

CAMBRIA COMMUNITY SERVICES DISTRICT



**FISCAL YEAR 2017 - 2018
FINAL BUDGET
JUNE 22, 2017**

Cambria Community Services District
Proposed 2017/2018 Fiscal Year Budget
June 22, 2017
General Manager Gruber

June 22, 2017

President Rice and CCSD Board of Directors,

I am pleased to present the Cambria Communities Services District's Proposed Annual Budget for Fiscal Year 2017/2018. The Proposed Fiscal Year 2017/2018 Budget represents \$11,009,414 in Revenues and \$10,931,471 in Expenditures. Last year's Revenues were \$10,556,065 or \$453,349 less than this year's Proposed Budget Revenues. Last year's Proposed Expenditures were \$9,053,270, or \$259,987 less than this year's Proposed Budget Expenditures. This year's Proposed Fiscal Year 2017/2018 Budget represents a 2.4% increase in expenditures compared to last Fiscal Year. Budget details for each area are provided in the attached budget.

This year's Fiscal Year 2017/2018 Budget focused on zero based budgeting methodology. Notes have been added at the end of each budget area providing detailed information supporting the proposed budget amounts.

Property Tax Revenue is allocated to the operational areas of the General Fund which include the Fire, Facility & Resources and Park & Recreation departments

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 as detailed on pages 32 and 33 of the proposed budget.

After giving careful consideration to the current level of staffing and mission critical duties and the associated demands on staff, I have prepared an amended Classification Plan and Organizational Chart. The Organizational Chart is included as page 1 of the proposed budget.

In order to provide an appropriate level of responsibility, and the subsequent salary range, I met with several members of the Management Team and received their input and guidance in order to prepare an amended Classification Plan. During the various meetings, I reviewed the needs of the organization. In addition to various duties, consideration was also given to the various cost factors associated with employees such as the cost of recruitment, training, and retention. The amended plan includes adding a position to the Sustainable Water Facility (SWF) which was approved by the Board at the April 27, 2017 meeting. There are also several changes to the Administrative Department positions. The (SWF) reporting is a critical component of the District's operations and requires an assignment of a higher level of tasks to be assigned. Therefore the previous position of Administrative Technician II is being elevated to an Administrative Technician IV. Additionally, the Finance Manager has asked to have certain duties transferred to some of his staff members. This will allow for his time to be freed up to work on more critical work demands. The Utility Billing Clerk will take on Customer Service and Supervisor duties, requiring an elevation from an Administrative Technician II to an Administrative Technician III. The Customer Service/Accounts Receivable Administrative Technician will be taking on additional duties of Accounts Payable, also requiring an elevation

from an Administrative Technician I to an Administrative Technician II. Finally, the review of the duties associated with the Confidential Administrative Assistant have also been reviewed. This position has taken on duties which were not anticipated and carries the designation of, "Confidential." Acknowledging the level of responsibility for this position is equal to the level of responsibility of the Administrative Technician IV requires this position be elevated from the equivalent of less than an Administrative Technician II to an equal salary range to the Administrative Technician IV.

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. A brief analysis of the cost required to establish a vehicle replacement fund revealed that alternative as being more costly than the current practice.

The attached proposed budget has the following columns:

- ACCT#: General Ledger Account Number
- ACCT DESCRIPTION: General Ledger Account Description
- FY 16/17 APPROVED BUDGET: this is the budget as amended at the Board meeting in March 2017),
- ACTUAL THROUGH 5/31/2017: Actual Expenditures for Fiscal Year 2016-17 through May 31, 2017,
- PROPOSED BUDGET FY 17-18: this is the budget being proposed by staff, and
- FY 17-18 CHANGE: The difference between the Proposed Budget and the approved Fiscal Year 2016-17 Budget.

Each budget 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>CHANGE TO</u>		
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
<u>DEPARTMENTS:</u>			
FIRE	2,373,366	2,373,367	(0)
FACILITIES & RESOURC	638,127	638,127	(0)
PARK & RECREATION	363,470	363,470	(0)
ADMINISTRATION	1,854,161	1,854,161	(0)
TOTAL GF	5,229,124	5,229,126	0

Fire Department. The new method of allocating property taxes this year resulted in an increase of \$230,543 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 \$108,304. So the net increase in Fire Department revenue is \$122,239.

The budget for the Fire Department includes 3 firefighters hired under the SAFER Grant Program. That grant goes through February 2018 so only \$117,240 in grant revenue is anticipated for the year which will fund that program through February. This budget anticipates that effective March 1, 2018, the three SAFER firefighters will be hired as permanent full time Fire Fighters at a salary that is 83% of the current Fire Engineer salary. This is consistent with the difference between the current salary ranges for Fire Engineer and Fire Captain.

Adding three additional permanent Fire Fighters will add an additional \$70,650 in salary costs for the four months in Fiscal Year 2017-18 and about \$306,000 per year after that. Staff proposes funding the majority of that cost by dedicating Garbage Franchise Fees to the Fire Department and by allocating a greater share of property taxes to the Fire Department as discussed above. Staff will also seek funding from the SLO County Tourism Board to obtain financial support for the ALS services our fire department provides to the many tourists who visit our community.

In the long term, the three actions discussed in the above paragraph will provide adequate funds for the three additional fire fighters. However, for the next five years while the District is paying for a new fire truck, the cash flow from those three sources will be deficient by about \$84,000 in Fiscal Year 2017-18 and about \$165,000 for the next four fiscal years. There are adequate cash reserves available in the General Fund to make up those deficiencies and the budget for this year includes using \$84,000 from General Fund reserves to fully fund the three additional Fire Fighters and the new fire truck at the same time.

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 \$22,692 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 \$11,192.

Parks and Recreation Department. The Park & Recreation Department budget is balanced and provides adequate funds to finish the first phase of infrastructure improvements planned for the East Ranch Park including grading, drainage, demolition and removal of the Phillips house and installation of the fence for the dog park.

The new method of allocating property taxes this year resulted in an increase of \$91,078 in property taxes in the Park & Recreation 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 \$33,913.

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. The fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered so the cost recovered this year increased by \$511,645.

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 \$304,122 because the amount of loans from the General Fund have been reduced from \$485,687 to \$85,000. Last year's budget included \$85,000 for the construction and installation of the influent screen however that project could not be completed by the end of the fiscal year. So that cost has been carried over into the budget for Fiscal Year 2017-18. That will result in the actual loan required in Fiscal Year 2016-17 being reduced from \$485,687 to \$400,687. It should also be noted, that the current budget in the Wastewater Fund will be balanced with expenditures equaling revenues as opposed to the budget for last year which had a deficit of \$226,255.

Total budgeted operating expenditures are \$597,699 less than last year primarily because only one capital projects have been budgeted this year. All unknown emergency repairs have been removed from individual maintenance and repair accounts and consolidated in an Unplanned Maintenance account (GL 12 6036T 12). Staff is developing a comprehensive capital improvements plan which will be presented to the Board early in the Fiscal Year to identify other improvements which must be funded now. This budget also includes \$15,000 to fund half of a comprehensive rate study (\$15,000 is budget to come from the Water Department). That study will include a comprehensive analysis of connection fees as well as a thorough analysis of operating revenues and costs.

The new method of allocating Administrative Department costs this year have increased the cost allocations absorbed by the Wastewater Fund by \$31,323.

On April 27, 2017, the Board approved a loan in the amount of \$466,777 from the General Fund to the Wastewater Fund for the cash shortage that existed in the Wastewater Fund on June 30, 2016. This budget does not make any provision for repaying any portion of that loan or for paying any interest on that loan pending the results of the rate study discussed above.

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 \$143,352 which partially offsets the operating loss of \$207,592 from the previous year. This budget includes only \$64,000 in capital projects which are earmarked for repairing the Stuart 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 budget was developed assuming the SWF will not be operational during the fiscal year due to the heavy rainfall already received. The budget projects revenues of \$896,446 and expenditures of \$961,852 resulting in a deficit of \$65,406 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 actually 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**. 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 included in the Water Department Operations budget.

CONCLUSION:

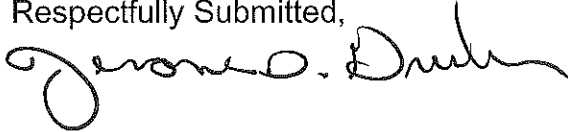
Because of the Federal SAFER grant we received, our Fire Department has operated in a safer and more effective mode with four fire fighters manning our engine at all times. This budget includes hiring those three fire fighters on a permanent basis at a salary range equal to 83% of the Fire Engineer salary.

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 in the near future.

