



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, May 28, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

AGENDA

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT

1. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the Committee Chairperson.

2. CONSENT AGENDA

- A. Consideration to Approve the April 23, 2019 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion and Consideration to Review the Preliminary Budget FY 2019/20 and Approve Recommendations to the Board
- B. Discussion and Consideration Regarding the Reserve Policy Developed by the Ad Hoc Committee and Recommendations to the Board
- C. Discussion and Consideration Regarding the Committee Bylaws Developed by the Ad Hoc Committee and Recommendations to the Board

4. FUTURE AGENDA ITEMS

5. ADJOURN

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REGULAR BUSINESS ITEM 3.C.

DISCUSSION AND CONSIDERATION REGARDING THE COMMITTEE BYLAWS DEVELOPED BY THE AD HOC COMMITTEE
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FINANCE COMMITTEE

REGULAR MEETING
Tuesday, April 23, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

MINUTES

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:03

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: Cindy Steidel, Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne, Cheryl McDowell

Staff present: Interim General Manager Paavo Ogren, Finance Manager Pam Duffield

Public Present: Harry Farmer, Karen Dean, Elizabeth Bettenhausen, Crosby Swartz, Laura Swartz

C. CHAIRMAN'S REPORT

- Mission Country Disposal Rate Increase
- Grants for Fire Prevention
- Storm Water Resource Grants

1. PUBLIC COMMENT

2. CONSENT AGENDA

A. Consideration to Approve the March 26, 2019 Regular Meeting Minutes

Motion to approve the minutes.

Motion by: Vice-chair Siegler

Seconded by: Committee member Corne

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

3. REGULAR BUSINESS

Items 3.D., 3.E., and 3.F. were moved to the top of the Agenda. Item 3.C. was postponed to a future meeting.

A. Discussion Regarding the Committee Mission Statement and Bylaws Developed by the Ad Hoc Committee

Motion: The Committee moved to adopt the Mission Statement, developed by the ad hoc committee, as presented in the meeting's Agenda materials.

Motion by: Committee member Corne

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

B. Discussion Regarding the Goals and Objectives Developed by the Ad Hoc Committee

Motion: The Committee moved to adopt the Goals and Objectives, developed by the ad hoc committee, as presented in the meeting's Agenda materials.

Motion by: Committee member Maher

Seconded by: Committee member McDowell

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

C. Discussion and Consideration to Appoint an Ad Hoc Committee to Explore Revenue Options for East-West Ranch Maintenance

Postponed to future meeting.

D. Considerations of Recommendations to Approve Water and Wastewater Rate Increases that are Prescribed in Prop 218 Actions Approved by the Board of Directors in October 2018

Motion: The Committee recommends that the Board adopt the findings as presented by Mr. Ogren and approve rate increases as prescribed in the Prop 218 Actions approved by the Board in October 2018.

Motion by: Vice-chair Siegler

Seconded by: Committee member Maher

The Motion was approved 4-Ayes (Siegler, Lee, Maher, Corne), 1-Nay (McDowell), 0-Abstain

E. Review of 3rd Quarter Budget and Staff Recommendation

1. Motion: The Committee recommends that the Board formally adopt and ratify Budget Adjustments made during the first half of the 2018-19 fiscal year as presented by staff.

Motion by: Committee member Maher

Seconded by: Committee member McDowell

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

2. Motion: The Committee recommends that the Board adopt the 3rd quarter budget adjustments presented by staff.

Motion by: Committee member Maher

Seconded by: Committee member Corne

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

3. Motion: The Committee recommends to the Board that the Wastewater Fund pay accrued interest to the General Fund on the Interfund Loan between the two Funds and that any surplus of the Wastewater Fund be set aside as Reserves.

Motion by: Committee member Lee

Seconded by: Committee member Maher

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

4. Motion: The Committee recommends to the Board that to the extent any Fund Balances are set aside as Reserves, cash, equal to the amount of such Reserve be invested in an

interest-bearing account and held there until such time as the Board determines to use Reserve funds.

Motion by: Committee member McDowell

Seconded by: Committee member Maher

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

F. Discussion on 2019/20 Budget Development and Timing

Motion: The Committee appoints Committee member Maher and Vice-chair Siegler as an ad hoc subcommittee to work with Staff on the details of the 2019-20 Budget.

