

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
HIGHLIGHTS
ADOPTED JUNE 27, 2013**

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BUDGET BASIS-The Proposed Fiscal Year 2013/2014 Budget for the Cambria Community Services District (CCSD) has been prepared on the modified cash basis. Under this method, activity is shown based on if the cash related to a transaction is expected to be received or paid out during the Budget Year except for situations where the cash is expected to be received within 30-45 days after the fiscal year end and the underlying transaction occurred during the current Budget Year. This is to include payment for goods and services received during the Budget Year even if the actual payment is made after June 30 as well as to include receipts received after June 30 for goods and services provided by the CCSD in the current Budget Year. This differs from the basis on which the CCSD's Comprehensive Annual Financial Report (CAFR), or "audit" is prepared, which is the modified accrual basis. This is a common situation, especially for agencies the size of the CCSD and, for the most part, the outcomes between the two methods will be materially the same. The most significant difference is that depreciation and amortization is shown as expenses of the CCSD's Enterprise Funds on its CAFR, but they are not budgeted as they are non-cash items in terms of the current fiscal year.

COLUMN DESCRIPTIONS:

FISCAL YEAR 2012/2013 BUDGETED-Represents the budgeted amounts approved by the amounts approved by the CCSD Board of Directors on March 21, 2013 (as the Mid-Year Budget Adjustment) plus any subsequent approved Budget Adjustments. To date, approved Budget Adjustments are as follows:

Fire Department/General Fund-\$35,229 to purchase pick-up truck.
Administration Department/General Fund-\$16,879 to purchase vehicle.

FISCAL YEAR 2013/2014 PROPOSED-If approved, represents the CCSD Budget for the fiscal year (FY) ended June 30, 2014.

INCREASE/(DECREASE)-AMOUNT-Represents the difference between the amount budgeted for FY 2012/2013 and the amount proposed to be budgeted for Fiscal Year 2013/2014.

INCREASE/(DECREASE) -%-Represents the percentage of the proposed increase or (decrease) for a given line item as it relates to the amount budgeted for FY 2012/2013.

SIGNIFICANT ASSUMPTIONS-Following are the significant assumptions made while compiling this budget:

An increase in Water sales of \$31,000 and an increase in Wastewater sales of \$21,000 is projected.

A \$37,756 increase in Property Tax Revenue based on SLO County's projected county-wide revenue adjusted for Cambria.

The increase in Fire Benefit Assessment Revenue is based on a 1.2% increase in the consumer price index and that the CCSD Board of Directors approve the increase.

No Grant revenue or expenditures are budgeted.

No Connection/Impact/Capacity Fee revenue is budgeted.

Salaries & Wages and Payroll Taxes & Benefits are based on current staffing with the exceptions of the Conservation Specialist position being made full-time, creating a vacancy (of the Billing Clerk) in the Administration Department, which is expected to be filled by the hiring of a part-time employee in Administration; the hiring of a Water Operator III in the Water Department and a Wastewater Operator II in the Wastewater Department); the increase in time worked from 32 hours a week to 40 hours a week for a Maintenance Technician (whose increase in hours worked would be split between the Water and Wastewater Departments) and the increase in time worked from 32 hours a week to 40 hours a week for a Administrative Assistant (whose increase in hours worked would be split between the Water and Wastewater Departments). In addition, the allocation of the District Engineer's costs would be 40% to Water Operations (from 55%), 30% to Wastewater Operations (from 5%), 20% to Capital (from 40%) and 10% to Resource Conservation). As per Memorandums of Understanding with employee groups, a 1.65% Cost of Living Increase is included for SEIU and Management Confidential (MCE) Employees. Retirement, workers' compensation insurance and payroll tax rates are based on rates issued by CalPERS, Special District Risk Management Authority (the CCSD's workers' insurance carrier) and the Internal Revenue Service (with Tier I SEIU and MCE employees retirement contributions increasing from 3% to 6%). A 4% increase in healthcare insurance premiums is projected (with SEIU and MCE employees paying 50% of the increase).

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REVENUE-The following information is provided for the Revenue Accounts:

SERVICE FEES (SALES)-This is the main source of revenue for the Water and Wastewater Funds. Amounts budgeted are based on the projected amounts for FY 2012/2013 including an upwards trend.

PROPERTY TAXES-This is the main source of revenue for the Fire, Facilities & Resources and Parks & Recreation departments and a significant revenue source for the Administration Department. Each year, San Luis Obispo County issues a county-wide estimate for the subsequent year with additional, localized data. The budgeted amount is based on this data. After decreasing in the previous four fiscal years, it's expected that property tax revenue will increase in fiscal year 2012/2013 and that the increase will accelerate in fiscal year 2013/2014.

ADMINISTRATIVE SERVICES CHARGES-These are charges allocated to other departments based on the percentage of time spent by Administration Staff processing other departments' revenue, expenditures and other activities.

FIRE BENEFIT ASSESSMENT-This is a separate property tax assessment that provides additional revenue to the Fire Department. A 1.2% increase (based on CPI increase) is budgeted.

STANDBY AVAILABILITY-These are Water and Wastewater assessments to generate revenue for the maintenance and improvement of the respective funds' infrastructure.

REMODEL/IN-LIEU FEES-These are Resource Conservation fees and are highly variable and do not flow in any pattern. The budgeted amount is considered a conservative projection based on FY 2012-2013 activity.

WEED ABATEMENT/FUEL REDUCTION-This revenue source is the reimbursement to the CCSD of its costs to clear lots under the CCSD's Fuel Hazard Reduction Program, included fees to administer the program.

INTEREST INCOME-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF). A projected average interest rate of 0.35% was used.

ASSIGN/EXTENSION/ACCT SERVICE FEES-These are fees received by the Water and Resource Conservation Funds for such activities as maintaining or transferring Wait List positions as well as fees associated with late payments by customers.

SERVICE FEES-This is revenue received by Administration related to vacation rentals and for other services provided and revenue received by the Water Department for special projects.

FRANCHISE FEES-These are the fees paid to the CCSD by Mission Country Disposal for the rights to provide sanitation services in Cambria.

FACILITY RENTS-These are the rental fees received for the use of the Veteran's Hall as well as rental fees received from SLO County for the use of CCSD property.

MUTUAL AID REIMBURSEMENTS/INSPECTION FEES-Mutual Aid is revenue resulting from the CCSD Fire Department assisting with out-of-district fires is highly variable and none is budgeted. Inspection Fee Revenue are payments for such items as review of fire plans.

GRANTS-Grant Revenue is recorded when the granting agency is billed and has approved payment. No active grants are in place.

OTHER-Revenue that does not fit under any other category is reported as Other Revenue such as the funds received to reimburse the CCSD for its Medicare Part D costs associated with retirees, the amount of medical reimbursement benefit not used by employees and other miscellaneous payments.

FROM RESTRICTED RESERVES-The Voluntary Lot Merger Program is funded by Resource Conservation reserves that are the result of prior years payments received for EDU transfers.

