,131)	-30.1%
12 6080E 12	Engineering	0	930	(930)	N/A	0	0	#DIV/0!
12 6080E 12	Engineering-CCTV Assessments	5,386	5,386	0	100.0%	5,386	0	0.0%
12 6080K 12	District Counsel	17,896	15,913	1,983	88.9%	20,000	2,104	11.8%
12 6080L 12	Legal	2,870	1,166	1,704	40.6%	2,000	(870)	-30.3%
12 6080M 12	CCTV Oversight	20,023	20,023	0	100.0%	0	(20,023)	-100.0%
12 6080M 12	Project Management-Terrain	12,624	16,149	(3,525)	127.9%	5,000	(7,624)	-60.4%
12 6080M 12	WWTP Master Plan	0	0	0	N/A	0	0	#DIV/0!
12 6080M 12	Rate Fee Study	15,000	0	15,000	0.0%	0	(15,000)	-100.0%
12 6080M 12	Capacity Fee Study	4,584	4,584	0	100.0%	0	(4,584)	-100.0%
12 6080M 12	Complete WW Audit	620	620	0	100.0%	0	(620)	-100.0%
12 6086 12	Outside Services	1,977	1,077	900	54.5%	1,400	(577)	-29.2%
	PROFESSIONAL SERVICES	80,980	65,848	15,132	81.3%	33,786	(47,194)	-58.3%
12 6088 12	SETTLEMENT AGREEMENT	113,000	113,413	(413)	100.4%	0	(113,000)	-100.0%
12 6048 12	Security & Safety	3,743	4,395	(652)	117.4%	1,500	(2,243)	-59.9%
12 6089 12	Emergency Medical Supplies	100	0	100	0.0%	200	100	100.0%
12 6090 12	Operating Supplies	12,764	11,605	1,159	90.9%	10,000	(2,764)	-21.7%
12 6091 12	Lab Tests	11,126	8,386	2,740	75.4%	11,000	(126)	-1.1%
12 6092 12	Lab Supplies	4,756	4,824	(68)	101.4%	4,500	(256)	-5.4%
12 6093 12	Small Tools/Equipment	2,495	2,578	(83)	103.3%	1,000	(1,495)	-59.9%
12 6094 12	Clothing/Uniforms	2,935	3,390	(455)	115.5%	1,500	(1,435)	-48.9%
12 6096 12	Fuel	9,179	10,732	(1,553)	116.9%	9,000	(179)	-2.0%
	OPERATING SUPPLIES/EQUIP.	47,098	45,910	1,188	97.5%	38,700	(8,398)	-17.8%
12 6115 12	Meeting Exp.	106	106	0	100.0%	0	(106)	-100.0%
12 6120E 12	Employee Travel/Training	2,414	2,572	(158)	106.5%	1,000	(1,414)	-58.6%
12 6125 12	Recruitment	1,775	2,987	(1,212)	168.3%	500	(1,275)	-71.8%
	TRAINING & TRAVEL	4,295	5,665	(1,370)	131.9%	1,500	(2,795)	-65.1%
12 6180G 12	Interest-Truck	1,086	1,086	0	100.0%	827	(259)	-23.8%
12 2513 12	Principal-Truck	7,955	7,955	0	100.0%	8,213	258	3.2%
12 6180B 12	Interest-Citizen's Bank	5,238	5,238	0	100.0%	1,010	(4,228)	-80.7%
12 2602 12	Principal-Citizen's Bank	93,975	93,975	0	100.0%	22,435	(71,540)	-76.1%
12 6180C 12	Interest-City Nat'l Bank	61,562	61,562	0	100.0%	56,807	(4,755)	-7.7%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
12 2602 12	Principal-City Nat'l Bank	100,000	100,000	0	100.0%	109,000	9,000	9.0%
12 6180D 12	Interest-SWRCB	14,766	0	14,766	0.0%	9,988	(4,778)	-32.4%
12 2615 12	Principal-SWRCB	159,291	0	159,291	0.0%	164,069	4,778	3.0%
	DEBT SERVICE	443,873	269,816	174,057	60.8%	372,348	(71,525)	-16.1%
12 6170 12	Sanitary Sewer Service-SR4	22,523	31,507	(8,984)	139.9%	0	31,507	-100.0%
12 6170 12	Upgrade Alarm System	3,161	3,161	0	100.0%	0	3,161	-100.0%
12 6170 12	Lift Station 1 of 10 = A @ Nottingham @ Marine Terrace							
12 6170 12	Lift Station 2 of 10 = A1 @ Harvy @ Marine Terrace							
12 6170 12	Lift Station 2: Rebuild Pumps	12,648	10,648	2,000	84.2%	0	(12,648)	-100.0%
12 6170 12	Lift Station 2: Pumps					20,000	20,000	#DIV/0!
12 6170 12	Lift Station 3 of 10 = B @ Cabrillo Hwy							
12 6170 12	Lift Station 3: Pumps	20,000	6,898	13,102		0	0	#DIV/0!
12 6170 12	Lift Station 3: Control Panel Upgrade					37,500	37,500	#DIV/0!
12 6170 12	Lift Station 4 of 10 = 4 @ DeValt							
12 6170 12	LS #4 & #8-Pumps & Panels	2,583	2,583	0	100.0%	0	2,583	-100.0%
12 6170 12	Lift Station 5 of 10 = B1 @ Burton							
12 6170 12	Lift Station 5: Panels	25,000	0	25,000	0.0%	0	0	-100.0%
12 6170 12	Lift Station 6 of 10 = B2 @ Eaton							
12 6170 12	Lift Station 6: Panels	25,000	0	25,000	0.0%	0	0	-100.0%
12 6170 12	Lift Station 7 of 10 = B3 @ 2222 Green							
12 6170 12	Lift Station 8 of 10 = 8 @ Hillcrest							
12 6170 12	LS #4 & #8-Pumps & Panels	0	14,529	(14,529)	#DIV/0!	0	14,529	#DIV/0!
12 6170 12	Lift Station 9 of 10 = 9 @ Moonstone Beach							
12 6170 12	Lift Station 9: Generator	35,000	0			34,205	(795)	-2.3%
12 6170 12	Lift Station 9: Pumps					15,000	15,000	#DIV/0!
12 6170 12	Lift Station 10 of 10 = B4 @ 1551 Green							
12 6170 12	SCADA Supervisory Control	0	0	0	#DIV/0!	100,000	100,000	#DIV/0!
12 6170 12	Aeration Basin: Dissolved Oxygen Me	0	0	0	#DIV/0!	15,882	15,882	#DIV/0!