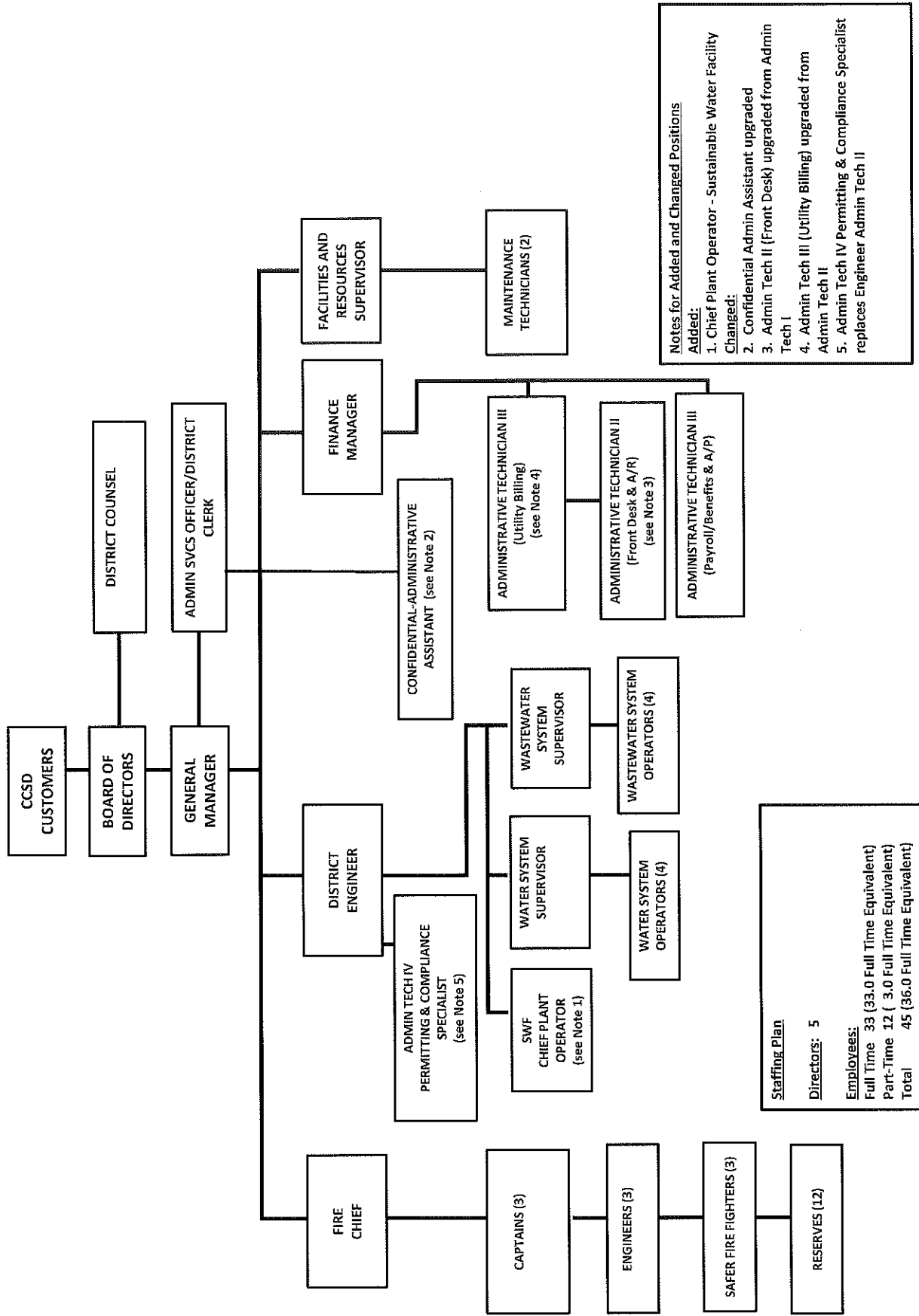
I look forward to working with the Board, with staff and with the public to implement this budget in a way that is productive and meaningful in our community.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Jerome D. Gruber". The signature is fluid and cursive, with a large initial 'J' and 'G'.

Jerome D. Gruber
General Manager MPA
Cambria Community Services District

CCSD BUDGETED ORGANIZATIONAL CHART FISCAL YEAR 2017-2018



Notes for Added and Changed Positions
Added:
 1. Chief Plant Operator - Sustainable Water Facility
Changed:
 2. Confidential Admin Assistant upgraded
 3. Admin Tech II (Front Desk) upgraded from Admin Tech I
 4. Admin Tech III (Utility Billing) upgraded from Admin Tech II
 5. Admin Tech IV Permitting & Compliance Specialist replaces Engineer Admin Tech II

Staffing Plan
Directors: 5
Employees:
 Full Time 33 (33.0 Full Time Equivalent)
 Part-Time 12 (3.0 Full Time Equivalent)
 Total 45 (36.0 Full Time Equivalent)

**CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE**

FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

APPROVED JUNE 22, 2017

POSITION	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS SERVICE STEP E+5%	15 YEARS SERVICE STEP E+7.5%	20 YEARS SERVICE STEP E+10%
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)								
Administrative Technician I	41,966	44,064	46,268	48,581	51,010	53,561	54,836	56,111
Water Treatment OIT	44,333	46,550	48,877	51,321	53,887	56,581	57,928	59,276
Maintenance Technician	44,555	46,782	49,121	51,577	54,156	56,864	58,218	59,572
Water Treatment Operator I	46,368	48,687	51,121	53,677	56,361	59,179	60,588	61,997
WasteWater Systems OIT	48,983	51,432	54,004	56,704	59,539	62,516	64,005	65,493
Administrative Technician II	49,970	52,469	55,092	57,847	60,739	63,776	65,295	66,813
WasteWater Systems Operator I	51,488	54,063	56,766	59,604	62,584	65,713	67,278	68,843
Water Treatment Operator II	52,526	55,152	57,910	60,805	63,845	67,038	68,634	70,230
Laboratory Technician	56,889	59,734	62,720	65,856	69,149	72,607	74,335	76,064
WasteWater Systems Operator II	58,035	60,937	63,984	67,183	70,542	74,070	75,833	77,597
Water Systems Operator T3/D2	59,501	62,476	65,600	68,880	72,324	75,940	77,748	79,556
Administrative Technician III	60,700	63,735	66,922	70,268	73,781	77,470	79,315	81,159
Administrative Technician IV	63,804	66,994	70,344	73,861	77,554	81,432	83,371	85,310
WasteWater Systems Operator III	64,123	67,329	70,696	74,231	77,942	81,839	83,788	85,736
WasteWater & Water Supervisors & SWF CPO	75,219	78,980	82,929	87,076	91,429	96,001	98,287	100,572
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)								
Fire Captain	72,636	76,268	80,081	84,085	88,290	92,704	94,911	97,118
Fire Engineer	60,240	63,252	66,415	69,735	73,222	76,883	78,714	80,544
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)								
Reserve Recruit Firefighter	11.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter	11.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer	12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)								
Confidential - Administrative Assistant	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Facilities & Resources Supervisor	71,150	74,708	78,443	82,365	86,483	N/A	N/A	N/A
District Clerk/Administrative Services Officer	100,994	106,044	111,346	116,913	122,759	N/A	N/A	N/A
Finance Manager	107,900	113,295	118,960	124,908	131,153	N/A	N/A	N/A
District Engineer/Fire Chief	113,837	119,529	125,505	131,781	138,370	N/A	N/A	N/A
General Manager	170,457	170,457	170,457	170,457	170,457	N/A	N/A	N/A

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

<u>DESCRIPTION</u>	<u>FY 16-17 APPROVED BUDGET</u>	<u>ACTUAL 7/1/2016 THROUGH 5/30/2017</u>	<u>PROPOSED BUDGET REVISION</u>	<u>PROPOSED PRELIMINARY FY 17-18 BUDGET</u>	<u>EXISTING BUDGET INCREASE/ (DECREASE)</u>
OPERATING REVENUE					
<u>WATER FUND:</u>					
WATER OPERATIONS	2,508,916	2,284,095	184,000	2,692,916	7.3%
SWF OPERATIONS	865,512	704,754	30,934	896,446	3.6%
<u>WASTEWATER FUND</u>					
WASTEWATER OPERATIONS	2,531,050	1,980,369	(340,122)	2,190,928	-13.4%
<u>GENERAL FUND</u>					
GENERAL FUND: FIRE	2,087,048	1,874,864	286,318	2,373,366	13.7%
GENERAL FUND: FACILITIES & RESOL	605,652	588,491	32,474	638,126	5.4%
GENERAL FUND: PARKS/REC	161,602	25,099	201,868	363,470	124.9%
GENERAL FUND: ADMIN	1,796,285	1,526,829	57,876	1,854,161	3.2%
TOTAL OPERATING REVENUES	10,556,065	8,984,501	453,349	11,009,414	4.3%
OPERATING EXPENDITURES					
<u>WATER FUND:</u>					
WATER OPERATIONS	2,716,508	2,507,572	(166,944)	2,549,564	-6.1%
SWF OPERATIONS	885,919	612,408	75,933	961,852	8.6%
<u>WASTEWATER FUND</u>					
WASTEWATER OPERATIONS	2,757,305	2,138,238	(566,376)	2,190,929	-20.5%
<u>GENERAL FUND</u>					
GENERAL FUND: FIRE	1,976,335	1,716,662	397,032	2,373,367	20.1%
GENERAL FUND: FACILITIES & RESOL	624,812	541,284	13,315	638,127	2.1%
GENERAL FUND: PARKS/REC	25,100	22,982	338,370	363,470	1348.1%
GENERAL FUND: ADMIN	1,685,505	1,514,124	168,656	1,854,161	10.0%
TOTAL OPERATING EXPENDITURES	10,671,484	9,053,270	259,987	10,931,471	2.4%
OPERATING INCOME/(LOSS)					
<u>WATER FUND:</u>					
WATER OPERATIONS	(207,592)	(223,477)	350,944	143,352	N/A
SWF OPERATIONS	(20,407)	92,346	(44,999)	(65,406)	N/A
TOTAL WATER FUND	(227,999)	(131,131)	305,945	77,946	N/A
<u>WASTEWATER FUND</u>					
WASTEWATER OPERATIONS	(226,255)	(157,869)	226,255	(0)	N/A
TOTAL WASTEWATER FUND	(226,255)	(157,869)	226,255	(0)	N/A
<u>GENERAL FUND</u>					
GENERAL FUND: FIRE	110,713	158,202	(110,714)	(0)	N/A
GENERAL FUND: FACILITIES & RESOL	(19,160)	47,207	19,159	(0)	N/A
GENERAL FUND: PARKS/REC	136,502	2,117	(136,502)	(0)	N/A
GENERAL FUND: ADMIN	110,780	12,705	(110,780)	(0)	N/A
TOTAL GENERAL FUND	338,835	220,232	(338,838)	0	N/A
TOTAL DISTRICT OPERATING INCOME/(LOSS)	(115,419)	(68,769)	193,363	77,947	N/A