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EXPENDITURES-The following information is provided for the Expenditures Accounts:

- SALARIES & WAGES**-Salaries, wages and other forms of employee compensation are recorded here. Please see **SIGNIFICANT ASSUMPTIONS** for additional information.
- PAYROLL TAXES & BENEFITS**-All employee benefits are recorded here. Please see **SIGNIFICANT ASSUMPTIONS** for additional information.
- INSURANCE/CLAIMS/BAD DEBT**-Liability and property insurance premiums are recorded here as are claims paid. Bad Debt are amounts due to the CCSD but have been deemed uncollectable.
- MAINTENANCE & REPAIRS**-These costs vary significantly from year to year. Activity increased in FY 2012/2013 in the Water and Wastewater Departments and the increased activity level is expected to continue in FY 2013/2014 as a concerted effort to improve the CCSD's infrastructure has been undertaken.
- MAJOR MAINTENANCE**-Details of Major Maintenance projects budgeted for FY 2012/2013 are listed as attachments to the Water and Wastewater Fund budgets.
- SLUDGE HAULING**-These are the expenditures to haul and dispose of the CCSD's bio-solids. Ancillary costs for polymers related to this activity are also recorded here.
- OFFICE SUPPLIES**-In addition to office supplies and such costs as postage, forms printing being recorded here, computer purchases and related services are recorded here. The decrease of approximately \$31,000 is due to new computers having been purchased in FY 2012-2013.
- GOVERNMENT FEES AND DUES**-The largest of the projected expenditures are \$50,000 for the annual wastewater discharge fee, \$35,000 for the annual 911 Dispatch fee and \$27,000 for the annual Local Agency Formation Commission (LAFCO) fee.
- UTILITIES**-This includes electricity, telephone, sewer, water, internet, gas and telephone charges. The most significant costs by far are electrical costs for the Water and Wastewater Departments, projected to be \$135,000 and \$155,000 respectively. It is felt that this is an area where improvements can be made to reduce costs, but said cost decreases are not budgeted as the improvements are on-going.
- PROFESSIONAL SERVICES**-These costs include the District Counsel (including litigation costs), auditing, outside engineering, taping of Board of Director's meetings, labor negotiator, document storage and other payments to contracted service providers. Additional details related to budgeted costs are detailed for each department.
- FUEL HAZARD CONTRACT**-Amounts paid to clear non-CCSD owned lots under the Fuel Hazard Reduction Program are recorded here. The costs are charged to the lot owners, with program administration fees-please see **WEED ABATEMENT/FUEL REDUCTION** revenue.
- DISTRICT OFFICE RENT**-The lease payment for the District Offices are recorded here.
- LEASE-WELL SITE**-This is the annual land rent paid for the SR-4 well site.
- OPERATING SUPPLIES AND EQUIPMENT**-These costs include fuel costs, supplies (other than office supplies) that include everything from lab supplies to toilet paper, lab tests and various other items.
- SURF RESCUE/NCOR**-North Coast Ocean Rescue costs are recorded here.
- GRANT EXPENDITURES**-No active grants are in place, so there are no costs budgeted.
- TRAINING/TRAVEL & RECRUITMENT**-In addition to employee and Director Training/Travel costs and the costs related to employee hiring (Recruitment) being recorded here, Meeting costs are also recorded. The budgeted amount has been increased due to licensing requirements and to keep staff current with changing regulations as well as for increased Director training.

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EXPENDITURES-Continued

PUBLIC OUTREACH/EDUCATION/EVENTS-Costs include fire safety materials, the maintenance of the CCSD website, water conservation supplies, public events and legal advertisements.

DEBT SERVICE-All debt service is related to bonds and notes of the Water and Wastewater funds. The proceeds from the underlying obligations were used for the CCSD's infrastructure. A schedule of the CCSD's debt service can be found monthly as an attachment to the Finance Manager's Report.

REBATE AND RETROFIT PROGRAMS-These are programs funded by the CCSD to encourage water conservation. After being scaled back in recent years, these programs were expanded in fiscal year 2012/2013 to include in addition to low-flow toilets and high efficiency washing machines, recirculating pumps, low-flow shower heads, low-flow aerators and valves. In addition, a Commercial, Industrial and Institutional (CII) Program was implemented.

VOLUNTARY LOT MERGER PROGRAMS-Under this program, the CCSD provides up to \$800.00 in assistance for two parcels to be merged, thus reducing the number of potential buildable lots. Funding for the program comes from fees paid for Equivalent Dwelling Unit (EDU) transfers.

CAPITAL OUTLAY-Details of Capital Outlay projects budgeted for FY 2013/2014 are listed as attachments to the respective departments' budgets.

ALLOCATED OVERHEAD PERSONNEL COSTS/OPERATING COSTS-See description of ADMINISTRATIVE SERVICE CHARGES under OPERATING REVENUES on the previous page.

