



## CAMBRIA COMMUNITY SERVICES DISTRICT

I, Amanda Rice, 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: **Thursday, May 4, 2017, 2:00 PM, 1000 Main St. Cambria CA 93428**. 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**

**Thursday, May 4, 2017, 2:00 PM  
1000 Main St. Cambria CA 93428**

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at [www.cambriacsd.org](http://www.cambriacsd.org). The District Office hours are Monday - Thursday, and every other Friday from 9:00 a.m. through 4:00 p.m. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

#### **1. OPENING**

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

#### **2. REGULAR BUSINESS (Estimated time: 15 Minutes per item)**

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 prior to Board consideration of each agenda item. Public Comment items on this agenda will be limited to three (3) minutes per person

- A. DISCUSSION AND CONSIDERATION OF THE PRELIMINARY BUDGET FOR FISCAL YEAR 2017-2018**

#### **3. ADJOURN**

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO.

**3.A.**FROM: Jerry Gruber General Manager  
Patrick O'Reilly Finance Manager-----  
Meeting Date: May 4, 2017 Subject: Discussion and Consideration of the  
Preliminary Budget for Fiscal Year  
2017-2018  
-----**RECOMMENDATIONS**

- Receive a staff presentation on the Preliminary Budget for Fiscal Year 2017/2018.
- Receive public input.
- Discuss and Consider the Preliminary Budget for Fiscal Year 2017/2018 and provide direction to staff.

**FISCAL IMPACT**

The Fiscal Year 2017/2018 Budget being presented would authorize total Revenue Projections, Expenditure Authorities, and changes to the Water, Wastewater, and General Fund Balances as follows:

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FY 2017 - 2018 APPROVED BUDGET  
SUMMARY OF ALL FUNDS**

| <u>GENERAL FUND</u>     | <u>REVENUES</u>  | <u>EXPENDITURES</u> | <u>CHANGE TO<br/>FUND BALANCE</u> |
|-------------------------|------------------|---------------------|-----------------------------------|
| <u>DEPARTMENTS:</u>     |                  |                     |                                   |
| FIRE                    | 2,292,922        | 2,292,922           | (0)                               |
| FACILITIES & RESOURC    | 635,043          | 635,044             | (1)                               |
| PARK & RECREATION       | 276,811          | 276,811             | (0)                               |
| ADMINISTRATION          | 1,873,116        | 1,873,116           | (0)                               |
| <b>TOTAL GF</b>         | <b>5,077,892</b> | <b>5,077,893</b>    | <b>(1)</b>                        |
| <br>                    |                  |                     |                                   |
| <u>WASTEWATER FUND</u>  | <u>REVENUES</u>  | <u>EXPENDITURES</u> | <u>CHANGE TO<br/>FUND BALANCE</u> |
| <b>TOTAL WW</b>         | <b>2,105,928</b> | <b>2,105,928</b>    | <b>0</b>                          |
| <br>                    |                  |                     |                                   |
| <u>WATER FUND</u>       | <u>REVENUES</u>  | <u>EXPENDITURES</u> | <u>CHANGE TO<br/>FUND BALANCE</u> |
| <u>DEPARTMENTS:</u>     |                  |                     |                                   |
| OPERATIONS              | 2,698,880        | 2,475,367           | 223,513                           |
| SWF CAP COST REC        | 910,176          | 961,852             | (51,676)                          |
| SWF OPERATIONS          | -                | 0                   | (0)                               |
| <b>TOTAL WATER FUND</b> | <b>3,609,056</b> | <b>3,437,220</b>    | <b>171,836</b>                    |

## DISCUSSION:

Attached is the preliminary Fiscal Year 2017/2018 CCSD Budget for review and consideration.

Budget details for each area are provided on Attachments A through H.

In preparation for the preliminary Fiscal Year 2017/2018 Budget, certain assumptions needed to be made both from a revenue and expenditure perspective. Unless directed otherwise by the Board, staff will use the procedures outlined below.

The Property Tax Revenue estimate in the budget is projected to increase from FY 2016/2017 to FY 2017/18 by 3.0% or \$231,128. In prior years, property tax has been allocated to the Fire, Facility & Resources, Park & Recreation and Administration Departments. This year, property taxes are only allocated to the operational areas which include the Fire, Facility & Resources and Park & Recreation departments. No property taxes are allocated to the Administrative department which results in a more appropriate distribution of Administration department costs as discussed in Attachment I.

In the preliminary budget, the net cost to operate the Administrative Department has been fully allocated to other departments in the General Fund and to the Water and Wastewater Funds. In prior years this allocation was made based on the percent of administration staffing effort that is dedicated to each department or fund. For Fiscal Year 2017-18, the allocation methodology has been changed to more accurately reflect how each department and fund receives benefit from the administrative costs being allocated. The new methodology is discussed in Attachment J.

In the preliminary budget, there is not currently any provision for vehicle replacement in the District. Since interest rates have been fairly low in recent years, staff has opted to borrow funds to purchase vehicles on a "pay as you go" basis. An alternative to that practice is to establish a vehicle replacement fund to accumulate adequate cash to pay cash for vehicles as required. Prior to the regular Board meeting in May, staff will develop the costs required to establish such a fund.

The preliminary budget for Fiscal Year 2017-18 does not include any funds with deficit budgets however the Board has approved a loan from the General Fund to the Wastewater Fund for \$466,777. The Board will need to provide guidance as to whether that loan should bear interest and how that loan should be repaid.

The attached preliminary budget has the following columns:

- ACCT#: General Ledger Account Number
- Account Description
- FY 16/17 APPROVED BUDGET: this is the budget as amended at the Board meeting in March 2017),
- ACTUAL THROUGH 3/31/2017: Actual Expenditures for Fiscal Year 2016-17 through March 31, 2017,
- PRELIMINARY BUDGET FY 17-18: this is the budget being proposed by staff, and
- FY 17-18 CHANGE: The difference between the Preliminary Budget and the Fiscal Year 2016-17 Budget.

Each budget also has notes attached at the end of the budget where significant aspects of the budget are discussed.

**General Fund Analysis.** The preliminary budget for the General Fund is balanced with expenditures equaling revenues as shown below.

| <u>GENERAL FUND</u>  | <u>REVENUES</u>  | <u>EXPENDITURES</u> | <u>CHANGE TO<br/>FUND BALANCE</u> |
|----------------------|------------------|---------------------|-----------------------------------|
| <u>DEPARTMENTS:</u>  |                  |                     |                                   |
| FIRE                 | 2,292,922        | 2,292,922           | (0)                               |
| FACILITIES & RESOURC | 635,043          | 635,044             | (1)                               |
| PARK & RECREATION    | 276,811          | 276,811             | (0)                               |
| ADMINISTRATION       | 1,873,116        | 1,873,116           | (0)                               |
| <b>TOTAL GF</b>      | <b>5,077,892</b> | <b>5,077,893</b>    | <b>(1)</b>                        |

**Fire Department.** The Fire Department budget is balanced. The new method of allocating property taxes this year resulted in an increase of \$233,725 in property taxes in the Fire Department. However, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered. The new method of allocating Administrative Department costs have increased the cost allocations absorbed by the Fire Department by \$111,156.

The budget for the Fire Department includes 3 firefighters hired under the Safer Grant Program. That grant only goes through February 2018 so only \$117,614 in grant revenue is anticipated which will only partially recover the total cost of that program which will be \$163,430 for the year.

This budget also includes a grant for \$75,800 for personal protective equipment. The District has applied for the grant but has not yet received notification if the grant has been approved.

A new first out fire truck was purchased last year for delivery this year. The purchase is being financed by Muni Finance Corporation and the first annual payment for \$134,340 will be due upon delivery of the truck. That payment is included in the budget for this fiscal year.

**Facilities and Resources Department.** The Facilities & Resources Department budget is balanced. The new method of allocating property taxes this year resulted in an increase of \$26,529 in property taxes in the department. However, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered. The new method of allocating Administrative Department costs have increased the cost allocations absorbed by the department by \$6,980.

**Parks and Recreation Department.** The Park & Recreation Department budget is balanced however it does not provide adequate funds to finish the infrastructure improvements required for the East Ranch Park which is one of the goals of the Board. The low bid received to complete the infrastructure improvements to the East Ranch totaled \$303,000. This budget anticipates paying for \$227,862 of those improvements in Fiscal Year 2017-18 and paying for the remaining \$75,138 in Fiscal Year 2018-19.

The new method of allocating property taxes this year resulted in an increase of \$84,059 in property taxes in the Facilities & Resources department. However, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered. The new method of allocating Administrative Department costs have increased the cost allocations absorbed by the department by \$21,833.

**Administration Department.** Two major acquisitions are being proposed in the Administration Department this year. This budget includes the purchase of a new District Administration building at a total cost of \$797,535 to be financed over fifteen years at an annual cost of \$70,732. The District currently pays \$41,000 per year for office rent.

New administration/finance software is being proposed for \$175,000 and financed over ten years at an annual cost of \$17,500.

A proposal to purchase a co-generation plant to process wood debris has not been included in this budget. If that purchase is pursued, a co-pay of approximately \$169,000 in cash is anticipated.

The new method of allocating property taxes this year resulted in a decrease of \$374,625 in property taxes in the Administration department. However, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered and the cost recovered this year increased by \$450,951.

**Wastewater Fund Analysis.** On March 1, 2017, the District implemented increased water and wastewater rates which were adopted as part of the Proposition 218 process in 2015. The increases are designed to eliminate operating deficits in those funds. The new rates are reflected as a four percent increase in budgeted revenues for the Wastewater Fund.

Despite increases in sales revenue, total budgeted revenues in the Wastewater Fund have decreased by \$397,772 because no loans are currently included in the budget. It should be noted however, that the current budget will be balanced with expenditures equaling revenues as opposed to the budget for last year which was a deficit of \$189,370.

Total budgeted operating expenditures are \$624,585 less than last year primarily because no capital projects have been budgeted this year. All unknown emergency repairs have been removed from individual maintenance and repair accounts and consolidated in a Contingency account (GL 12 6036T 12).

The new method of allocating Administrative Department costs this year have increased the cost allocations absorbed by the Wastewater Fund by \$37,443.

**Water Fund: Operations Department Analysis.** On March 1, 2017, the District implemented increased water and wastewater rates which were adopted as part of the Proposition 218 process in 2015. The increases are designed to eliminate operating deficits in those funds. The new rates are reflected in the budgeted revenues for those funds.

All unknown emergent repairs have been removed from individual maintenance and repair accounts and consolidated in a Contingency Account (GL 11 6036 11).

The budget for Fiscal Year 2017-18 has a surplus of \$223,513 which partially offsets the operating loss of \$413,930 from the previous year. This budget includes only \$50,000 in capital projects which are earmarked for repairing the Stewart Street Water Tank until grants or low interest state loans can be obtained to replace the tank.

This budget also includes \$39,000 for resource conservation efforts.

**Sustainable Water Facility Analysis.** There are three budgets for the Sustainable Water Facility (SWF).

The first SWF budget is the **Capital Cost Recovery Budget**. All revenues from the monthly SWF fixed charges and the monthly SWF usage charges are included in this budget. The funds are dedicated to pay for debt service on the original loan of \$8,939,000 and to pay for maintenance of the SWF when it is not operating. The preliminary budget was developed assuming the SWF will not be operational during the fiscal year due to the heavy rainfall already received. The preliminary budget projects revenues of \$910,176 and expenditures of \$961,852 resulting in a deficit of \$51,676 for the year.

The second SWF budget is the **Operations Budget**. The additional operating revenues which are charged when the plant is operating are included in this budget. All costs associated with operating the plant are also included in the budget. Since the plant will not be operated this fiscal year, there is no Operations Budget.

The third AWTP budget is the **Capital Projects Budget for the Sustainable Water Facility** (San Simeon Creek Project). This is a continuation of the budget approved last fiscal year with only two changes being proposed. The first is to delete \$105,000 for Task Order #8 on page 1 under CDM Smith Task Orders. That task order is already correctly budgeted on page 2 under Regular Coastal Development Permit. The second change is to add four hardware/software items on page 1 under SWF Expenditures: Other for equipment needed for reporting purposes.

The budgets for the Sustainable Water Facility do not include the costs of Administration Department support for SWF operations. All of those costs are presently included in the Water Department Operations budget. Staff will need direction from the Board about when to start including the Admin costs to support the SWF into one or more of the SWF budgets.

## **CONCLUSION:**

Because of the Federal SAFER grant we received, our Fire Department has operated in a safer and more effective mode with four fire fighters manning our engine at all times. The Fire Ad Hoc Committee may be recommending to the full Board, as a future agenda item, to consider a parcel tax to pay for additional firefighting staff after the SAFER grant expires.

As an additional source of revenue, the Budget Committee recommends investigating the possibility of charging commercial water and wastewater rates to units classified as vacation rentals. Staff will research and provide further information concerning this option at the discussion of the budget at the regular Board meeting in May.

I look forward to working with the Board, with staff and with the public to build this preliminary budget into a final budget that accurately reflects the goals and priorities of our Cambria community.

Attachments:

- A. CCSD Fire Department Preliminary Budget for Fiscal Year 2017-2018
- B. CCSD Facilities & Resources Department Preliminary Budget for Fiscal Year 2017-2018
- C. CCSD Park & Recreation Department Preliminary Budget for Fiscal Year 2017-2018
- D. CCSD Administration Department Preliminary Budget for Fiscal Year 2017-2018
- E. CCSD Wastewater Fund Preliminary Budget for Fiscal Year 2017-2018
- F. CCSD Water Fund: Operations Department Preliminary Budget for Fiscal Year 2017-2018
- G. CCSD Water Fund: SWF Capital Cost Recovery Department Preliminary Budget for Fiscal Year 2017-2018
- H. Water Fund Sustainable Water Facility Capital Project
- I. Property Tax Allocation
- J. Administrative Department Cost Allocation

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 BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS: \_\_\_ RICE \_\_\_ SANDERS \_\_\_ THOMPSON \_\_\_ BAHRINGER \_\_\_ FARMER \_\_\_

# **CAMBRIA COMMUNITY SERVICES DISTRICT**



**FISCAL YEAR 2017 - 2018  
PRELIMINARY BUDGET  
April 27, 2017**



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2017-2018 PRELIMINARY BUDGET  
ALL FUNDS/DEPARTMENTS**

| <b>DESCRIPTION</b>                                | <b>FY 16-17<br/>APPROVED<br/>BUDGET</b> | <b>ACTUAL<br/>7/1/2016<br/>THROUGH<br/>3/31/2017</b> | <b>PROPOSED<br/>BUDGET<br/>REVISION</b> | <b>PROPOSED<br/>PRELIMINARY<br/>FY 17-18<br/>BUDGET</b> | <b>EXISTING<br/>BUDGET<br/>INCREASE/<br/>(DECREASE)</b> |
|---|---|--|---|---|---|
| <b>OPERATING REVENUE</b>                          |   |  |   |   |   |
| <u>WATER FUND:</u>                                |   |  |   |   |   |
| WATER OPERATIONS                                  | 2,541,730                               | 1,651,346  | 157,150                                 | 2,698,880   | 6.2%  |
| SWF OPERATIONS                                    | 980,337                                 | 687,253  | (70,161)                                | 910,176   | -7.2%   |
| <u>WASTEWATER FUND</u>                            |   |  |   |   |   |
| WASTEWATER OPERATIONS                             | 2,503,700                               | 1,478,056  | (397,772)                               | 2,105,928   | -15.9%  |
| <u>GENERAL FUND</u>                               |   |  |   |   |   |
| GENERAL FUND: FIRE                                | 2,026,058                               | 1,337,925  | 266,863                                 | 2,292,922   | 13.2%   |
| GENERAL FUND: FACILITIES & RESOU                  | 603,625                                 | 401,290  | 31,418                                  | 635,043   | 5.2%  |
| GENERAL FUND: PARKS/REC                           | 161,602                                 | 18,017   | 115,209                                 | 276,811   | 71.3%   |
| GENERAL FUND: ADMIN                               | 1,796,700                               | 1,188,364  | 76,416                                  | 1,873,116   | 4.3%  |
| <b>TOTAL OPERATING REVENUES</b>                   | <b>10,613,752</b>                       | <b>6,762,250</b>                                     | <b>179,124</b>                          | <b>10,792,876</b>                                       | <b>1.7%</b>   |
| <b>OPERATING EXPENDITURES</b>                     |   |  |   |   |   |
| <u>WATER FUND:</u>                                |   |  |   |   |   |
| WATER OPERATIONS                                  | 2,955,660                               | 2,048,358  | (480,293)                               | 2,475,367   | -16.2%  |
| SWF OPERATIONS                                    | 1,171,445                               | 908,419  | (209,592)                               | 961,853   | -17.9%  |
| <u>WASTEWATER FUND</u>                            |   |  |   |   |   |
| WASTEWATER OPERATIONS                             | 2,693,070                               | 1,646,002  | (587,142)                               | 2,105,928   | -21.8%  |
| <u>GENERAL FUND</u>                               |   |  |   |   |   |
| GENERAL FUND: FIRE                                | 1,952,510                               | 1,286,663  | 340,412                                 | 2,292,922   | 17.4%   |
| GENERAL FUND: FACILITIES & RESOU                  | 625,550                                 | 444,518  | 9,494                                   | 635,044   | 1.5%  |
| GENERAL FUND: PARKS/REC                           | 161,602                                 | 9,130  | 115,209                                 | 276,811   | 71.3%   |
| GENERAL FUND: ADMIN                               | 1,640,430                               | 1,223,207  | 232,686                                 | 1,873,116   | 14.2%   |
| <b>TOTAL OPERATING EXPENDITURES</b>               | <b>11,200,267</b>                       | <b>7,566,298</b>                                     | <b>(579,226)</b>                        | <b>10,621,041</b>                                       | <b>-5.2%</b>  |
| <b>OPERATING INCOME/(LOSS)</b>                    |   |  |   |   |   |
| <u>WATER FUND:</u>                                |   |  |   |   |   |
| WATER OPERATIONS                                  | (413,930)                               | (397,013)  | 637,443                                 | 223,513   | -154.0%   |
| SWF OPERATIONS                                    | (191,108)                               | (221,166)  | 139,432                                 | (51,676)  | -73.0%  |
| <b>TOTAL WATER FUND</b>                           | <b>(605,038)</b>                        | <b>(618,179)</b>                                     | <b>776,874</b>                          | <b>171,836</b>  | <b>-128.4%</b>  |
| <u>WASTEWATER FUND</u>                            |   |  |   |   |   |
| WASTEWATER OPERATIONS                             | (189,370)                               | (167,947)  | 189,370                                 | 0   | -100.0%   |
| <b>TOTAL WASTEWATER FUND</b>                      | <b>(189,370)</b>                        | <b>(167,947)</b>                                     | <b>189,370</b>                          | <b>0</b>  | <b>-100.0%</b>  |
| <u>GENERAL FUND</u>                               |   |  |   |   |   |
| GENERAL FUND: FIRE                                | 73,549                                  | 51,262   | (73,549)                                | (0)   | -100.0%   |
| GENERAL FUND: FACILITIES & RESOU                  | (21,925)                                | (43,228)   | 21,924                                  | (1)   | -100.0%   |
| GENERAL FUND: PARKS/REC                           | -                                       | 8,887  | (0)                                     | (0)   | #DIV/0!   |
| GENERAL FUND: ADMIN                               | 156,270                                 | (34,843)   | (156,270)                               | (0)   | -100.0%   |
| <b>TOTAL GENERAL FUND</b>                         | <b>207,894</b>                          | <b>(17,922)</b>                                      | <b>(207,895)</b>                        | <b>(1)</b>  | <b>-100.0%</b>  |
| <b>TOTAL DISTRICT<br/>OPERATING INCOME/(LOSS)</b> | <b>(586,514)</b>                        | <b>(804,047)</b>                                     | <b>758,350</b>                          | <b>171,835</b>  | <b>-129.3%</b>  |