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
REVENUES					
01 4310 01	PROPERTY TAXES	1,389,650	1,352,634	1,620,193	230,543
01 4335 01	FIRE BENEFIT ASSESSMENT	442,680	409,863	451,534	8,854
01 4370 01	WEED ABATE/FUEL REDUCTION	10,493	13,058	10,000	(493)
01 4200 01	INTEREST INCOME	100	0	100	0
01 4127 01	Mutual Aid Reimbursements	62,000	0	0	(62,000)
01 4373 01	Inspection Fees	14,500	0	14,500	0
	CDF/INSPECTION FEES	76,500	0	14,500	(62,000)
01 4610 01	Grant Revenue: PPE (Personal Protecti	0	0	75,800	75,800
01 4610 01	Grant Revenue: SAFER	167,625	99,309	117,240	(50,385)
	GRANTS & DONATIONS REVENUE	167,625	99,309	193,040	
	FROM GENERAL FUND RESERVE			84,000	84,000
TOTAL REVENUES		2,087,048	1,874,864	2,373,366	286,318

EXPENDITURES

01 5000 01	GROSS REGULAR WAGES	719,197	593,312	757,610	38,413
01 5010 01	Overtime	156,419	165,146	108,947	(47,472)
01 5031 01	Reservist Pay	87,600	85,154	105,120	17,520
01 5020 01	Out of Class Pay	5,000	990	5,000	0
	SUB-TOTAL SALARY & WAGES	968,216	844,603	976,677	8,461
	SUB-TOTAL BENEFITS	504,298	454,894	556,904	52,606
	TOTAL PERSONNEL COSTS	1,472,514	1,299,496	1,533,581	61,067
01 6010 01	Ads-Legal/Other	400	201	0	(400)
01 6011 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	4,282	4,500	500
01 6033G 01	M&R Grounds	2,000	180	2,500	500
01 6040 01	M&R Equipment	3,000	0	900	(2,100)
01 6041L 01	M&R Vehicles-Licensed	50,000	37,020	15,000	(35,000)
01 6044 01	M&R Computer Services	1,000	1,790	1,815	815
01 6063 01	Communication Equipment	2,000	0	15,000	13,000
	EQUIP & BLDG MAINTENANCE	66,500	43,272	42,715	(23,785)
01 6045 01	Computer Supplies & Upgrades	293	196	0	(293)
01 6048 01	Security and Safety	714	476	1,200	486

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6050 01	Office Supplies	1,925	1,593	2,000	75
01 6051 01	Postage & Shipping	197	930	0	(197)
01 6053 01	Printing/Forms	1,404	936	3,000	1,596
	OFFICE SUPPLIES & EQUIPMENT	4,533	4,131	6,200	1,667
01 6054 01	Publications-Dues & Books	6,900	6,948	5,500	(1,400)
01 6055 01	Government Fees & Licenses	39,219	39,290	48,584	9,365
	DUES AND FEES	46,119	46,239	54,084	7,965
01 6060C 01	Utilities-Wireless	2,340	2,130	2,565	225
01 6060E 01	Utilities-Electricity	7,816	7,280	8,998	1,182
01 6060G 01	Utilities-Gas	1,857	1,961	2,423	566
01 6060I 01	Utilities-Internet	2,845	2,085	2,577	(268)
01 6060P 01	Utilities-Phone	3,465	3,643	4,503	1,038
01 6060S 01	Utilities-Sewer	751	1,048	1,296	545
01 6060W 01	Utilities-Water	1,140	1,575	1,947	807
	UTILITIES	20,214	19,723	24,309	4,095
01 6080K 01	District Counsel	12,318	9,958	9,000	(3,318)
01 6080L 01	Legal Services	1,725	1,150	9,000	7,275
01 6080M 01	Other	563	986	15,375	14,812
01 6220H 01	Physicals	0	0	0	0
	PROFESSIONAL SERVICES	14,606	12,093	33,375	18,769
01 6089 01	Emergency Medical Supplies	5,537	4,185	6,500	963
01 6090 01	Operating Supplies	20,000	25,868	10,500	(9,500)
01 6093 01	Small Tools & Equipment	2,725	1,994	2,500	(225)
01 6094 01	Clothing & Uniforms	3,448	4,199	8,750	5,302
01 6096 01	Fuel	14,000	6,626	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	4,729	7,000	0
01 6220E 01	EOC Upgrade	1,346	1,346	0	(1,346)
01 6220F 01	Fire Haz	12,352	1,017	12,352	0
01 6220P 01	Personal Protective Equipment	0	0	93,800	93,800
	OPERATING SUPP/EQUIP	75,358	58,894	154,402	79,044
01 6220S 01	SURF RESCUE/NCOR	5,000	2,472	5,000	0
01 6115 01	Meeting Expense	300	459	0	(300)
01 6120A 01	Employee ALS Cert/Recirt Training	0	0	4,215	4,215
01 6120E 01	Employee Travel/Reg/Fees	19,324	25,152	32,500	13,176
01 6124 01	Employee Recognition	229	153	300	71

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6125 01	Employee Recruitment	8,500	6,627	0	(8,500)
	TRAINING & TRAVEL	28,353	32,390	37,015	8,662
01 6220A 01	OUTREACH/EDUCATION	1,496	1,496	6,000	4,504
01 6180H 01	Pickup Truck-Interest	638	638	324	(314)
01 2514 01	Pickup Truck-Principal	8,954	0	9,267	313
	Fire Truck (5 Year Lease)	0	0	134,340	134,340
	Chief/Command Pickup Truck (5 Year L	0	0	11,050	11,050
	DEBT SERVICE	9,592	638	154,981	145,389
01 6170 01	CAPITAL OUTLAY				0
	Mobile Data Computer	7,000	0	0	(7,000)
	Chief/Command Pickup Truck (5 Year L	11,050	0	0	(11,050)
	CAPITAL OUTLAY	18,050	0	0	(18,050)
SUBTOTAL OPERATING EXPENDITURES		1,762,935	1,521,046	2,051,663	288,728
01 6200 01	ADMIN DPT ALLOCATION	213,400	195,617	321,704	108,304
TOTAL EXPENDITURES		1,976,335	1,716,662	2,373,367	397,032
TOTAL REVENUE LESS EXPENDITURES		110,713	158,202	(0)	(110,714)

NOTES:

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

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6050 01	Office Supplies		paper, envelopes, pens, markers, folders		
01 6053 01	Printing/Forms		1000 business cards/1000 company business inspections/ 1000 incident run report forms		
01 6054 01	Publications-Dues & Books		2500 Fire Chiefs Association (memberships, CISM, hazmat, prevention, SLOFIST) 200 NFPA membership 1800 CSFA membership (reserves) 300 IAFC 250 CFCA 350 Tribune 50 1st responder newspaper 50 JEMS		
01 6055 01	Government Fees & Licenses		350 hazmat disclosure charge - county/ 450 emergency generator - APCD 5000 image trends (AB 1129) digitally transmit patient data 800 Firehouse license (being replaced by AB 1129) dispatch 39,985 x 1.05		
01 6080M 01	Other		Property Tax Ballot: \$15,000 / Callback \$375		
01 6089 01	Emergency Medical Supplies		2500 medical knox box vault (5792 - one time expense) 4000 perishable ALS/BLS supplies (medications, IV, saline, first aid, splinting)		
01 6090 01	Operating Supplies		<u>INCLUDES:</u> 1000 coffee for station / 300 oxygen / 350 shift calendars 100 replacement flags /250 cases and chargers for image trend grant 300 annual fire extinguisher maintenance / 500 annual ladder testing 4000 ReIm BK radios for water tender (2/2000 each)		
01 6093 01	Small Tools & Equipment		1000 chain saw maintenance, chains 1500 maintenance, fuel & filters, supplies, battery replacmt		
01 6094 01	Clothing & Uniforms		5000 10 FT (2 uniforms, 250/each) 2750 11 PT (1 uniform, 250/each) 1000 new employees, badges, nametags, passport tags		
01 6220B 01	Breathing-SCBA		1500 annual generator service / 1500 annual SCBA service		
01 6220D 01	Disaster Preparedness/CERT		2000 CERT communications/1000 CERT trailers and storage 500 CERT individual equipment / 1500 CERT training 2000 disaster preparedness signage/pamphlets/advertising		
01 6220F 01	Fire Haz		Estimated Payment to contractor to clear weeds for Fire Hazard Fuel Reduction Program (Weed Abatement). These expenses are reimbursed by property owners.		