MAJOR MAINTENANCE, CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROGRAM ACTIVITY-The distinction between these accounts is mainly an accounting matter. Major Maintenance projects are proactive and are to bring equipment and/or infrastructure back to its original functionality. Capital Outlay Projects are either new or improved equipment and/or infrastructure and are depreciated if the cost is over \$5,000. Capital projects are multi-year projects, which requires separate tracking, and are to improve equipment and/or infrastructure or are major additions or replacements and are depreciated. \$31,366 of the District Engineer's personnel costs are allocated to Capital projects for fiscal year 2013-2014.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
ALL FUNDS/DEPARTMENTS
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
WATER-WATER FUND	1,974,078	1,990,900	16,822	0.9%
RESOURCE CONSERVATION-WATER FUND	145,150	116,900	(28,250)	-19.5%
WASTEWATER FUND	2,096,880	2,117,200	20,320	1.0%
FIRE DEPARTMENT-GENERAL FUND	1,589,528	1,600,020	10,492	0.7%
ADMINISTRATION-GENERAL FUND	1,465,215	1,499,825	34,610	2.4%
FACILITIES AND RESOURCES-GENERAL FUND	482,313	506,057	23,744	4.9%
PARKS AND RECREATION-GENERAL FUND	22,857	37,232	14,375	62.9%
TOTAL OPERATING REVENUE	7,776,021	7,868,135	92,114	1.2%
FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	4,600	5,000	400	8.7%
DEBT PROCEEDS-WATER DEPARTMENT	33,614	0	(33,614)	-100.0%
DEBT PROCEEDS-WASTEWATER DEPARTMENT	33,403	0	(33,403)	-100.0%
DEBT PROCEEDS-FIRE	35,229	0	(35,229)	-100.0%
DEBT PROCEEDS-ADMINISTRATION	35,262	0	(35,262)	-100.0%
DEBT PROCEEDS-FACILITIES & RESOURCES	18,104	0	(18,104)	-100.0%
TOTAL DEBT PROCEEDS	155,612	0	(155,612)	-100.0%
TOTAL OPERATING REVENUE, TRANSFERS IN & DEBT PROCEEDS	7,936,233	7,873,135	(63,098)	-0.8%
OPERATING EXPENDITURES				
WATER-WATER FUND	1,941,763	1,849,104	(92,659)	-4.8%
RESOURCE CONSERVATION-WATER FUND	234,553	361,921	127,368	54.3%
WASTEWATER FUND	2,129,353	2,350,378	221,025	10.4%
FIRE DEPARTMENT-GENERAL FUND	1,626,224	1,600,020	(26,204)	-1.6%
ADMINISTRATION-GENERAL FUND	1,499,042	1,491,886	(7,156)	-0.5%
FACILITIES AND RESOURCES-GENERAL FUND	497,677	506,057	8,380	1.7%
PARKS AND RECREATION-GENERAL FUND	25,084	37,232	12,148	48.4%
TOTAL OPERATING EXPENDITURES	7,953,698	8,196,600	242,902	3.1%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES	(17,465)	(323,465)	(306,000)	
NET TRANSFERS	17,465	323,465	306,000	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
ALL FUNDS/DEPARTMENTS
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
CAPITAL REVENUE				
WATER-WATER FUND	N/A	50,000	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	0	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE		<u>50,000</u>		
CAPITAL EXPENDITURES				
WATER-WATER FUND	N/A	242,837	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	0	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES		<u>242,837</u>		
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES		(192,837)		
TRANSFER FROM RESERVES		<u>192,837</u>		
NET CAPITAL ACTIVITY		<u><u>0</u></u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
ALL FUNDS/DEPARTMENTS
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
SERVICE FEES	3,748,000	3,800,000	52,000	1.4%
PROPERTY TAX	1,817,174	1,853,517	36,343	2.0%
ADMINISTRATIVE SERVICES CHARGES	1,154,623	1,192,379	37,756	3.3%
FIRE BENEFIT ASSESSMENT	411,983	417,133	5,150	1.2%
STANDBY AVAILABILITY	252,500	240,000	(12,500)	-5.0%
REMODEL/IN LIEU FEES	81,810	53,250	(28,560)	-34.9%
WEED ABATEMENT/FUEL REDUCTION	10,147	10,000	(147)	-1.4%
INTEREST INCOME	14,430	14,140	(290)	-2.0%
ASSIGN/EXTENSION/ACCT SERVICE FEES	120,514	123,000	2,486	2.1%
SERVICE FEES	3,450	3,250	(200)	-5.8%
FRANCHISE FEES	71,726	73,161	1,435	2.0%
FACILITY RENTS	23,740	32,600	8,860	37.3%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	12,000	15,000	3,000	25.0%
GRANTS/DONATIONS	3,933	0	(3,933)	-100.0%
OTHER	49,991	40,705	(9,286)	-18.6%
TOTAL OPERATING REVENUE	7,776,021	7,868,135	92,114	1.2%
FROM RESTRICTED RESERVES-VLM PROGRAM	4,600	5,000	400	8.7%
DEBT PROCEEDS	155,612	0	(155,612)	-100.0%
TOTAL OPERATING REVENUE, TRANSFERS IN & LOAN PROCEEDS	7,936,233	7,873,135	(63,098)	-0.8%
OPERATING EXPENDITURES				
SALARIES & WAGES	2,234,362	2,362,141	127,779	5.7%
PAYROLL TAXES & BENEFITS	1,476,360	1,580,439	104,079	7.0%
INSURANCE/CLAIMS/BAD DEBT	83,480	79,850	(3,630)	-4.3%
MAINTENANCE & REPAIRS	407,759	415,810	8,051	2.0%
MAJOR MAINTENANCE	253,720	244,500	(9,220)	-3.6%
SLUDGE HAULING	31,028	31,000	(28)	-0.1%
OFFICE SUPPLIES & EQUIPMENT	83,551	52,600	(30,951)	-37.0%
GOVERNMENT FEES, DUES, PUBLICATIONS	166,270	175,800	9,530	5.7%
UTILITIES	382,728	379,405	(3,323)	-0.9%
PROFESSIONAL SERVICES	351,296	330,000	(21,296)	-6.1%
FUEL HAZARD CONTRACT	6,058	6,000	(58)	-1.0%
DISTRICT OFFICE RENT	38,186	38,186	0	0.0%
LEASE-WELL SITE & EQUIPMENT	38,292	38,984	692	1.8%
OPERATING SUPPLIES & EQUIPMENT	155,607	141,150	(14,457)	-9.3%
SURF RESCUE/NCOR	10,000	5,000	(5,000)	-50.0%
GRANT EXPENDITURES	787	0	(787)	-100.0%
TRAINING/TRAVEL & RECRUITMENT	36,559	50,778	14,219	38.9%
PUBLIC OUTREACH/EDUCATION/EVENTS	7,161	11,650	4,489	62.7%
DEBT SERVICE	617,460	661,926	44,466	7.2%
REBATE AND RETROFIT PROGRAMS	75,162	144,000	68,838	91.6%
VOLUNTARY LOT MERGER PROGRAM	4,600	5,000	400	8.7%
CAPITAL OUTLAY	338,648	250,000	(88,648)	-26.2%
ALLOCATED OVERHEAD-PERSONNEL COSTS	817,641	858,970	41,329	5.1%
ALLOCATED OVERHEAD-OPERATING COSTS	336,982	333,409	(3,573)	-1.1%
TOTAL OPERATING EXPENDITURES	7,953,698	8,196,600	242,902	3.1%
OPERATING REVENUE LESS EXPENDITURES	(17,465)	(323,465)	(306,000)	
NET TRANSFERS	17,465	323,465	306,000	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FISCAL YEAR 2013/2014 BUDGET
 ALL FUNDS/DEPARTMENTS
 ADOPTED JUNE 27, 2013**