Motion by: Committee member Corne

Seconded by: Committee member Maher

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

4. FUTURE AGENDA ITEMS

The Committee agreed to hold a special meeting with the Infrastructure and Resource Committee to discuss the current status and future plans for CIP. The meeting will be held at 2:00 p.m. on May 14, 2019.

5. ADJOURN

Chairman Steidel adjourned the meeting at

FINANCE STANDING COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: April 23, 2019

Name	Name
<i>Cheryl Maxwell</i>	
HARRY FARMER	
<i>Karen Dea</i>	
<i>Marcia Corne</i>	
<i>Mary Maher</i>	
<i>Dewayne Lee</i>	
<i>Pam Pughfield</i>	
FRANK OYREN	
<i>Elizabeth Betterhausen</i>	
<i>Crosby Swartz</i>	
<i>Laura Swartz</i>	

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Standing Finance Committee

AGENDA ITEM NO. **3.A.**

FROM: Paavo Ogren, Interim General Manager
 Pam Duffield, Finance Manager
 Numerous members of District management and staff

Meeting Date: May 28, 2019

Subject: Discussion and Consideration to Review
 the Preliminary Budget FY 2019/20 and Approve
 Recommendations to the Board

Recommendation:

Staff recommends the Finance Committee discuss and review the FY 2019/20 preliminary budget and approve recommendations to the Board of Directors.

Summary:

The development of the FY 2019/20 preliminary budget is being presented to the Finance Committee prior to consideration by the District Board of Directors on June 20, 2019. Finance Committee members may wish to consider holding a special meeting on or about June 11, 2019 in the event that modifications to the attached budget schedules or other information is desired by the committee, and if the committee wishes to review those changes prior to consideration by the Board of Directors.

In addition, staff has worked to conform with the District's Budget Policy (see below). The committee may also wish to consider holding a special meeting to review that additional work prior to its consideration by the Board of Directors. For example, additional work that is needed includes a narrative of significant budget issues and objectives.

Prior to September 1, 2019, the Board of Directors must also consider a final budget. The purpose of the preliminary budget is to establish the District's revenue and expenditure plans for the upcoming fiscal year. As a result, it must be approved prior to July 1, 2019. The purpose of the final budget is to include fund balances and reserve designations.

The later date for approval of the final budget provides the District with an opportunity to close the current year's accounting records and determine beginning fund balances for the upcoming fiscal year. Once the current year's accounting records are closed and next year's beginning fund balances are determined, then the revenue and expenditure plans adopted in the preliminary budget will be used to estimate fund balances at the end of the upcoming fiscal year, which will be June 30, 2020.

With the adoption of the final budget, which is anticipated for the Board meeting of August 15, 2019, the Board does have discretion to modify the revenue and expenditures approved in the preliminary budget just as the Board can modify the budget during the fiscal year. The budget schedules are set up to track any mid-year budget adjustments that are approved so that quarterly budget reviews by the Finance Committee and the Board of Directors during the upcoming fiscal year will illustrate the original approved budget and any approved mid-year budget adjustments.

District Budget Policy:

On December 13, 2018, the District Board of Directors approved its "Budget Policy" which can be located at the following link:

<https://www.cambriacsd.org/files/d9631630d/CCSD+Budget+Policy+-+Board+approved+on+12-13-2018.pdf>

The budget policy includes several procedures that guide budget preparation. Some of the procedures have been accomplished but others are only partially complete. Although the attached budget schedules have been prepared to provide the committee with the ability to consider revenue and expenditure plans

7.
required in a preliminary budget, additional requirements of the District's Budget Policy continue to be work-in-progress. Consent Agenda 2.A.

The following is a list of the procedures included in the District Budget Policy:

- A. Plans, goals, resources
- B. Calendaring
- C. Mid-year Budget Update
- D. Organization chart and headcount
- E. CIP
- F. Overhead Allocation
- G. Income Allocation – Property Tax and Other
- H. Structure
- I. Consolidation Entries

The following provides a status on each procedure:

A. Plans, goals, resources

The following is a summary of the requirements of this budget procedure:

- A budget narrative that discusses the following:
 - Measurable goals, objectives and plans
 - Trade-offs between competing objectives
 - Mid-year reporting on achievements and gaps

Staff has not yet drafted the budget narrative. Committee discussion on these points will be helpful for upcoming preparation of the narrative.