12 6170 12	Variable Frequency Drive = WWTP	0	0	0	#DIV/0!	10,721	10,721	#DIV/0!
12 6170 12	Radio Infrastructure	0	0	0	#DIV/0!	0	0	#DIV/0!
12 6170 12	HMI PLC Controller for WWTP	0	0	0	#DIV/0!	0	0	#DIV/0!
12 6170 12	Fuel System (50%)	0	0	0	N/A	0	0	#DIV/0!
	CAPITAL OUTLAY	145,915	69,326	41,589	47.5%	233,308	237,440	59.9%
	OPERATING EXPENDITURES	1,936,208	1,575,731	325,477	81.4%	1,541,023	(245,138)	-20.4%
12 6200 12	ALLOCATED OVERHEAD	387,722	355,412	32,310	91.7%	374,994	(12,728)	-3.3%
TOTAL EXPENDITURES		2,323,930	1,931,143	357,787	83.1%	1,916,018	(257,865)	-17.6%
NET OPERATING INCOME/(LOSS)		(265,616)	(214,448)	(16,168)		(122,909)	(7,340)	-53.7%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - FIRE DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/2014	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
PROPERTY TAXES	1,173,915	1,156,029	17,886	98%	1,271,500	97,585	8%
FIRE BENEFIT ASSESSMENT	417,133	409,833	7,300	98%	425,475	8,343	2%
WEED ABATEMENT/FUEL REDUCTION	10,000	6,243	3,757	62%	10,000	0	0%
MUTUAL AID/INSPECTION FEES	18,418	18,605	(187)	101%	18,621	203	1%
INTEREST INCOME	39	17	22	44%	39	0	0%
GRANT/DONATION REVENUE	0	903	(903)	N/A	0	0	#DIV/0!
OTHER	7,595	7,811	(216)	103%	0	(7,595)	-100%
TOTAL OPERATING REVENUES	1,627,100	1,599,441	27,659	98%	1,725,635	98,536	6%
OPERATING EXPENDITURES							
SALARIES & WAGES	793,200	650,602	142,598	82%	753,138	(40,062)	-5%
PAYROLL TAXES & BENEFITS	462,731	386,038	76,693	83%	483,889	21,158	5%
INSURANCE & OTHER SERVICES	608	308	300	51%	475	(133)	-22%
MAINTENANCE & REPAIR	46,604	59,930	(13,326)	129%	51,690	5,086	11%
OFFICE SUPPLIES & EQUIPMENT	6,228	4,324	1,904	69%	3,300	(2,928)	-47%
GOVERNMENT FEES, DUES, PUBLICATIONS	41,264	7,328	33,936	18%	40,012	(1,252)	-3%
UTILITIES	17,861	14,207	3,654	80%	14,875	(2,986)	-17%
PROFESSIONAL SERVICES	50,169	53,165	(2,996)	106%	12,950	(37,219)	-74%
CLAIMS	309	309	0	100%	0	(309)	-100%
FUEL HAZARD CONTRACT	6,259	6,259	0	100%	6,259	0	0%
OPERATING SUPPLIES & EQUIPMENT	42,830	40,430	2,400	94%	34,952	(7,878)	-18%
SURF RESCUE/NCOR	5,000	2,888	2,112	58%	1,000	(4,000)	-80%
GRANT EXPENDITURES	1,300	1,285	15	99%	0	(1,300)	-100%
TRAINING/TRAVEL & RECRUITMENT	19,078	18,327	751	96%	9,550	(9,528)	-50%
PUBLIC OUTREACH & EDUCATION	1,700	2,244	(544)	132%	0	(1,700)	-100%
EQUIPMENT LEASE	0	0	0	N/A	0	0	#DIV/0!
DEBT SERVICE	1,233	0	1,233	0%	9,591	8,358	678%
CAPITAL OUTLAY	1,641	1,641	0	100%	1,500	(141)	-9%
ALLOCATED OVERHEAD	196,093	179,752	16,341	92%	302,415	106,322	54%
TOTAL OPERATING EXPENDITURES	1,694,108	1,429,037	265,071	16%	1,725,595	31,487	2%
OPERATING REVENUE LESS EXPENDITURES	(67,008)	170,404	(237,412)		40	67,048	-100%
TRANSFER (TO) OR FROM FUND BALANCE	67,009	(170,404)	237,412		(40)	(67,048)	-100%
NET RESULTS OF OPERATIONS	0	0	0		0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - FIRE DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
REVENUES								
01 4310 01	PROPERTY TAXES	1,173,915	1,156,029	17,886	98.5%	1,271,500	97,585	8.3%
01 4335 01	FIRE BENEFIT ASSESSMENT	417,133	409,833	7,300	98.3%	425,475	8,343	2.0%
01 4370 01	WEED ABATE/FUEL REDUCTION	10,000	6,243	3,757	62.4%	10,000	0	0.0%
01 4200 01	INTEREST INCOME**	39	17	22	43.6%	39	0	0.0%
01 4127 01	Mutual Aid Reimbursements	2,521	2,521	0	100.0%	2,521	0	0.0%
01 4373 01	Inspection Fees	15,897	16,084	(187)	101.2%	16,100	203	1.3%
	CDF/INSPECTION FEES	18,418	18,605	(187)	101.0%	18,621	203	1.1%
01 4610 01	Grant Revenue	0	0	0	N/A	0	0	#DIV/0!
01 4613 01	Donations-CERT	0	903	(903)	N/A	0	0	#DIV/0!
01 4610 01	GRANTS & DONATIONS REVENUE	0	903	(903)	N/A	0	0	#DIV/0!