	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT %	
CAPITAL REVENUE				
STANDBY AVAILABILITY	N/A	50,000	N/A	N/A
CONNECTION FEES	N/A	<u>0</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>50,000</u>	N/A	N/A
CAPITAL EXPENDITURES				
LONG TERM ALTERNATE WATER SUPPLY	N/A	13,612	N/A	N/A
RODEO GROUNDS PUMPING STATION DESIGN	N/A	114,612	N/A	N/A
STUART STREET TANK DESIGN	N/A	<u>114,612</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES		<u>242,837</u>		
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES		(192,837)		
TRANSFER FROM RESERVES		<u>192,837</u>		
NET CAPITAL ACTIVITY		<u><u>0</u></u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
WATER FUND
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
WATER DEPARTMENT	1,974,078	1,990,900	16,822	0.9%
RESOURCE CONSERVATION DEPARTMENT	145,150	116,900	(28,250)	-19.5%
TOTAL OPERATING REVENUE	2,119,228	2,107,800	(11,428)	-0.5%
TRANSFER IN OF RESTRICTED RESERVES				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	4,600	5,000	400	8.7%
TOTAL RESTRICTED RESERVES TRANSFERS IN	4,600	5,000	400	8.7%
PROCEEDS FROM DEBT ISSUANCE				
WATER DEPARTMENT	33,614	0	(33,614)	-100.0%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
TOTAL PROCEEDS FROM DEBT ISSUANCE	33,614	0	(33,614)	-100.0%
TOTAL OPERATING REVENUE, RESTRICTED RESERVES AND DEBT ISSUANCE	2,157,442	2,112,800	(44,642)	-2.1%
OPERATING EXPENDITURES				
WATER DEPARTMENT	1,941,763	1,849,104	(92,659)	-4.8%
RESOURCE CONSERVATION DEPARTMENT	234,553	361,921	127,368	54.3%
TOTAL OPERATING EXPENDITURES	2,176,316	2,211,025	34,709	1.6%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES	(18,874)	(98,225)	(79,351)	
NET TRANSFERS (TO)/FROM RESERVES	18,874	98,225	79,351	
NET RESULTS OF OPERATIONS	0	0	0	
CAPITAL REVENUE				
WATER DEPARTMENT	N/A	50,000	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	50,000	N/A	N/A
CAPITAL EXPENDITURES				
WATER DEPARTMENT	N/A	242,837	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	242,837	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	(192,837)	N/A	N/A
TRANSFER FROM RESERVES	N/A	192,837	N/A	N/A
NET CAPITAL ACTIVITY	N/A	0	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
WATER FUND-WATER DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
SERVICE FEES	1,769,000	1,800,000	31,000	1.8%
STANDBY AVAILABILITY	137,500	125,000	(12,500)	-9.1%
ACCOUNT SERVICE FEES	22,542	22,500	(42)	-0.2%
LATE FEES	38,384	36,900	(1,484)	-3.9%
SERVICE FEES	700	700	0	0.0%
INTEREST INCOME	1,352	1,300	(52)	-3.8%
OTHER	4,600	4,500	(100)	-2.2%
TOTAL OPERATING REVENUE	1,974,078	1,990,900	16,822	0.9%
DEBT PROCEEDS	33,614	0	(33,614)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	2,007,692	1,990,900	(16,792)	-0.8%
OPERATING EXPENDITURES				
SALARIES & WAGES	378,810	359,147	(19,663)	-5.2%
PAYROLL TAXES & BENEFITS	237,632	233,040	(4,592)	-1.9%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	77,669	109,500	31,831	41.0%
MAINTENANCE & REPAIR-PLANT	6,310	5,000	(1,310)	-20.8%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,943	4,700	(4,243)	-47.4%
MAJOR MAINTENANCE	132,125	114,000	(18,125)	-13.7%
OFFICE SUPPLIES & EQUIPMENT	17,038	10,250	(6,788)	-39.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	22,345	30,400	8,055	36.0%
UTILITIES	141,744	143,500	1,756	1.2%
BAD DEBT & CLAIMS	1,703	1,600	(103)	-6.0%
PROFESSIONAL SERVICES	144,939	105,200	(39,739)	-27.4%
LEASE-WELL SITE	34,592	35,284	692	2.0%
OPERATING SUPPLIES & EQUIPMENT	39,890	40,100	210	0.5%
TRAINING/TRAVEL & RECRUITMENT	2,014	8,500	6,486	322.0%
PUBLIC OUTREACH & EDUCATION	1,000	1,000	0	0.0%
DEBT SERVICE	184,228	192,951	8,723	4.7%
CAPITAL OUTLAY	95,174	30,000	(65,174)	-68.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	293,722	306,114	12,392	4.2%
ALLOCATED OVERHEAD-OPERATING COSTS	121,885	118,818	(3,067)	-2.5%
TOTAL OPERATING EXPENDITURES	1,941,763	1,849,104	(92,659)	-4.8%
OPERATING REVENUE & DEBT PROCEEDS LESS EXPENDITURES	65,929	141,796	75,867	
TRANSFER TO CONSERVATION	(65,929)	(141,796)	(75,867)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
WATER FUND-WATER DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
CAPITAL REVENUE				
CONNECTION FEES	N/A	0	N/A	N/A
STANDBY AVAILABILITY	N/A	<u>50,000</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>50,000</u>	N/A	N/A
CAPITAL EXPENDITURES				
LONG TERM ALTERNATE WATER SUPPLY	N/A	13,612	N/A	N/A
RODEO GROUNDS PUMPING STATION DESIGN	N/A	114,612	N/A	N/A
STUART STREET TANK DESIGN	N/A	<u>114,612</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>242,837</u>	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	<u>(192,837)</u>	N/A	N/A
TRANSFER FROM RESERVES	N/A	<u>192,837</u>	N/A	N/A
NET CAPITAL ACTIVITY	N/A	<u><u>0</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
MAJOR MAINTENANCE/CAPITAL OUTLAY/PROFESSIONAL SERVICES DETAIL
WATER FUND-WATER DEPARTMENT
ADOPTED JUNE 27, 2013**

	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
MAJOR MAINTENANCE				
Rehab Fiscalini Tank	0	26,000	26,000	N/A
Compound Meter Upgrades	28,102	45,000	16,898	60.1%
Cathodic Protection/Inspection	8,000	10,000	2,000	25.0%
Piney Way Erosion Control	0	5,000	5,000	N/A
Telemetry Communication (Auto Dialers)	0	18,000	18,000	N/A
Relocation Racking, Etc.	0	10,000	10,000	N/A
Seal Coat Manor Way	16,176	0	(16,176)	-100.0%
New Media-SR4	79,847	0	(79,847)	-100.0%
TOTAL MAJOR MAINTENANCE	132,125	114,000	(18,125)	-13.7%
CAPITAL OUTLAY				
Trailer Mounted Air-Compressor	0	10,000	10,000	N/A
Trailer Mounted Vactor*	0	10,000	10,000	N/A
Generator Line & Transfer Switch-SS3	0	10,000	10,000	N/A
2 Trucks	43,374	0	(43,374)	-100.0%
SR 4 Improvements	51,800	0	(51,800)	-100.0%
TOTAL CAPITAL OUTLAY	95,174	30,000	(65,174)	-68.5%
*Cost still being researched, cost may decrease.				
PROFESSIONAL SERVICES				
Pine Knolls Engineering	4,064	0	(4,064)	-100.0%
Demand/Supply Analysis	84,317	0	(84,317)	-100.0%
Impact Fee Study	14,929	0	(14,929)	-100.0%
Hard Rock Drilling	957	0	(957)	-100.0%
District Counsel	28,300	30,000	1,700	6.0%
Litigation	10,349	20,000	9,651	93.3%
Rate Fee Study	0	30,000	30,000	N/A
WMP Update	0	0	0	N/A
Advocate (6 Months)	0	18,000	18,000	N/A
Equipment & Report Database	0	5,000	5,000	N/A
Other	2,023	2,200	177	8.7%
TOTAL PROFESSIONAL SERVICES	144,939	105,200	(39,739)	-27.4%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
WATER FUND-RESOURCE CONSERVATION DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
ADMINISTRATIVE FEES	11,606	12,000	394	3.4%
REMODEL FEES	30,454	30,000	(454)	-1.5%
RETROFIT IN-LIEU FEES	39,750	11,250	(28,500)	-71.7%
WAIT LIST FEES	56,000	60,000	4,000	7.1%
ASSIGNMENT FEES	3,588	3,600	12	0.3%
INTEREST INCOME	60	50	(10)	-16.7%
OTHER	3,692	0	(3,692)	-100.0%
TOTAL OPERATING REVENUE	145,150	116,900	(28,250)	-19.5%
FROM RESTRICTED RESERVES-VLM PROGRAM	4,600	5,000	400	8.7%
TOTAL OPERATING REVENUE & TRANSFERS IN OF RESTRICTED RESERVES	149,750	121,900	(27,850)	-18.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	37,411	70,923	33,512	89.6%
PAYROLL TAXES & BENEFITS	24,919	47,164	22,245	89.3%
REBATE & RETROFIT PROGRAMS	75,162	144,000	68,838	91.6%
OUTREACH/EDUCATION	0	1,800	1,800	N/A
PROFESSIONAL SERVICES	6,700	7,200	500	7.5%
VOLUNTARY LOT MERGER PROGRAM	4,600	5,000	400	8.7%
OFFICE SUPPLIES & EQUIPMENT	1,732	5,500	3,768	217.6%
CLAIMS	5,200	0	(5,200)	-100.0%
TRAINING/TRAVEL & RECRUITMENT	536	1,000	464	86.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	56,104	57,151	1,047	1.9%
ALLOCATED OVERHEAD-OPERATING COSTS	22,189	22,183	(6)	0.0%
TOTAL OPERATING EXPENDITURES	234,553	361,921	127,368	54.3%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS EXPENDITURES	(84,803)	(240,021)	(155,218)	
TRANSFER FROM WATER OPERATIONS	65,929	141,796	75,867	
TRANSFER FROM WATER RESERVES	18,874	98,225	79,351	
NET TRANSFERS	84,803	240,021	155,218	
NET RESULTS OF OPERATIONS	0	0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
REBATE & RETROFIT PROGRAMS/PROFESSIONAL SERVICES DETAIL
WATER FUND-RESOURCE CONSERVATION DEPARTMENT
ADOPTED JUNE 27, 2013