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

| <u>ACCT #</u>              | <u>ACCT DESCRIPTION</u>             | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|----------------------------|-------------------------------------|---|---|--|----------------------------|
| <b>REVENUES</b>            |                                     |   |   |  |                            |
| 01 4310 01                 | PROPERTY TAXES                      | 1,389,650                               | 927,714                                 | 1,623,375                                    | 233,725                    |
| 01 4335 01                 | FIRE BENEFIT ASSESSMENT             | 442,680                                 | 299,602                                 | 451,534                                      | 8,854                      |
| 01 4370 01                 | WEED ABATE/FUEL REDUCTION           | 10,500                                  | 11,300                                  | 10,000                                       | (500)                      |
| 01 4200 01                 | INTEREST INCOME                     | 100                                     | 0                                       | 100  | 0                          |
| 01 4127 01                 | Mutual Aid Reimbursements           | 1,000                                   | 0                                       | 0  | (1,000)                    |
| 01 4373 01                 | Inspection Fees                     | 14,500                                  | 0                                       | 14,500                                       | 0                          |
|                            | CDF/INSPECTION FEES                 | 15,500                                  | 0                                       | 14,500                                       | (1,000)                    |
| 01 4610 01                 | Grant Revenue: PPE (Personal Protec | 0                                       | 0                                       | 75,800                                       | 75,800                     |
| 01 4610 01                 | Grant Revenue: SAFER                | 167,628                                 | 99,309                                  | 117,613                                      | (50,015)                   |
|                            | GRANTS & DONATIONS REVENUE          | 167,628                                 | 99,309                                  | 193,413                                      |                            |
| <b>TOTAL REVENUES</b>      |                                     | <b>2,026,058</b>                        | <b>1,337,925</b>                        | <b>2,292,922</b>                             | <b>266,863</b>             |
| <b>EXPENDITURES</b>        |                                     |   |   |  |                            |
| 01 5000 01                 | GROSS REGULAR WAGES                 | 653,000                                 | 480,252                                 | 738,215                                      | 85,215                     |
| 01 5010 01                 | Overtime                            | 193,000                                 | 129,903                                 | 105,593                                      | (87,407)                   |
| 01 5031 01                 | Reservist Pay                       | 87,600                                  | 57,360                                  | 105,120                                      | 17,520                     |
| 01 5020 01                 | Out of Class Pay                    | 5,000                                   | 720                                     | 5,000  | 0                          |
| SUB-TOTAL SALARY & WAGES   |                                     | 938,600                                 | 668,235                                 | 953,928                                      | 15,328                     |
| SUB-TOTAL BENEFITS         |                                     | 490,325                                 | 359,644                                 | 495,400                                      | 5,075                      |
| TOTAL PERSONNEL COSTS      |                                     | 1,428,925                               | 1,027,879                               | 1,449,328                                    | 20,403                     |
| 01 6010 01                 | Ads-Legal/Other                     | 400                                     | 201                                     | 0  | (400)                      |
| 01 60111 01                | Public Info General                 | 200                                     | 0                                       | 0  | (200)                      |
| INSURANCE & OTHER SERVICES |                                     | 600                                     | 201                                     | 0  | (600)                      |
| 01 6031F 01                | M&R Fire Hydrants                   | 4,500                                   | 0                                       | 3,000  | (1,500)                    |
| 01 6033B 01                | M&R Building                        | 4,000                                   | 4,117                                   | 4,500  | 500                        |
| 01 6033G 01                | M&R Grounds                         | 4,000                                   | 65                                      | 2,500  | (1,500)                    |
| 01 6040 01                 | M&R Equipment                       | 3,000                                   | 0                                       | 900  | (2,100)                    |
| 01 6041L 01                | M&R Vehicles-Licensed               | 50,000                                  | 30,591                                  | 15,000                                       | (35,000)                   |
| 01 6044 01                 | M&R Computer Services               | 1,000                                   | 1,740                                   | 1,815  | 815                        |
| 01 6063 01                 | Communication Equipment             | 0                                       | 0                                       | 15,000                                       | 15,000                     |
| EQUIP & BLDG MAINTENANCE   |                                     | 66,500                                  | 36,513                                  | 42,715                                       | (23,785)                   |
| 01 6045 01                 | Computer Supplies & Upgrades        | 500                                     | 196                                     | 0  | (500)                      |
| 01 6048 01                 | Security and Safety                 | 1,000                                   | 476                                     | 1,200  | 200                        |
| 01 6050 01                 | Office Supplies                     | 2,200                                   | 1,410                                   | 2,000  | (200)                      |
| 01 6051 01                 | Postage & Shipping                  | 2,000                                   | 152                                     | 0  | (2,000)                    |

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

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>           | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|-----------------------------------|---|---|--|----------------------------|
| 01 6053 01    | Printing/Forms                    | 1,525                                   | 936                                     | 3,000  | 1,475                      |
|               | OFFICE SUPPLIES & EQUIPMENT       | 7,225                                   | 3,169                                   | 6,200  | (1,025)                    |
| 01 6054 01    | Publications-Dues & Books         | 6,200                                   | 6,900                                   | 5,500  | (700)                      |
| 01 6055 01    | Government Fees & Licenses        | 38,815                                  | 39,219                                  | 48,584                                       | 9,769                      |
|               | DUES AND FEES                     | 45,015                                  | 46,120                                  | 54,084                                       | 9,069                      |
| 01 6060C 01   | Utilities-Wireless                | 2,275                                   | 1,800                                   | 2,709  | 434                        |
| 01 6060E 01   | Utilities-Electricity             | 7,575                                   | 5,993                                   | 9,259  | 1,684                      |
| 01 6060G 01   | Utilities-Gas                     | 1,400                                   | 1,536                                   | 2,374  | 974                        |
| 01 6060I 01   | Utilities-Internet                | 2,950                                   | 1,980                                   | 3,058  | 108                        |
| 01 6060P 01   | Utilities-Phone                   | 3,960                                   | 2,977                                   | 4,599  | 639                        |
| 01 6060S 01   | Utilities-Sewer                   | 860                                     | 684                                     | 1,056  | 196                        |
| 01 6060W 01   | Utilities-Water                   | 1,300                                   | 1,012                                   | 1,563  | 263                        |
|               | UTILITIES                         | 20,320                                  | 15,980                                  | 24,618                                       | 4,298                      |
| 01 6080K 01   | District Counsel                  | 6,425                                   | 9,221                                   | 9,000  | 2,575                      |
| 01 6080L 01   | Legal Services                    | 10,000                                  | 1,150                                   | 9,000  | (1,000)                    |
| 01 6080M 01   | Other                             | 2,400                                   | 576                                     | 15,375                                       | 12,975                     |
| 01 6220H 01   | Physicals                         | 5,200                                   | 0                                       | 0  | (5,200)                    |
|               | PROFESSIONAL SERVICES             | 24,025                                  | 10,947                                  | 33,375                                       | 9,350                      |
| 01 6089 01    | Emergency Medical Supplies        | 4,800                                   | 4,090                                   | 6,500  | 1,700                      |
| 01 6090 01    | Operating Supplies                | 20,000                                  | 22,749                                  | 10,500                                       | (9,500)                    |
| 01 6093 01    | Small Tools & Equipment           | 11,000                                  | 1,866                                   | 2,500  | (8,500)                    |
| 01 6094 01    | Clothing & Uniforms               | 5,000                                   | 3,227                                   | 8,750  | 3,750                      |
| 01 6096 01    | Fuel                              | 14,000                                  | 7,881                                   | 10,000                                       | (4,000)                    |
| 01 6220B 01   | Breathing-SCBA                    | 8,950                                   | 8,932                                   | 3,000  | (5,950)                    |
| 01 6220D 01   | Disaster Preparedness/CERT        | 7,000                                   | 4,587                                   | 7,000  | 0                          |
| 01 6220E 01   | EOC Upgrade                       | 2,300                                   | 1,346                                   | 0  | (2,300)                    |
| 01 6220F 01   | Fire Haz                          | 13,000                                  | 12,352                                  | 13,000                                       | 0                          |
| 01 6220P 01   | Personal Protective Equipment     | 0                                       | 0                                       | 93,800                                       | 93,800                     |
|               | OPERATING SUPP/EQUIP              | 86,050                                  | 67,029                                  | 155,050                                      | 69,000                     |
| 01 6220S 01   | SURF RESCUE/NCOR                  | 5,000                                   | 2,472                                   | 5,000  | 0                          |
| 01 6115 01    | Meeting Expense                   | 1,000                                   | 48                                      | 0  | (1,000)                    |
| 01 6120A 01   | Employee ALS Cert/Recirt Training | 0                                       | 0                                       | 4,215  | 4,215                      |
| 01 6120E 01   | Employee Travel/Reg/Fees          | 22,000                                  | 14,259                                  | 32,500                                       | 10,500                     |
| 01 6124 01    | Employee Recognition              | 300                                     | 153                                     | 300  | 0                          |
| 01 6125 01    | Employee Recruitment              | 3,000                                   | 6,409                                   | 0  | (3,000)                    |
|               | TRAINING & TRAVEL                 | 26,300                                  | 20,869                                  | 37,015                                       | 10,715                     |

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

| <u>ACCT #</u>                          | <u>ACCT DESCRIPTION</u>            | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|--|------------------------------------|---|---|--|----------------------------|
| 01 6220A 01                            | OUTREACH/EDUCATION                 | 1,500                                   | 1,496                                   | 6,000  | 4,500                      |
| 01 6180H 01                            | Pickup Truck-Interest              | 650                                     | 638                                     | 324  | (326)                      |
| 01 2514 01                             | Pickup Truck-Principal             | 8,950                                   | 0                                       | 9,267  | 317                        |
|  | Fire Truck (5 Year Lease)          | 0                                       | 0                                       | 134,340                                      | 134,340                    |
|  | Chief/Command Pickup Truck (5 Year | 0                                       | 0                                       | 11,050                                       | 11,050                     |
|  | DEBT SERVICE                       | 9,600                                   | 638                                     | 154,981                                      | 145,381                    |
| 01 6170 01                             | CAPITAL OUTLAY                     |   |   |  | 0                          |
|  | Mobile Data Computer               | 7,000                                   | 0                                       | 0  | (7,000)                    |
|  | Chief/Command Pickup Truck (5 Year | 11,050                                  | 0                                       | 0  | (11,050)                   |
|  | CAPITAL OUTLAY                     | 18,050                                  | 0                                       | 0  | (18,050)                   |
| <b>SUBTOTAL OPERATING EXPENDITURES</b> |                                    | <b>1,739,110</b>                        | <b>1,233,313</b>                        | <b>1,968,366</b>                             | <b>229,256</b>             |
| 01 6200 01                             | ADMIN DPT ALLOCATION               | 213,400                                 | 53,350                                  | 324,556                                      | 111,156                    |
| <b>TOTAL EXPENDITURES</b>              |                                    | <b>1,952,510</b>                        | <b>1,286,663</b>                        | <b>2,292,922</b>                             | <b>340,412</b>             |
| <b>TOTAL REVENUE LESS EXPENDITURES</b> |                                    | <b>73,549</b>                           | <b>51,262</b>                           | <b>(0)</b>                                   | <b>(73,549)</b>            |

**NOTES:**

|             |                                   |   |
|-------------|-----------------------------------|---|
| 01 4127 01  | <b>Mutual Aid Reimbursements:</b> | NO BUDGET FOR EXPENSE OR REIMBURSEMENT  |
| 01 4310 01  | <b>PROPERTY TAXES</b>             | NO PROPERTY TAX ALLOCATED TO ADMIN THIS YEAR  |
| 01 4335 01  | <b>FIRE BENEFIT ASSESSMENT</b>    | 2% INCREASE   |
| 01 4610 01  | <b>Grant Revenue: SAFER</b>       | GRANT ONLY COVERS JULY THRU FEBRUARY  |
| 01 5031 01  | <b>Reservist Pay</b>              | 365 X 24 X \$12/HR  |
| 01 6031F 01 | <b>M&amp;R Fire Hydrants</b>      | new program: inspecting 1/3 caps per year<br>replacement caps, tools, roadway markers, lubricants, &<br>paint |
| 01 6033B 01 | <b>M&amp;R Building</b>           | garage door service and repair, plumbing, painting, lighting  |
| 01 6033G 01 | <b>M&amp;R Grounds</b>            | repair of trash enclosure, fencing, hose rack, landscaping  |
| 01 6040 01  | <b>M&amp;R Equipment</b>          | 300 vacuum cleaner / 300 BBQ / 300 miscellaneous  |
| 01 6041L 01 | <b>M&amp;R Vehicles-Licensed</b>  | DOT inspections, oil changes, tires, replacement parts,<br>general service                                    |
| 01 6044 01  | <b>M&amp;R Computer Services</b>  | 1000 Ricoh agreement, 575 web hosting (CIS?)<br>240 fulcrum account (FHFRP)                                   |
| 01 6063 01  | <b>Communication Equipment</b>    | mobile data computer (2 units) (every 3 year expense:<br>CALFIRE)   |
| 01 6048 01  | <b>Security and Safety</b>        | re-key and update locks for station 1   |
| 01 6050 01  | <b>Office Supplies</b>            | paper, envelopes, pens, markers, folders  |
| 01 6053 01  | <b>Printing/Forms</b>             | 1000 business cards/1000 company business inspections/  |

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

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>               | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u>  | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|---------------------------------------|---|--|--|----------------------------|
|               |                                       |   | 1000 incident run report forms   |  |                            |
| 01 6054 01    | <b>Publications-Dues &amp; Books</b>  |   | 2500 Fire Chiefs Association (memberships, CISM, hazmat, prevention, SLOFIST) 200 NFPA membership<br>1800 CSFA membership (reserves)<br>300 IAFC 250 CFCA 350 Tribune<br>50 1st responder newspaper 50 JEMS  |  |                            |
| 01 6055 01    | <b>Government Fees &amp; Licenses</b> |   | 350 hazmat disclosure charge - county/<br>450 emergency generator - APCD<br>5000 image trends (AB 1129) digitally transmit patient data<br>800 Firehouse license (being replaced by AB 1129)<br>dispatch 39,985 x 1.05   |  |                            |
| 01 6080M 01   | <b>Other</b>                          |   | Property Tax Ballot: \$15,000  |  |                            |
| 01 6089 01    | <b>Emergency Medical Supplies</b>     |   | 2500 medical knox box vault (5792 - one time expense)<br>4000 perishable ALS/BLS supplies (medications, IV, saline, first aid, splinting)  |  |                            |
| 01 6090 01    | <b>Operating Supplies</b>             |   | 1000 coffee for station / 300 oxygen / 350 shift calendars<br>100 replacement flags /250 cases and chargers for image trend grant<br>300 annual fire extinguisher maintenance /<br>500 annual ladder testing<br>4000 ReIm BK radios for water tender (2/2000 each)   |  |                            |
| 01 6093 01    | <b>Small Tools &amp; Equipment</b>    |   | 1000 chain saw maintenance, chains<br>1500 maintenance, fuel & filters, supplies, battery replacmt   |  |                            |
| 01 6094 01    | <b>Clothing &amp; Uniforms</b>        |   | 5000 10 FT (2 uniforms, 250/each)<br>2750 11 PT (1 uniform, 250/each)<br>1000 new employees, badges, nametags, passport tags   |  |                            |
| 01 6220B 01   | <b>Breathing-SCBA</b>                 |   | 1500 annual generator service / 1500 annual SCBA service   |  |                            |
| 01 6220D 01   | <b>Disaster Preparedness/CERT</b>     |   | 2000 CERT communications/1000 CERT trailers and storage<br>500 CERT individual equipment / 1500 CERT training<br>2000 disaster preparedness signage/pamphlets/advertising  |  |                            |
| 01 6220P 01   | <b>Personal Protective Equipment</b>  |   | 41000 structure PPE replacement (16 sets - coat, pants, boots, hood, gloves) / 3000 strucgture PPE boots<br>(5 to outfit / revious grant award)<br>6800 structure PPE helmets (21)<br>28000 wildland PPE (21 sets - coat, pants, gloves, helmets, webgear, shelters) |  |                            |