01 4390 01	Miscellaneous	7,595	7,811	(216)	102.8%	0	(7,595)	-100.0%
	OTHER	7,595	7,811	(216)	102.8%	0	(7,595)	-100.0%
TOTAL REVENUES		1,627,100	1,599,441	27,659	98.3%	1,725,635	98,536	6.1%
EXPENDITURES								
01 5000 01	Salary & Wages		442,475					
01 5040 01	Sick/Vacation Pay		33,405					
01 5050 01	Holiday Pay		15,844					
	GROSS REGULAR WAGES	580,441	491,724	88,717	84.7%	579,000	(1,441)	-0.2%
01 5010 01	Overtime	104,465	74,759	29,706	71.6%	76,059	(28,406)	-27.2%
01 5031 01	Reservist Pay	104,284	82,339	21,945	79.0%	93,079	(11,205)	-10.7%
01 5020 01	Out of Class Pay	4,010	1,780	2,230	44.4%	5,000	990	24.7%
	SUB-TOTAL SALARY & WAGES	793,200	650,602	142,598	82.0%	753,138	(40,062)	-5.1%
01 5101 01	Uniform Allowance	4,200	4,200	0	100.0%	4,200	0	0.0%
01 5102 01	Dental/Life Insurance	9,018	7,958	1,060	88.2%	10,676	1,658	18.4%
01 5103 01	Health Insurance	69,224	63,546	5,678	91.8%	70,862	1,638	2.4%
01 5105 01	Life Insurance	350	555	(205)	158.6%		(350)	-100.0%
01 5106 01	FICA	47,611	38,118	9,493	80.1%	45,974	(1,637)	-3.4%
01 5107 01	Medicare	11,386	9,165	2,221	80.5%	11,065	(321)	-2.8%
01 5108 01	Workers' Comp Insurance	40,254	31,579	8,675	78.4%	44,362	4,108	10.2%
01 5109 01	Retirement Program	227,412	182,835	44,577	80.4%	245,991	18,579	8.2%
01 5112 01	Unemployment Insurance	1,414	908	506	64.2%	1,000	(414)	-29.3%
01 5120 01	457 Deferred Comp Match	2,700	2,400	300	88.9%	2,600	(100)	-3.7%
01 5121 01	Retirees' Health Premiums	35,762	33,024	2,738	92.3%	34,159	(1,603)	-4.5%
01 5122 01	Medical Reimbursement	13,400	11,750	1,650	87.7%	13,000	(400)	-3.0%
	SUB-TOTAL BENEFITS	462,731	386,038	76,693	83.4%	483,889	21,158	4.6%
	PERSONNEL COSTS	1,255,931	1,036,640	219,291	82.5%	1,237,027	(18,904)	-1.5%
01 6010 01	Ads-Legal/Other	608	308	300	50.7%	475	(133)	-21.9%
01 6030 01	Insurance	0	0	0	N/A	0	0	#DIV/0!
	INSURANCE & OTHER SERVICES	608	308	300	50.7%	475	(133)	-21.9%
01 6031F 01	M&R Fire Hydrants	4,500	1,607	2,893	35.7%	2,500	(2,000)	-44.4%
01 6033B 01	M&R Building	10,000	13,144	(3,144)	131.4%	7,500	(2,500)	-25.0%
01 6033G 01	M&R Grounds	4,726	4,053	673	85.8%	3,000	(1,726)	-36.5%
01 6035F 01	M&R Main St. Fire Hydrants	0	129	(129)	N/A	0	0	#DIV/0!
01 6040 01	M&R Equipment	1,715	715	1,000	41.7%	1,100	(615)	-35.9%
01 6041L 01	M&R Vehicles-Licensed	23,073	38,001	(14,928)	164.7%	35,000	11,927	51.7%
01 6041L 01	M&R Vehicles-Non-Licensed	0	91	(91)	N/A	0	0	#DIV/0!
01 6044 01	M&R Computer Services	2,590	2,190	400	84.6%	2,590	0	0.0%
01 6063 01	Communication Equipment	0	0	0	N/A	0	0	#DIV/0!
	EQUIP & BLDG MAINTENANCE	46,604	59,930	(13,326)	128.6%	51,690	5,086	10.9%
01 6045 01	Computer Supplies & Upg	1,857	1,857	0	100.0%	1,500	(357)	-19.2%
01 6050 01	Office Supplies	1,862	1,015	847	54.5%	1,300	(562)	-30.2%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
01 6051 01	Postage & Shipping	100	0	100	0.0%	100	0	0.0%
01 6053 01	Printing/Forms	1,000	43	957	4.3%	200	(800)	-80.0%
01 6095 01	Office Furniture/Fixtures	1,409	1,409	0	100.0%	200	(1,209)	-85.8%
	OFFICE SUPPLIES & EQUIPMENT	6,228	4,324	1,904	69.4%	3,300	(2,928)	-47.0%
01 6054 01	Publications-Dues & Books	6,367	6,266	101	98.4%	6,000	(367)	-5.8%
01 6055 01	Government Fees & Licenses	1,568	1,062	506	67.7%	1,500	(68)	-4.3%
01 6055 01	911 Dispatch	33,329	0	33,329	0.0%	32,512	(817)	-2.5%
	DUES AND FEES	41,264	7,328	33,936	17.8%	40,012	(1,252)	-3.0%
01 6060C 01	Utilities-Cell	1,678	1,499	179	89.3%	1,475	(203)	-12.1%
01 6060E 01	Utilities-Elec	7,404	5,934	1,470	80.1%	6,400	(1,004)	-13.6%
01 6060G 01	Utilities-Gas	1,700	1,768	(68)	104.0%	1,500	(200)	-11.8%
01 6060I 01	Utilities-Internet	2,112	1,938	174	91.8%	1,800	(312)	-14.8%
01 6060P 01	Utilities-Phone	2,613	1,889	724	72.3%	1,970	(643)	-24.6%
01 6060S 01	Utilities-Sewer	1,047	522	525	49.9%	750	(297)	-28.4%
01 6060W 01	Utilities-Water	1,307	657	650	50.3%	980	(327)	-25.0%
	UTILITIES	17,861	14,207	3,654	79.5%	14,875	(2,986)	-16.7%
01 6070 01	EQUIP. LEASE COSTS	0	0	0	N/A	0	0	#DIV/0!
01 6080E 01	Engineering	0	0	0	N/A	0	0	#DIV/0!