	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
PROFESSIONAL SERVICES				
Professional Services-District Counsel	6,500	7,000	500	7.7%
Professional Services-Other	200	200	0	0.0%
TOTAL PROFESSIONAL SERVICES	6,700	7,200	500	7.5%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
WASTEWATER FUND/DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
SERVICE FEES	1,979,000	2,000,000	21,000	1.1%
STANDBY AVAILABILITY	115,000	115,000	0	0.0%
INTEREST INCOME	1,474	1,400	(74)	-5.0%
OTHER	1,406	800	(606)	-43.1%
TOTAL OPERATING REVENUE	2,096,880	2,117,200	20,320	1.0%
DEBT PROCEEDS	33,403	0	(33,403)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	2,130,283	2,117,200	(13,083)	-0.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	298,866	357,969	59,103	19.8%
PAYROLL TAXES & BENEFITS	232,855	280,042	47,187	20.3%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	87,661	83,000	(4,661)	-5.3%
MAINTENANCE & REPAIR-PLANT	41,810	42,000	190	0.5%
MAINTENANCE & REPAIR-GROUNDS	7,556	7,000	(556)	-7.4%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,100	5,350	(750)	-12.3%
MAJOR MAINTENANCE	121,595	130,500	8,905	7.3%
SLUDGE DISPOSAL	31,028	31,000	(28)	-0.1%
OFFICE SUPPLIES & EQUIPMENT	20,915	11,600	(9,315)	-44.5%
GOVERNMENT FEES, DUES, PUBLICATIONS	62,500	65,100	2,600	4.2%
UTILITIES	174,119	169,500	(4,619)	-2.7%
PROFESSIONAL SERVICES	63,703	93,000	29,297	46.0%
OPERATING SUPPLIES & EQUIPMENT	42,914	40,600	(2,314)	-5.4%
TRAINING/TRAVEL & RECRUITMENT	1,100	3,600	2,500	227.3%
PUBLIC OUTREACH & EDUCATION	603	600	(3)	-0.5%
DEBT SERVICE	433,232	444,352	11,120	2.6%
CAPITAL OUTLAY	144,158	204,000	59,842	41.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	253,945	274,585	20,640	8.1%
ALLOCATED OVERHEAD-OPERATING COSTS	104,693	106,580	1,887	1.8%
TOTAL OPERATING EXPENDITURES	2,129,353	2,350,378	221,025	10.4%
OPERATING REVENUE & DEBT PROCEEDS LESS EXPENDITURES	930	(233,178)	(234,108)	
TRANSFER FROM RESERVES	0	233,178	233,178	
TRANSFER TO RESERVES	(930)	0	930	
NET TRANSFERS	(930)	233,178	234,108	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FISCAL YEAR 2013/2014 BUDGET
 WASTEWATER FUND/DEPARTMENT
 ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
CAPITAL REVENUE				
CONNECTION FEES	N/A	<u>0</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>0</u>	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	<u><u>0</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
MAJOR MAINTENANCE/CAPITAL OUTLAY/PROFESSIONAL SERVICES DETAIL
WASTEWATER FUND/DEPARTMENT
ADOPTED JUNE 27, 2013**