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

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>   | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u>   | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|---|---|---|--|----------------------------|
| 01 6220S 01   | <b>SURF RESCUE/NCOR</b>   | 2000 wet suits and PPE / 500 small tools<br>1000 communications / 1500 boat and engine maintenance  |   |  |                            |
| 01 6120A 01   | <b>Employee ALS Cert/Recirt Training</b>  | 900 paramedic recertification (half each year)<br>450 emt recertification (half each year) / 825 PALS<br>(half each year)<br>825 ACLS (half each year) / ??? PHTLS, (half each year)<br>315 BLS CPR (half each year) / ??? DMV licenses<br>(half each year)<br>900 DMV phys |   |  |                            |
| 01 6120E 01   | <b>Employee Travel/Reg/Fees</b>   | 25000 (10 FT, 2 courses @1250/each)<br>7500 (reservist, NFA, local, Fresno Symposium)   |   |  |                            |
| 01 6220A 01   | <b>OUTREACH/EDUCATION</b>   | 1500 fire prevention week / 500 community outreach<br>2500 risk assessment / 500 service improvement through<br>feedback program/500 annual report/500 smoke detectors<br>program   |   |  |                            |
| 01 6180H 01   | <b>Pickup Truck-Interest</b>  | Ford F150 (Nov 2014 thru Nov 2017)  |   |  |                            |
| 01 2514 01    | <b>Pickup Truck-Principal</b>   | Ford F150 (Nov 2014 thru Nov 2017)  |   |  |                            |
|               | <b>Fire Truck: Chief/Command Pickup (5 Year Lease: \$50,000 purchase price)</b> |   |   |  |                            |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

| <u>ACCT #</u>         | <u>ACCT DESCRIPTION</u>               | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|-----------------------|---------------------------------------|---|---|--|----------------------------|
| <b>REVENUES</b>       |                                       |   |   |  |                            |
| 01 4310 02            | Property Tax                          | 581,750                                 | 386,548                                 | 608,279                                      | 26,529                     |
| 01 4500 02            | Vet's Hall Rent                       | 20,175                                  | 14,542                                  | 21,814                                       | 1,639                      |
| 01 4525 02            | VH Rents-Private                      | 400                                     | 100                                     | 200  | (200)                      |
| 01 4590 02            | VH Cleaning Fee                       | 200                                     | 0                                       | 0  | (200)                      |
|                       | Total Vet's Hall                      | 20,775                                  | 14,642                                  | 22,014                                       | 1,239                      |
| 01 4560 02            | Rent - Banners                        | 100                                     | 100                                     | 750  | 650                        |
| 01 4362 02            | Insurance Reimbursement               | 1,000                                   | 0                                       | 1,000  | 0                          |
| 01 4610 02            | Land Conservancy                      | 0                                       | 0                                       | 3,000  | 3,000                      |
|                       | Total Other                           | 1,100                                   | 100                                     | 4,750  | 3,650                      |
| <b>TOTAL REVENUES</b> |                                       | <b>603,625</b>                          | <b>401,290</b>                          | <b>635,043</b>                               | <b>31,418</b>              |
| <b>EXPENDITURES</b>   |                                       |   |   |  |                            |
| 01 5000 02            | Regular Wages                         | 184,775                                 | 134,815                                 | 198,897                                      | 14,122                     |
| 01 5010 02            | Overtime                              | 3,300                                   | 3,365                                   | 3,000  | (300)                      |
|                       | SUB-TOTAL SALARY & WAGES              | 188,075                                 | 138,180                                 | 201,897                                      | 13,822                     |
|                       | SUB-TOTAL BENEFITS                    | 152,750                                 | 117,700                                 | 140,521                                      | (12,229)                   |
|                       | TOTAL PERSONNEL COSTS                 | 340,825                                 | 255,880                                 | 342,418                                      | 1,593                      |
| 01 6033V 02           | M&R Vet's Hall                        | 12,000                                  | 5,985                                   | 12,000                                       | 0                          |
| 01 6033B 02           | M&R Buildings                         | 12,000                                  | 7,225                                   | 12,000                                       | 0                          |
| 01 6033G 02           | M&R Grounds                           | 22,000                                  | 13,916                                  | 21,500                                       | (500)                      |
| 01 6033L 02           | M&R Street Light                      | 1,000                                   | 0                                       | 1,000  | 0                          |
| 01 6040 02            | M&R Equipment                         | 200                                     | 108                                     | 700  | 500                        |
| 01 6041L 02           | M&R Vehicles Licensed                 | 3,500                                   | 785                                     | 3,500  | 0                          |
| 01 6041N 02           | M&R Vehicles Not Licensed             | 2,000                                   | 74                                      | 2,000  | 0                          |
| 01 6045 02            | Comp etc Goods                        | 500                                     | 0                                       | 500  | 0                          |
| 01 6033R 02           | M&R Ranch                             | 50,000                                  | 36,912                                  | 50,000                                       | 0                          |
|                       | <b>Total Maintenance &amp; Repair</b> | <b>103,200</b>                          | <b>65,006</b>                           | <b>103,200</b>                               | <b>0</b>                   |
| 01 6060C 02           | Utilities Cell                        | 750                                     | 551                                     | 858  | 108                        |
| 01 6060E 02           | Utilities Elec                        | 21,800                                  | 15,981                                  | 24,697                                       | 2,897                      |
| 01 6060G 02           | Utilities Gas                         | 1,175                                   | 1,057                                   | 1,640  | 465                        |
| 01 6060I 02           | Utilities Internet                    | 6,225                                   | 4,999                                   | 7,730  | 1,505                      |
| 01 6060P 02           | Utilities Phone                       | 425                                     | 328                                     | 512  | 87                         |
| 01 6060S 02           | Utilities Sewer                       | 2,250                                   | 1,700                                   | 2,632  | 382                        |
| 01 6060W 02           | Utilities Water                       | 3,775                                   | 2,814                                   | 4,353  | 578                        |
|                       | Total Utilities                       | 36,400                                  | 27,430                                  | 42,423                                       | 6,023                      |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

| <u>ACCT #</u>                          | <u>ACCT DESCRIPTION</u>           | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|--|-----------------------------------|---|---|--|----------------------------|
| 01 6080K 02                            | Pro Svc- Counsel                  | 5,000                                   | 3,877                                   | 4,000  | (1,000)                    |
| 01 6080M 02                            | Pro Svc- Misc                     | 0                                       | 0                                       | 3,000  | 3,000                      |
|  | Total Professional Services       | 5,000                                   | 3,877                                   | 7,000  | 2,000                      |
| 01 6055 02                             | Govt Fees & Lic                   | 300                                     | 0                                       | 300  | 0                          |
| 01 6048 02                             | Security & Safety                 | 300                                     | 0                                       | 0  | (300)                      |
| 01 6050 02                             | Office Supplies                   | 500                                     | 0                                       | 500  | 0                          |
| 01 6070 02                             | Equip Rental                      | 1,325                                   | 771                                     | 1,000  | (325)                      |
| 01 6090 02                             | Dept Op Supply                    | 14,000                                  | 11,523                                  | 14,000                                       | 0                          |
| 01 6093 02                             | Small Tools/Eqpt                  | 6,000                                   | 4,389                                   | 6,000  | 0                          |
| 01 6094 02                             | Cloth/Uniform                     | 1,500                                   | 1,073                                   | 1,200  | (300)                      |
| 01 6096 02                             | Fuel                              | 5,000                                   | 8,712                                   | 5,000  | 0                          |
|  | Total Other                       | 28,925                                  | 26,469                                  | 28,000                                       | (925)                      |
| 01 6115 02                             | Meeting Expense                   | 375                                     | 223                                     | 0  | (375)                      |
| 01 6120E 02                            | Tvl,Trn,Sem-Emp                   | 500                                     | 0                                       | 0  | (500)                      |
|  | Total Training                    | 875                                     | 223                                     | 0  | (875)                      |
| 01 6170 02                             | Mini Skid Steer                   | 0                                       | 0                                       | 0  |                            |
|  | CAPITAL OUTLAY                    | 0                                       | 0                                       | 0  |                            |
| 01 2513 02                             | Principal-J. Deere                | 6,275                                   | 0                                       | 6,276  | 1                          |
| 01 2515 02                             | Principal-Ford PU City Nat'l Bank | 4,750                                   | 0                                       |  | (4,750)                    |
| 01 6180G 02                            | Interest-Ford PU                  | 150                                     | 4,900                                   | 1,293  | 1,143                      |
| 01 2515 02                             | Ford PU Principal & Interest      | 8,050                                   | 0                                       | 6,352  | (1,698)                    |
|  | Total Debt Service                | 19,225                                  | 4,900                                   | 13,921                                       | (5,304)                    |
| <b>SUBTOTAL OPERATING EXPENDITURES</b> |                                   | <b>534,450</b>                          | <b>383,785</b>                          | <b>536,964</b>                               | <b>2,514</b>               |
|  |                                   |   |   |  | <b>0</b>                   |
| 01 6200 02                             | ADMIN DPT ALLOCATION              | 91,100                                  | 60,733                                  | 98,080                                       | 6,980                      |
|  |                                   |   |   |  | <b>0</b>                   |
| <b>TOTAL EXPENDITURES</b>              |                                   | <b>625,550</b>                          | <b>444,518</b>                          | <b>635,044</b>                               | <b>9,494</b>               |
| <b>TOTAL REVENUE LESS EXPENDITURES</b> |                                   | <b>(21,925)</b>                         | <b>(43,228)</b>                         | <b>0</b>                                     | <b>21,925</b>              |
| TRANSFER TO / (FROM) RESERVES          |                                   | <u>(21,925)</u>                         |   | <u>0</u>                                     | 21,925                     |



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|-------------------------|---|---|--|----------------------------|
|---------------|-------------------------|---|---|--|----------------------------|

**BUDGET NOTES:**

|             |  |   |  |  |  |
|-------------|--|---|--|--|--|
| 01 4610 02  | <b>Land Conservancy</b>  | RECEIVED FEB 2017   |  |  |  |
| 01 5010 02  | <b>Overtime</b><br>VACATION/SICK LEAVE COVERAGE<br>BOD MTG SET UP AND CLEAN UP   |   |  |  |  |
| 01 6033V 02 | <b>M&amp;R Vet's Hall</b><br>New roof legion kitchen (\$5,000), New door (\$1000), Misc repairs (\$3,000),<br>Lights Dining Room (\$1,000), Sink Cabinet bar (\$2,000)   |   |  |  |  |
| 01 6033B 02 | <b>M&amp;R Buildings</b><br>Skate Park Repair Large Ramp (\$3,000), Maintenance/Vandalism Restrooms (\$2,000),<br>Repair roof F&R yard and misc. repairs( \$7,000)   |   |  |  |  |
| 01 6033G 02 | <b>M&amp;R Grounds</b><br>Weed abatement (\$6,000), illegal dumping (\$1,500), Dead Tree Removal (\$14,000)  |   |  |  |  |
| 01 6033L 02 | <b>M&amp;R Street Light</b><br>Repair street lights (\$1,000) (does not account for replacement of damaged lights)   |   |  |  |  |
| 01 6040 02  | <b>M&amp;R Equipment</b><br>Repair weed eaters/poles saws/chainsaws etc... (\$700)   |   |  |  |  |
| 01 6041L 02 | <b>M&amp;R Vehicles Licensed</b><br>Repairs/maintenance to 3 trucks, chipper, dump trailer (\$3500)  |   |  |  |  |
| 01 6041N 02 | <b>M&amp;R Vehicles Not Licensed</b><br>Repairs/maintenance to ATV, Tractor, mowers (\$2,000)  |   |  |  |  |
| 01 6033R 02 | <b>M&amp;R Ranch</b><br>Fire breaks (\$6,000), Dead tree removal and clean up from winter storms (\$10,000),<br>Trail repair from winter storms (\$15,000), Erosion Control Project repairs (10,000),<br>Eucalyptus tree removal (\$9,000) |   |  |  |  |
| 01 6080M 02 | <b>Pro Svc- Misc</b><br>Assistance permitting for Erosion Control Repair Ranch   |   |  |  |  |
| 01 6055 02  | <b>Govt Fees &amp; Lic</b>   | Chipper permit  |  |  |  |
| 01 6070 02  | <b>Equip Rental</b>  | Man lift (trimming) skid steer (trail work)   |  |  |  |
| 01 6094 02  | <b>Cloth/Uniform</b>   | Helmets, Safety Chaps, Gloves (\$1,200)   |  |  |  |
| 01 6170 02  | <b>Capital Outlay</b>  | \$35k financed for 5 years<br>Finance Mini Skid Steer for trail work/tree work/ Sensitive habitat restoration |  |  |  |
| 01 2513 02  | <b>Principal-J. Deere</b>  | LAST PMT JULY 2018  |  |  |  |
| 01 2515 02  | <b>Principal-Ford PU City Nat'l Bank</b>   | PAID OFF 16-17  |  |  |  |
| 01 2515 02  | <b>Interest-Ford PU City Nat'l Bank</b>  | PAID OFF 16-17  |  |  |  |
| 01 6180G 02 | <b>Interest-Ford PU</b>  | 2016 Ford 250 (Feb 2016 thru Jan 2021)  |  |  |  |
| 2 6180G 02  | <b>Ford PU Principal</b>   | 2017 Ford 250 (Feb 2016 thru Jan 2021)  |  |  |  |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
PARK & RECREATION DEPARTMENT**

| <u>ACCT #</u>                              | <u>ACCT DESCRIPTION</u> | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|--|-------------------------|---|---|--|----------------------------|
| <b>REVENUES</b>                            |                         |   |   |  |                            |
| 01 4310 16                                 | PROPERTY TAX            | 25,611                                  | 15,462                                  | 145,325                                      | 84,059                     |
| 01 4390 16                                 | OTHER                   | 505                                     | 505                                     | 0  | (505)                      |
|  | PROPOSITION 1A RESERVE  | 135,486                                 | 2,050                                   | 131,486                                      | (4,000)                    |
| <b>TOTAL REVENUES</b>                      |                         | <b>161,602</b>                          | <b>18,017</b>                           | <b>276,811</b>                               | <b>115,209</b>             |
| <b>EXPENDITURES</b>                        |                         |   |   |  |                            |
| 01 6053 16                                 | Printed Forms           | 0                                       | 819                                     | 1,000  | 1,000                      |
| 01 6080K 16                                | District Counsel        | 500                                     |   | 500  | 0                          |
|  | PROFESSIONAL SERVICES   | 500                                     | 0                                       | 500  | 0                          |
| 01 6033R 16                                | M&R Ranch               | 10,000                                  | 1,915                                   | 10,000                                       | 0                          |
|  |                         | 10,000                                  | 1,915                                   | 10,000                                       | 0                          |
| 01 6170 16                                 | CAPITAL OUTLAY          | 135,486                                 | 6,396                                   | 227,862                                      | 92,376                     |
| <b>SUBTOTAL OPERATING EXPENDITURES</b>     |                         | <b>145,986</b>                          | <b>9,130</b>                            | <b>239,362</b>                               | <b>93,376</b>              |
| 01 6200 16                                 | ADMIN DPT ALLOCATION    | 15,616                                  |   | 37,449                                       | 21,833                     |
| <b>TOTAL OPERATING EXPENDITURES</b>        |                         | <b>161,602</b>                          | <b>9,130</b>                            | <b>276,811</b>                               | <b>115,209</b>             |
| <b>TOTAL OPERATING REVENUE LESS EXPENI</b> |                         | <b>0</b>                                | <b>8,887</b>                            | <b>(0)</b>                                   | <b>(0)</b>                 |
| TRANSFER TO / (FROM) RESERVES              |                         | 0                                       |   | (0)  | (0)                        |

**NOTES**

|             |               |                              |
|-------------|---------------|------------------------------|
| 01 6053 16  | Printed Forms | Trails Maps / Brochures      |
| 01 6033R 16 | M&R Ranch     | Demolition of Phillips house |