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6220P 01	Personal Protective Equipment	41000	structure PPE replacement (16 sets - coat, pants, boots, hood, gloves) / 3000 structure PPE boots (5 to outfit / revious grant award) 6800 structure PPE helmets (21) 28000 wildland PPE (21 sets - coat, pants, gloves, helmets, webgear, shelters)		
01 6220S 01	SURF RESCUE/NCOR	2000	wet suits and PPE / 500 small tools 1000 communications / 1500 boat and engine maintenance		
01 6120A 01	Employee ALS Cert/Recirt Training	900	paramedic recertification (half each year) 450 emt recertification (half each year) / 825 PALS (half each year) 825 ACLS (half each year) / PHTLS, (half each year) 315 BLS CPR (half each year) / DMV licenses (half each year) 900 DMV phys		
01 6120E 01	Employee Travel/Reg/Fees	25000	(10 FT, 2 courses @1250/each) 7500 (reservist, NFA, local, Fresno Symposium)		
01 6220A 01	OUTREACH/EDUCATION	1500	fire prevention week / 500 community outreach 2500 risk assessment / 500 service improvement through feedback program/500 annual report/500 smoke detectors program		
01 6180H 01	Pickup Truck-Interest		Ford F150 (Nov 2014 thru Nov 2017)		
01 2514 01	Pickup Truck-Principal		Ford F150 (Nov 2014 thru Nov 2017)		
	Fire Truck: Chief/Command Pickup (5 Year Lease: \$50,000 purchase price)				

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
REVENUES					
01 4310 02	Property Tax	581,750	563,597	604,442	22,692
01 4500 02	Vet's Hall Rent	19,652	23,944	28,734	9,082
01 4525 02	VH Rents-Private	150	100	200	50
01 4590 02	VH Cleaning Fee	0	0	0	0
	Total Vet's Hall	19,802	24,044	28,934	9,132
01 4560 02	Rent - Banners	100	850	750	650
01 4362 02	Insurance Reimbursement	1,000	0	1,000	0
01 4610 02	Land Conservancy	3,000	0	3,000	0
	Total Other	4,100	850	4,750	650
TOTAL REVENUES		605,652	588,491	638,126	32,474
EXPENDITURES					
01 5000 02	Regular Wages	193,000	163,487	198,897	5,897
01 5010 02	Overtime	3,558	4,022	3,000	(558)
	SUB-TOTAL SALARY & WAGES	196,558	167,510	201,897	5,339
	SUB-TOTAL BENEFITS	154,374	145,123	140,521	(13,853)
	TOTAL PERSONNEL COSTS	350,932	312,633	342,418	(8,514)
01 6033V 02	M&R Vet's Hall	10,000	7,695	12,000	2,000
01 6033B 02	M&R Buildings	10,693	8,529	12,000	1,307
01 6033G 02	M&R Grounds	20,875	19,116	21,500	625
01 6033L 02	M&R Street Light	1,000	0	1,000	0
01 6040 02	M&R Equipment	162	436	700	538
01 6041L 02	M&R Vehicles Licensed	1,098	1,013	3,500	2,402
01 6041N 02	M&R Vehicles Not Licensed	111	2,304	2,000	1,889
01 6045 02	Comp etc Goods	500	0	500	0
01 6033R 02	M&R Ranch	50,000	41,761	50,000	0
	Total Maintenance & Repair	94,439	80,854	103,200	8,761
01 6060C 02	Utilities Cell	739	633	788	49
01 6060E 02	Utilities Elec	21,510	19,248	23,796	2,286
01 6060G 02	Utilities Gas	1,219	1,271	1,577	358
01 6060I 02	Utilities Internet	6,270	5,409	6,692	422
01 6060P 02	Utilities Phone	436	403	504	68
01 6060S 02	Utilities Sewer	1,958	2,464	3,052	1,094
01 6060W 02	Utilities Water	3,302	3,943	4,880	1,578
	Total Utilities	35,434	33,370	41,289	5,855

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6080K 02	Pro Svc- Counsel	5,815	4,362	4,000	(1,815)
01 6080M 02	Pro Svc- Misc	0	0	3,000	3,000
	Total Professional Services	5,815	4,362	7,000	1,185
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	1,156	771	1,000	(156)
01 6090 02	Dept Op Supply	14,000	12,767	14,000	0
01 6093 02	Small Tools/Eqpt	6,000	4,389	6,000	0
01 6094 02	Cloth/Uniform	1,610	1,073	1,200	(410)
01 6096 02	Fuel	5,000	9,999	5,000	0
	Total Other	28,866	28,999	28,000	(866)
01 6115 02	Meeting Expense	327	245	0	(327)
01 6120E 02	Tvl,Trn,Sem-Emp	500	0	0	(500)
	Total Training	827	245	0	(827)
01 2513 02	Principal-J. Deere	6,270	0	6,276	6
01 2515 02	Principal-Ford PU City Nat'l Bank	4,745	0	0	(4,745)
01 6180G 02	Interest-Ford PU	154	4,900	1,293	1,139
01 2515 02	Ford PU Principal & Interest	6,224	0	6,352	128
	Total Debt Service	17,393	4,900	13,921	(3,472)
SUBTOTAL OPERATING EXPENDITURES		533,706	465,362	535,829	2,123
01 6200 02	ADMIN DPT ALLOCATION	91,106	75,922	102,298	11,192
TOTAL EXPENDITURES		624,812	541,284	638,127	13,315
TOTAL REVENUE LESS EXPENDITURES		(19,160)	47,207	(0)	19,160

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
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BUDGET NOTES:

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

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
REVENUES					
01 4310 16	PROPERTY TAX	25,611	22,544	152,344	91,078
01 4001 09	FRANCHISE FEES	-	0	79,640	79,640
01 4390 16	OTHER	505	505	0	(505)
	PROPOSITION 1A RESERVE	135,486	2,050	131,486	(4,000)
TOTAL REVENUES		161,602	25,099	363,470	201,868
EXPENDITURES					
01 6053 16	Printed Forms	0	819	1,000	1,000
01 6080K 16	District Counsel	500			(500)
01 6033R 16	M&R Ranch	0	1,915	10,157	10,157
01 6170 16	CAPITAL OUTLAY	9,000	7,248	302,800	293,800
SUBTOTAL OPERATING EXPENDITURES		9,500	9,982	313,957	304,457
01 6200 16	ADMIN DPT ALLOCATION	15,600	13,000	49,513	33,913
TOTAL OPERATING EXPENDITURES		25,100	22,982	363,470	338,370
TOTAL OPERATING REVENUE LESS EXPENI		136,502	2,117	(0)	(136,502)

NOTES

01 6053 16	Printed Forms	Trails Maps / Brochures
01 6033R 16	M&R Ranch	Fiscalini Ranch: repair storm damage to trails
01 6170 16	Capital Outlay	
	\$257,093	East Ranch grading/parking lot
	\$ 15,900	Demo Phillips house
	\$ 29,807	Dog Park

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
REVENUES					
01 4001 09	Franchise Fees	72,400	82,693	0	(72,400)
01 4013 09	Vac Rental Fees	608	567	600	(8)
01 6200 09	Admin Dept Allocation	1,332,316	1,110,263	1,843,961	511,645
01 4200 09	Interest Income	4,000	299	4,000	0
01 4310 09	Property Taxes	374,625	315,615	0	(374,625)
01 4385 09	Radio Vault Rents	2,400	1,800	2,400	0
01 4389 09	Public Records Request	936	654	1,200	264
01 4390 09	Miscellaneous	9,000	14,938	2,000	(7,000)
	Other	12,336	17,392	5,600	(6,736)
TOTAL REVENUES		1,796,285	1,526,829	1,854,161	57,876
EXPENDITURES					
	Gross Regular Wages	714,000	558,047	751,175	37,175
01 5010 09	Overtime	7,000	6,311	16,970	9,970
01 5030 09	Part Time-Directors' Fees	21,861	23,924	30,000	8,139
	Total Salaries & Wages	742,861	588,283	798,145	55,284
	Benefits	428,353	387,834	437,047	8,694
	Total Personnel Costs	1,171,214	976,117	1,235,192	63,978
01 6010 09	Ads-Legal/Other	200		-	(200)
01 6011I 09	Public Info	4,127	2,752	4,000	(127)
01 6011N 09	Newsletter	500		-	(500)
01 6011W 09	Website	2,640	1,863	4,935	2,295
	Outreach/Education	7,467	4,615	8,935	1,468
01 6030 09	Insurance	70,350	157,292	86,942	16,592
01 6033B 09	M&R-Building	2,415	1,905	0	(2,415)
01 6033G 09	M&R-Grounds	3,381	3,459	0	(3,381)
01 6040 09	M&R-Equipment	200		0	(200)
01 6041L 09	M&R-Licensed Vehicles	672	1,598	0	(672)
01 6044 09	M&R-Computer Services	69,846	68,758	71,400	1,554
	Maintenance	76,514	75,720	71,400	(5,114)
01 6045 09	Computer Supplies & Upgrades	6,624	5,892	5,000	(1,624)
01 6048 09	Security & Safety	1,247	1,184	0	(1,247)
01 6050 09	Office Supplies	16,648	14,574	20,100	3,452