	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
MAJOR MAINTENANCE				
Collection System Evaluation	8,384	0	(8,384)	-100.0%
Collection System-Manhole Raising	0	10,000	10,000	N/A
Lift Stations	0	10,000	10,000	N/A
Replace Emerg. Bypass Valves	0	13,000	13,000	N/A
Replace HACH Meter	5,764	0	(5,764)	-100.0%
Hand Rails Repair	1,412	0	(1,412)	-100.0%
Hydro Clean Collection System-CCTV 20%	75,004	85,000	9,996	13.3%
Collection System Pipeline Repairs	0	12,500	12,500	N/A
Replace Check & Plug Valves	31,031	0	(31,031)	-100.0%
TOTAL MAJOR MAINTENANCE	121,595	130,500	8,905	7.3%
CAPITAL OUTLAY				
Install & Move Pump Panels LS A&B	70,000	0	(70,000)	-100.0%
System Audit	22,800	0	(22,800)	-100.0%
Radio Comm Alarm System	10,000	0	(10,000)	-100.0%
HMI PLC Controller for WWTP	0	34,000	34,000	N/A
LS 9 Generator Replacement	0	35,000	35,000	N/A
LS B-1 & B-2 Panels	0	60,000	60,000	N/A
LS #4 & #8-Pumps & Panels	0	20,000	20,000	N/A
LS B Pumps	0	20,000	20,000	N/A
Sanitary Sewer Service-SR4	0	30,000	30,000	N/A
Fueling System (50%)	0	5,000	5,000	N/A
LS Backflow Devices	7,435	0	(7,435)	-100.0%
Truck	33,923	0	(33,923)	-100.0%
TOTAL CAPITAL OUTLAY	144,158	204,000	59,842	41.5%
PROFESSIONAL SERVICES				
Collection System Audit	3,065	0	(3,065)	-100.0%
Preventative Maintenance Program	4,800	0	(4,800)	-100.0%
Fats, Oils, Grease Program	20,000	0	(20,000)	-100.0%
Impact Fee Study	9,886	0	(9,886)	-100.0%
District Counsel	11,026	11,000	(26)	-0.2%
Legal	13,025	5,000	(8,025)	-61.6%
WW Treatment Plant Master Plan	0	40,000	40,000	N/A
Engineering-CCTV Assessments	0	10,000	10,000	N/A
CCTV Oversight	0	10,000	10,000	N/A
Rate Fee Study	0	15,000	15,000	N/A
Other	1,901	2,000	99	5.2%
TOTAL PROFESSIONAL SERVICES	63,703	93,000	29,297	46.0%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
GENERAL FUND
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
FIRE DEPARTMENT	1,589,528	1,600,020	10,492	0.7%
ADMINISTRATION	1,465,215	1,499,825	34,610	2.4%
FACILITIES AND RESOURCES	482,313	506,057	23,744	4.9%
PARKS AND RECREATION	22,857	37,232	14,375	62.9%
TOTAL OPERATING REVENUE	3,559,913	3,643,135	83,222	2.3%
DEBT PROCEEDS				
DEBT PROCEEDS-FIRE	35,229	0	(35,229)	-100.0%
DEBT PROCEEDS-ADMINISTRATION	35,262	0	(35,262)	-100.0%
DEBT PROCEEDS-FACILITIES & RESOURCES	18,104	0	(18,104)	-100.0%
TOTAL DEBT PROCEEDS	88,595	0	(88,595)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	3,648,508	3,643,135	(5,373)	-0.1%
OPERATING EXPENDITURES				
FIRE DEPARTMENT	1,626,224	1,600,020	(26,204)	-1.6%
ADMINISTRATION	1,499,042	1,491,886	(7,156)	-0.5%
FACILITIES AND RESOURCES	497,677	506,057	8,380	1.7%
PARKS AND RECREATION	25,084	37,232	12,148	48.4%
TOTAL OPERATING EXPENDITURES	3,648,027	3,635,194	(12,833)	-0.4%
OPERATING REVENUE LESS EXPENDITURES	481	7,941	7,460	
NET TRANSFERS FROM RESERVES	0	0	0	
NET TRANSFERS TO RESERVES	(481)	(7,941)	(7,460)	
NET TRANSFERS (TO)/FROM RESERVES	(481)	(7,941)	(7,460)	
NET RESULTS OF OPERATIONS	0	0	0	
CAPITAL REVENUE				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND RESOURCES	N/A	0	N/A	N/A
PARKS AND RECREATION	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE		0		
CAPITAL EXPENDITURES				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND RESOURCES	N/A	0	N/A	N/A
PARKS AND RECREATION	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	0	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
GENERAL FUND-FIRE DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
PROPERTY TAX	1,139,921	1,154,847	14,926	1.3%
FIRE BENEFIT ASSESSMENT	411,983	417,133	5,150	1.2%
WEED ABATEMENT/FUEL REDUCTION	10,147	10,000	(147)	-1.4%
MUTUAL AID/INSPECTION FEES	12,000	15,000	3,000	25.0%
INTEREST INCOME	44	40	(4)	-9.1%
GRANT/DONATION REVENUE	3,933	0	(3,933)	-100.0%
OTHER	11,500	3,000	(8,500)	-73.9%
TOTAL OPERATING REVENUE	1,589,528	1,600,020	10,492	0.7%
BUDGET AMENDMENT-DEBT PROCEEDS	35,229	0	(35,229)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	1,624,757	1,600,020	(24,737)	-1.5%
OPERATING EXPENDITURES				
SALARIES & WAGES	744,867	743,843	(1,024)	-0.1%
PAYROLL TAXES & BENEFITS	452,831	473,471	20,640	4.6%
INSURANCE & OTHER SERVICES	250	250	0	0.0%
MAINTENANCE & REPAIR	41,481	33,800	(7,681)	-18.5%
OFFICE SUPPLIES & EQUIPMENT	8,301	5,600	(2,701)	-32.5%
GOVERNMENT FEES, DUES, PUBLICATIONS	39,048	40,100	1,052	2.7%
UTILITIES	18,964	17,950	(1,014)	-5.3%
PROFESSIONAL SERVICES	12,902	14,300	1,398	10.8%
FUEL HAZARD CONTRACT	6,058	6,000	(58)	-1.0%
OPERATING SUPPLIES & EQUIPMENT	42,331	36,650	(5,681)	-13.4%
SURF RESCUE/NCOR	10,000	5,000	(5,000)	-50.0%
GRANT EXPENDITURES	787	0	(787)	-100.0%
TRAINING/TRAVEL & RECRUITMENT	16,952	15,250	(1,702)	-10.0%
PUBLIC OUTREACH & EDUCATION	1,700	1,700	0	0.0%
EQUIPMENT LEASE	3,700	3,700	0	0.0%
DEBT SERVICE	0	9,629	9,629	N/A
CAPITAL OUTLAY	3,000	0	(3,000)	-100.0%
BUDGET AMENDMENT-CAPITAL OUTLAY	35,229	0	(35,229)	-100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	132,974	138,873	5,899	4.4%
ALLOCATED OVERHEAD-OPERATING COSTS	54,849	53,904	(945)	-1.7%
TOTAL OPERATING EXPENDITURES	1,626,224	1,600,020	(26,204)	-1.6%
OPERATING REVENUE LESS EXPENDITURES	(1,467)	0	1,467	
TRANSFER (TO)/FROM RESERVES	1,467	0	(1,467)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
GENERAL FUND-ADMINISTRATION DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	817,641	858,970	41,329	5.1%
ADMINISTRATIVE OVERHEAD CHARGES-OE	336,982	333,409	(3,573)	-1.1%
PROPERTY TAX	197,690	193,836	(3,854)	-1.9%
INTEREST INCOME	11,138	11,000	(138)	-1.2%
SERVICE FEES	2,750	2,550	(200)	-7.3%
FRANCHISE FEES	71,726	73,161	1,435	2.0%
OTHER	27,288	26,900	(388)	-1.4%
TOTAL OPERATING REVENUE	1,465,215	1,499,825	34,610	2.4%
DEBT PROCEEDS	16,879	0	(16,879)	-100.0%
BUDGET AMENDMENT-DEBT PROCEEDS	18,383	0	(18,383)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	35,262	0	(35,262)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	1,500,477	1,499,825	(652)	0.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	633,263	667,068	33,805	5.3%
PAYROLL TAXES & BENEFITS	425,831	428,579	2,748	0.6%
INSURANCE & CLAIMS	76,327	78,000	1,673	2.2%
MAINTENANCE & REPAIRS	61,911	64,360	2,449	4.0%
OFFICE SUPPLIES & EQUIPMENT	35,565	19,650	(15,915)	-44.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	42,377	40,200	(2,177)	-5.1%
UTILITIES	16,866	17,080	214	1.3%
DISTRICT OFFICE RENT	38,186	38,186	0	0.0%
PROFESSIONAL SERVICES	115,939	104,900	(11,039)	-9.5%
TRAINING/TRAVEL & RECRUITMENT	15,011	19,428	4,417	29.4%
PUBLIC OUTREACH & EDUCATION	2,504	4,600	2,096	83.7%
DEBT SERVICE	0	9,835	9,835	N/A
CAPITAL OUTLAY	16,879	0	(16,879)	-100.0%
BUDGET AMENDMENT-CAPITAL OUTLAY	18,383	0	(18,383)	-100.0%
TOTAL OPERATING EXPENDITURES	1,499,042	1,491,886	(7,156)	-0.5%
OPERATING REVENUE LESS EXPENDITURES	1,435	7,939	6,504	
TRANSFER (TO)/FROM RESERVES	(1,435)	(7,939)	(6,504)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
PROPERTY TAX	457,211	468,107	10,896	2.4%
VETERAN'S HALL RENT	22,040	31,300	9,260	42.0%
OTHER RENTS	1,700	1,300	(400)	-23.5%
INTEREST INCOME	362	350	(12)	-3.3%
OTHER/DONATION	1,000	5,000	4,000	400.0%
TOTAL OPERATING REVENUE	482,313	506,057	23,744	4.9%
DEBT PROCEEDS	18,104	0	(18,104)	-100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	500,417	506,057	5,640	1.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	141,145	163,191	22,046	15.6%
PAYROLL TAXES & BENEFITS	102,292	118,143	15,851	15.5%
MAINTENANCE & REPAIRS-VETERAN'S HALL	11,171	14,000	2,829	25.3%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	31,612	23,600	(8,012)	-25.3%
FISCALINI RANCH MAINTENANCE	25,535	19,500	(6,035)	-23.6%
LOT MAINTENANCE	0	4,000	4,000	N/A
UTILITIES-VETERAN'S HALL	8,946	9,000	54	0.6%
UTILITIES-OTHER	22,089	22,375	286	1.3%
PROFESSIONAL SERVICES	6,913	5,100	(1,813)	-26.2%
OPERATING SUPPLIES & EQUIPMENT	30,472	23,800	(6,672)	-21.9%
TRAINING/TRAVEL & RECRUITMENT	287	3,000	2,713	945.3%
DEBT SERVICE	0	5,160	5,160	N/A
CAPITAL OUTLAY	25,825	4,000	(21,825)	-84.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	64,665	65,691	1,026	1.6%
ALLOCATED OVERHEAD-OPERATING COSTS	26,726	25,498	(1,228)	-4.6%
TOTAL OPERATING EXPENDITURES	497,677	506,057	8,380	1.7%
OPERATING REVENUE LESS EXPENDITURES	2,740	0	(2,740)	
TRANSFER (TO)/FROM RESERVES	(2,740)	0	2,740	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
GENERAL FUND-PARKS AND RECREATION DEPARTMENT
ADOPTED JUNE 27, 2013**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
PROPERTY TAX	22,352	36,727	14,375	64.3%
OTHER	505	505	0	0.0%
TOTAL OPERATING REVENUE	22,857	37,232	14,375	62.9%
OPERATING EXPENDITURES				
PUBLIC OUTREACH /EDUCATION	1,354	1,950	596	44.0%
PROFESSIONAL SERVICES	200	300	100	50.0%
TRAINING & TRAVEL	659	0	(659)	-100.0%
CAPITAL OUTLAY	0	12,000	12,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,231	16,556	325	2.0%
ALLOCATED OVERHEAD-OPERATING COSTS	6,640	6,426	(214)	-3.2%
TOTAL OPERATING EXPENDITURES	25,084	37,232	12,148	48.4%
OPERATING REVENUE LESS EXPENDITURES	(2,227)	0	2,227	
TRANSFER (TO)/FROM RESERVES	2,227	0	(2,227)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
PROFESSIONAL SERVICES/CAPITAL OUTLAY DETAIL
GENERAL FUND
ADOPTED JUNE 27, 2013**