01 6080K 01	District Counsel	8,466	6,175	2,291	72.9%	8,000	(466)	-5.5%
01 6080L 01	Legal Services	1,530	1,530	0	100.0%	1,500	(30)	-2.0%
01 6080L 01	Labor Negotiator	35,110	40,537	(5,427)	115.5%	0	(35,110)	-100.0%
01 6080M 01	Other	1,377	1,290	87	93.7%	500	(877)	-63.7%
01 6080M 01	Grant Writer	1,000	1,000	0	100.0%	1,000	0	0.0%
01 6086 01	Outside Services	1,086	758	328	69.8%	750	(336)	-30.9%
01 6220H 01	Physicals	1,600	1,875	(275)	117.2%	1,200	(400)	-25.0%
	PROFESSIONAL SERVICES	50,169	53,165	(2,996)	106.0%	12,950	(37,219)	-74.2%
01 6088 01	CLAIMS	309	309	0	100.0%	0	(309)	-100.0%
01 6220F 01	FUEL HAZARD CONTRACT	6,259	6,259	0	100.0%	6,259	0	0.0%
01 6048 01	Security & Safety	924	462	462	50.0%	700	(224)	-24.2%
01 6089 01	Emergency Medical Supplies	3,307	1,586	1,721	48.0%	2,000	(1,307)	-39.5%
01 6090 01	Operating Supplies	10,000	6,788	3,212	67.9%	7,500	(2,500)	-25.0%
01 6093 01	Small Tools & Equipment	4,305	4,299	6	99.9%	4,000	(305)	-7.1%
01 6094 01	Clothing & Uniforms	8,885	12,641	(3,756)	142.3%	7,000	(1,885)	-21.2%
01 6096 01	Fuel	13,416	11,715	1,701	87.3%	12,000	(1,416)	-10.6%
01 6220B 01	Breathing-SCBA	752	752	0	100.0%	752	0	0.0%
01 6220D 01	Disaster Preparedness/CERT	1,241	2,187	(946)	176.2%	1,000	(241)	-19.4%
	OPERATING SUPP/EQUIP	42,830	40,430	2,400	94.4%	34,952	(7,878)	-18.4%
01 6220S 01	SURF RESCUE/NCOR	5,000	2,888	2,112	57.8%	1,000	(4,000)	-80.0%
01 6600 01	GRANT EXPENDITURES	1,300	1,285	15	98.8%	0	(1,300)	-100.0%
01 6115 01	Meeting Expense	481	376	105	78.2%	300	(181)	-37.6%
01 6120E 01	Employee Travel/Reg/Fees	14,000	13,717	283	98.0%	7,000	(7,000)	-50.0%
01 6124 01	Employee Recognition	250	117	133	46.8%	250	0	0.0%
01 6125 01	Employee Recruitment	4,347	4,117	230	94.7%	2,000	(2,347)	-54.0%
	TRAINING & TRAVEL	19,078	18,327	751	96.1%	9,550	(9,528)	-49.9%
01 6220A 01	OUTREACH/EDUCATION	1,700	2,244	(544)	132.0%		(1,700)	-100.0%
01 6180H 01	Pickup Truck-Interest	1,233	0	1,233	0.0%	1,233	0	0.0%
01 2514 01	Pickup Truck-Principal	0	0	0	N/A	8,358	8,358	#DIV/0!
	DEBT SERVICE	1,233	0	1,233	0.0%	9,591	8,358	677.8%
01 6170 01	CAPITAL OUTLAY	1,641	1,641	0	100.0%	1,500	(141)	-8.6%
OPERATING EXPENDITURES		1,498,015	1,249,285	248,730	83.4%	1,423,181	(74,834)	-5.0%
01 6200 01	ALLOCATED OVERHEAD	196,093	179,752	16,341	91.7%	302,415	106,322	54.2%
TOTAL EXPENDITURES		1,694,108	1,429,037	265,071	84.4%	1,725,595	(31,487)	1.9%
TOTAL REVENUE LESS EXPENDITURES		(67,008)	170,404	(237,412)		40	67,048	

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - FACILITIES AND RESOURCES DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/2014	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
PROPERTY TAXES	475,837	468,587	7,250	98%	508,700	32,863	7%
VETERAN'S HALL RENT	22,821	15,467	7,354	68%	22,821	0	0%
OTHER RENTS	300	700	(400)	233%	300	0	0%
INTEREST INCOME	317	145	172	46%	317	0	0%
OTHER/DONATION	4,500	6,952	(2,452)	154%	1,000	(3,500)	-78%
TOTAL OPERATING REVENUES	503,775	491,851	11,924	98%	533,138	29,363	6%
DEBT ISSUANCE	31,350	31,350	0	100%	0	(31,350)	-100%
TOTAL OPERATING REVENUES & DEBT ISSUANCE	535,125	523,201	11,924	98%	533,138	(1,987)	0%
OPERATING EXPENDITURES							
SALARIES & WAGES	175,031	144,029	31,002	82%	178,528	3,497	2%
PAYROLL TAXES & BENEFITS	120,896	103,514	17,382	86%	133,599	12,703	11%
MAINTENANCE & REPAIRS-VETERAN'S HALL	13,925	13,719	206	99%	9,500	(4,425)	-32%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	25,142	24,841	301	99%	15,600	(9,542)	-38%
FISCALINI RANCH MAINTENANCE	27,100	10,681	16,419	39%	27,100	0	0%
LOT MAINTENANCE	4,000	4,374	(374)	109%	4,000	0	0%
UTILITIES-VETERAN'S HALL	9,663	6,804	2,859	70%	8,483	(1,180)	-12%
UTILITIES-OTHER	26,255	17,983	8,272	68%	26,255	0	0%
PROFESSIONAL SERVICES	1,913	413	1,500	22%	1,913	0	0%
OPERATING SUPPLIES & EQUIPMENT	19,759	16,586	3,173	84%	19,078	(681)	-3%
GOVERNMENT FEES, DUES, PUBLICATIONS	266	383	(117)	144%	266	0	0%
TRAINING/TRAVEL & RECRUITMENT	3,395	395	3,000	12%	800	(2,595)	-76%
DEBT SERVICE	4,899	4,899	0	100%	11,169	6,270	128%
CAPITAL OUTLAY	34,850	34,850	0	100%	0	(34,850)	-100%
ALLOCATED OVERHEAD	92,758	85,028	7,730	92%	96,773	4,015	4%
TOTAL OPERATING EXPENDITURES	559,852	468,499	91,353	84%	533,065	(26,787)	-5%
OPERATING REVENUE LESS EXPENDITURES	(24,728)	54,701	(79,429)		73	24,800	-100%
TRANSFER (TO)/FROM FUND BALANCE	24,728	(54,701)	79,429		(73)	(24,800)	-100%
NET RESULTS OF OPERATIONS	0	0	0		0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - FACILITIES AND RESOURCES DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
REVENUE								
01 4310 02	PROPERTY TAX	475,837	468,587	7,250	98.5%	508,700	32,863	6.9%
01 4500 02	Vet's Hall Rent	13,981	10,522	3,459	75.3%	13,981	0	0.0%
01 4525 02	Vet's Hall Rent-Private Events	5,700	3,705	1,995	65.0%	5,700	0	0.0%
01 4530 02	Vet's Hall Waivers	2,900	1,100	1,800	37.9%	2,900	0	0.0%
01 4590 02	Vet's Hall-Cleaning Fee	240	140	100	58.3%	240	0	0.0%
	VET'S HALL RENTS	22,821	15,467	7,354	67.8%	22,821	0	0.0%
01 4550 02	Rodeo Grounds Rent	0	0	0	N/A	0	0	#DIV/0!