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
01 6051 09	Postage & Shipping	2,094	2,794	4,764	2,670
01 6052 09	Bank Charges	2,242	1,531	2,200	(42)
01 6053 09	Printing/Forms	1,317	878	1,300	(17)
01 6070 09	Equipment Rental	377	338	500	123
01 6090 09	Department Operating Supplies	1,786	1,522	1,785	(1)
01 6094 09	Uniforms	100		0	(100)
	Office Supplies & Equipment	32,435	28,712	35,649	3,214
01 6054 09	Publications-Dues & Books	16,387	16,960	16,000	(387)
01 6055 09	JPA/Gov't Fees	31,558	37,145	33,255	1,697
	Dues and Fees	47,945	54,105	49,255	1,310
01 6060C 09	Utilities-Wireless	2,356	2,699	2,427	71
01 6060E 09	Utilities-Electricity	6,840	6,398	7,045	205
01 6060G 09	Utilities-Gas	365	612	376	11
01 6060I 09	Utilities-Internet	5,454	4,636	5,618	164
01 6060P 09	Utilities-Telephone	7,401	6,720	15,275	7,874
01 6060S 09	Utilities-Sewer	252	338	260	8
01 6060W 09	Utilities-Water	115	338	118	3
	Utilities	22,783	21,742	31,118	8,335
01 6075 09	Office Rent	40,636	338	20,586	(20,050)
01 6080A 09	Auditor	14,500	14,500	9,250	(5,250)
01 6080K 09	District Counsel	101,300	108,803	88,000	(13,300)
01 6080L 09	Legal	19,109	12,739	22,000	2,891
01 6080M 09	Other	14,887	10,959	11,100	(3,787)
01 6080T 09	Temporary Help	6,568	3,568	10,000	3,432
01 6086 09	Outside Services	15,065	14,015	18,000	2,935
01 6088 09	Claims	-		0	0
	Professional Services	171,429	164,586	158,350	(13,079)
01 6115 09	Meeting Expense	3,000	2,756	2,903	(98)
01 6120D 09	Directors' Travel	5,000	5,024	5,000	0
01 6120E 09	Training-LCW	4,500		4,500	0
01 6120E 09	Employee Travel/Training	11,981	12,872	14,100	2,119
01 6120E 09	Education	2,000		4,000	2,000
01 6125 09	Employee Recruitment	5,679	5,679	3,000	(2,679)
	Training and Travel	32,160	26,331	33,503	1,343
01 6180H 09	Interest-Fusion	333		0	(333)
01 2514 09	Principal-Fusion	4,671		0	(4,671)

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6180G 09	Interest-Copier	144	-	0	(144)
01 2513 09	Principal-Copier	4,424	4,568	0	(4,424)
	Debt Service	9,572	4,568	-	(9,572)
01 6170 09	Replace Servers	-		35,000	35,000
01 6170 09	Upgrade Web Site	3,000		0	(3,000)
01 6170 09	Purchase Administrative Office			70,732	70,732
01 6170 09	Replace Administrative Software			17,500	17,500
	Capital Outlay	3,000	-	123,232	120,232
SUBTOTAL OPERATING EXPENDITURES		514,291	538,007	618,970	104,679
TOTAL EXPENDITURES		1,685,505	1,514,124	1,854,161	168,656
TOTAL REVENUE LESS EXPENDITURES		110,780	12,705	(0)	(110,780)

ADMIN NOTES

01 4001 09	FRANCHISE FEES	ALLOCATED TO PARK & RECREATION DEPARTMENT			
01 4310 09	PROPERTY TAXES	NONE ALLOCATED TO ADMIN THIS YEAR			
01 4390 09	Miscellaneous	FY 16-17 INCLUDES \$7,800 REBATE FOR WORK COMP			
01 5030 09	Part Time-Directors' Fees	\$30,000 = \$100 x 5 mtgs/mo x 5 directors			
01 6011I 09	Public Info	TRIBUNE ADS: NOTICES			
01 6011W 09	Website	Go Daddy \$205/yr For Exp \$50 Nancy McCarnin \$45/hr x 2 hr/wk = \$4,320			
01 6030 09	INSURANCE:	Actual invoice for \$86,942 paid to SDRMA May 20147			
01 6044 09	M&R-Computer Services	Monthly: MOMS \$1,224 + actual Innov \$25 Coastal Copy \$350 Annual: Engineer New Computer: \$4k Tech Exp \$41k ECS Imaging \$3,160 Chapperel Bus Mach \$1,946 Miscellaneous \$2k			
01 6045 09	Computer Supplies & Upgrades	Replace 2 admin computers			

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6051 09	Postage & Shipping		stamps went from 46 cents to 49 cents courier svc 20 x \$15		
01 6070 09	Equipment Rental PITNEY BOWES \$125 X 4				
01 6054 09	Publications-Dues & Books LCW \$3,695 Chamber \$220 NovuSoltns \$4,200 ICMA \$1,400 CSDA \$6,485				
01 6055 09	JPA/Gov't Fees LAFCO \$30K (6% INCREASE / Prop Tx \$2,900				
01 6060P 09	Utilities-Telephone Cell phone \$100/mo: GM/DC/Eng/FM Ans Svc: \$2,300/year CIF Bank: \$206/mo Charter: \$455/mo ATT: \$20/mo				
01 6075 09	OFFICE RENT \$3,431 MO				
01 6080M 09	Other DOCUTEAM \$400 MO STRATEGIC ADVISOR: 10% (\$850/MO + \$500 REIMBURSEMENT)				
01 6080T 09	Temporary Help Retired annuitants in Finance				
01 6086 09	Outside Services AGP Video \$15k (1,250/mo) Bus Plans (HRA) \$3 (250/mo)				
01 6120D 09	Directors' Travel \$1,000 PER CONFERENCEE (10 CONFERENCES)				
01 6120E 09	Training-LCW CONSORTIUM TRAINING				
01 6125 09	Employee Recruitment: FINANCE MGR: \$2K + \$1K CONNTIGENCY				
01 6180H 09	Interest-Fusion (Apr 2014 thru Apr 2017)				
01 2514 09	Principal-Fusion (Apr 2014 thru Apr 2017)				
01 6180G 09	Interest-Copier (Apr 2014 thru Apr 2017)				
01 2513 09	Principal-Copier (Apr 2014 thru Apr 2017)				

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6170 09	CAPITAL OUTLAY: Purchase Administrative Office				
	\$405,000 Purchase Price				
	\$344,143 Construction Costs				
	\$48,392 Non Construction Costs				
	797,535 Total (Spread over 15 years = \$70,731)				
01 6170 09	CAPITAL OUTLAY: Replace Administrative Software				
	\$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				

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
REVENUES					
12 4000	Service Fees	1,926,263	1,566,451	1,986,828	60,565
12 4360 12	Standby Availability	119,000	112,101	119,000	0
12 4390 12	Miscellaneous	100	1,521	100	0
	Loan From General Fund	485,687	300,296	85,000	(400,687)
TOTAL REVENUES		2,531,050	1,980,369	2,190,928	(340,122)
EXPENDITURES					
12 5000 12	Regular Wages	360,342	308,225	420,692	60,350
12 5010 12	Overtime	37,401	34,868	25,000	(12,401)
12 5020 12	Standby Pay	17,369	15,929	18,250	881
SUB-TOTAL SALARY & WAGES		415,112	359,022	463,942	48,830
SUB-TOTAL BENEFITS		299,075	271,786	266,068	(33,007)
TOTAL PERSONNEL COSTS		714,187	630,808	730,009	15,822
12 6010 12	Ads-Legal	100		0	(100)
	OUTREACH/EDUCATION	100	0	0	(100)
12 6032C 12	M&R Collection System	12,011	11,505	5,000	(7,011)
12 6032D 12	M&R Disposal Effluent	3,000	16,344	3,000	0
12 6032G 12	M&R Generators	8,108	8,108	4,000	(4,108)
12 6032L 12	M&R Lift Station	5,205	12,136	4,000	(1,205)
12 6032P 12	M&R Pumps	1,835	3,004	2,500	665
12 6032M 12	M&R Manholes	1,800		20,000	18,200
12 6063 12	M&R Communications Equipmen	0		5,000	5,000
12 6035T 12	CCTV and Hydro Cleaning	0	12,740	12,500	12,500
	COLLECTION SYSTEM REPAIR	31,959	63,836	56,000	24,041
12 6032S 12	Sludge Disposal	112,425	115,011	88,500	(23,925)
12 6032T 12	Treatment Plant Repairs	75,000	83,138	50,000	(25,000)
12 6033B 12	M&R Buildings	9,593	7,541	5,000	(4,593)
12 6033G 12	M&R Grounds & Easements	31,000	31,969	14,400	(16,600)
	M&R GROUNDS	40,593	39,509	19,400	(21,193)
12 6035 12	Manhole Raising	27,000		2,000	(25,000)
12 6037 12	SCADA		9,106		0
12 6036T 12	Unplanned Maintenance	45,912	36,166	69,233	23,321
	MAJOR MAINTENANCE	72,912	45,272	71,233	(1,679)