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

| <b>ACCT #</b>            | <b>ACCT DESCRIPTION</b>      | <b>FY 16/17<br/>APPROVED<br/>BUDGET</b> | <b>ACTUAL<br/>THROUGH<br/>3/31/2017</b> | <b>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</b> | <b>FY 17-18<br/>CHANGE</b> |
|--------------------------|------------------------------|---|---|--|----------------------------|
| <b>REVENUES</b>          |                              |   |   |  |                            |
| 01 4001 09               | FRANCHISE FEES               | 72,400                                  | 68,775                                  | 79,640                                       | 7,240                      |
| 01 4013 09               | Vac Rental Fees              | 700                                     | 513                                     | 600  | (100)                      |
|                          | SERVICE FEES                 | 700                                     | 513                                     | 600  | (100)                      |
| 01 6200 09               | ADMIN DPT ALLOCATION         | 1,332,325                               | 888,217                                 | 1,783,276                                    | 450,951                    |
| 01 4200 09               | INTEREST INCOME              | 4,000                                   | 299                                     | 4,000  | 0                          |
| 01 4310 09               | PROPERTY TAXES               | 374,625                                 | 216,467                                 | 0  | (374,625)                  |
| 01 4385 09               | Radio Vault Rents            | 2,400                                   | 1,200                                   | 2,400  | 0                          |
| 01 4389 09               | Public Records Request       | 1,250                                   | 624                                     | 1,200  | (50)                       |
| 01 4390 09               | Miscellaneous                | 9,000                                   | 12,270                                  | 2,000  | (7,000)                    |
|                          | OTHER                        | 12,650                                  | 14,094                                  | 5,600  | (7,050)                    |
| <b>TOTAL REVENUES</b>    |                              | <b>1,796,700</b>                        | <b>1,188,364</b>                        | <b>1,873,116</b>                             | <b>76,416</b>              |
| <b>EXPENDITURES</b>      |                              |   |   |  |                            |
| GROSS REGULAR WAGES      |                              | 623,575                                 | 457,474                                 | 763,062                                      | 139,487                    |
| 01 5010 09               | Overtime                     | 8,550                                   | 5,906                                   | 16,970                                       | 8,420                      |
| 01 5030 09               | Part Time-Directors' Fees    | 18,000                                  | 17,474                                  | 18,000                                       | 0                          |
| SUB-TOTAL SALARY & WAGES |                              | 650,125                                 | 480,854                                 | 798,032                                      | 147,907                    |
| SUB-TOTAL BENEFITS       |                              | 405,075                                 | 312,215                                 | 426,924                                      | 21,849                     |
| TOTAL PERSONNEL COSTS    |                              | 1,055,200                               | 793,069                                 | 1,224,955                                    | 169,755                    |
| 01 6010 09               | Ads-Legal/Other              | 600                                     |   | -  | (600)                      |
| 01 6011I 09              | Public Info                  | 2,800                                   | 2,752                                   | 4,000  | 1,200                      |
| 01 6011N 09              | Newsletter                   | 500                                     |   | -  | (500)                      |
| 01 6011W 09              | Website                      | 2,700                                   | 1,816                                   | 4,935  | 2,235                      |
| OUTREACH EDUCATION       |                              | 6,600                                   | 4,568                                   | 8,935  | 2,335                      |
| 01 6030 09               | INSURANCE                    | 70,350                                  | 70,349                                  | 77,385                                       | 7,035                      |
| 01 6033B 09              | M&R-Building                 | 5,000                                   | 1,666                                   | 0  | (5,000)                    |
| 01 6033G 09              | M&R-Grounds                  | 2,750                                   | 2,870                                   | 0  | (2,750)                    |
| 01 6040 09               | M&R-Equipment                | 200                                     |   | 0  | (200)                      |
| 01 6041L 09              | M&R-Licensed Vehicles        | 700                                     | 519                                     | 0  | (700)                      |
| 01 6044 09               | M&R-Computer Services        | 71,550                                  | 56,785                                  | 71,400                                       | (150)                      |
| MAINTENANCE              |                              | 80,200                                  | 61,840                                  | 71,400                                       | (8,800)                    |
| 01 6045 09               | Computer Supplies & Upgrades | 5,750                                   | 4,805                                   | -  | (5,750)                    |
| 01 6048 09               | Security & Safety            | 1,000                                   | 832                                     | 0  | (1,000)                    |

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

| <b>ACCT #</b> | <b>ACCT DESCRIPTION</b>            | <b>FY 16/17<br/>APPROVED<br/>BUDGET</b> | <b>ACTUAL<br/>THROUGH<br/>3/31/2017</b> | <b>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</b> | <b>FY 17-18<br/>CHANGE</b> |
|---------------|------------------------------------|---|---|--|----------------------------|
| 01 6050 09    | Office Supplies                    | 17,525                                  | 12,207                                  | 20,100                                       | 2,575                      |
| 01 6051 09    | Postage & Shipping                 | 2,400                                   | 2,665                                   | 4,557  | 2,157                      |
| 01 6052 09    | Bank Charges                       | 2,550                                   | 1,531                                   | 2,200  | (350)                      |
| 01 6053 09    | Printing/Forms                     | 1,515                                   | 878                                     | 1,300  | (215)                      |
| 01 6070 09    | Equipment Rental                   | 430                                     | 377                                     | 500  | 70                         |
| 01 6090 09    | Department Operating Supplies      | 1,900                                   | 1,191                                   | 1,785  | (115)                      |
| 01 6094 09    | Uniforms                           | 2,000                                   |   | 0  | (2,000)                    |
|               | <b>OFFICE SUPPLIES &amp; EQUIP</b> | <b>35,070</b>                           | <b>24,484</b>                           | <b>30,442</b>                                | <b>(4,628)</b>             |
| 01 6054 09    | Publications-Dues & Books          | 16,425                                  | 16,487                                  | 16,000                                       | (425)                      |
| 01 6055 09    | JPA/Gov't Fees                     | 31,600                                  | 37,028                                  | 31,900                                       | 300                        |
|               | <b>DUES &amp; FEES</b>             | <b>48,025</b>                           | <b>53,515</b>                           | <b>47,900</b>                                | <b>(125)</b>               |
| 01 6060C 09   | Utilities-Wireless                 | 2,045                                   | 1,961                                   | 2,106  | 61                         |
| 01 6060E 09   | Utilities-Electricity              | 6,900                                   | 5,190                                   | 7,107  | 207                        |
| 01 6060G 09   | Utilities-Gas                      | 600                                     | 491                                     | 618  | 18                         |
| 01 6060I 09   | Utilities-Internet                 | 4,500                                   | 4,229                                   | 4,635  | 135                        |
| 01 6060P 09   | Utilities-Telephone                | 8,000                                   | 5,822                                   | 15,275                                       | 7,275                      |
| 01 6060S 09   | Utilities-Sewer                    | 300                                     | 224                                     | 309  | 9                          |
| 01 6060W 09   | Utilities-Water                    | 125                                     | 102                                     | 129  | 4                          |
|               | <b>UTILITIES</b>                   | <b>22,470</b>                           | <b>18,019</b>                           | <b>30,179</b>                                | <b>7,709</b>               |
| 01 6075 09    | OFFICE RENT                        | 40,675                                  | 30,135                                  | 20,586                                       | (20,089)                   |
| 01 6080A 09   | Auditor                            | 15,000                                  | 14,500                                  | 15,000                                       | 0                          |
| 01 6080K 09   | District Counsel                   | 114,025                                 | 87,425                                  | 75,000                                       | (39,025)                   |
| 01 6080L 09   | Legal                              | 21,850                                  | 12,739                                  | 75,000                                       | 53,150                     |
| 01 6080M 09   | Other                              | 16,175                                  | 10,417                                  | 11,100                                       | (5,075)                    |
| 01 6080T 09   | Temporary Help                     | 9,600                                   | 3,568                                   | 10,000                                       | 400                        |
| 01 6086 09    | Outside Services                   | 14,600                                  | 11,178                                  | 18,000                                       | 3,400                      |
| 01 6088 09    | Claims                             | 500                                     |   | 0  | (500)                      |
|               | <b>PROFESSIONAL SERVICES</b>       | <b>191,750</b>                          | <b>139,828</b>                          | <b>204,100</b>                               | <b>12,350</b>              |
| 01 6115 09    | Meeting Expense                    | 2,750                                   | 2,118                                   | 2,903  | 153                        |
| 01 6120D 09   | Directors' Travel                  | 10,000                                  | 4,868                                   | 10,000                                       | 0                          |
| 01 6120E 09   | Training-LCW                       | 4,500                                   |   | 0  | (4,500)                    |
| 01 6120E 09   | Employee Travel/Training           | 13,550                                  | 10,168                                  | 14,100                                       | 550                        |
| 01 6120E 09   | Education                          | 4,000                                   |   | 4,000  | 0                          |
| 01 6125 09    | Employee Recruitment               | 5,700                                   | 5,679                                   | 3,000  | (2,700)                    |
|               | <b>TRAINING &amp; TRAVEL</b>       | <b>40,500</b>                           | <b>22,833</b>                           | <b>34,003</b>                                | <b>(6,498)</b>             |
| 01 6180H 09   | Interest-Fusion                    | 350                                     |   |  | (350)                      |

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

| <u>ACCT #</u>                   | <u>ACCT DESCRIPTION</u>         | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------------------------|---------------------------------|---|---|--|----------------------------|
| 01 2514 09                      | Principal-Fusion                | 4,670                                   |   |  | (4,670)                    |
| 01 6180G 09                     | Interest-Copier                 | 145                                     | -                                       | 0  | (145)                      |
| 01 2513 09                      | Principal-Copier                | 4,425                                   | 4,568                                   | 0  | (4,425)                    |
|                                 | DEBT SERVICE                    | 9,590                                   | 4,568                                   | -  | (9,590)                    |
| 01 6170 09                      | CAPITAL OUTLAY                  |   |   |  |                            |
|                                 | Replace Servers                 | 35,000                                  |   | 35,000                                       | 0                          |
|                                 | Upgrade Web Site                | 5,000                                   |   | 0  | (5,000)                    |
|                                 | Purchase Administrative Office  |   |   | 70,732                                       | 70,732                     |
|                                 | Replace Administrative Software |   |   | 17,500                                       | 17,500                     |
| SUBTOTAL OPERATING EXPENDITURES |                                 | 585,230                                 | 430,138                                 | 648,161                                      | 62,931                     |
| TOTAL EXPENDITURES              |                                 | 1,640,430                               | 1,223,207                               | 1,873,116                                    | 232,686                    |
| TOTAL REVENUE LESS EXPENDITURES |                                 | 156,270                                 | (34,843)                                | (0)  | (156,270)                  |

**ADMIN NOTES**

|             |   |  |
|-------------|---|--|
| 01 4001 09  | <b>FRANCHISE FEES</b>   | 10% INCREASE                                   |
| 01 4310 09  | <b>PROPERTY TAXES</b>   | NONE ALLOCATED TO ADMIN THIS YEAR              |
| 01 4390 09  | <b>Miscellaneous</b>  | FY 16-17 INCLUDES \$7,800 REBATE FOR WORK COMP |
| 01 6011I 09 | <b>Public Info</b>  |  |
|             | TRIBUNE ADS: NOTICES  |  |
| 01 6011W 09 | <b>Website</b>  |  |
|             | Go Daddy \$205/yr For Exp \$50 Nancy McCarnin \$45/hr x 2 hr/wk = \$4,320 |  |
| 01 6030 09  | <b>INSURANCE</b>  |  |
|             | 10% INCREASE 2017-18  |  |

NOTES ARE CONTINUED ON NEXT PAGE

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

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>  | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u>                        | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|--|---|--|--|----------------------------|
| 01 6044 09    | <b>M&amp;R-Computer Services</b><br>Monthly:<br>MOMS \$1,224 + actual<br>Innov \$25<br>Coastal Copy \$350<br>Annual:<br>Engineer New Computer: \$4k<br>Tech Exp \$41k<br>ECS Imaging \$3,160<br>Chapperel Bus Mach \$1,946<br>Miscellaneous \$2k |   |  |  |                            |
| 01 6050 09    | <b>Office Supplies</b><br>See separate spreadsheet   |   |  |  |                            |
| 01 6051 09    | <b>Postage &amp; Shipping</b>  |   | stamps went from 46 cents to 49 cents<br>courier svc 20 x \$15 |  |                            |
| 01 6070 09    | <b>Equipment Rental</b><br>PITNEY BOWES \$125 X 4  |   |  |  |                            |
| 01 6054 09    | <b>Publications-Dues &amp; Books</b><br>LCW \$3,695<br>Chamber \$220<br>NovuSoltns \$4,200<br>ICMA \$1,400<br>CSDA \$6,485   |   |  |  |                            |
| 01 6055 09    | <b>JPA/Gov't Fees</b><br>LAFCO \$29K / Prop Tx \$2,900   |   |  |  |                            |
| 01 6060P 09   | <b>Utilities-Telephone</b><br>Cell phone \$100/mo: GM/DC/Eng/FM<br>Ans Svc: \$2,300/year<br>CIF Bank: \$206/mo Charter: \$455/mo ATT: \$20/mo  |   |  |  |                            |
| 01 6075 09    | <b>OFFICE RENT</b><br>\$3,431 MO   |   |  |  |                            |
| 01 6080M 09   | <b>Other</b><br>DOCUTEAM \$400 MO<br>BAL PUBL RELTNS: 10% (\$850/MO + \$500 REIMBURSEMENT)   |   |  |  |                            |
| 01 6080T 09   | <b>Temporary Help</b><br>Retired annuitants in Finance   |   |  |  |                            |

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

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>   | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|---|---|---|--|----------------------------|
| 01 6086 09    | <b>Outside Services</b>   |   |   |  |                            |
|               | AGP Video \$15k (1,250/mo)<br>Bus Plans (HRA) \$3 (250/m0)  |   |   |  |                            |
| 01 6120D 09   | Directors' Travel   |   |   |  |                            |
| 01 6120E 09   | <b>Training-LCW</b>   |   |   | CONSORTIUM TRAINING                          |                            |
| 01 6125 09    | <b>Employee Recruitment</b>   |   |   |  |                            |
|               | FINANCE MGR: \$2K + \$1K CONNTIGENCY  |   |   |  |                            |
| 01 6170 09    | <b>CAPITAL OUTLAY: Purchase Administrative Office</b>   |   |   |  |                            |
|               | \$405,000 Purchase Price  |   |   |  |                            |
|               | \$344,143 Construction Costs  |   |   |  |                            |
|               | \$48,392 Non Construction Costs   |   |   |  |                            |
|               | 797,535 Total (Spread over 15 years =\$   |   |   | \$70,731.65                                  |                            |
| 01 6170 09    | <b>CAPITAL OUTLAY: Replace Administrative Software</b>  |   |   |  |                            |
|               | \$60,000 Software: Budget, Accounting, Reporting, A/P, Purchasing, Utility Billing, Personnel Mgt |   |   |  |                            |
|               | \$15,000 Data Conversion  |   |   |  |                            |
|               | \$50,000 System Setup   |   |   |  |                            |
|               | \$125,000 TOTAL SYSTEM COST   |   |   |  |                            |
|               | \$20,000 Annual Recurring Fees  |   |   |  |                            |
|               | \$30,000 Staff Training and Travel  |   |   |  |                            |
|               | \$175,000 TOTAL COST SPREAD OVER 10 YEARS = \$17,500  |   |   |  |                            |
| 01 6180H 09   | <b>Interest-Fusion</b> (Apr 2014 thru Apr 2017)   |   |   |  |                            |
| 01 2514 09    | <b>Principal-Fusion</b> (Apr 2014 thru Apr 2017)  |   |   |  |                            |
| 01 6180G 09   | <b>Interest-Copier</b> (Apr 2014 thru Apr 2017)   |   |   |  |                            |
|               | <b>Principal-Copier</b> (Apr 2014 thru Apr 2017)  |   |   |  |                            |
| 01 2513 09    | <b>Principal-Copier</b>   |   |   |  |                            |
|               | PAID OFF  |   |   |  |                            |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