01 4560 02	Banners Rent	300	700	(400)	233.3%	300	0	0.0%
	OTHER RENTS	300	700	(400)	-133.3%	300	0	0.0%
01 4200 02	INTEREST INCOME	317	145	172	45.7%	317	0	0.0%
01 4362 02	Insurance Reimbursement	0	2,452	(2,452)	N/A	0	0	#DIV/0!
01 4392 02	Gain From disposal of Asset	3,500	3,500	0	100.0%	0	(3,500)	-100.0%
01 4502 02	Donation	1,000	1,000	0	100.0%	1,000	0	0.0%
	OTHER/DONATION	4,500	6,952	(2,452)	154.5%	1,000	(3,500)	-77.8%
TOTAL REVENUE		503,775	491,851	11,924	97.6%	533,138	29,363	5.8%
01 2513 02	Debt Issuance	31,350	31,350	0	100.0%	0	(31,350)	-100.0%
TOTAL REVENUE & LOAN PROCEEDS		535,125	523,201	11,924	97.8%	533,138	(1,987)	-0.4%
EXPENDITURES								
01 5000 02	Salary & Wages		127,468					
01 5040 02	Sick/Vacation Pay		7,276					
01 5050 02	Holiday Pay		6,946					
	GROSS REGULAR WAGES	171,372	141,690	29,682	82.7%	177,528	6,156	3.6%
01 5010 02	Overtime	3,659	2,339	1,320	63.9%	1,000	(2,659)	-72.7%
	SUB-TOTAL SALARY & WAGES	175,031	144,029	31,002	82.3%	178,528	3,497	2.0%
01 5101 02	Uniform Allowance	1,200	1,200	0	100.0%	1,200	0	0.0%
01 5102 02	Dental	2,740	2,033	707	74.2%	2,838	98	3.6%
01 5103 02	Health Insurance	22,033	19,294	2,739	87.6%	28,755	6,722	30.5%
01 5105 02	Life	137	221	(84)	161.3%	(137)	(137)	-100.0%
01 5106 02	FICA	10,918	8,986	1,932	82.3%	11,304	386	3.5%
01 5107 02	Medicare	2,553	2,101	452	82.3%	2,644	91	3.6%
01 5108 02	Workers' Comp	9,872	7,837	2,035	79.4%	11,856	1,984	20.1%
01 5109 02	Retirement	41,244	34,610	6,634	83.9%	42,781	1,537	3.7%
01 5120 02	457 Match	2,700	2,400	300	88.9%	2,600	(100)	-3.7%
01 5121 02	Retirees' Health	21,089	19,336	1,753	91.7%	23,120	2,031	9.6%
01 5122 02	Medical Reimbursement	6,410	5,496	914	85.7%	6,500	90	1.4%
	SUB-TOTAL BENEFITS	120,896	103,514	17,382	85.6%	133,599	12,703	10.5%
	PERSONNEL COSTS	295,927	247,543	48,384	83.7%	312,128	16,201	5.5%
01 6033V 02	M&R-Vet's Hall	7,925	7,572	353	95.5%	7,000	(925)	-11.7%
01 6033V 02	M&R-Vet's Hall Foyer	2,500	1,000	1,500	40.0%	1,000	(1,500)	-60.0%
01 6033V 02	M&R-Vet's Hall Floors & Trash Base	1,500	3,897	(2,397)	259.8%	1,500	0	0.0%
01 6033V 02	M&R-Vet's Hall Grease Trap	2,000	1,250	750	62.5%	0	(2,000)	-100.0%
	M&R-VET'S HALL	13,925	13,719	206	98.5%	9,500	(4,425)	-31.8%
01 6033B 02	M&R-Building	6,000	9,049	(3,049)	150.8%	6,000	0	0.0%
01 6033B 02	M&R-Building Move to Water Yard	5,351	5,351	0	100.0%	0	(5,351)	-100.0%
01 6033B 02	M&R-Building Public Restroom	4,435	4,435	0	100.0%	3,000	(1,435)	-32.4%
01 6033B 02	M&R-Building Skate Park	1,505	1,020	485	67.8%	1,000	(505)	-33.6%
01 6033L 02	M&R-Streetlights	1,251	751	500	60.0%	0	(1,251)	-100.0%
01 6040 02	M&R-Equipment	600	519	81	86.5%	600	0	0.0%
01 6041L 02	M&R-Vehicles Licensed	2,500	1,873	627	74.9%	2,500	0	0.0%
01 6041N 02	M&R-Vehicles Non-Licensed	3,000	1,546	1,454	51.5%	2,000	(1,000)	-33.3%
01 6044 02	Computer Services	0	0	0	N/A	0	0	#DIV/0!

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
01 6045 02	Computer Supplies & Upgrades	500	297	203	59.4%	500	0	0.0%
	M&R-FACILITY & EQUIPMENT	25,142	24,841	301	98.8%	15,600	(9,542)	-38.0%
01 6033G 02	LOT MAINTENANCE	4,000	4,374	(374)	109.4%	4,000	0	0.0%
01 6033R 02	Open Space Maintenance-Regular	14,000	9,070	4,930	64.8%	14,000	0	0.0%
01 6033R 02	Erosion Project	1,000	0	1,000	0.0%	1,000	0	0.0%
01 6033R 02	Eucalyptus Maintenance	2,000	0	2,000	0.0%	2,000	0	0.0%
01 6033R 02	Eucalyptus Removal	7,600	0	7,600	0.0%	7,600	0	0.0%
01 6033R 02	Trail Maintenance	1,000	1,611	(611)	161.1%	1,000	0	0.0%
01 6033R 02	Herbacides	1,500	0	1,500	0.0%	1,500	0	0.0%
	RANCH MAINTENANCE	27,100	10,681	16,419	39.4%	27,100	0	0.0%
01 6060E 02	Utilities-Electric	3,789	2,865	924	75.6%	3,500	(289)	-7.6%
01 6060G 02	Utilities-Gas	1,405	1,226	179	87.3%	1,405	0	0.0%
01 6060I 02	Utilities-Internet	1,232	970	262	78.7%	1,232	0	0.0%
01 6060P 02	Utilities-Telephone	484	370	114	76.4%	484	0	0.0%
01 6060S 02	Utilities-Sewer	862	432	430	50.1%	862	0	0.0%
01 6060W 02	Utilities-Water	1,891	941	950	49.8%	1,000	(891)	-47.1%
	UTILITIES-VET'S HALL	9,663	6,804	2,859	70.4%	8,483	(1,180)	-12.2%
01 6060C 02	Utilities-Cell	480	394	86	82.1%	480	0	0.0%
01 6060E 02	Utilities-Electric	15,355	10,787	4,568	70.3%	15,355	0	0.0%
01 6060G 02	Utilities-Gas	1,303	1,303	0	100.0%	1,303	0	0.0%
01 6060I 02	Utilities-Internet	2,193	2,025	168	92.3%	2,193	0	0.0%
01 6060S 02	Utilities-Sewer	2,300	1,150	1,150	50.0%	2,300	0	0.0%
01 6060W 02	Utilities-Water	4,624	2,324	2,300	50.3%	4,624	0	0.0%
	UTILITIES-OTHER	26,255	17,983	8,272	68.5%	26,255	0	0.0%
01 6080K 02	District Counsel	913	413	500	45.2%	913	0	0.0%
01 6080M 02	Other	0	0	0	N/A	0	0	#DIV/0!