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
12 6040 12	M&R Equipment	3,183	2,122	6,000	2,817
12 6041L 12	M&R Vehicles-Licensed	7,414	5,948	6,250	(1,164)
12 6041N 12	M&R Vehicles-Non-Licensed	1,871	2,605	1,900	29
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	15,468	10,675	16,150	682
12 6044 12	Computer Services	1,320	880	0	(1,320)
12 6045 12	Computer Supplies & Upgrades	3,000	2,397	1,000	(2,000)
12 6048 12	Security & Safety	8,923	8,741	2,000	(6,923)
12 6050 12	Office Supplies	5,158	5,893	3,600	(1,558)
12 6051 12	Postage	5,061	5,020	8,021	2,960
12 6053 12	Printing/Forms	1,155	1,845	2,100	945
	OFFICE SUPPLIES/EQUIPMENT	24,617	24,776	16,721	(7,896)
12 6054 12	Publications/Dues	837	657	600	(237)
12 6055 12	Government Fees/Licenses	92,000	88,662	90,000	(2,000)
	DUES & FEES	92,837	89,319	90,600	(2,237)
12 6060C 12	Utilities-Wireless	1,368	1,192	1,409	41
12 6060E 12	Utilities-Electricity	213,627	190,390	200,000	(13,627)
12 6060G 12	Utilities-Gas	1,288	1,181	1,327	39
12 6060I 12	Utilities-Internet	4,760	4,207	4,903	143
12 6060P 12	Utilities-Telephone	6,090	5,578	6,273	183
12 6060W 12	Utilities-Water	12,648	13,344	11,000	(1,648)
	UTILITIES	239,781	215,892	224,911	(14,870)
12 6080K 12	District Counsel	4,131	3,424	3,000	(1,131)
12 6080L 12	Legal	2,157	1,438	3,000	843
12 6080M 12	Professional Services Misc	55,000	26,268	68,600	13,600
12 6086 12	Outside Services	15,326	18,717	0	(15,326)
	PROFESSIONAL SERVICES	76,614	49,847	74,600	(2,014)
12 6070 12	Equipment Rental	6,300	9,595	2,500	(3,800)
12 6089 12	Emergency Medical Supplies	128		960	832
12 6090 12	Operating Supplies	725	484	400	(325)
12 6091 12	Lab Tests	23,231	23,975	23,500	269
12 6092 12	Lab Supplies	140	1,734	3,000	2,860
12 6093 12	Small Tools/Equipment	2,039	2,102	2,000	(39)
12 6094 12	Clothing/Uniforms	3,100	3,162	2,400	(700)
12 6095 12	Office Furniture/Equipment	1,609	2,085	0	(1,609)

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
12 6096 12	Fuel	10,564	4,500	7,000	(3,564)
	OPERATING SUPPLIES/EQUIP.	47,836	47,638	41,760	(6,076)
12 6115 12	Meeting Exp.	163	109	500	337
12 6120E 12	Employee Travel/Training	3,200	3,451	4,000	800
12 6124 12	Employee Recognition	150	100	200	50
12 6125 12	Recruitment	4,601	4,601	750	(3,851)
	TRAINING & TRAVEL	8,114	8,261	5,450	(2,664)
12 6180G 12	Interest-Truck	285		0	(285)
12 2513 12	Principal-Truck	8,756		0	(8,756)
12 6180C 12	Interest-City Nat'l Bank	46,773	55,814	41,496	(5,277)
12 2602 12	Principal-City Nat'l Bank	114,000		118,000	4,000
12 2602 12	Long Term Debt: General Fund	74,589		(0)	(74,589)
	DEBT SERVICE	244,403	55,814	159,496	(84,907)
12 6170 12	Influent Screen:				
12 6170 12	Purchase	69,000	63,101	0	(69,000)
12 6170 12	Soils, Boring, Design	57,000	54,006	0	(57,000)
12 6170 12	Construction/Installation	85,000		85,000	0
12 6170 12	Clarifier Repairs	65,000	24,264	0	(65,000)
12 6170 12	Effluent Pumps	71,684	76,866	0	(71,684)
12 6170 12	Hand Rails	10,000	11,807	0	(10,000)
12 6170 12	Lift Station Repairs	130,000	65,680	0	(130,000)
12 6170 12	Grit Pumps Replacement	1,000	956	0	(1,000)
12 6170 12	Portable Pump	42,000	0	0	(42,000)
	CAPITAL OUTLAY	530,684	296,680	85,000	(445,684)
SUBTOTAL OPERATING EXPENDITURES		2,327,530	1,776,476	1,729,831	(597,699)
12 6200 12	ADMIN DPT ALLOCATION	429,775	358,146	461,098	31,323
TOTAL EXPENDITURES		2,757,305	2,134,622	2,190,929	(566,376)
NET OPERATING INCOME/(LOSS)		(226,255)	(154,253)	(0)	226,255

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
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NOTES TO WASTEWATER BUDGET

12 4000	Service Fees: 4% increase (84% SALES VICE 70%)				
LOAN PROCEEDS: From General Fund					
12 6032C 12	M&R Collection System: Root Control \$5,000				
12 6032G 12	M&R Generators: Annual service on generators (8 total: 4 this FY)				
12 6032L 12	M&R Lift Station: Annual service: belts, oil, filters, fans				
12 6032P 12	M&R Pumps: Repair or replace 2 rotating assemblies				
12 6032M 12	M&R Manholes: Purchase & install 20 manhole lids				
12 6063 12	M&R Communications Equipment				
12 6035T 12	CCTV and Hydro Cleaning				
	\$2,500 for small hand held camera				
	\$10,000 for hydro cleaning by FRM				
12 6032S 12	Sludge Disposal: \$15,000 Trailers rental/\$36,000 Polymer/#37,500 Sludge removal				
12 6032T 12	TREATMENT PLANT REPAIRS				
	Pump filters / portable generators / replacement hoses / portable pumps				
	Replace cables on davit cranes / replace 2 return pumps				
	Buoys on gear drives / miscellaneous electric				
12 6033B 12	M&R Buildings				
	Paint outside of building: \$6,000				
	Replace laboratory floor (asbestos): ?				
	Repair laboratory metal cabinets: ?				
12 6033G 12	M&R Grounds & Easements: 12 trees @ \$1,200 each				
12 6035 12	Manhole Raising: required after SLO County road work				
12 6036T 12	Unplanned Maintenance (new category of expense)				
12 6040 12	M&R Equipment: John Deere Tractor				
12 6041L 12	M&R Vehicles-Licensed: 5 trucks @ \$1,250 each				
12 6041N 12	M&R Vehicles-Non-Licensed: portable generators and pumps				
12 6041V 12	M&R Vehicles-Vactor				
12 6063 12	Communication Equipment: radios in trucks				
12 6045 12	Computer Supplies & Upgrades: printer cartridges				
12 6048 12	Security & Safety				
	Safety related equipment certified				
	Confined space signs, supplies				
12 6050 12	Office Supplies: \$300 per month				
12 6051 12	Postage Utility billing: mailing invoices (stamps went from 46 cents to 49 cents)				
12 6053 12	Printing/Forms				
	Utility Billing: inserts / envelopes: \$1,000				
	Rate increase notification: \$1,100				

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
12 6054 12	Publications/Dues CAL WATER ENVIRONMNT ASSN AMERICAN WATER WORKS ASSN				
12 6055 12	Government Fees/Licenses \$69k SWRCB permit Air Resources Board SLO County				
12 6080M 12	Professional Services Misc Strategic Advisor: \$32,600 (30% of \$8,500 = \$2,550 PER MO + \$2K REIMBURSEMENT) UB: Accurate Mailing Service \$4,000/yr Rate Study Consultant \$30,000 (\$15,000 WASTEWATER & \$15,000 WATER) SSMP update (including FOG update): \$10,000 Mapping Updates \$5,000 FOG annual enforcement / training \$2,000				
12 6070 12	Equipment Rental: Pavement saws / crane				
12 6089 12	Emergency Medical Supplies \$80/month inspection fire ext, medical kits, eye wash showers				
12 6094 12	Clothing/Uniforms: 6 employees @ \$400 per MOU				
12 6120E 12	Employee Travel/Training: 6 employees @ \$1,000				
12 6125 12	Recruitment: Wastewater Operator 2				
12 6180G 12	Interest-Truck: Paid off FY 16-17				
12 2513 12	Principal-Truck: Paid off FY 16-17				
12 2602 12	Long Term Debt: General Fund: no interest budgeted on existing loan of \$477,666				