| <b>ACCT #</b>         | <b>ACCT DESCRIPTION</b>             | <b>FY 16/17<br/>APPROVED<br/>BUDGET</b> | <b>ACTUAL<br/>THROUGH<br/>3/31/2017</b> | <b>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</b> | <b>FY 17-18<br/>CHANGE</b> |
|-----------------------|-------------------------------------|---|---|--|----------------------------|
| <b>REVENUES</b>       |                                     |   |   |  |                            |
| 12 4000               | Service Fees                        | 1,906,000                               | 1,256,826                               | 1,991,092                                    | 85,092                     |
| 12 4000 12            | Service Fees                        | (4,100)                                 | (4,569)                                 | (4,264)                                      | (164)                      |
|                       | <b>SERVICE FEES</b>                 | <b>1,901,900</b>                        | <b>1,252,256</b>                        | <b>1,986,828</b>                             | <b>84,928</b>              |
| 12 4360 12            | STANDBY AVAILABILITY                | 119,000                                 | 82,102                                  | 119,000                                      | 0                          |
| 12 4390 12            | Miscellaneous                       | 100                                     | 55                                      | 100  | 0                          |
|                       | <b>LOAN PROCEEDS</b>                | <b>482,700</b>                          | <b>143,643</b>                          | <b>0</b>                                     | <b>(482,700)</b>           |
| <b>TOTAL REVENUES</b> |                                     | <b>2,503,700</b>                        | <b>1,478,056</b>                        | <b>2,105,928</b>                             | <b>(397,772)</b>           |
| <b>EXPENDITURES</b>   |                                     |   |   |  |                            |
| 12 5000 12            | Regular Wages                       | 361,900                                 | 246,901                                 | 419,153                                      | 57,253                     |
| 12 5010 12            | Overtime                            | 33,200                                  | 29,755                                  | 25,000                                       | (8,200)                    |
| 12 5020 12            | Standby Pay                         | 17,450                                  | 13,029                                  | 18,250                                       | 800                        |
|                       | <b>SUB-TOTAL SALARY &amp; WAGES</b> | <b>412,550</b>                          | <b>289,685</b>                          | <b>462,403</b>                               | <b>49,853</b>              |
|                       | <b>SUB-TOTAL BENEFITS</b>           | <b>273,510</b>                          | <b>219,065</b>                          | <b>265,743</b>                               | <b>(7,767)</b>             |
|                       | <b>TOTAL PERSONNEL COSTS</b>        | <b>686,060</b>                          | <b>508,750</b>                          | <b>728,145</b>                               | <b>42,085</b>              |
| 12 6010 12            | Ads-Legal                           | 100                                     |   | 0  | (100)                      |
|                       | <b>OUTREACH/EDUCATION</b>           | <b>100</b>                              | <b>0</b>                                | <b>0</b>                                     | <b>(100)</b>               |
| 12 6032C 12           | M&R Collection System               | 15,000                                  | 9,255                                   | 5,000  | (10,000)                   |
| 12 6032D 12           | M&R Disposal Effluent               | 3,000                                   | 9,998                                   | 3,000  | 0                          |
| 12 6032G 12           | M&R Generators                      | 8,100                                   | 8,108                                   | 4,000  | (4,100)                    |
| 12 6032L 12           | M&R Lift Station                    | 5,000                                   | 3,525                                   | 4,000  | (1,000)                    |
| 12 6032P 12           | M&R Pumps                           | 2,500                                   | 1,223                                   | 2,500  | 0                          |
| 12 6032M 12           | M&R Manholes                        | 1,800                                   |   | 20,000                                       | 18,200                     |
| 12 6063 12            | M&R Communications Equipmen         | 10,000                                  |   | 5,000  | (5,000)                    |
| 12 6035T 12           | CCTV and Hydro Cleaning             | 25,000                                  | 1,010                                   | 12,500                                       | (12,500)                   |
|                       | <b>COLLECTION SYSTEM REPAIR</b>     | <b>70,400</b>                           | <b>33,119</b>                           | <b>56,000</b>                                | <b>(14,400)</b>            |
| 12 6032S 12           | Sludge Disposal                     | 94,000                                  | 92,856                                  | 88,500                                       | (5,500)                    |
| 12 6032T 12           | TREATMENT PLANT REPAIRS             | 99,450                                  | 78,946                                  | 50,000                                       | (49,450)                   |
| 12 6033B 12           | M&R Buildings                       | 2,150                                   | 6,695                                   | 5,000  | 2,850                      |
| 12 6033G 12           | M&R Grounds & Easements             | 31,000                                  | 31,644                                  | 14,400                                       | (16,600)                   |
|                       | <b>M&amp;R GROUNDS</b>              | <b>33,150</b>                           | <b>38,339</b>                           | <b>19,400</b>                                | <b>(13,750)</b>            |
| 12 6035 12            | Manhole Raising                     | 2,000                                   |   | 2,000  | 0                          |
| 12 6037 12            | SCADA                               |   | 9,106                                   |  | 0                          |



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>      | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|------------------------------|---|---|--|----------------------------|
| 12 6036T 12   | Contingency                  | 800                                     | 36,166                                  | 66,515                                       | 65,715                     |
|               | MAJOR MAINTENANCE            | 2,800                                   | 45,272                                  | 68,515                                       | 65,715                     |
| 12 6040 12    | M&R Equipment                | 6,000                                   | 2,122                                   | 6,000  | 0                          |
| 12 6041L 12   | M&R Vehicles-Licensed        | 6,400                                   | 5,048                                   | 6,250  | (150)                      |
| 12 6041N 12   | M&R Vehicles-Non-Licensed    | 1,950                                   | 1,248                                   | 1,900  | (50)                       |
| 12 6041V 12   | M&R Vehicles-Vactor          | 1,000                                   |   | 1,000  | 0                          |
| 12 6063 12    | Communication Equipment      | 2,000                                   |   | 1,000  | (1,000)                    |
|               | VEHICLE & EQUIPMENT REPAIR   | 17,350                                  | 8,418                                   | 16,150                                       | (1,200)                    |
| 12 6044 12    | Computer Services            | 1,500                                   | 880                                     | 0  | (1,500)                    |
| 12 6045 12    | Computer Supplies & Upgrades | 3,000                                   | 2,397                                   | 1,000  | (2,000)                    |
| 12 6048 12    | Security & Safety            | 7,000                                   | 6,411                                   | 2,000  | (5,000)                    |
| 12 6050 12    | Office Supplies              | 4,625                                   | 5,264                                   | 3,600  | (1,025)                    |
| 12 6051 12    | Postage                      | 5,500                                   | 4,964                                   | 7,931  | 2,431                      |
| 12 6053 12    | Printing/Forms               | 750                                     | 1,845                                   | 2,100  | 1,350                      |
|               | OFFICE SUPPLIES/EQUIPMENT    | 22,375                                  | 21,760                                  | 16,631                                       | (5,744)                    |
| 12 6054 12    | Publications/Dues            | 600                                     | 657                                     | 600  | 0                          |
| 12 6055 12    | Government Fees/Licenses     | 92,000                                  | 87,352                                  | 90,000                                       | (2,000)                    |
|               | DUES & FEES                  | 92,600                                  | 88,009                                  | 90,600                                       | (2,000)                    |
| 12 6060C 12   | Utilities-Wireless           | 1,375                                   | 1,033                                   | 1,416  | 41                         |
| 12 6060E 12   | Utilities-Electricity        | 212,600                                 | 160,429                                 | 200,000                                      | (12,600)                   |
| 12 6060G 12   | Utilities-Gas                | 1,000                                   | 1,031                                   | 1,030  | 30                         |
| 12 6060I 12   | Utilities-Internet           | 3,525                                   | 3,639                                   | 3,631  | 106                        |
| 12 6060P 12   | Utilities-Telephone          | 5,850                                   | 4,713                                   | 6,026  | 176                        |
| 12 6060W 12   | Utilities-Water              | 14,000                                  | 10,549                                  | 11,000                                       | (3,000)                    |
|               | UTILITIES                    | 238,350                                 | 181,393                                 | 223,103                                      | (15,248)                   |
| 12 6080K 12   | District Counsel             | 3,650                                   | 2,362                                   | 3,000  | (650)                      |
| 12 6080L 12   | Legal                        | 2,050                                   | 1,438                                   | 3,000  | 950                        |
| 12 6080M 12   | Professional Services Misc   | 55,000                                  | 24,894                                  | 68,960                                       | 13,960                     |
| 12 6086 12    | Outside Services             | 12,650                                  | 13,051                                  | 0  | (12,650)                   |
|               | PROFESSIONAL SERVICES        | 73,350                                  | 41,745                                  | 74,960                                       | 1,610                      |
| 12 6070 12    | Equipment Rental             | 6,300                                   | 5,052                                   | 2,500  | (3,800)                    |
| 12 6089 12    | Emergency Medical Supplies   | 1,000                                   |   | 960  | (40)                       |
| 12 6090 12    | Operating Supplies           | 825                                     | 484                                     | 400  | (425)                      |
| 12 6091 12    | Lab Tests                    | 23,700                                  | 17,924                                  | 23,500                                       | (200)                      |
| 12 6092 12    | Lab Supplies                 | 150                                     | 93                                      | 3,000  | 2,850                      |
| 12 6093 12    | Small Tools/Equipment        | 2,325                                   | 1,389                                   | 2,000  | (325)                      |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

| <u>ACCT #</u>                          | <u>ACCT DESCRIPTION</u>      | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|--|------------------------------|---|---|--|----------------------------|
| 12 6094 12                             | Clothing/Uniforms            | 3,100                                   | 2,993                                   | 2,400  | (700)                      |
| 12 6095 12                             | Office Furniture/Equipment   | 400                                     | 1,073                                   | 0  | (400)                      |
| 12 6096 12                             | Fuel                         | 9,000                                   | 4,500                                   | 7,000  | (2,000)                    |
|  | OPERATING SUPPLIES/EQUIP.    | 46,800                                  | 33,507                                  | 41,760                                       | (5,040)                    |
| 12 6115 12                             | Meeting Exp.                 | 400                                     | 109                                     | 500  | 100                        |
| 12 6120E 12                            | Employee Travel/Training     | 4,000                                   | 2,690                                   | 4,000  | 0                          |
| 12 6124 12                             | Employee Recognition         | 400                                     | 100                                     | 200  | (200)                      |
| 12 6125 12                             | Recruitment                  | 4,600                                   | 4,601                                   | 750  | (3,850)                    |
|  | TRAINING & TRAVEL            | 9,400                                   | 7,500                                   | 5,450  | (3,950)                    |
| 12 6180G 12                            | Interest-Truck               | 285                                     |   | 0  | (285)                      |
| 12 2513 12                             | Principal-Truck              | 8,750                                   |   | 0  | (8,750)                    |
| 12 6180C 12                            | Interest-City Nat'l Bank     | 46,775                                  | 55,814                                  | 41,496                                       | (5,279)                    |
| 12 2602 12                             | Principal-City Nat'l Bank    | 114,000                                 |   | 118,000                                      | 4,000                      |
| 12 2602 12                             | Long Term Debt: General Fund | 74,600                                  |   | (0)  | (74,600)                   |
|  | DEBT SERVICE                 | 244,410                                 | 55,814                                  | 159,496                                      | (84,914)                   |
| 12 6170 12                             | Influent Screen:             |   |   |  |                            |
| 12 6170 12                             | Purchase                     | 69,000                                  | 0                                       | 0  | (69,000)                   |
| 12 6170 12                             | Soils, Boring, Design        | 57,000                                  | 1,493                                   | 0  | (57,000)                   |
| 12 6170 12                             | Construction/Installation    | 85,000                                  |   | 0  | (85,000)                   |
| 12 6170 12                             | Clarifier Repairs            | 65,000                                  |   | 0  | (65,000)                   |
| 12 6170 12                             | Effluent Pumps               | 71,700                                  | 71,687                                  | 0  | (71,700)                   |
| 12 6170 12                             | Hand Rails                   | 25,000                                  | 6,877                                   | 0  | (25,000)                   |
| 12 6170 12                             | Lift Station Repairs         | 150,000                                 | 43,045                                  | 0  | (150,000)                  |
| 12 6170 12                             | Grit Pumps Replacement       | 10,000                                  | 956                                     | 0  | (10,000)                   |
|  | CAPITAL OUTLAY               | 532,700                                 | 124,058                                 | 0  | (532,700)                  |
| <b>SUBTOTAL OPERATING EXPENDITURES</b> |                              | <b>2,263,295</b>                        | <b>1,359,486</b>                        | <b>1,638,710</b>                             | <b>(624,585)</b>           |
| 12 6200 12                             | ADMIN DPT ALLOCATION         | 429,775                                 | 286,517                                 | 467,218                                      | 37,443                     |
| <b>TOTAL EXPENDITURES</b>              |                              | <b>2,693,070</b>                        | <b>1,646,002</b>                        | <b>2,105,928</b>                             | <b>(587,142)</b>           |
| <b>NET OPERATING INCOME/(LOSS)</b>     |                              | <b>(189,370)</b>                        | <b>(167,947)</b>                        | <b>0</b>                                     | <b>189,370</b>             |
|  | LOAN FROM GENERAL FUND       | <u>(189,370)</u>                        |   | <u>0</u>                                     | <u>189,370</u>             |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u> | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------|-------------------------|---|---|--|----------------------------|
|---------------|-------------------------|---|---|--|----------------------------|

**NOTES TO WASTEWATER BUDGET**

|                    |   |  |  |  |        |
|--------------------|---|--|--|--|--------|
| <b>12 4000</b>     | <b><u>Service Fees</u></b>  |  |  |  |        |
|                    | 4% increase (84% SALES VICE 70%)  |  |  |  |        |
|                    | <b><u>LOAN PROCEEDS</u></b>   |  |  |  |        |
|                    | FROM GENERAL FUND   |  |  |  |        |
| <b>12 6032C 12</b> | <b><u>M&amp;R Collection System</u></b>                                 |  |  |  |        |
|                    | Root Control \$5,000  |  |  |  |        |
| <b>12 6032G 12</b> | <b><u>M&amp;R Generators</u></b>  |  |  |  |        |
|                    | Annual service on generators (8 total: 4 this FY)                       |  |  |  |        |
| <b>12 6032L 12</b> | <b><u>M&amp;R Lift Station</u></b>                                      |  |  |  |        |
|                    | Annual service: belts, oil, filters, fans                               |  |  |  |        |
| <b>12 6032P 12</b> | <b><u>M&amp;R Pumps</u></b>   |  |  |  |        |
|                    | Repair or replace 2 rotating assemblies                                 |  |  |  |        |
| <b>12 6032M 12</b> | <b><u>M&amp;R Manholes</u></b>  |  |  |  |        |
|                    | Purchase & install 20 manhole lids                                      |  |  |  |        |
| <b>12 6063 12</b>  | <b><u>M&amp;R Communications Equipment</u></b>                          |  |  |  |        |
|                    | Allchin ?   |  |  |  |        |
| <b>12 6035T 12</b> | <b><u>CCTV and Hydro Cleaning</u></b>                                   |  |  |  |        |
|                    | \$2,500 for small hand held camera                                      |  |  |  |        |
|                    | \$10,000 for hydro cleaning by FRM                                      |  |  |  |        |
| <b>12 6032S 12</b> | <b><u>Sludge Disposal</u></b>   |  |  |  |        |
|                    | \$15,000 Trailers rental/\$36,000 Polymer/#37,500 Sludge removal        |  |  |  | 88,500 |
| <b>12 6032T 12</b> | <b><u>TREATMENT PLANT REPAIRS</u></b>                                   |  |  |  |        |
|                    | Pump filters / portable generators / replacement hoses / portable pumps |  |  |  |        |
|                    | Replace cables on davit cranes / replace 2 return pumps                 |  |  |  |        |
|                    | Buoys on gear drives / miscellaneous electric                           |  |  |  |        |
| <b>12 6033B 12</b> | <b><u>M&amp;R Buildings</u></b>   |  |  |  |        |
|                    | Paint outside of building: \$6,000                                      |  |  |  |        |
|                    | Replace laboratory floor (asbestos): ?                                  |  |  |  |        |
|                    | Repair laboratory metal cabinets: ?                                     |  |  |  |        |
| <b>12 6033G 12</b> | <b><u>M&amp;R Grounds &amp; Easements</u></b>                           |  |  |  |        |
|                    | 12 trees @ \$1,200 each   |  |  |  |        |
| <b>12 6035 12</b>  | <b><u>Manhole Raising</u></b>   |  |  |  |        |
|                    | After SLO County road work  |  |  |  |        |
| <b>12 6036T 12</b> | <b><u>Contingency</u></b>   |  |  |  |        |
|                    | Emergency Repairs   |  |  |  |        |
| <b>12 6040 12</b>  | <b><u>M&amp;R Equipment</u></b>   |  |  |  |        |
|                    | John Deere tractor  |  |  |  |        |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

| <b>ACCT #</b>      | <b>ACCT DESCRIPTION</b>  | <b>FY 16/17<br/>APPROVED<br/>BUDGET</b> | <b>ACTUAL<br/>THROUGH<br/>3/31/2017</b> | <b>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</b> | <b>FY 17-18<br/>CHANGE</b> |
|--------------------|--|---|---|--|----------------------------|
| <b>12 6041L 12</b> | <b><u>M&amp;R Vehicles-Licensed</u></b><br>5 trucks @ \$1,250 each   |   |   |  |                            |
| <b>12 6041N 12</b> | <b><u>M&amp;R Vehicles-Non-Licensed</u></b><br>portable generators and pumps   |   |   |  |                            |
| <b>12 6041V 12</b> | <b><u>M&amp;R Vehicles-Vactor</u></b>  |   |   |  |                            |
| <b>12 6063 12</b>  | <b><u>Communication Equipment</u></b><br>radios in trucks  |   |   |  |                            |
| <b>12 6045 12</b>  | <b><u>Computer Supplies &amp; Upgrades</u></b><br>Printer cartridges /   |   |   |  |                            |
| <b>12 6048 12</b>  | <b><u>Security &amp; Safety</u></b><br>Safety related equipment certified<br>Confined space signs, supplies  |   |   |  |                            |
| <b>12 6050 12</b>  | <b><u>Office Supplies</u></b><br>\$300 per month   |   |   |  |                            |
| <b>12 6051 12</b>  | <b><u>Postage</u></b><br>Utility billing: mailing invoices (stamps went from 46 cents to 49 cents)   |   |   |  |                            |
| <b>12 6053 12</b>  | <b><u>Printing/Forms</u></b><br>Utility Billing: inserts / envelopes: \$1,000<br>Rate increase notification: \$1,100   |   |   |  |                            |
| <b>12 6054 12</b>  | <b><u>Publications/Dues</u></b><br>CAL WATER ENVIRONMNT ASSN<br>AMERICAN WATER WORKS ASSN  |   |   |  |                            |
| <b>12 6055 12</b>  | <b><u>Government Fees/Licenses</u></b><br>\$69k SWRCB permit<br>Air Resources Board<br>SLO County  |   |   |  |                            |
| <b>12 6080M 12</b> | <b><u>Professional Services Misc</u></b><br>BAL PUBL RELTNS 30% (\$2,550 PER MO) + \$2K REIMBURSEMENT<br>UB: Accurate Mailing Service \$4,000/yr<br>Rate Study Consultant \$15,000<br>SSMP update (including FOG update): \$10,000<br>Mapping Updates \$5,000<br>FOG annual enforcement / training \$2,000 |   |   |  |                            |
| <b>12 6070 12</b>  | <b><u>Equipment Rental</u></b><br>Pavement saws / crane  |   |   |  |                            |
| <b>12 6089 12</b>  | <b><u>Emergency Medical Supplies</u></b><br>\$80/month inspection fire ext, medical kits, eye wash showers   |   |   |  |                            |
| <b>12 6094 12</b>  | <b><u>Clothing/Uniforms</u></b><br>6 employees @ \$400 per MOU   |   |   |  |                            |
| <b>12 6120E 12</b> | <b><u>Employee Travel/Training</u></b>   |   |   |  |                            |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