01 6080M 02	Grant Writer	1,000	0	1,000	0.0%	1,000	0	0.0%
	PROFESSIONAL SERVICES	1,913	413	1,500	21.6%	1,913	0	0.0%
01 6055 02	GOVERNMENT FEES	266	383	(117)	144.0%	266	0	0.0%
01 6048 02	Security & Safety	160	160	0	100.0%	160	0	0.0%
01 6050 02	Office Supplies	138	420	(282)	304.3%	138	0	0.0%
01 6053 02	Printed Forms	0	0	0	N/A	0	0	#DIV/0!
01 6070 02	Equipment Rental	1,000	0	1,000	0.0%	1,000	0	0.0%
01 6090 02	Dept Operating Supplies	10,000	8,044	1,956	80.4%	10,000	0	0.0%
01 6093 02	Small Tools/Equipment	2,800	1,657	1,143	59.2%	2,000	(800)	-28.6%
01 6094 02	Clothing/Uniforms	1,780	1,280	500	71.9%	1,780	0	0.0%
01 6096 02	Fuel	3,881	5,025	(1,144)	129.5%	4,000	119	3.1%
	DEPT. OPERATING SUPPLIES	19,759	16,586	3,173	83.9%	19,078	(681)	-3.4%
01 6115 02	Meetings	0	0	0	N/A	0	0	#DIV/0!
01 6120E 02	Employee Travel	2,700	0	2,700	0.0%	500	(2,200)	-81.5%
01 6125 02	Recruitment	695	395	300	56.8%	300	(395)	-56.8%
	TRAINING & TRAVEL	3,395	395	3,000	11.6%	800	(2,595)	-76.4%
01 6170 02	Tractor	34,850	34,850	0	100.0%	0	(34,850)	-100.0%
	CAPITAL OUTLAY	34,850	34,850	0	100.0%	0	(34,850)	-100.0%
01 2513 02	Principal-J. Deere	0	0	0	N/A	6,270	6,270	#DIV/0!
01 2515 02	Principal-Ford PU City Nat'l Bank	4,311	4,311	0	100.0%	4,451	140	3.2%
01 6180G 02	Interest-Ford PU	588	588	0	100.0%	448	(140)	-23.8%
	DEBT SERVICE	4,899	4,899	0	100.0%	11,169	6,270	128.0%
	OPERATING EXPENDITURES	467,094	383,471	83,623	82.1%	436,292	(30,802)	-6.6%
01 6200 02	ALLOCATED OVERHEAD	92,758	85,028	7,730	91.7%	96,773	4,015	4.3%
TOTAL EXPENDITURES		559,852	468,499	91,353	83.7%	533,065	(26,787)	-4.8%
TOTAL REVENUE LESS EXPENDITURES		<u>(24,727)</u>	<u>54,702</u>	<u>(79,429)</u>		<u>74</u>	<u>24,800</u>	-100.3%

CAMBRIA COMMUNITY SERVICES DISTRICT

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FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET

GENERAL FUND - PARKS AND RECREATION DEPARTMENT

POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/2014	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
PROPERTY TAXES	36,727	36,167	560	98%	18,700	(18,027)	-49%
OTHER	505	505	0	100%	505	0	0%
TOTAL OPERATING REVENUES	37,232	36,672	560	98%	19,205	(18,027)	-48%
OPERATING EXPENDITURES							
PUBLIC OUTREACH /EDUCATION	1,268	1,268	0	100%	1,268	0	0%
PROFESSIONAL SERVICES	300	0	300	0%	300	0	0%
CAPITAL OUTLAY	12,000	11,303	697	94%	11,600	(400)	-3%
ALLOCATED OVERHEAD	23,377	21,429	1,948	92%	6,048	(17,329)	-74%
TOTAL OPERATING EXPENDITURES	36,945	34,000	2,945	92%	19,216	(17,729)	-48%
OPERATING REVENUES LESS EXPENDITURES	287	2,673	(2,385)		(11)	(298)	-104%
TRANSFER (T0)/FROM FUND BALANCE	(287)	(2,673)	2,385		11	298	-104%
NET RESULTS OF OPERATIONS	0	0	0		0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - PARKS AND RECREATION DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
REVENUE								
01 4310 16	PROPERTY TAX	36,727	36,167	560	98.5%	18,700	(18,027)	-49.1%
01 4390 16	OTHER	505	505	0	100.0%	505	0	0.0%
TOTAL OPERATING REVENUE		37,232	36,672	560	98.5%	19,205	(18,027)	-48.4%
EXPENDITURES								
01 6053 16	Printed Forms	1,268	1,268	0	100.0%	1,268	0	0.0%
	PUBLIC OUTREACH/EDUCATION	1,268	1,268	0	0.0%	1,268	0	0.0%
01 6080K 16	District Counsel	300	0	300	0.0%	300	0	0.0%
	PROFESSIONAL SERVICES	300	0	300	100.0%	300	0	0.0%
01 6115 16	Meeting Expense	0		0	N/A	0	0	#DIV/0!
01 6120E 16	Travel, Training	0		0	N/A	0	0	#DIV/0!
	TRAINING AND TRAVEL	0	0	0		0	0	#DIV/0!