	FISCAL YEAR 2012/2013 BUDGETED	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	%
FIRE DEPARTMENT:				
PROFESSIONAL SERVICES				
Engineering	350	500	150	42.9%
District Counsel	6,969	7,000	31	0.4%
Grant Writer	0	3,000	3,000	N/A
Physicals	1,568	1,600	32	2.0%
Other	4,015	2,200	(1,815)	-45.2%
TOTAL PROFESSIONAL SERVICES	12,902	14,300	1,398	10.8%
CAPITAL OUTLAY				
Fuel Pump Card Reader (50%)	3,000	0	(3,000)	-100.0%
Pickup Truck	35,229	0	(35,229)	-100.0%
TOTAL CAPITAL OUTLAY	38,229	0	(38,229)	-100.0%
ADMINISTRATION DEPARTMENT:				
PROFESSIONAL SERVICES				
Auditor	14,500	15,000	500	3.4%
District Counsel	62,953	63,000	47	0.1%
Litigation	2,530	2,500	(30)	-1.2%
Labor Negotiator	15,913	0	(15,913)	-100.0%
Other	19,500	24,400	4,900	25.1%
TOTAL PROFESSIONAL SERVICES	115,396	104,900	(10,496)	-9.1%
CAPITAL OUTLAY				
Copier	16,879	0	(16,879)	-100.0%
TOTAL CAPITAL OUTLAY	16,879	0	(16,879)	-100.0%
FACILITIES & RESOURCES DEPARTMENT:				
PROFESSIONAL SERVICES				
District Counsel	3,500	3,600	100	2.9%
Grant Writer	0	1,000	1,000	N/A
Temporary Help	3,213	0	(3,213)	-100.0%
Other	200	500	300	150.0%
TOTAL PROFESSIONAL SERVICES	6,913	5,100	(1,813)	-26.2%
CAPITAL OUTLAY				
Capital Outlay-Truck	25,825	0	(25,825)	-100.0%
Capital Outlay-Tractor	0	4,000	4,000	N/A
TOTAL CAPITAL OUTLAY	25,825	4,000	(21,825)	-84.5%
PARKS & RECREATION DEPARTMENT:				
PROFESSIONAL SERVICES				
District Counsel	200	300	100	50.0%
TOTAL PROFESSIONAL SERVICES	200	300	100	50.0%
CAPITAL OUTLAY				
East Ranch Park Improvements	0	10,000	10,000	N/A
Fiscalini Ranch Wetlands Protection	0	2,000	2,000	N/A
TOTAL CAPITAL OUTLAY	0	12,000	12,000	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
RESERVES ANALYSIS
ADOPTED JUNE 27, 2013**

	WATER FUND	WASTEWATER FUND	GENERAL FUND	TOTAL CCSD
LAIF Balances @ 6/30/12*	388,753	450,891	3,686,875	4,526,519
Cash in Bank Balances @ 6/30/12*	N/A	N/A	127,696	127,696
Cash on Hand Balances @ 6/30/12*	N/A	N/A	600	600
Reserves Balances @ 7/1/12	388,753	450,891	3,815,171	4,654,815
Reclass Conservation**	21,691	N/A	(21,691)	0
Adjusted Reserves Balances @ 7/1/12	410,444	450,891	3,793,480	4,654,815
Estimated FY 2012/2013 Activity-Operating	(20,000)	(11,000)	1,000	(30,000)
Estimated FY 2012/2013 Activity-Capital	8,000	47,000	(6,253)	48,747
Estimated Reserves Balances @ 6/30/13	398,444	486,891	3,788,227	4,673,562
Proposed FY 2013/2014 Activity-Operating	(98,225)	(233,178)	7,941	(323,462)
Proposed FY 2013/2014 Activity-Capital	(192,837)	0	0	(192,837)
Projected Reserves Balances @ 6/30/14	107,382	253,713	3,796,168	4,157,263

*Per Fiscal Year 2011/2012 Audit.

**As part of the FY 2011/2012 Mid-Year Budget Adjustment process, it was determined that Resource Conservation should be a Water Fund department. Previously, it had been a separate Governmental Fund.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
SUPPLEMENTARY INFORMATION
WATER AND WASTEWATER RESERVES BALANCES
(AUDITED)**

AS OF DATE	WATER FUND	WASTEWATER FUND
June 30, 2008	0	0
June 30, 2009	0	27,551
June 30, 2010	0	242,400
June 30, 2011	197,067	345,804
June 30, 2012	388,783	450,891

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
SUPPLEMENTARY INFORMATION
ANALYSIS OF RESERVE BALANCE INCREASES
WATER FUND**

		AMOUNT BUDGETED	AMOUNT EXPENDED	SURPLUS/ (DEFICIT)
BALANCE AS OF JUNE 30, 2008	0			
BALANCE AS OF JUNE 30, 2009	0			
CHANGE	0			
BALANCE AS OF JUNE 30, 2009	0			
BALANCE AS OF JUNE 30, 2010*	0			
CHANGE	0			
BALANCE AS OF JUNE 30, 2010	0			
BALANCE AS OF JUNE 30, 2011	197,067			
INCREASE-FISCAL YEAR 2010/2011**	197,067			

RECAP OF SPECIFIC PROJECT'S EFFECT ON RESERVES FOR FISCAL YEAR 2010/2011

MAJOR MAINTENANCE-PENBROOK REPAIR	15,000	3,340	11,660
MAJOR MAINTENANCE-REHABILITATE FISCALINI TANK	30,000	250	29,750
MAJOR MAINTENANCE-OTHER	32,000	0	32,000
CAPITAL OUTLAY-LAPTOP REPLACEMENT	6,000	0	6,000
CAPITAL OUTLAY-MOONSTONE BEACH HYDRANTS	18,800	28,243	(9,443)
CAPITAL OUTLAY-OTHER	8,200	0	8,200
TOTALS	110,000	31,833	78,167