| <u>ACCT #</u>             | <u>ACCT DESCRIPTION</u>                        | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|---------------------------|--|---|---|--|----------------------------|
|                           | 6 employees @ \$1,000                          |   |   |  |                            |
| 12 6124 12                | Employee Recognition                           |   |   |  |                            |
| 12 6125 12                | Recruitment                                    | WW Op 2                                 |   |  |                            |
| <b><u>12 6180G 12</u></b> | <b><u>Interest-Truck</u></b>                   |   |   |  |                            |
|                           | Paid off FY 16-17                              |   |   |  |                            |
| <b><u>12 2513 12</u></b>  | <b><u>Principal-Truck</u></b>                  |   |   |  |                            |
|                           | Paid off FY 16-17                              |   |   |  |                            |
| <b><u>12 2602 12</u></b>  | <b><u>Long Term Debt: General Fund</u></b>     |   |   |  |                            |
|                           | \$500,000 loan from Gen Fund @ 1% for 20 years |   |   |  |                            |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

| <b>ACCT #</b>         | <b>ACCT DESCRIPTION</b>                | <b>FY 16/17<br/>APPROVED<br/>BUDGET</b> | <b>ACTUAL<br/>THROUGH<br/>3/31/2017</b> | <b>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</b> | <b>FY 17-18<br/>CHANGE</b> |
|-----------------------|--|---|---|--|----------------------------|
| <b>REVENUES</b>       |  |   |   |  |                            |
| 11 4000               | Sales                                  | 2,124,525                               | 1,403,825                               | 2,251,997                                    | 127,472                    |
| 11 4000 11            | Adjustments                            | -                                       | (30,135)                                | -  |                            |
|                       | <b>SALES</b>                           | <b>2,124,525</b>                        | <b>1,373,690</b>                        | <b>2,251,997</b>                             | <b>127,472</b>             |
|                       |  |   |   |  | 0                          |
| 11 4007 11            | Returned Check Fee                     | 400                                     | 235                                     | 400  | 0                          |
| 11 4008 11            | Account Setup/Close Fees               | 6,400                                   | 4,505                                   | 6,000  | (400)                      |
| 11 4373 11            | Inspection Fees                        | 8,450                                   | 6,168                                   | 8,450  | 0                          |
|                       | <b>ACCOUNT SERVICE FEES</b>            | <b>15,250</b>                           | <b>10,907</b>                           | <b>14,850</b>                                | <b>(400)</b>               |
|                       |  |   |   |  | 0                          |
| 11 4124 11            | Assignment Fees                        | 3,300                                   |   | 3,300  | 0                          |
|                       | <b>ADMINISTRATIVE FEES</b>             | <b>3,300</b>                            | <b>-</b>                                | <b>3,300</b>                                 | <b>0</b>                   |
|                       |  |   |   |  | 0                          |
| 11 4010 11            | Penalties                              | 51,325                                  | 31,773                                  | 55,000                                       | 3,675                      |
| 11 4011 11            | Service Disconnect/Reconnect           | 50                                      | 30                                      | 50   | 0                          |
|                       | <b>LATE FEES</b>                       | <b>51,375</b>                           | <b>31,803</b>                           | <b>55,050</b>                                | <b>3,675</b>               |
|                       |  |   |   |  | 0                          |
| 11 4360 11            | <b>STANDBY AVAILABILITY</b>            | <b>178,000</b>                          | <b>125,709</b>                          | <b>178,000</b>                               | <b>0</b>                   |
|                       |  |   |   |  | 0                          |
| 11 4100 11            | Connect Rev - SFR                      | 20,000                                  | (1,800)                                 | 20,000                                       | 0                          |
| 11 4390 11            | Other                                  | 4,000                                   | 4,127                                   | 4,500  | 500                        |
|                       | <b>OTHER</b>                           | <b>24,000</b>                           | <b>2,327</b>                            | <b>24,500</b>                                | <b>500</b>                 |
|                       |  |   |   |  | 0                          |
|                       | <b>RESOURCE CONSERVATION</b>           |   |   |  | <b>0</b>                   |
| 11 4050 10            | ADMIN FEES                             | 1,475                                   | 1,469                                   | 1,959  | 484                        |
| 10 4150 10            | TRANSFER EDUs                          | 4,475                                   | 4,458                                   | 5,944  | 1,469                      |
| 11 4101 10            | WAIT LIST FEES                         | 61,630                                  | 61,621                                  | 61,630                                       | 0                          |
| 11 4110 10            | REMODEL FEES                           | 63,050                                  | 36,945                                  | 75,000                                       | 11,950                     |
| 11 4122 10            | RETRO FIT IN-LIEU FEES                 | 2,500                                   |   | 2,500  | 0                          |
| 11 4124 10            | ASSIGNMENT FEES                        | 4,150                                   | 2,417                                   | 4,150  | 0                          |
| 11 1020 10            | VOLUNTARY LOT MERGER                   | 8,000                                   |   | 20,000                                       | 12,000                     |
|                       | <b>SUB-TOTAL RESOURCE CONSERVATION</b> | <b>145,280</b>                          | <b>106,910</b>                          | <b>171,183</b>                               | <b>25,903</b>              |
|                       |  |   |   |  | 0                          |
| <b>TOTAL REVENUES</b> |  | <b>2,541,730</b>                        | <b>1,651,346</b>                        | <b>2,698,880</b>                             | <b>157,150</b>             |
|                       |  |   |   |  | 0                          |
|                       |  |   |   |  | 0                          |
| <b>EXPENDITURES</b>   |  |   |   |  |                            |
| 11 5000 11            | Salary & Wages                         | 344,900                                 | 266,436                                 | 460,083                                      | 115,183                    |
| 11 5010 11            | Overtime                               | 37,850                                  | 32,118                                  | 25,000                                       | (12,850)                   |
| 11 5020 11            | Standby Pay                            | 17,350                                  | 12,929                                  | 18,250                                       | 900                        |
|                       | <b>SUB-TOTAL SALARY &amp; WAGES</b>    | <b>400,100</b>                          | <b>311,483</b>                          | <b>503,333</b>                               | <b>103,233</b>             |
|                       | <b>SUB-TOTAL BENEFITS</b>              | <b>305,225</b>                          | <b>294,308</b>                          | <b>335,760</b>                               | <b>30,535</b>              |
|                       | <b>TOTAL PERSONNEL COSTS</b>           | <b>705,325</b>                          | <b>605,791</b>                          | <b>839,093</b>                               | <b>133,768</b>             |
|                       |  |   |   |  | 0                          |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

| <u>ACCT #</u> | <u>ACCT DESCRIPTION</u>             | FY 16/17       | ACTUAL         | PRELIMINARY    |                 |
|---------------|-------------------------------------|----------------|----------------|----------------|-----------------|
|               |                                     | APPROVED       | THROUGH        | BUDGET         | FY 17-18        |
|               |                                     | BUDGET         | 3/31/2017      | FY 17 - 18     | CHANGE          |
| 11 6010 11    | Ads-Legal                           | 400            |                | -              | (400)           |
| 11 6011I 11   | Public Information                  | 850            |                | -              | (850)           |
|               | <b>OUTREACH / EDUCATION</b>         | <b>1,250</b>   | <b>-</b>       | <b>-</b>       | <b>(1,250)</b>  |
|               |                                     |                |                |                | <b>0</b>        |
| 11 6031D 11   | M&R-Water Distribution              | 38,000         | 23,663         | 25,000         | (13,000)        |
| 11 6031F 11   | M&R-Fire Hydrants                   | 5,175          | 5,166          | 5,000          | (175)           |
| 11 6031G 11   | M&R-Generators                      | 1,000          | 555            | 1,000          | 0               |
| 11 6031L 11   | M&R-Water Leimert                   | 15,000         | 4,251          | 2,000          | (13,000)        |
| 11 6031M 11   | M&R-Meters                          | 2,875          | 5,018          | 5,000          | 2,125           |
| 11 6031P 11   | M&R-Pumps                           | 5,025          | 1,673          | -              | (5,025)         |
| 11 6031Q 11   | M&R-SR 3 Well                       | 9,000          | 8,564          | 2,000          | (7,000)         |
| 11 6031R 11   | M&R-SR 4                            | 55,000         | 53,355         | 10,000         | (45,000)        |
| 11 6031S 11   | M&R-Storage                         | 20,000         | 15,458         | 13,500         | (6,500)         |
| 11 6031T 11   | M&R-Treatment                       | 20,000         | 15,314         | 20,000         | 0               |
| 11 6031V 11   | M&R-Valves                          | 6,000          | 41             | 6,000          | 0               |
| 11 6031W 11   | M&R-Wells                           | 15,000         | 6,349          | 7,500          | (7,500)         |
| 11 6031Y 11   | M&R-Yard                            | 5,100          | 4,982          | 5,100          | 0               |
|               | <b>DELIVERY SYSTEM REPAIRS</b>      | <b>197,175</b> | <b>144,390</b> | <b>102,100</b> | <b>(95,075)</b> |
|               |                                     |                |                |                | <b>0</b>        |
| 11 6033B 11   | M&R-Buildings                       | 20,000         | 685            | 2,500          | (17,500)        |
| 11 6033G 11   | M&R-Grounds                         | 20,000         | 7,500          | 15,000         | (5,000)         |
|               | <b>PLANT REPAIRS</b>                | <b>40,000</b>  | <b>8,185</b>   | <b>17,500</b>  | <b>(22,500)</b> |
|               |                                     |                |                |                | <b>0</b>        |
| 11 6035 11    | Cathodic Protection                 | 3,400          |                | -              | (3,400)         |
| 11 6037 11    | SCADA Maintenance                   |                |                | 15,000         | 15,000          |
| 11 6036 11    | Repair Contingency                  |                |                | 100,000        | 100,000         |
|               | <b>MAJOR MAINTENANCE</b>            | <b>3,400</b>   | <b>-</b>       | <b>115,000</b> | <b>111,600</b>  |
|               |                                     |                |                |                | <b>0</b>        |
| 11 6040 11    | M&R-Equipment                       | 1,000          |                | 1,000          | 0               |
| 11 6041L 11   | M&R-Vehicles-Licensed               | 5,000          | 3,233          | 5,000          | 0               |
| 11 6041N 11   | M&R-Vehicles-Non Licensed           | 2,000          | 117            | 2,000          | 0               |
| 11 6063 11    | Communication Equipment             | 17,000         |                | 5,000          | (12,000)        |
|               | <b>VEHICLE &amp; EQUIPMENT REPA</b> | <b>25,000</b>  | <b>3,351</b>   | <b>13,000</b>  | <b>(12,000)</b> |
|               |                                     |                |                |                | <b>0</b>        |
| 11 6044 11    | Computer Services                   | 1,800          | 1,050          | 1,500          | (300)           |
| 11 6045 11    | Computer Supplies & Upgrades        | 1,500          | 1,879          | 1,000          | (500)           |
| 11 6050 11    | Office Supplies                     | 3,450          | 2,131          | 3,000          | (450)           |
| 11 6051 11    | Postage                             | 9,875          | 5,075          | 8,109          | (1,766)         |
| 11 6053 11    | Printing/Forms                      | 2,900          | 3,078          | 3,000          | 100             |
|               | <b>OFFICE SUPPLIES &amp; EQUIP</b>  | <b>19,525</b>  | <b>13,214</b>  | <b>16,609</b>  | <b>(2,916)</b>  |
|               |                                     |                |                |                | <b>0</b>        |
| 11 6054 11    | Dues & Publications                 | 15,000         | 12,935         | 15,000         | 0               |
| 11 6055 11    | Gov't Fees & Licenses               | 35,000         | 31,000         | 42,700         | 7,700           |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

| ACCT #      | ACCT DESCRIPTION                  | FY 16/17           | ACTUAL               | PRELIMINARY          | FY 17-18<br>CHANGE |
|-------------|-----------------------------------|--------------------|----------------------|----------------------|--------------------|
|             |                                   | APPROVED<br>BUDGET | THROUGH<br>3/31/2017 | BUDGET<br>FY 17 - 18 |                    |
|             | <b>GOVERNMENT FEES &amp; DUES</b> | 50,000             | 43,935               | 57,700               | 7,700              |
|             |                                   |                    |                      |                      | 0                  |
| 11 6059 11  | Bad Debt                          | 12,000             | 11,726               | 1,000                | (11,000)           |
|             | <b>BAD DEBT &amp; CLAIMS</b>      | 12,000             | 11,726               | 1,000                | (11,000)           |
|             |                                   |                    |                      |                      | 0                  |
| 11 6060C 11 | Utilities-Wireless                | 1,845              | 1,501                | 1,919                | 74                 |
| 11 6060E 11 | Utilities-Electricity             | 157,315            | 107,101              | 146,947              | (10,368)           |
| 11 6060G 11 | Utilities-Gas                     | 1,200              |                      | 1,248                | 48                 |
| 11 6060I 11 | Utilities-Internet                | 3,325              | 3,158                | 3,458                | 133                |
| 11 6060P 11 | Utilities-Telephone               | 5,750              | 4,376                | 5,980                | 230                |
| 11 6060S 11 | Utilities-Sewer                   | 855                | 682                  | 889                  | 34                 |
| 11 6060W 11 | Utilities-Water                   | 1,300              | 1,280                | 1,352                | 52                 |
|             | <b>UTILITIES</b>                  | 171,590            | 118,098              | 161,793              | (9,797)            |
|             |                                   |                    |                      |                      | 0                  |
| 11 6078 11  | LEASE-WELL SITE                   | 36,200             | 37,554               | 36,200               | 0                  |
|             |                                   |                    |                      |                      | 0                  |
| 11 6080E 11 | Engineering                       | 6,000              |                      | -                    | (6,000)            |
| 12 6080G 11 | Prof Svcs GIS                     | 450                | 450                  | 7,500                | 7,050              |
| 11 6080K 11 | District Counsel                  | 16,100             | 19,165               | 20,000               | 3,900              |
| 11 6080L 11 | Legal                             | 6,550              | 8,539                | 12,500               | 5,950              |
| 11 6080M 11 | Rate Fee Study                    | -                  |                      | 15,000               | 15,000             |
| 11 6080M 11 | Advocate                          | 55,000             | 61,875               | 32,600               | (22,400)           |
| 11 6080M 11 | Other                             | 37,500             |                      | -                    | (37,500)           |
|             | <b>PROFESSIONAL SERVICES</b>      | 121,600            | 90,030               | 87,600               | (34,000)           |
|             |                                   |                    |                      |                      | 0                  |
| 11 6048 11  | Security & Safety                 | -                  | 895                  | 2,000                | 2,000              |
| 11 6090 11  | Operating Supplies                | 10,625             | 6,852                | 10,000               | (625)              |
| 11 6090B 11 | Sensor Cleaning                   | 350                | 355                  | -                    | (350)              |
| 11 6091 11  | Lab Tests                         | 30,025             | 19,862               | 28,000               | (2,025)            |
| 12 6091G 11 | Calibration                       | 2,625              | 2,627                | 2,625                | 0                  |
| 11 6092 11  | Lab Supplies                      | 3,500              |                      | 1,500                | (2,000)            |
| 11 6093 11  | Small Tools/Equip                 | 7,750              | 4,653                | 4,000                | (3,750)            |
| 11 6094 11  | Clothing/Uniforms                 | 8,000              | 6,008                | 8,000                | 0                  |
| 11 6095 11  | Office Furniture/Equipment        | 50                 |                      | -                    | (50)               |
| 11 6096 11  | Fuel                              | 12,000             |                      | 12,000               | 0                  |
|             | <b>OP SUPPLIES/EQUIPMENT</b>      | 74,925             | 41,252               | 68,125               | (6,800)            |
|             |                                   |                    |                      |                      | 0                  |
| 11 6115 11  | Meeting Expense                   | 1,000              |                      | 1,000                | 0                  |
| 11 6120D 11 | Director Travel                   | 1,000              |                      | -                    | (1,000)            |
| 11 6120E 11 | Employee Travel/Training          | 1,900              | 2,270                | 5,000                | 3,100              |
| 11 6125 11  | Recruitment                       | 4,000              | 3,772                | 750                  | (3,250)            |
|             | <b>TRAINING &amp; TRAVEL</b>      | 7,900              | 6,042                | 6,750                | (1,150)            |
|             |                                   |                    |                      |                      | 0                  |