B. Calendaring

The “Calendaring” budget procedure establishes the timing of budget preparation and review. Although the status of budget efforts complies with state statutes, the timing established in the Calendaring section of the budget policy were not met.

C. Mid-year Budget Update

Not applicable at this time.

D. Organization chart and headcount

Staff is close to completing a draft of the proposed organization chart and headcount (i.e. the Position Allocation List). A narrative specifically relating to staffing and positions still needs to be drafted. Recommendations on staffing includes creating and filling (2) positions for wastewater system operations and one (1) position for water system operations, which were included in funding provided by Proposition 218 rate increases approved in October 2018. Other staffing recommendations that need to be drafted include career-series designations for the Management Analyst and Deputy District Clerk positions and deferral of the Utilities Manager and clerical assistant included in the Prop 218 funding. Those positions are deferred to provide the opportunity to consider alternatives.

E. CIP (Capital Improvement Plans)

This procedure has been completed and budget recommendations on CIP are ready for committee consideration. Some trade-offs exist that will require discussions. The CIP prioritization efforts that have been reviewed by the Resource and Infrastructure Committee, including the joint meeting with the Finance Committee, have provided the groundwork for considering CIP related budget recommendations.

F. Overhead Allocation

This procedure has been completed consistent with the Budget Policy. The overhead allocations are included in the Administrative budget schedules.

G. Income Allocation – Property Tax and Other

This procedure has been completed consistent with the Budget Policy. The majority of property tax revenues are allocated to General Fund budgets and a small amount allocated to the Wastewater Enterprise Fund budget to offset low income rate reductions.

H. Structure

This procedure has been completed for the preliminary budget. Details associated with fund balances are included in the final budget, as previously discussed in the Summary of this staff report.

I. Consolidation Entries

This procedure has not been completed and staff wishes to discuss its applicability. This procedure includes direction to create “Eliminating Entries” to avoid overstating revenues and expenditures. Eliminating entries are, however, more closely associated with financial audits and annual reports that are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and related authoritative proclamations published by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). Eliminating entries are not typically associated with budgeting of governmental funds since interfund transfers and overhead allocations are allowable transactions provided specific criteria are met to ensure that standards associated with governmental fund accounting are not violated. The budget schedules have been developed so that interfund transfers and overhead allocations are easily identified.

Budget Schedules:

The following budget schedules are attached:

- Consolidated General Fund Summary
 - Summary and Detailed Schedules for each General Fund budgets:
 - Fire Fund
 - Facilities and Resources Fund
 - PROS (Parks, Recreation and Open Space) Fund
 - Administrative Fund (Including the Overhead Allocation spreadsheet)
- Consolidated Enterprise Fund Summary
 - Summary and Detailed Schedules for each Enterprise Fund budget:
 - Water Fund
 - SWF Operations Fund
 - SWF Capital Fund
 - Consolidated Water Fund Summary
 - Wastewater Fund

Budget Discussion Topics:

Staff is prepared to review each of the budgets in the order listed above. The following is an outline of the topics that staff is intending to cover while reviewing the budget schedules.

1. Is the budget balanced as presented or are additional decisions needed so that it can be balanced?
2. How were the revenue and expenditure estimates determined?
3. What are the trade-offs?
4. What budget requests have been submitted but are not included in the attached schedules since they have been considered to be un-fundable?
5. What supplemental revenues, if any, might be available to help close budget gaps?
6. What special studies or other work is required next year?
7. How are the capital project priorities reflected? Is it consistent with direction provided from the joint meeting of the Finance Committee and the Resource and Infrastructure Committee?
8. How do the Enterprise Fund budgets compare to the Proposition 218 estimates?
9. What goals and objectives are appropriate for each budget?