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
REVENUES					
11 4000	SALES	2,127,745	1,734,543	2,251,997	124,252
11 4007 11	Returned Check Fee	353	420	400	47
11 4008 11	Account Setup/Close Fees	6,757	6,006	6,000	(757)
11 4373 11	Inspection Fees	7,386	8,456	8,450	1,064
	ACCOUNT SERVICE FEES	14,496	14,882	14,850	354
11 4124 11	ADMINISTRATIVE FEES	3,290		3,300	10
11 4010 11	Penalties	47,616	38,255	55,000	7,384
11 4011 11	Service Disconnect/Reconnect	44	86	50	6
	LATE FEES	47,660	38,341	55,050	7,390
					0
11 4360 11	STANDBY AVAILABILITY	178,000	172,366	178,000	0
11 4101 10	WAIT LIST FEES	61,621	61,706	61,630	9
11 4100 11	Connect Rev - SFR	-	(1,800)	20,000	20,000
11 4390 11	Other	3,919	223,240	4,500	581
	OTHER	3,919	221,440	24,500	20,581
RESOURCE CONSERVATION					
11 4050 10	ADMIN FEES	2,203	1,454	1,939	(264)
10 4150 10	TRANSFER EDUs	6,687	0	0	(6,687)
11 4110 10	REMODEL FEES	55,169	36,945	75,000	19,831
11 4122 10	RETRO FIT IN-LIEU FEES	2,500		2,500	0
11 4124 10	ASSIGNMENT FEES	3,625	2,417	4,150	525
11 1020 10	VOLUNTARY LOT MERGER	2,000		20,000	18,000
	RESOURCE CONSERVATION	72,184	40,816	103,589	31,405
TOTAL REVENUES		2,508,916	2,284,095	2,692,916	184,000
EXPENDITURES					
11 5000 11	Salary & Wages	347,427	338,762	460,083	112,656
11 5010 11	Overtime	39,365	37,553	25,000	(14,365)
11 5020 11	Standby Pay	17,294	15,729	18,250	956
	SUB-TOTAL SALARY & WAGES	404,086	392,043	503,333	99,247
	SUB-TOTAL BENEFITS	305,225	290,600	335,760	30,535
	TOTAL PERSONNEL COSTS	710,642	682,643	839,093	128,451
11 6031D 11	M&R-Water Distribution	34,610	32,559	25,000	(9,610)
11 6031F 11	M&R-Fire Hydrants	5,166	5,166	6,000	834
11 6031G 11	M&R-Generators	832	555	1,000	168

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
11 6031L 11	M&R-Water Leimert	7,000	13,102	2,000	(5,000)
11 6031M 11	M&R-Meters	21,120	5,018	5,000	(16,120)
11 6031P 11	M&R-Pumps	7,527	1,673	-	(7,527)
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	55,315	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	16,931	20,000	0
11 6031V 11	M&R-Valves	3,000	41	6,000	3,000
11 6031W 11	M&R-Wells	5,000	7,435	7,500	2,500
11 6031Y 11	M&R-Yard	7,204	7,098	5,100	(2,104)
	DELIVERY SYSTEM REPAIRS	195,459	168,916	103,100	(92,359)
11 6033B 11	M&R-Buildings	685	685	2,500	1,815
11 6033G 11	M&R-Grounds	7,500	7,500	15,000	7,500
	PLANT REPAIRS	8,185	8,185	17,500	9,315
11 6035 11	Cathodic Protection	3,400		-	(3,400)
11 6037 11	SCADA Maintenance			15,000	15,000
11 6036 11	Unplanned Maintenance			100,000	100,000
	MAJOR MAINTENANCE	3,400	-	115,000	111,600
11 6040 11	M&R-Equipment	1,000		1,000	0
11 6041L 11	M&R-Vehicles-Licensed	4,576	4,279	5,000	424
11 6041N 11	M&R-Vehicles-Non Licensed	176	157	2,000	1,824
11 6063 11	Communication Equipment	4,000		5,000	1,000
	VEHICLE & EQUIP REPAIRS	9,752	4,436	13,000	3,248
11 6044 11	Computer Services	1,575	1,050	1,500	(75)
11 6045 11	Computer Supplies & Upgrades	2,818	1,879	1,000	(1,818)
11 6050 11	Office Supplies	3,145	2,203	3,000	(145)
11 6051 11	Postage	5,341	6,918	11,054	5,713
11 6053 11	Printing/Forms	3,005	3,078	3,000	(5)
	OFFICE SUPPLIES & EQUIP	15,884	15,128	19,554	3,670
11 6054 11	Dues & Publications	15,000	12,935	15,000	0
11 6055 11	Gov't Fees & Licenses	35,000	48,834	42,700	7,700
	GOVERNMENT FEES & DUES	50,000	61,769	57,700	7,700
11 6059 11	BAD DEBT & CLAIMS	11,000	11,487	1,000	(10,000)
11 6060C 11	Utilities-Wireless	1,922	1,859	1,980	58
11 6060E 11	Utilities-Electricity	149,419	125,879	146,947	(2,472)
11 6060G 11	Utilities-Gas	1,200		1,236	36

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
11 6060I 11	Utilities-Internet	3,888	3,486	4,005	117
11 6060P 11	Utilities-Telephone	5,616	5,412	5,784	168
11 6060S 11	Utilities-Sewer	756	1,024	779	23
11 6060W 11	Utilities-Water	1,920	1,280	1,978	58
	UTILITIES	164,721	138,940	162,708	(2,013)
11 6078 11	LEASE-WELL SITE	37,554	37,554	36,200	(1,354)
12 6080G 11	Prof Svcs GIS	450	1,335	7,500	7,050
11 6080K 11	District Counsel	25,673	23,912	20,000	(5,673)
11 6080L 11	Legal	12,689	8,539	12,500	(189)
11 6080M 11	Professional Services Misc	81,500	81,277	47,600	(33,900)
	PROFESSIONAL SERVICES	120,312	115,064	87,600	(32,712)
11 6048 11	Security & Safety	1,309	895	2,000	691
11 6090 11	Operating Supplies	-	6,906	10,000	10,000
11 6090B 11	Sensor Cleaning	355	355	-	(355)
11 6091 11	Lab Tests	15,755	21,710	28,000	12,245
12 6091G 11	Calibration	2,627	2,627	2,625	(2)
11 6092 11	Lab Supplies	3,500		1,500	(2,000)
11 6093 11	Small Tools/Equip	6,791	5,298	4,000	(2,791)
11 6094 11	Clothing/Uniforms	8,000	7,505	8,000	0
11 6096 11	Fuel	14,644		12,000	(2,644)
	OP SUPPLIES/EQUIPMENT	52,981	45,297	68,125	15,144
11 6115 11	Meeting Expense	300		1,000	700
11 6120E 11	Employee Travel/Training	3,301	4,123	5,000	1,699
11 6125 11	Recruitment	4,000	3,772	750	(3,250)
	TRAINING & TRAVEL	7,601	7,895	6,750	(851)
11 6170 11	Fiscalini Tank Project	630,000	629,637	-	(630,000)
11 6170 11	Stuart Street Tank Repair	-	-	64,000	64,000
11 6170 11	SCADA for San Simeon Well Fiel	90,000	85,085	-	(90,000)
11 6170 11	GIS	7,500	-	-	(7,500)
	CAPITAL PROJECTS	727,500	714,722	64,000	(663,500)
11 6180G 11	Interest-Truck	286		3,000	2,714
11 2515 11	Principal-Truck	8,811		6,886	(1,925)
	DEBT SERVICE	9,097	-	9,886	789

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

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
RESOURCE CONSERVATION					0
11 6011 10	Public Information	0	0	4,000	4,000
11 6080V 10	Voluntary Lot Merger Program	10,000	10,185	20,000	10,000
11 6090 10	Operating Supplies	0	0	7,500	7,500
11 6611 10	Rebate Program	0	0	7,500	7,500
RESOURCE CONSERVATION		10,000	10,185	39,000	29,000
SUBTOTAL OPERATING EXPENDITURES		2,134,088	2,022,222	1,640,216	(493,872)
11 6200 11	ADMIN DPT ALLOCATION	582,420	485,350	909,348	326,928
TOTAL EXPENDITURES		2,716,508	2,507,572	2,549,564	(166,944)
NET OPERATING INCOME/(LOSS)		(207,592)	(223,477)	143,352	350,944

WATER DEPARTMENT BUDGET NOTES

11 6031D 11	M&R-Water Distribution	PAVING \$20K / COLD PATCH \$5K
11 6031F 11	M&R-Fire Hydrants	FLUSHING HYDRANTS: METER \$4K / REPAIR \$2K 365 HYDRANTS: ESTIMATE 10% NEED REPAIR
11 6031S 11	M&R-Storage	CATHODIC PROTECTION \$3,500 PAINT LIEMERT TANK \$10,000
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	Unplanned Maintenance	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%
11 6080G 11	Prof Svcs GIS	GIS UPGRADES
11 6080M 11	Professional Services Misc	
Rate Study Consultant \$30,000 (\$15,000 WASTEWATER & \$15,000 WATER)		
Strategic Advisor: \$32,600 (30% of \$8,500 = \$2,550 per mo + \$2K reimbursement)		
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: prior truck loan paid off in FY 2016-17 (\$300)	
- water supervisor truck purchased 2017 (\$3,000)		