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

| <b>ACCT #</b>                          | <b>ACCT DESCRIPTION</b>              | <b>FY 16/17</b>  | <b>ACTUAL</b>    | <b>PRELIMINARY</b> |                  |
|--|--------------------------------------|------------------|------------------|--------------------|------------------|
|  |                                      | <b>APPROVED</b>  | <b>THROUGH</b>   | <b>BUDGET</b>      | <b>FY 17-18</b>  |
|  |                                      | <b>BUDGET</b>    | <b>3/31/2017</b> | <b>FY 17 - 18</b>  | <b>CHANGE</b>    |
| 11 6170 11                             | Fiscalini Tank Project               | 660,000          | 444,637          | -                  | (660,000)        |
| 11 6170 11                             | Stuart Street Tank Repair            | 20,000           |                  | 50,000             | 30,000           |
| 11 6170 11                             | SCADA for San Simeon Well Field      | 90,000           | 85,085           | -                  | (90,000)         |
| 11 6170 11                             | Radio Grounds Pump Stn: Eng C        | 25,000           |                  | -                  | (25,000)         |
| 11 6170 11                             | GIS                                  | 7,500            | -                | -                  | (7,500)          |
| 11 6170 11                             | Dump Truck (used)                    |                  |                  | -                  | 0                |
|  | <b>CAPITAL PROJECTS</b>              | <b>802,500</b>   | <b>529,722</b>   | <b>50,000</b>      | <b>(752,500)</b> |
|  |                                      |                  |                  |                    | 0                |
| 11 6180G 11                            | Interest-Truck                       | 300              |                  | 3,000              | 2,700            |
| 11 2515 11                             | Principal-Truck                      | 8,825            |                  | 4,926              | (3,899)          |
|  | Principal/Int Fiscalini Tank         | 45,725           |                  | -                  | (45,725)         |
|  | <b>DEBT SERVICE</b>                  | <b>54,850</b>    | <b>-</b>         | <b>7,926</b>       | <b>(46,924)</b>  |
|  |                                      |                  |                  |                    | 0                |
| 11 6011i 10                            | Public Information                   | 0                | 0                | 4,000              | 4,000            |
| 11 6080V 10                            | Voluntary Lot Merger Program         | 50,000           | 6,790            | 20,000             | (30,000)         |
| 11 6090 10                             | Operating Supplies                   | 0                | 0                | 7,500              | 7,500            |
| 11 6611 10                             | Rebate Program                       | 0                | 0                | 7,500              | 7,500            |
|  | <b>RESOURCE CONSERVATION</b>         | <b>50,000</b>    | <b>6,790</b>     | <b>39,000</b>      | <b>(11,000)</b>  |
|  |                                      |                  |                  |                    | 0                |
| <b>SUBTOTAL OPERATING EXPENDITURES</b> |                                      | <b>2,373,240</b> | <b>1,660,078</b> | <b>1,619,395</b>   | <b>(753,845)</b> |
|  |                                      |                  |                  |                    | 0                |
| 11 6200 11                             | <b>ADMIN DPT ALLOCATION</b>          | <b>582,420</b>   | <b>388,280</b>   | <b>855,972</b>     | <b>273,552</b>   |
|  |                                      |                  |                  |                    | 0                |
| <b>TOTAL EXPENDITURES</b>              |                                      | <b>2,955,660</b> | <b>2,048,358</b> | <b>2,475,367</b>   | <b>(480,293)</b> |
|  |                                      |                  |                  |                    | 0                |
| <b>NET OPERATING INCOME/(LOSS)</b>     |                                      | <b>(413,930)</b> | <b>(397,013)</b> | <b>223,513</b>     | <b>637,443</b>   |
|  |                                      |                  |                  |                    | 0                |
|  | <b>TRANSFER TO / (FROM) RESERVES</b> | <b>(413,930)</b> |                  | <b>223,513</b>     | <b>637,443</b>   |

**WATER DEPARTMENT BUDGET NOTES**

|             |                         |   |
|-------------|-------------------------|---|
| 11 6031D 11 | M&R-Water Distribution  | PAVING \$20K / COLD PATCH \$5K / OTHER \$5K   |
| 11 6031F 11 | M&R-Fire Hydrants       | FLUSHING HYDRANTS: METER \$4K / REPAIR \$2K<br>365 HYDRANTS: ESTIMATE 10% NEED REPAIR |
| 11 6031S 11 | M&R-Storage             | CATHODIC PROTECTION \$3,500   |
| 11 6031V 11 | M&R-Valves              | REPLACE 2 VALVES @ \$3K EACH  |
| 11 6033G 11 | M&R-Grounds             | MOW SAN SIMEON WELL FIELD TWICE A YEAR  |
| 11 6036 11  | Contingency for Repairs | ESTIMATE FOR EMERGENCY REPAIRS  |
| 11 6063 11  | Communication Equipment | RADIOS  |
| 11 6051 11  | Postage                 | UTILITY BILLING INVOICES (stamps from 46 to 49 cents)                                 |
| 11 6054 11  | Dues & Publications     | ACWA \$13K / CA RURAL WTR ASSN \$1K / AWWA \$1K                                       |
| 11 6055 11  | Gov't Fees & Licenses   | SWRCB FEES  |
| 11 6060E 11 | Utilities-Electricity   | ALL UTILITIES INCREASED 3%  |
| 12 6080G 11 | Prof Svcs GIS           | GIS UPGRADES  |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

| <u>ACCT #</u>                | <u>ACCT DESCRIPTION</u>      | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u>            | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|------------------------------|------------------------------|--|---|--|----------------------------|
| 11 6080M 11                  | Rate Fee Study               | 50% OF ESTIMATED COSTS                             |   |  |                            |
| 11 6080M 11                  | Advocate                     | BAL PUBL RELTNS 30% (\$2,550 PER MO) + \$2K REIMBL |   |  |                            |
| 11 6048 11                   | Security & Safety            | SIGNAGE / HOMELAND SECURITY MEASURES               |   |  |                            |
| 11 6092 11                   | Lab Supplies                 | FIELD TESTING CHLORINE                             |   |  |                            |
| 11 6120E 11                  | Employee Travel/Training     | 5 EMPLOYEES @ \$1K EACH                            |   |  |                            |
| 11 6180G 11                  | Interest-Truck               | WTR SUPERVISOR TRUCK PURCHASED 2017                |   |  |                            |
| 11 2515 11                   | Principal-Truck              | WTR SUPERVISOR TRUCK PURCHASED 2017                |   |  |                            |
|                              | Principal/Int Fiscalini Tank | LOAN NOT RECEIVED IN FY 16-17                      |   |  |                            |
| <b>RESOURCE CONSERVATION</b> |                              |  |   |  |                            |
| 11 60111 10                  | Public Information           | PUBLIC EDUCATION                                   |   |  |                            |
| 11 6090 10                   | Operating Supplies           | SHOWER HEADS/AERATORS/TOILET LEAK DETECTION KITS   |   |  |                            |
| 11 6611 10                   | Rebate Program               | APPLICANCE REBATES                                 |   |  |                            |

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: SUSTAINABLE WATER FACILITY  
CAPITAL COST RECOVERY DEPARTMENT**

| <u>ACCT #</u>                      | <u>ACCT DESCRIPTION</u> | <u>FY 16/17<br/>APPROVED<br/>BUDGET</u> | <u>ACTUAL<br/>THROUGH<br/>3/31/2017</u> | <u>PRELIMINARY<br/>BUDGET<br/>FY 17 - 18</u> | <u>FY 17-18<br/>CHANGE</u> |
|------------------------------------|-------------------------|---|---|--|----------------------------|
| <b>REVENUES</b>                    |                         |   |   |  |                            |
| 39 4041 11                         | TOTAL BASE CHARGE       | 371,794                                 | 246,353                                 | 391,701                                      | 19,907                     |
| 39 4051 11                         | TOTAL EWS USAGE CHARGE  | 493,718                                 | 326,085                                 | 518,475                                      | 24,757                     |
| <b>TOTAL REVENUES</b>              |                         | <b>865,512</b>                          | <b>572,438</b>                          | <b>910,176</b>                               | <b>44,664</b>              |
| <b>EXPENDITURES</b>                |                         |   |   |  |                            |
| 39 5000 11                         | WAGES AND BENEFITS      | 44,950                                  | -                                       | 130,176                                      | -                          |
| 39 6031Z 11                        | MAINTENANCE             | 4,000                                   |   | 12,000                                       | -                          |
| 39 6055 11                         | Govt Fees & Licenses    | 20,000                                  |   | 40,000                                       | -                          |
| 39 6060E11                         | UTILITIES (ELECTRIC)    | 6,000                                   |   | 12,000                                       | -                          |
| 39 6091B11                         | OPERATING SUPPLIES      | 1,200                                   |   | 3,000  | -                          |
| 39 6091F 11                        | REMOTE SYSTEM MONITO    | 6,763                                   | 6,913                                   | 6,480  | -                          |
| 39 6091H11                         | LAB TESTING             | 18,000                                  |   | 21,120                                       | -                          |
| 39 6080K11                         | PROF SVCS: COUNSEL      | 17,982                                  | 17,475                                  | 6,000  | (11,982)                   |
| 39 6080L11                         | PROF SVCS: LEGAL        | 4,118                                   | 2,745                                   | -  | (4,118)                    |
|                                    | PROFESSIONAL SERVICES   | <b>123,013</b>                          | <b>27,133</b>                           | <b>230,776</b>                               |                            |
| 39 6180I 11                        | Interest-Bank Loan      | 345,564                                 | 345,565                                 | 332,533                                      | (13,031)                   |
| 11 2513 11                         | Principal-Bank Loan     | 313,861                                 | 155,335                                 | 326,893                                      | 13,032                     |
| 39 6829D 11                        | Performance Bond        | 71,649                                  | 71,649                                  | 71,650                                       | 1                          |
|                                    | DEBT SERVICE            | <b>731,074</b>                          | <b>572,549</b>                          | <b>731,076</b>                               | <b>2</b>                   |
| <b>TOTAL EXPENDITURES</b>          |                         | <b>854,087</b>                          | <b>599,682</b>                          | <b>961,852</b>                               | <b>107,765</b>             |
| <b>NET OPERATING INCOME/(LOSS)</b> |                         | <b>11,425</b>                           | <b>(27,244)</b>                         | <b>(51,676)</b>                              | <b>(63,101)</b>            |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

| <b>SWF ONE-TIME REVENUES</b> | <b>Approved<br/>Budget<br/>FY 2016/17</b> | <b>Already<br/>Received<br/>3/31/2017</b> | <b>Projected<br/>Receipts</b> | <b>RECOMMENDED<br/>BUDGET<br/>5/1/2017</b> | <b>CHANGE</b> |
|------------------------------|---|---|-------------------------------|--|---------------|
| Loan (Installment Sale)      | \$8,939,000                               | \$8,939,000                               |                               | \$8,939,000                                | \$0           |
| Proposition 84 IRWM Project  | 4,382,256                                 | 4,163,142                                 | 219,113                       | 4,382,256                                  | (\$0)         |
| <b>TOTALS</b>                | <b>\$13,321,256</b>                       | <b>\$13,102,142</b>                       | <b>\$219,113</b>              | <b>\$13,321,256</b>                        | <b>(\$0)</b>  |

| <b>CDM SMITH TASK ORDERS</b>                    | <b>Approved<br/>Budget<br/>FY 2016/17</b> | <b>Already<br/>Spent<br/>3/31/2017</b> | <b>Projected<br/>Expenditures</b> | <b>RECOMMENDED<br/>BUDGET<br/>5/1/2017</b> | <b>CHANGE</b>      |
|---|---|--|-----------------------------------|--|--------------------|
| Task Order #1: Hydrological Modeling            | \$174,495                                 | \$174,495                              | -                                 | \$174,495                                  | \$0                |
| Task Order #2: Preconstruction Engineering      | \$299,601                                 | \$299,601                              | -                                 | \$299,601                                  | \$0                |
| Task Order #3: Preconstruction Services         | 920,084                                   | 920,084                                | -                                 | 920,084                                    | \$0                |
| Task Order #4: Permitting: Prepurchase Assistan | 499,941                                   | 499,941                                | -                                 | 499,941                                    | \$0                |
| Task Order #5: Permitting & Environmental       | 584,607                                   | 584,607                                | -                                 | 584,607                                    | \$0                |
| Task Order #6: Permitting & Environmental       | 317,071                                   | 191,698                                | 116,392                           | 317,071                                    | \$0                |
| Task Order #8: Permitting & Environmental       | 105,000                                   |  | -                                 | -  | (\$105,000)        |
| <b>TOTALS</b>                                   | <b>\$2,900,799</b>                        | <b>\$2,670,426</b>                     | <b>\$116,392</b>                  | <b>\$2,795,799</b>                         | <b>(\$105,000)</b> |

| <b>DESIGN BUILD CONTRACT WITH CDM<br/>CONSTRUCTORS</b> | <b>Approved<br/>Budget<br/>FY 2016/17</b> | <b>Already<br/>Spent<br/>3/31/2017</b> | <b>Projected<br/>Expenditures</b> | <b>RECOMMENDED<br/>BUDGET<br/>5/1/2017</b> | <b>CHANGE</b> |
|--|---|--|-----------------------------------|--|---------------|
| Design Build Contract                                  | \$6,647,919                               | \$6,647,919                            | -                                 | \$6,647,919                                | \$0           |
| Change Order #1  | 511,602                                   | 511,602                                | -                                 | 511,602                                    | \$0           |
| Change Order #2  | 123,953                                   | 123,953                                | -                                 | 123,953                                    | \$0           |
| Change Order #3  | 83,268                                    | 83,268                                 | -                                 | 83,268                                     | \$0           |
| <b>TOTALS</b>  | <b>\$7,366,742</b>                        | <b>\$7,366,742</b>                     | <b>\$0</b>                        | <b>\$7,366,742</b>                         | <b>\$0</b>    |

| <b>SWF EXPENDITURES: OTHER</b>                  | <b>Approved<br/>Budget<br/>FY 2016/17</b> | <b>Already<br/>Spent<br/>3/31/2017</b> | <b>Projected<br/>Expenditures</b> | <b>RECOMMENDED<br/>BUDGET<br/>5/1/2017</b> | <b>CHANGE</b> |
|---|---|--|-----------------------------------|--|---------------|
| <b>General Costs</b>                            |   |  |                                   |  |               |
| Primarily FGL                                   | \$58,117                                  | \$58,117                               | -                                 | \$58,117                                   | \$0           |
| Flag Lot Investigation                          | 1,315                                     | 1,315                                  | -                                 | 1,315                                      | \$0           |
| RWQCB Permitting Fees                           | 55,315                                    | 55,315                                 | -                                 | 55,315                                     | \$0           |
| RWQCB-mandated Environmental Surety Bond        | 72,000                                    | 72,000                                 | -                                 | 72,000                                     | \$0           |
| Telemetry Upgrade                               | 83,000                                    | -                                      | 83,000                            | 83,000                                     | \$0           |
| Tracer Testing 2016                             | 102,120                                   | 102,120                                | -                                 | 102,120                                    | \$0           |
| Remote Sensing Installation at SS Creek Bridge  | 10,000                                    | -                                      | 10,000                            | 10,000                                     | \$0           |
| Tuff Box Laptop Computer                        |   |  |                                   | 5,000                                      | \$5,000       |
| Battery Backup for all PLCs (incl installation) |   |  |                                   | 20,000                                     | \$20,000      |
| Pressure Transducer (impound basin)             |   |  |                                   | 10,000                                     | \$10,000      |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

|                                |                  |                  |                 |                  |                 |
|--------------------------------|------------------|------------------|-----------------|------------------|-----------------|
| OPT 10 Software (data logging) |                  |                  |                 | 5,000            | \$5,000         |
| <b>TOTALS</b>                  | <b>\$381,867</b> | <b>\$288,867</b> | <b>\$93,000</b> | <b>\$421,867</b> | <b>\$40,000</b> |

| <u>Regular Coastal Development Permit</u>               | <u>Approved Budget<br/>FY 2016/17</u> | <u>Already Spent<br/>3/31/2017</u> | <u>Projected Expenditures</u> | <u>RECOMMENDED BUDGET<br/>5/1/2017</u> | <u>CHANGE</u> |
|---|---------------------------------------|------------------------------------|-------------------------------|--|---------------|
| Environmental Impact Report to support<br>Reg CDP (MBI) | \$168,450                             | \$168,450                          | \$0                           | \$168,450                              | \$0           |
| CDM EIR Support   | \$100,000                             | \$24,878                           | \$75,122                      | \$100,000                              | \$0           |
| Amend 1 to EIR (MBI)                                    | \$138,768                             | \$138,768                          | \$0                           | \$138,768                              | \$0           |
| Permitting Support (CDM SMITH TO8)                      | \$105,000                             | \$45,839                           | \$59,161                      | \$105,000                              | \$0           |
| Tracer Study Support (CDM SMITH TO7)                    | \$161,052                             | \$0                                | \$161,052                     | \$161,052                              | \$0           |
| Future Mitigation Measures                              | \$733,948                             | \$11,410                           | \$722,538                     | \$733,948                              | \$0           |
| <b>TOTALS</b>   | <b>\$1,407,218</b>                    | <b>\$389,345</b>                   | <b>\$1,017,873</b>            | <b>\$1,407,218</b>                     | <b>\$0</b>    |