Attachments:

- A. FY 2019/20 Preliminary Budget

CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2019-2020
DRAFT PRELIMINARY BUDGET
MAY 28, 2019


GENERAL FUND SUMMARY


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


GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	F	G	H	I	J	K														
1	CAMBRIA COMMUNITY SERVICES DISTRICT																						
2	FUND LEVEL ANALYSIS																						
3	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01																						
4	3%																						
5	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET																	
6							7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	31
		SOURCES OF FUNDS																					
		REVENUES																					
		Reimbursements to Fire Department		21,749	26,756	40,100			0														
		Interest Income		0	0	0			0														
		Property Tax		1,352,522	1,603,280	1,776,839			1,785,400														
		County Administrative Fee		0	(16,649)	(17,000)			(17,850)														
		Assessment-Fire		430,709	438,506	458,000			472,500														
		Weed Abatement		18,662	6,388	48,292			18,000														
		Inspection Fee Revenue		350	12,524	11,000			14,500														
		Miscellaneous Revenue		61,832	10,113	0			0														
		Grants Revenue: SAFER		146,716	117,343	0			0														
		Grant/Revenue: Personnel Protection		0	0	0			0														
		Grant/Revenue: Federal Firefighters Radios				0			75,000														
		Reimbursement for Fuel Tank Repairs - CHCD				0			3,750														
						0																	
						0																	
		Total Revenues		\$2,032,539	\$2,198,261	\$2,317,231			\$2,351,300														
		OTHER SOURCES OF FUNDS																					
						0																	
		Total Other Sources of Funds		\$0	\$0	\$0			\$0														
		Total Sources of Funds		\$2,032,539	\$2,198,261	\$2,317,231			\$2,351,300														

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

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


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


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2019/20	
5		FIRE DEPARTMENT - 01		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED	
6								BUDGET	
7									
123	6094	Clothing and Uniform		4,234	2,236	4,000		4,120	
124	6095	Office Furnishings & Equipment		0	919	0		0	
125	6096	Fuel -Gas and Diesel		13,839	18,227	20,000		20,600	
126	6098	OTS Grant		0	12	0		0	
127	6115	Meeting Expense		519	552	100		103	
128	6120A	Employee ALS Cert/Recruit Training		0	835	2,782		2,865	
129	6120E	Travel, Training, Seminars – Employees		25,731	25,429	25,000		25,750	
130	6120R	Training - Reimbursement		222	0	0		0	
131	6124	Employee Recognition		153	311	0		0	
132		New Request						500	
133	6125	Employee Recruitment		6,627	5,392	43		44	
134		New Request						456	
135	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm		1,496	1,626	5,000		5,150	
136		New Request						2,350	
137	6220B	Fire Dept - SC BA Brthg Aprths/Resprty Test		8,932	535	900		927	
138		SBCA Flow Test						600	
139		SCBA Bottle Replacements (3)						6,000	
140	6220D	Fire Dept Disaster Preparedness		4,729	5,495	0		0	
141	6220E	Fire Dept -EOC Upgrade		1,915	545	0		0	
142	6220F	Fire Dept Fr Haz Defensible Spc/Chipping		684	0	10,000		2,000	
143	6220H	Fire Dept - Haz Mat Phys		1,825	0	0		0	
144	6220P	Personal Protective Equipment		0	57,965	10,000		10,300	
145	6220R	FHRP Contract		11,668	15,405	29,356		30,237	
146	6220S	Fire Dept - Surf Rescue/NCOR Program		3,716	2,403	6,000		6,180	
147	6602	Transit Expense		67	0	0		0	
149		Total Services & Supplies		\$254,797	\$284,699	\$263,151		\$283,159	