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

ACCT #	ACCT DESCRIPTION	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 5/31/2017	PROPOSED BUDGET FY 17 - 18	FY 17-18 CHANGE
11 2515 11	Principal-Truck: prior truck loan paid off in FY 2016-17 (\$8,825) - water supervisor truck purchased 2017 (\$6,886)				
	Principal/Int Fiscalini Tank; Loan not required or received in FY 16-17				
RESOURCE CONSERVATION					
11 60111 10	Public Information	Public Education			
11 6090 10	Operating Supplies	Shower heads/aerators/toilet leak detection kits			
11 6611 10	Rebate Program	Appliance 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 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
REVENUES					
39 4041 11	Bi-monthly Base Charge	371,794	307,933	391,691	19,897
39 4051 11	Bi-monthly Usage Charge	493,718	396,821	504,756	11,038
TOTAL REVENUES		865,512	704,754	896,446	30,934
EXPENDITURES					
39 5000 11	Wages & Benefits	44,950	-	130,176	85,226
39 6031Z 11	Maintenance	-		12,000	12,000
39 6055 11	Govt Fees & Licenses	40,772		40,000	(772)
39 6060E11	Utilities (Electric)	19,931		12,000	(7,931)
39 6091B11	Operating Supplies	1,792		3,000	1,208
39 6091F 11	Remote System Monitorin	-	6,913	6,480	6,480
39 6091H11	Lab Testing	300		21,120	20,820
39 6080K11	Prof Svcs: Counsel	17,982	23,161	6,000	(11,982)
39 6080L11	Prof Svcs: Legal	4,118	2,745	-	(4,118)
39 6080M11	Prof Svcs: Other	25,000	7,040		(25,000)
	PROFESSIONAL SERVICES	154,845	39,859	230,776	75,931
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	731,074	572,549	731,076	2
TOTAL EXPENDITURES		885,919	612,408	961,852	75,933
NET OPERATING INCOME/(LOSS)		(20,407)	92,346	(65,406)	(44,999)

NOTE:

THERE IS NO BUDGET BEING PROPOSED FOR SWF OPERATIONS IN FY 17-18 HOWEVER IN FY 16-17 THE SWF OPERATIONS BUDGET HAD A LOSS OF \$163,936.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017 - 2018 CAPITAL PROJECTS BUDGET
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

SWF ONE-TIME REVENUES	Approved Budget FY 2016/17	Already Received 5/31/2017	Projected Receipts	PROPOSED BUDGET 7/1/2017	CHANGE
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)
TOTALS	\$13,321,256	\$13,102,142	\$219,113	\$13,321,256	(\$0)

CDM SMITH TASK ORDERS	Approved Budget FY 2016/17	Already Spent 5/31/2017	Projected Expenditures	RECOMMENDED BUDGET 7/1/2017	
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)
TOTALS	\$2,900,799	\$2,670,426	\$116,392	\$2,795,799	(\$105,000)

DESIGN BUILD CONTRACT WITH CDM CONSTRUCTORS	Approved Budget FY 2016/17	Already Spent 5/31/2017	Projected Expenditures	RECOMMENDED BUDGET 7/1/2017	
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
TOTALS	\$7,366,742	\$7,366,742	\$0	\$7,366,742	\$0

SWF EXPENDITURES: OTHER	Approved Budget FY 2016/17	Already Spent 5/31/2017	Projected Expenditures	RECOMMENDED BUDGET 7/1/2017	
General Costs					
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
OPT 10 Software (data logging)				5,000	\$5,000
TOTALS	\$381,867	\$288,867	\$93,000	\$421,867	\$40,000

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017 - 2018 CAPITAL PROJECTS BUDGET
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

Regular Coastal Development Permit	Approved Budget FY 2016/17	Already Spent 5/31/2017	Projected Expenditures	RECOMMENDED BUDGET 7/1/2017	CHANGE
Environmental Impact Report to support 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
TOTALS	\$1,407,218	\$389,345	\$1,017,873	\$1,407,218	\$0

Professional Services Costs:	Approved Budget FY 2016/17	Already Spent 5/31/2017	Projected Expenditures	RECOMMENDED BUDGET 7/1/2017	CHANGE
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
TOTALS	\$793,107	\$717,538	\$75,569	\$793,107	\$0

SWF START-UP EXPENDITURES	Approved Budget FY 2016/17	Already Spent 5/31/2017	Projected Expenditures	RECOMMENDED BUDGET 7/1/2017	CHANGE
Start-Up Expenditures					
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
Start-Up Plant Operators (Three Month Co	\$136,300	\$136,300	\$0	\$136,300	\$0
TOTALS	\$417,324	\$417,324	\$0	\$417,324	\$0

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FISCAL YEAR 2017 - 2018 CAPITAL PROJECTS BUDGET
 WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

SUMMARY

<u>SUSTAINABLE WATER FACILITY PROJECT</u>	<u>APPROVED BUDGET FY 2016/17</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>RECOMMENDED BUDGET 7/1/2017</u>	<u>CHANGE</u>
SOURCES OF FUNDS				
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)
TOTAL FUNDS AVAILABLE	13,321,256	13,102,142	13,321,256	(\$0)
EXPENDITURES				
	\$13,267,057	\$11,850,242	\$13,202,057	(\$65,000)
FUNDS AVAILABLE LESS EXPENDITURES	54,199	1,251,900	119,199	\$65,000

NOTES:

Strategic Advisor: \$34,000 (\$8,500 X 30% = \$2,550 per month) + \$3,400

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

	FIRE	F&R	P&R	WW	WATER	SWF
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)	20.00%	4.00%	5.00%	30.00%	29.00%	12.00%
F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

ACCT #	ACCT DESCRIPTION	FY 17 - 18	BUDGET	FIRE	F&R	P&R	WW	WATER	SWF
GROSS REC	L Personnel Costs	1,231,217		205,613	77,567	19,699	278,255	342,278	307,804
01 5122 09	L Medical Reimbursement			-	-	-	-	-	-
01 6011I 09	E Public Info	4,000		667	667	667	667	667	667
01 6011W 09	E Website	4,935		823	823	823	823	823	823
01 6030 09	R INSURANCE	86,942		17,388	3,478	4,347	26,083	25,213	10,433
01 6044 09	R M&R-Computer Services	71,400		14,280	2,856	3,570	21,420	20,706	8,568
01 6045 09	Computer Supplies & Upgrades	5,000		1,000	200	250	1,500	1,450	600
01 6050 09	R Office Supplies	20,100		4,020	804	1,005	6,030	5,829	2,412
01 6051 09	R Postage & Shipping	4,677		935	187	234	1,403	1,356	561
01 6052 09	R Bank Charges	2,200		440	88	110	660	638	264
01 6053 09	R Printing/Forms	1,300		260	52	65	390	377	156
01 6070 09	R Equipment Rental	500		100	20	25	150	145	60
01 6090 09	R Department Operating Supplies	1,785		357	71	89	536	518	214
01 6054 09	R Publications-Dues & Books	16,000		3,200	640	800	4,800	4,640	1,920
01 6055 09	R JPA/Gov't Fees	33,255		6,651	1,330	1,663	9,977	9,644	3,991
01 6060C 09	R Utilities-Wireless	2,106		421	84	105	632	611	253
01 6060E 09	R Utilities-Electricity	7,107		1,421	284	355	2,132	2,061	853
01 6060G 09	R Utilities-Gas	618		124	25	31	185	179	74
01 6060I 09	R Utilities-Internet	4,635		927	185	232	1,391	1,344	556
01 6060P 09	R Utilities-Telephone	15,275		3,055	611	764	4,583	4,430	1,833
01 6060S 09	R Utilities-Sewer	309		62	12	15	93	90	37
01 6060W 09	R Utilities-Water	129		26	5	6	39	37	15
01 6075 09	R OFFICE RENT	20,586		4,117	823	1,029	6,176	5,970	2,470
01 6080A 09	R Auditor	9,250		1,850	370	463	2,775	2,683	1,110
01 6080K 09	R District Counsel	88,000		17,600	3,520	4,400	26,400	25,520	10,560
01 6080L 09	R Legal	22,000		4,400	880	1,100	6,600	6,380	2,640
01 6080M 09	R Other	11,100		2,220	444	555	3,330	3,219	1,332
01 6080T 09	R Temporary Help	10,000		2,000	400	500	3,000	2,900	1,200
01 6086 09	R Outside Services	18,000		3,600	720	900	5,400	5,220	2,160
01 6115 09	L Meeting Expense	2,903		485	183	46	656	807	726
01 6120D 09	L Directors' Travel	10,000		1,670	630	160	2,260	2,780	2,500
01 6120E 09	L Training-LCW	4,500		752	284	72	1,017	1,251	1,125
01 6120E 09	L Employee Travel/Training	14,100		2,355	888	226	3,187	3,920	3,525
01 6120E 09	L Education	4,000		668	252	64	904	1,112	1,000
01 6125 09	L Employee Recruitment	3,000		501	189	48	678	834	750
	R Replace Servers	35,000		7,000	1,400	1,750	10,500	10,150	4,200
	Purchase Library building	70,732		14,146	2,829	3,537	21,220	20,512	8,488

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

	FIRE	F&R	P&R	WW	WATER	SWF
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
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F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 17 - 18</u>	<u>BUDGET</u>	<u>FIRE</u>	<u>F&R</u>	<u>P&R</u>	<u>WW</u>	<u>WATER</u>	<u>SWF</u>
	Replace Administrative Software	17,500	3,500	700	875	5,250	5,075	2,100	
TOTAL EXP	TOTAL EXPENDITURES	1,854,161	328,634	104,502	50,580	461,098	521,368	387,980	
	OTHER REVENUE	10,200.0	6,930	2,204	1,067				
	NET COST ALLOCATED	1,843,961	321,704	102,298	49,513	461,098	521,368	387,980	
			17.4%	5.5%	2.7%	25.0%	28.3%	21.0%	