01 6170 16	East Ranch Park Improvements	10,000	9,789	211	97.9%	10,000	0	0.0%
01 6170 16	Fiscalini Ranch Wetlands Protection	2,000	1,514	486	75.7%	1,600	(400)	-20.0%
		12,000	11,303	697	94.2%	11,600	(400)	-3.3%
OPERATING EXPENDITURES		13,568	12,571	997	92.7%	13,168	400	-2.9%
01 6200 02	ALLOCATED OVERHEAD	23,377	21,429	1,948	91.7%	6,048	(17,329)	-74.1%
TOTAL OPERATING EXPENDITURES		36,945	34,000	2,945	92.0%	19,216	(17,729)	-48.0%
TOTAL OPERATING REVENUE LESS EXPEND		287	2,673	(2,385)		(11)	(298)	-103.9%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - ADMINISTRATION DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/2014	REMAINING BALANCE FISCAL YEAR 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
OPERATING REVENUES							
ADMINISTRATIVE OVERHEAD CHARGES	1,293,590	1,185,791	107,799	92%	1,209,659	(83,931)	-6%
PROPERTY TAXES	197,039	194,037	3,002	98%	154,655	(42,384)	-22%
INTEREST INCOME	9,847	4,579	5,268	47%	4,924	(4,924)	-50%
SERVICE FEES	2,553	830	1,723	33%	1,000	(1,553)	-61%
FRANCHISE FEES	72,362	60,526	11,836	84%	72,400	38	0%
OTHER	27,807	17,700	10,107	64%	2,500	(25,307)	-91%
TOTAL OPERATING REVENUES	1,603,198	1,463,463	139,736	91%	1,445,137	(158,061)	-10%
OPERATING EXPENDITURES							
SALARIES & WAGES	674,295	614,204	60,091	91%	628,961	(45,334)	-7%
PAYROLL TAXES & BENEFITS	378,221	321,423	56,798	85%	331,368	(46,853)	-12%
INSURANCE & CLAIMS	66,158	67,523	(1,365)	102%	73,782	7,624	12%
MAINTENANCE & REPAIRS	63,812	64,234	(422)	101%	71,263	7,451	12%
OFFICE SUPPLIES & EQUIPMENT	29,021	28,123	898	97%	23,880	(5,141)	-18%
GOVERNMENT FEES, DUES, PUBLICATIONS	36,458	37,161	(703)	102%	36,458	0	0%
UTILITIES	19,199	16,824	2,375	88%	18,798	(401)	-2%
DISTRICT OFFICE RENT	38,186	35,003	3,183	92%	38,186	0	0%
PROFESSIONAL SERVICES	162,338	106,886	55,452	66%	179,019	16,681	10%
TRAINING/TRAVEL & RECRUITMENT	29,425	26,123	3,302	89%	28,750	(675)	-2%
PUBLIC OUTREACH & EDUCATION	2,683	2,687	(4)	100%	5,100	2,417	90%
CAPITAL OUTLAY	7,983	7,983	0	100%	0	(7,983)	-100%
DEBT SERVICE	5,165	4,569	596	88%	9,572	4,407	85%
TOTAL OPERATING EXPENDITURES	1,512,944	1,332,743	180,201	88%	1,445,137	(67,807)	-4%
OPERATING REVENUE LESS EXPENDITURES	90,254	130,720	(40,466)		0	(90,254)	-100%
OVERHEAD CHARGES	(90,254)	(130,720)	40,466		0	90,254	-100%
NET RESULTS OF OPERATIONS	0	0	0		0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2013/2014 BUDGET WORKSHEET AS OF MAY 31, 2014 AND FY 2014/2015 BUDGET WORKSHEET
GENERAL FUND - ADMINISTRATION DEPARTMENT
POST AD HOC BUDGET COMMITTEE MEETING ROUGH DRAFT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	% CHANGE FROM FY 13/14 TO FY 14/15
REVENUE								
01 6200 09	ALLOCATED OVERHEAD	1,293,590	1,185,791	107,799	91.7%	1,209,659	83,931	-6.5%
01 4001 09	FRANCHISE FEES	72,362	60,526	11,836	83.6%	72,400	38	0.1%
01 4007 09	Returned Check Fee	0	0	0	N/A	0	0	#DIV/0!
01 4013 09	Vac Rental Fees	493	270	223	54.8%	250	(243)	-49.3%
01 4050 09	Administrative Fees	2,060	560	1,500	27.2%	750	(1,310)	-63.6%
	SERVICE FEES	2,553	830	1,723	32.5%	1,000	(1,553)	-60.8%
01 4200 09	INTEREST INCOME**	9,847	4,579	5,268	46.5%	4,924	(4,924)	-50.0%
01 4310 09	PROPERTY TAX*	197,039	194,037	3,002	98.5%	154,655	(42,384)	-21.5%
01 4385 09	Radio Vault Rent	2,400	1,200	1,200	50.0%	2,400	0	0.0%
01 4389 09	Public Records Request	51	64	(13)	125.5%	100	49	96.1%
01 4390 09	Miscellaneous	25,356	16,436	8,920	64.8%		(25,356)	-100.0%
	OTHER	27,807	17,700	10,107	63.7%	2,500	(25,307)	-91.0%
TOTAL NEW REVENUE		309,608	277,672	31,936	89.7%	235,479	74,130	-23.9%
EXPENDITURES								
01 5000 09	Salary & Wages		468,403					
01 5040 09	Sick/Vacation Pay		104,590					
01 5050 09	Holiday Pay		25,597					
	GROSS REGULAR WAGES	648,716	598,590	50,126	92.3%	610,461	(38,255)	-5.9%
01 5010 09	Overtime	529	239	290	45.2%	1,000	471	89.0%
01 5030 09	Part Time-Directors' Fees	25,050	15,375	9,675	61.4%	17,500	(7,550)	-30.1%
	SUB-TOTAL SALARY & WAGES	674,295	614,204	60,091	91.1%	628,961	(45,334)	-6.7%
01 5102 09	Dental	7,795	6,633	1,162	85.1%	8,677	882	11.3%
01 5103 09	Health Insurance	66,052	48,243	17,809	73.0%	65,898	(154)	-0.2%
01 5105 09	Life	356	551	(195)	154.8%	0	(356)	-100.0%
01 5106 09	FICA	38,556	34,496	4,060	89.5%	34,728	(3,828)	-9.9%
01 5107 09	Medicare	9,897	8,947	950	90.4%	9,012	(885)	-8.9%
01 5108 09	Workers' Comp	5,977	5,101	876	85.3%	6,557	580	9.7%
01 5109 09	Retirement	153,299	127,721	25,578	83.3%	106,548	(46,751)	-30.5%
01 5120 09	457 Match	17,589	17,115	474	97.3%	15,545	(2,044)	-11.6%
01 5121 09	Retirees' Health	64,319	60,138	4,181	93.5%	72,901	8,582	13.3%
01 5122 09	Medical Reimbursement	14,381	12,478	1,903	86.8%	11,502	(2,879)	-20.0%
	SUB-TOTAL BENEFITS	378,221	321,423	56,798	85.0%	331,368	(46,853)	-12.4%
	PERSONNEL COSTS	1,052,516	935,627	116,889	88.9%	960,329	(92,187)	-8.8%
01 6010 09	Ads-Legal/Other	683	383	300	56.1%	600	(83)	-12.2%
01 6011N 09	Newsletter	0	0	0	N/A	2,000	2,000	#DIV/0!