| <u>Professional Services Costs:</u>   | <u>Approved Budget<br/>FY 2016/17</u> | <u>Already Spent<br/>3/31/2017</u> | <u>Projected Expenditures</u> | <u>RECOMMENDED BUDGET<br/>5/1/2017</u> |            |
|---------------------------------------|---------------------------------------|------------------------------------|-------------------------------|--|------------|
| Public Outreach                       | \$55,100                              | \$55,100                           | \$0                           | \$55,100                               | \$0        |
| Rate Study, Legal Services            | \$66,042                              | \$24,473                           | \$41,569                      | \$66,042                               | \$0        |
| Debt Costs of Issuance                | \$143,001                             | \$143,001                          | \$0                           | \$143,001                              | \$0        |
| Legal Services (RE Landwatch Lawsuit) | \$419,772                             | \$419,772                          | \$0                           | \$419,772                              | \$0        |
| Computer Programming                  | \$7,600                               | \$7,600                            | \$0                           | \$7,600                                | \$0        |
| CCSD Labor Expensed to CIP Project    | \$0                                   | \$0                                | \$0                           | \$0                                    | \$0        |
| Strategic Advisor                     | \$101,592                             | \$67,592                           | \$34,000                      | \$101,592                              | \$0        |
| <b>TOTALS</b>                         | <b>\$793,107</b>                      | <b>\$717,538</b>                   | <b>\$75,569</b>               | <b>\$793,107</b>                       | <b>\$0</b> |

| <u>SWF START-UP EXPENDITURES</u>                | <u>Approved Budget<br/>FY 2016/17</u> | <u>Already Spent<br/>3/31/2017</u> | <u>Projected Expenditures</u> | <u>RECOMMENDED BUDGET<br/>5/1/2017</u> |            |
|---|---------------------------------------|------------------------------------|-------------------------------|--|------------|
| <b>Start-Up Expenditures</b>                    |                                       |                                    |                               |  |            |
| Power   | \$20,320                              | \$20,320                           | \$0                           | \$20,320                               | \$0        |
| Chemicals                                       | \$37,293                              | \$37,293                           | \$0                           | \$37,293                               | \$0        |
| Consumables (membranes, filters, UV lamps, etc) | \$0                                   | \$0                                | \$0                           | \$0                                    | \$0        |
| Maintenance                                     | \$22,284                              | \$22,284                           | \$0                           | \$22,284                               | \$0        |
| Impound Basin Monitoring                        | \$0                                   | \$0                                | \$0                           | \$0                                    | \$0        |
| Advanced Water Treatment Plant Sampling         | \$141,185                             | \$141,185                          | \$0                           | \$141,185                              | \$0        |
| Baseline Monitoring to support Adaptive Manag   | \$59,942                              | \$59,942                           | \$0                           | \$59,942                               | \$0        |
| <b>Start-Up Plant Operators (Three Month Co</b> | <b>\$136,300</b>                      | <b>\$136,300</b>                   | <b>\$0</b>                    | <b>\$136,300</b>                       | <b>\$0</b> |
| <b>TOTALS</b>                                   | <b>\$417,324</b>                      | <b>\$417,324</b>                   | <b>\$0</b>                    | <b>\$417,324</b>                       | <b>\$0</b> |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

**SUMMARY****SUSTAINABLE WATER FACILITY PROJECT**

|  | <b>APPROVED<br/>BUDGET<br/>FY 2016/17</b> | <b>ACTUAL<br/>THROUGH<br/>3/31/2017</b> | <b>RECOMMENDED<br/>BUDGET<br/>5/1/2017</b> | <b>CHANGE</b>   |
|--|---|---|--|-----------------|
| <b>SOURCES OF FUNDS</b>                  |   |   |  |                 |
| Loan (Installment Sale)                  | 8,939,000                                 | 8,939,000                               | 8,939,000                                  | \$0             |
| Proposition 84 Expedited Draught Grant   | 4,382,256                                 | 4,163,142                               | 4,382,256                                  | (\$0)           |
| <b>TOTAL FUNDS AVAILABLE</b>             | <b>13,321,256</b>                         | <b>13,102,142</b>                       | <b>13,321,256</b>                          | <b>(\$0)</b>    |
| <b>EXPENDITURES</b>                      |   |   |  |                 |
|  | \$13,267,057                              | \$11,850,242                            | \$13,202,057                               | (\$65,000)      |
| <b>FUNDS AVAILABLE LESS EXPENDITURES</b> | <b>54,199</b>                             | <b>1,251,900</b>                        | <b>119,199</b>                             | <b>\$65,000</b> |

**NOTES:**

Strategic Advisor: Balance Public Relations: \$8,500/3 per month

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2017 – 2018 BUDGET  
PROPERTY TAX ALLOCATION**

In recent years, property taxes have been allocated as follows:

Fire Department (ABOUT 60%),  
Facilities & Resources Department (ABOUT 25%),  
Park & Recreation Department (ABOUT 1%), AND  
Administration Department (ABOUT 14%).

For the FY 17-18 Budget, distributing property taxes according to that formula would result in the following property tax allocation and Admin Department cost allocation.

**ADMIN COST ALLOCATION: PRIOR METHODOLOGY**

|              | Property<br>Tax  | Admin<br>Cost<br>Alloctn | Net            |
|--------------|------------------|--------------------------|----------------|
| Fire         | 1,426,187        | 256,208                  | 1,169,979      |
| Fac & Res    | 594,245          | 77,425                   | 516,819        |
| Park & Rec   | 23,770           | 29,563                   | (5,793)        |
| Admin        | 332,777          | -                        | -              |
| Wastewater   |                  | 368,827                  | (368,827)      |
| Water        |                  | 675,714                  | (675,714)      |
| <b>Total</b> | <b>2,376,979</b> | <b>1,407,738</b>         | <b>636,464</b> |

The actual cost of Admin services was \$1,740,515 during the year however using the above methodology, only \$1,407,738 in Admin costs are recovered from the "operating" areas. Using this methodology, Wastewater only pays \$368,827 and Water only pays \$675,714.

If property taxes are not allocated to the Admin department, the costs recovered for Admin department operations will be \$1,740,516 as shown below.

**ADMIN COST ALLOCATION: PROPOSED METHODOLOGY**

|              | Property<br>Tax  | Admin<br>Cost<br>Alloctn | Net            |
|--------------|------------------|--------------------------|----------------|
| Fire         | 1,692,409        | 316,774                  | 1,375,635      |
| Fac & Res    | 648,915          | 95,728                   | 553,187        |
| Park & Rec   | 35,655           | 36,551                   | (896)          |
| Admin        |                  |                          | -              |
| Wastewater   |                  | 456,015                  | (456,015)      |
| Water        |                  | 835,448                  | (835,448)      |
| <b>Total</b> | <b>2,376,979</b> | <b>1,740,516</b>         | <b>636,463</b> |

Using the proposed methodology, Wastewater and Water will pay a more appropriate amount for the services they receive from the Admin Department and the net costs to the General Fund departments will be decreased.



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

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

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

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

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

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

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

The second formula allocates costs based on the relative size of the operational area where Fire, Water and Wastewater are considered relatively large components (25% each), SWF is 15%, and Facilities & Resources and Park & Recreation are considered relatively small components (6% and 4% respectively). Costs allocated using this formula have an "R" in the left hand column of the worksheet.

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

| Area       | Staff FTE | %     |
|------------|-----------|-------|
| Fire       | 13.0      | 45.6% |
| Fac & Res  | 3.0       | 10.5% |
| Park & Rec | 1.0       | 3.5%  |
| Wastewater | 5.0       | 17.5% |
| Water      | 5.0       | 17.5% |
| SWF        | 1.5       | 5.3%  |
| Total      | 28.5      | 100%  |

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

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

| Area       | Admin<br>Staff % |
|------------|------------------|
| Fire       | 16.7%            |
| Fac & Res  | 6.3%             |
| Park & Rec | 1.6%             |
| Wastewater | 22.6%            |
| Water      | 27.8%            |
| SWF        | 25.0%            |
| Total      | 100.0%           |

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

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

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

|   |          |          |         |          |          |          |
|---|----------|----------|---------|----------|----------|----------|
| <b>E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS</b>        | 0.166667 | 0.166667 | 0.16667 | 0.166667 | 0.166667 | 0.166667 |
| <b>R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)</b> | 25.00%   | 6.00%    | 4.00%   | 25.00%   | 25.00%   | 15.00%   |
| <b>F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING</b>          | 13       | 3        | 1       | 5        | 5        | 1.5      |
| <b>L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT</b> | 16.7%    | 6.3%     | 1.6%    | 22.6%    | 27.8%    | 25.0%    |

| <u>ACCT DESCRIPTION</u>         | <u>BUDGET<br/>FY 17 - 18</u> | <u>FIRE<br/>PORTION</u> | <u>F&amp;R<br/>PORTION</u> | <u>P&amp;R<br/>PORTION</u> | <u>WW<br/>PORTION</u> | <u>WATER<br/>PORTION</u> | <u>SWF<br/>PORTION</u> |
|---------------------------------|------------------------------|-------------------------|----------------------------|----------------------------|-----------------------|--------------------------|------------------------|
| L Salary and Wages              | 763,062                      | 127,508                 | 48,073                     | 12,209                     | 172,452               | 212,131                  | 190,766                |
| L Overtime                      | 16,970                       | 2,836                   | 1,069                      | 272                        | 3,835                 | 4,718                    | 4,242                  |
| L Part Time-Directors' Fees     | 18,000                       | 3,008                   | 1,134                      | 288                        | 4,068                 | 5,004                    | 4,500                  |
| L Dental                        | 8,124                        | 1,357                   | 512                        | 130                        | 1,836                 | 2,258                    | 2,031                  |
| L Health insurance              | 95,518                       | 15,961                  | 6,018                      | 1,528                      | 21,587                | 26,554                   | 23,879                 |
| L FICA                          | 44,325                       | 7,407                   | 2,792                      | 709                        | 10,017                | 12,322                   | 11,081                 |
| L Medicare                      | 11,656                       | 1,948                   | 734                        | 186                        | 2,634                 | 3,240                    | 2,914                  |
| L Workers' Comp                 | 7,334                        | 1,226                   | 462                        | 117                        | 1,658                 | 2,039                    | 1,834                  |
| L Retirement                    | 145,636                      | 24,336                  | 9,175                      | 2,330                      | 32,914                | 40,487                   | 36,409                 |
| L 457 Match                     | 21,809                       | 3,644                   | 1,374                      | 349                        | 4,929                 | 6,063                    | 5,452                  |
| L Retirees' Health              | 77,832                       | 13,006                  | 4,903                      | 1,245                      | 17,590                | 21,637                   | 19,458                 |
| L Medical Reimbursement         | 14,690                       | 2,455                   | 925                        | 235                        | 3,320                 | 4,084                    | 3,673                  |
| E Public Info                   | 4,000                        | 667                     | 667                        | 667                        | 667                   | 667                      | 667                    |
| E Website                       | 4,935                        | 823                     | 823                        | 823                        | 823                   | 823                      | 823                    |
| R INSURANCE                     | 77,385                       | 19,346                  | 4,643                      | 3,095                      | 19,346                | 19,346                   | 11,608                 |
| R M&R-Computer Services         | 71,400                       | 17,850                  | 4,284                      | 2,856                      | 17,850                | 17,850                   | 10,710                 |
| R Office Supplies               | 20,100                       | 5,025                   | 1,206                      | 804                        | 5,025                 | 5,025                    | 3,015                  |
| R Postage & Shipping            | 4,557                        | 1,139                   | 273                        | 182                        | 1,139                 | 1,139                    | 684                    |
| R Bank Charges                  | 2,200                        | 550                     | 132                        | 88                         | 550                   | 550                      | 330                    |
| R Printing/Forms                | 1,300                        | 325                     | 78                         | 52                         | 325                   | 325                      | 195                    |
| R Equipment Rental              | 500                          | 125                     | 30                         | 20                         | 125                   | 125                      | 75                     |
| R Department Operating Supplies | 1,785                        | 446                     | 107                        | 71                         | 446                   | 446                      | 268                    |
| R Publications-Dues & Books     | 16,000                       | 4,000                   | 960                        | 640                        | 4,000                 | 4,000                    | 2,400                  |
| R JPA/Gov't Fees                | 31,900                       | 7,975                   | 1,914                      | 1,276                      | 7,975                 | 7,975                    | 4,785                  |
| R Utilities-Wireless            | 2,106                        | 527                     | 126                        | 84                         | 527                   | 527                      | 316                    |
| R Utilities-Electricity         | 7,107                        | 1,777                   | 426                        | 284                        | 1,777                 | 1,777                    | 1,066                  |
| R Utilities-Gas                 | 618                          | 155                     | 37                         | 25                         | 155                   | 155                      | 93                     |
| R Utilities-Internet            | 4,635                        | 1,159                   | 278                        | 185                        | 1,159                 | 1,159                    | 695                    |
| R Utilities-Telephone           | 15,275                       | 3,819                   | 917                        | 611                        | 3,819                 | 3,819                    | 2,291                  |
| R Utilities-Sewer               | 309                          | 77                      | 19                         | 12                         | 77                    | 77                       | 46                     |
| R Utilities-Water               | 129                          | 32                      | 8                          | 5                          | 32                    | 32                       | 19                     |
| R OFFICE RENT                   | 20,586                       | 5,147                   | 1,235                      | 823                        | 5,147                 | 5,147                    | 3,088                  |
| R Auditor                       | 15,000                       | 3,750                   | 900                        | 600                        | 3,750                 | 3,750                    | 2,250                  |
| R District Counsel              | 75,000                       | 18,750                  | 4,500                      | 3,000                      | 18,750                | 18,750                   | 11,250                 |

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

|   |          |          |          |          |          |          |
|---|----------|----------|----------|----------|----------|----------|
| <b>E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS</b>        | 0.166667 | 0.166667 | 0.166667 | 0.166667 | 0.166667 | 0.166667 |
| <b>R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)</b> | 25.00%   | 6.00%    | 4.00%    | 25.00%   | 25.00%   | 15.00%   |
| <b>F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING</b>          | 13       | 3        | 1        | 5        | 5        | 1.5      |
| <b>L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT</b> | 16.7%    | 6.3%     | 1.6%     | 22.6%    | 27.8%    | 25.0%    |

| <u>ACCT DESCRIPTION</u>         | <u>BUDGET<br/>FY 17 - 18</u> | <u>FIRE<br/>PORTION</u> | <u>F&amp;R<br/>PORTION</u> | <u>P&amp;R<br/>PORTION</u> | <u>WW<br/>PORTION</u> | <u>WATER<br/>PORTION</u> | <u>SWF<br/>PORTION</u> |
|---------------------------------|------------------------------|-------------------------|----------------------------|----------------------------|-----------------------|--------------------------|------------------------|
| R Legal                         | 75,000                       | 18,750                  | 4,500                      | 3,000                      | 18,750                | 18,750                   | 11,250                 |
| R Other                         | 11,100                       | 2,775                   | 666                        | 444                        | 2,775                 | 2,775                    | 1,665                  |
| R Temporary Help                | 10,000                       | 2,500                   | 600                        | 400                        | 2,500                 | 2,500                    | 1,500                  |
| R Outside Services              | 18,000                       | 4,500                   | 1,080                      | 720                        | 4,500                 | 4,500                    | 2,700                  |
| L Meeting Expense               | 2,903                        | 485                     | 183                        | 46                         | 656                   | 807                      | 726                    |
| L Directors' Travel             | 10,000                       | 1,671                   | 630                        | 160                        | 2,260                 | 2,780                    | 2,500                  |
| L Training-LCW                  | -                            | -                       | -                          | -                          | -                     | -                        | -                      |
| L Employee Travel/Training      | 14,100                       | 2,356                   | 888                        | 226                        | 3,187                 | 3,920                    | 3,525                  |
| L Education                     | 4,000                        | 668                     | 252                        | 64                         | 904                   | 1,112                    | 1,000                  |
| L Employee Recruitment          | 3,000                        | 501                     | 189                        | 48                         | 678                   | 834                      | 750                    |
| R Replace Servers               | 35,000                       | 8,750                   | 2,100                      | 1,400                      | 8,750                 | 8,750                    | 5,250                  |
| Purchase Library building       | 70,732                       | 17,683                  | 4,244                      | 2,829                      | 17,683                | 17,683                   | 10,610                 |
| Replace Administrative Software | 17,500                       | 4,375                   | 1,050                      | 700                        | 4,375                 | 4,375                    | 2,625                  |
| <b>TOTAL EXPENDITURES</b>       | <b>1,873,118</b>             | <b>363,167</b>          | <b>117,117</b>             | <b>45,841</b>              | <b>437,320</b>        | <b>502,786</b>           | <b>407,012</b>         |
| <b>OTHER REVENUE</b>            | <b>89,800.0</b>              | <b>61,986</b>           | <b>19,990</b>              | <b>7,824</b>               |                       |                          |                        |
| <b>NET COST ALLOCATED</b>       | <b>1,783,318</b>             | <b>301,181</b>          | <b>97,127</b>              | <b>38,017</b>              | <b>437,320</b>        | <b>502,786</b>           | <b>407,012</b>         |
|                                 |                              | 16.9%                   | 5.4%                       | 2.1%                       | 24.5%                 | 28.2%                    | 22.8%                  |