A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2019/20	
5		FIRE DEPARTMENT - 01		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED	
6								BUDGET	
7									
150		CAPITAL OUTLAY							
151	6170	Capital Asset-Install Radio in 5792		200	7,642	0			
152	6170B	Chief/Command Pickup (5 Year Lease)		0	39,132	0			
153	6170C	USAR Equipment (Urban Search & Res		0	0	3,400			
154	6170D	Image Trend Elite Project Management		0	0	6,000			
155	6170F	Zoll X Series EKG		0	0	34,575			
156	6170G	Command Vehicle Buildup		0	0	27,526			7,500
157		Fuel Station Computer Replacement							10,000
158		Station Security Upgrade							75,000
159		Radio System Upgrade							
160									
161									
162		Total Capital Outlay		\$200	\$46,774	\$71,501		\$92,500	
163		DEBT SERVICE							
164	6180H	Principal on Fire Engine lease/Purchase		0	118,749	121,455		124,396	
165	6190	Interest on Fire Engine Lease/Purchase		0	14,949	11,919		8,978	
166									
167		Total Debt Service		\$0	\$133,698	\$133,374		\$133,374	
168		ADMINISTRATIVE COST ALLOCATION							
169	6200	Allocated Overhead		213,400	321,704	354,088		410,309	
170									
171		Total Administrative Cost Allocation		\$213,400	\$321,704	\$354,088		\$410,309	
172		Total Expenditures		\$1,991,889	\$2,393,353	\$2,323,082		\$2,453,988	


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED	2019/20		
5		FIRE DEPARTMENT - 01		FY 2016/2017	FY 2017/2018	FY 2018/2019	PROPOSED		
6							BUDGET		
7									
173									
174		OPERATING SURPLUS/(DEFICIT)		\$40,650	(\$195,092)	(\$5,851)	(\$102,688)		
175		TRANSFERS & ENCUMBRANCES							
176	01 4625	Transfers In - From General Fund		0	112,082	62,023			
177		(Transfers Out)			0				
178		Encumbrances - Sources of Funding			0				
179		Encumbrances - (Designated Funds)			0				
180									
181		NET TRANSFERS & ENCUMBRANCES		\$0	\$112,082	\$62,023	\$0		
182		RESERVES							
183		Use of Reserves			0				
184		(Additions to Reserves)			0				
185		Other Adjustments			0				
186									
187		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0		
188		NET BUDGETARY SOURCES/USES		\$40,650	(\$83,010)	\$56,172	(\$102,688)		
189									
190		RESERVES							
191		Beginning Reserves							
192		Operating Surplus / (Deficit)		\$40,650	(\$195,092)	(\$5,851)	(\$102,688)		
193		Transfers & Encumbrances		\$0	\$112,082	\$62,023	\$0		
194		ENDING RESERVES		\$40,650	(\$83,010)	\$56,172	(\$102,688)		


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET		
5										
6										
7										
8		SOURCES OF FUNDS								
9		REVENUES								
10	01 4130	Reimbursements - Fire Safe Council				12,463			0	
11	01 4200	Interest Income	0	0	0	0			0	
12	01 4310	Property Tax	566,207	598,132	658,106				666,361	
13	01 4311	County Administrative Fee	0	(1,691)	(2,000)				(2,100)	
14	01 4362	Insurance-Reimbursement	0	0	0				0	
15	01 4390	Misc Revenue	0	0	600				600	
16	01 4500	Veterans Hall Rental Fees	25,061	24,930	26,000				26,000	
17	01 4525	Veterans Hall Rents- Private Parties	0	0	500				500	
18	01 4560	Rent Banner Poles	650	100	200				200	
19	01 4570	Rent-Ranch Events	100	100	200				200	
20	01 4590	Veterans Hall Clean Fee	0	0	200				200	
21	01 4610	Grants/Misc.Revenue	0	0	0				0	
22	01 4619	Land Conservancy	3,000	3,000	3,000				3,000	
23									0	
24										
36		Total Revenues	\$595,018	\$624,571	\$699,269				\$694,961	
37		OTHER SOURCES OF FUNDS								
38		Loan Proceeds			18,500					
39					0					
45		Total Other Sources of Funds	\$0	\$0	\$18,500				\$0	
46		Total Sources of Funds	\$595,018	\$624,571	\$717,769				\$694,961	
47		USES OF FUNDS								