01 6011W 09	Website	2,000	2,304	(304)	115.2%	2,500	500	25.0%
	OUTREACH EDUCATION	2,683	2,687	(4)	100.1%	5,100	2,417	90.1%
01 6030 09	INSURANCE	66,158	67,523	(1,365)	102.1%	73,782	7,624	11.5%
01 6033B 09	M&R-Building	2,903	4,181	(1,278)	144.0%	4,000	1,097	37.8%
01 6033G 09	M&R-Grounds	1,563	2,084	(521)	133.3%	1,563	0	0.0%
01 6040 09	M&R-Equipment	200	0	200	0.0%	200	0	0.0%
01 6041L 09	M&R-Licensed Vehicles	269	169	100	62.8%	500	231	85.9%
01 6044 09	M&R-Computer Services	58,877	57,800	1,077	98.2%	65,000	6,123	10.4%
	MAINTENANCE	63,812	64,234	(422)	100.7%	71,263	7,451	11.7%
01 6045 09	Computer Supplies & Upgrades	3,571	3,738	(167)	104.7%	3,000	(571)	-16.0%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2013/2014 MY BUDGET	ACTUAL AS OF 5/31/14	REMAINING BALANCE AS OF 2013/2014	YTD % OF FY 13/14 BUDGET	PROPOSED FISCAL YEAR 2014/2015 BUDGET	INCREASE/ (DECREASE) FROM FY 13/14 TO FY 14/15	FROM FY 13/14 TO FY 14/15
01 6048 09	Security & Safety	630	567	63	90.0%	650	20	3.2%
01 6050 09	Office Supplies	14,494	13,199	1,295	91.1%	10,000	(4,494)	-31.0%
01 6051 09	Postage & Shipping	4,369	4,661	(292)	106.7%	4,369	0	0.0%
01 6052 09	Bank Charges	1,564	1,519	45	97.1%	1,564	0	0.0%
01 6053 09	Printing/Forms	1,583	2,013	(430)	127.2%	1,400	(183)	-11.6%
01 6058 09	Cash Short/Over	(6)	(17)	11	283.3%	(6)	0	0.0%
01 6070 09	Equipment Rental	544	408	136	75.0%	544	0	0.0%
01 6090 09	Janitorial Supplies	1,359	1,159	200	85.3%	1,359	0	0.0%
01 6094 09	Uniforms	636	599	37	94.2%	1,000	364	57.2%
01 6095 09	Office Equip/Furniture	277	277	0	100.0%	0	(277)	-100.0%
	OFFICE SUPPLIES & EQUIP	29,021	28,123	898	96.9%	23,880	(5,141)	-17.7%
01 6054 09	Publications-Dues & Books	8,714	8,304	410	95.3%	8,714	0	0.0%
01 6055 09	JPA/Gov't Fees	27,744	28,857	(1,113)	104.0%	27,744	0	0.0%
	DUES & FEES	36,458	37,161	(703)	101.9%	36,458	0	0.0%
01 6060C 09	Utilities-Cell	811	742	69	91.5%	811	0	0.0%
01 6060E 09	Utilities-Electric	5,946	4,722	1,224	79.4%	5,946	0	0.0%
01 6060G 09	Utilities-Gas	200	457	(257)	228.5%	450	250	125.0%
01 6060I 09	Utilities-Internet	3,360	3,082	278	91.7%	3,360	0	0.0%
01 6060P 09	Utilities-Telephone	8,151	7,460	691	91.5%	7,500	(651)	-8.0%
01 6060S 09	Utilities-Sewer	395	195	200	49.4%	395	0	0.0%
01 6060W 09	Utilities-Water	336	166	170	49.4%	336	0	0.0%
	UTILITIES	19,199	16,824	2,375	87.6%	18,798	(401)	-2.1%
01 6075 09	OFFICE RENT	38,186	35,003	3,183	91.7%	38,186	0	0.0%
01 6080A 09	Auditor	14,500	14,500	0	100.0%	15,000	500	3.4%
01 6080F 09	Finance Services	0	6,945	(6,945)	N/A	7,200	7,200	#DIV/0!
01 6080K 09	District Counsel	62,625	60,212	2,413	96.1%	65,000	2,375	3.8%
01 6080L 09	Legal	0	0	0	N/A	0	0	#DIV/0!
01 6080M 09	Other	13,601	12,836	765	94.4%	13,601	0	0.0%
01 6080T 09	Temporary Help	63,218	6,100	57,118	9.6%	63,218	0	0.0%
01 6086 09	Outside Services	8,394	6,293	2,101	75.0%	15,000	6,606	78.7%
	PROFESSIONAL SERVICES	162,338	106,886	55,452	65.8%	179,019	16,681	10.3%
01 6115 09	Meeting Expense	1,955	2,363	(408)	120.9%	2,000	45	2.3%
01 6120D 09	Directors' Travel	5,562	5,222	340	93.9%	10,000	4,438	79.8%
01 6120E 09	Training-LCW	3,523	3,523	0	100.0%	4,000	477	13.5%
01 6120E 09	Employee Travel/Training	13,219	11,219	2,000	84.9%	10,000	(3,219)	-24.4%
01 61224 09	Employee Recognition	210	247	(37)	117.6%	250	40	19.0%
01 6125 09	Employee Recruitment	4,956	3,549	1,407	71.6%	2,500	(2,456)	-49.6%
	TRAINING & TRAVEL	29,425	26,123	3,302	88.8%	28,750	(675)	-2.3%
01 6180H 09	Interest-Fusion	597	0	597	0.0%	643	46	7.6%
01 2514 09	Principal-Fusion	0	0	0	N/A	4,361	4,361	#DIV/0!
01 6180G 09	Interest-Copier	548	549	(1)	100.2%	418	(130)	-23.7%
01 2513 09	Principal-Copier	4,020	4,020	0	100.0%	4,150	130	3.2%
	DEBT SERVICE	5,165	4,569	596	88.5%	9,572	4,407	85.3%
01 6170 09	CAPITAL OUTLAY	7,983	7,983	0	100.0%	0	(7,983)	-100.0%
	OPERATING EXPENDITURES	460,428	397,116	63,312	86.2%	484,808	24,380	5.3%
TOTAL EXPENDITURES		1,512,944	1,332,743	180,201	88.1%	1,445,137	67,807	-4.5%
TOTAL NEW REVENUE LESS EXPENDITURES		<u>(1,203,336)</u>	<u>(1,055,071)</u>	<u>(148,265)</u>		<u>(1,209,659)</u>	<u>6,323</u>	