BALANCE AS OF JUNE 30, 2011	197,067
BALANCE AS OF JUNE 30, 2012	388,753
INCREASE-FISCAL YEAR 2011/2012***	191,686

RECAP OF SPECIFIC PROJECT'S EFFECT ON RESERVES FOR FISCAL YEAR 2011/2012

MAJOR MAINTENANCE-REHABILITATE FISCALINI TANK	10,000	5,275	4,725
MAJOR MAINTENANCE-COMPOUND METERS	20,000	16,748	3,252
MAJOR MAINTENANCE-MAIN STREET SERVICE LINE	8,000	0	8,000
MAJOR MAINTENANCE-VALVE RAISING	15,000	11,050	3,950
MAJOR MAINTENANCE-CATHODIC PROTECTION	6,350	6,488	(138)
CAPITAL OUTLAY-RELOCATE METERS/ABANDON LINE	12,000	0	12,000
CAPITAL OUTLAY-RADIOS	3,000	5,514	(2,514)
TRANSFER TO CAPITAL TO FUND RBF	55,725	0	55,725
TOTALS	130,075	45,075	85,000

*\$107,428 Surplus from specified projects was mainly used to offset Revenue deficit of \$42,136 and to fund \$373,171 in Capital costs.

**40% of the Reserves increase is from specific projects either being done under budget or not being done in the budget year. The largest single factor for the fiscal year's surplus was a staff position that was vacant for most of the fiscal year. General Budget efficiencies account for the balance.

***44% of the Reserves increase is due to the activity listed below. The balance is mainly accounted for by a surplus in Revenue of \$40,672 and a \$53,722 surplus in Capital activity. General Budget efficiencies account for the balance.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
SUPPLEMENTARY INFORMATION
ANALYSIS OF RESERVE BALANCE INCREASES
WASTEWATER FUND**

		AMOUNT BUDGETED	AMOUNT EXPENDED	SURPLUS/ (DEFICIT)
BALANCE AS OF JUNE 30, 2008	0			
BALANCE AS OF JUNE 30, 2009	<u>27,551</u>			
INCREASE-FISCAL YEAR 2008/2009	<u>27,551</u>			
BALANCE AS OF JUNE 30, 2009	27,551			
BALANCE AS OF JUNE 30, 2010	<u>242,400</u>			
INCREASE-FISCAL YEAR 2009/2010*	<u>214,849</u>			
RECAP OF SPECIFIC PROJECT'S EFFECT ON RESERVES FOR FISCAL YEAR 2009/2010				
MAJOR MAINTENANCE-MAIN STREET OVERLAY		4,000	0	4,000
MAJOR MAINTENANCE-MANHOLE REPAIRS/REHAB		15,000	0	15,000
MAJOR MAINTENANCE-CHLORINE DOORS		15,000	14,959	41
CAPITAL OUTLAY-LEFFINGWELL BRIDGE UTILITIES		100,000	25,541	74,459
CAPITAL OUTLAY-CAMERA		7,400	7,364	36
CAPITAL OUTLAY-SAFETY IMPROVEMENTS		<u>20,000</u>	<u>11,761</u>	<u>8,239</u>
TOTALS		<u>161,400</u>	<u>59,625</u>	<u>101,775</u>
BALANCE AS OF JUNE 30, 2010	242,400			
BALANCE AS OF JUNE 30, 2011	<u>345,804</u>			
INCREASE-FISCAL YEAR 2010/2011**	<u>103,404</u>			
RECAP OF SPECIFIC PROJECT'S EFFECT ON RESERVES FOR FISCAL YEAR 2010/2011				
MAJOR MAINTENANCE-REPLACE ELECTRICAL PANEL		80,000	85,996	(5,996)
CAPITAL OUTLAY-OTHER		<u>20,000</u>	<u>0</u>	<u>20,000</u>
TOTALS		<u>100,000</u>	<u>85,996</u>	<u>14,004</u>
BALANCE AS OF JUNE 30, 2011	345,804			
BALANCE AS OF JUNE 30, 2012	<u>450,891</u>			
INCREASE-FISCAL YEAR 2011/2012	<u>105,087</u>			
RECAP OF SPECIFIC PROJECT'S EFFECT ON RESERVES FOR FISCAL YEAR 2011/2012				
MAJOR MAINTENANCE-COLLECTION SYSTEM		10,000	11,069	(1,069)
MAJOR MAINTENANCE-DIGESTER		5,000	0	5,000
MAJOR MAINTENANCE-HAND RAILS		3,000	0	3,000
MAJOR MAINTENANCE-LIMIT TORQUE VALVES		3,000	0	3,000
MAJOR MAINT.-GENERATORS PREVENTATIVE MAINT.		<u>10,000</u>	<u>0</u>	<u>10,000</u>
TOTALS		<u>31,000</u>	<u>11,069</u>	<u>19,931</u>

*47% of the Reserves increase is from specific projects either being done under budget or not being done in the budget year. The largest single factor for the fiscal year's surplus was a \$100,841 surplus in Capital activity. General Budget efficiencies account for the balance.

**The largest single factor for the fiscal year's surplus was a \$119,568 surplus in Capital activity.

***The largest single factor for the fiscal year's surplus was a \$34,013 surplus in Revenue. The balance of the increase is due to general Budget efficiencies.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2013/2014 BUDGET
SUPPLEMENTARY INFORMATION
IMPACT OF RBF CONSULTING CONTRACT ON FISCAL YEAR 2013/2014 BUDGET**

	PROPOSED CAPITAL EXPENDITURES FOR FISCAL YEAR 2013/2014
RODEO GROUNDS	101,000
STUART STREET	<u>101,000</u>
TOTAL	<u><u>202,000</u></u>

The CCSD Board of Directors approved the use of the Water Reserves (with an estimated balance of \$191,615 as of that date) to partially fund the remaining contract balance of \$252,792 with RBF Consulting for engineering and design services for the Stuart Street Water tank and the Rodeo Grounds Pump Station on October 27, 2011. The work was delayed due to the CCSD review of fire flow requirements. After all matters were resolved, RBF Consulting restarted their work and it is projected that a total of \$202,000 in costs for RBF Consulting will be incurred in fiscal year 2013/2014.

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED FISCAL YEAR 2013/2014 BUDGET
 SUPPLEMENTARY INFORMATION
 PROJECTED COSTS OF STAFFING INCREASES
 FISCAL YEAR 2013/2014**

DESCRIPTION	HOURS/ WEEK	DEPT.	FUND	BUDGETED COST		ANNUAL COST**
Water Operator III	40	Water	Water	72,357	*	85,558
Maintenance Technician	8	Water	Water	5,966		5,966
Conf. Administrative Assistant	8	Water	Water	6,367		6,367
Wastewater Operator II	40	Wastewater	Wastewater	72,564	*	85,803
Maintenance Technician	8	Wastewater	Wastewater	5,966		5,966
Conf. Administrative Assistant	8	Wastewater	Wastewater	6,367		6,367
Administrative Technician I	28	Administration	General	37,136	*	43,912

*A full year (52 weeks) was not budgeted for fiscal Year 2013/2014 due to the time required for the recruitment and hiring process. Amounts shown are fully burdened based on current labor agreements, payroll tax and Workers' Compensation requirements. As the maximum insurance coverage is budgeted, it is possible that actual costs will be less than budgeted.

**Shown for informational purposes.

NOTE: Vacant Water Supervisor position had a budgeted burdened cost of \$162,252 for fiscal year 2012/2013.