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


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


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2019/20	
5		FACILITIES & RESOURCES - 02		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED	
6								BUDGET	
7									
105	6060W	Utilities - Water		3,943	4,019	5,567		5,734	
106	6070	Equipment Rental		771	165	0		0	
107		New Request						1,200	
108	6080K	Professional Services - District Counsel		4,871	855	0		0	
109	6080M	Professional Services - Misc./Other		0	6,482	4,997		5,147	
110	6090	Department Operating Supplies		13,904	11,956	11,518		11,864	
111	6091	Lab Tests		0	0	0		0	
112	6093	Small Tools and Equipment		4,931	4,920	3,828		3,943	
113	6094	Clothing and Uniform		1,073	490	1,119		1,153	
114	6096	Fuel - Gas and Diesel		4,960	6,691	11,808		12,162	
115	6115	Meeting Expenses		245	313	295		304	
116	6125	Employee Recruitment		0	465	0		0	
145		Total Services & Supplies		\$173,169	\$162,791	\$183,206		\$229,616	
146		CAPITAL OUTLAY							
147	1470	Toro Dingo TX 1000				18,500		0	
148	1470	Mower				14,203		0	
153	6170	Capital Assets		200	9,154	0		0	
154		Vets Hall - Roof on Legion Kitchen - 19,000						0	
155		Vets Hall - Restroom Improvements - 7,500						0	
156		Vets Hall - Shed Replacement - 5,500						0	
157		Vets Hall - Sewer Main Line Replacement							
158		Vets Hall - Improvement to Exterior Building							
159		Vets Hall - Parking Lot Improvements							
160									
161									
162		Total Capital Outlay		\$200	\$9,154	\$32,703		\$0	

A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
2									
3									3%
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
163		DEBT SERVICE							
164		Budget Excess				0		0	
165	6180J	Loan Principal - John Deere			6,270	522		0	
166	6180J	Loan Principal - Ford			6,352	6,740		7,152	
167	6180J	Loan Principal - Western Fin (Toro)			-	2,265		2,353	
168	6180H	Interest Expense - Ford Motor			-	905		493	
169	6180H	Interest Expense - Western Finance			-	455		366	
170	6180J	Loan Principal		0		0		0	
171	6180H	Interest Expense		1776	1,293	0		0	
172									
174		Total Debt Service		\$1,776	\$13,915	\$10,887		\$10,364	
175		ADMINISTRATIVE COST ALLOCATION							
176	6200	Allocated Overhead		91,106	102,298	113,472		130,599	
177									
178		Total Administrative Cost Allocation		\$91,106	\$102,298	\$113,472		\$130,599	
179		Total Expenditures		\$630,093	\$654,435	\$716,470		\$752,371	

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET		
180										
181		OPERATING SURPLUS/(DEFICIT)		(\$35,075)	(\$29,864)	\$1,299		(\$57,410)		
182		TRANSFERS & ENCUMBRANCES								
183	01 4625	Transfers In - From General Fund (Transfers Out)		0	0	0				
184		Encumbrances - Sources of Funding				0				
185		Encumbrances - (Designated Funds)				0				
186						0				
187										
188		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0		\$0		
189		RESERVES								
190		Use of Reserves				0				
191		(Additions to Reserves)				0				
192		Other Adjustments				0				
193										
194		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0		
195		NET BUDGETARY SOURCES/USES		(\$35,075)	(\$29,864)	\$1,299		(\$57,410)		
196										
197		RESERVES								
198		Beginning Reserves								
199		Operating Surplus / (Deficit)		(\$35,075)	(\$29,864)	\$1,299		(\$57,410)		
200		Transfers & Encumbrances		\$0	\$0	\$0		\$0		
201		ENDING RESERVES		(\$35,075)	(\$29,864)	\$1,299		(\$57,410)		


GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16


A	B	C	D	F	G	H	I	J	W	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2019/20		
5		PROS DEPARTMENT - 16		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED		
6								BUDGET		
7										
8		SOURCES OF FUNDS								
9		REVENUES								
10	01 4001	Franchise Fees			85,842	0		0		
11	01 4310	Property Tax	24,927		150,754	45,555		49,239		
12	01 4311	County Administrative Fee		(426)	(300)			(315)		
13	01 4390	Miscellaneous Revenue	505		505	505		505		
31						0				
32										
33		Total Revenues	\$25,432		\$236,675	\$45,760		\$49,429		
34		OTHER SOURCES OF FUNDS								
38	01 4395	Proposition 1A Reserve		0	0	0				
39	01 4615	Reserve Transfer In	6,396		0	0				
43		Total Other Sources of Funds	\$6,396		\$0	\$0		\$0		
44		Total Sources of Funds	\$31,828		\$236,675	\$45,760		\$49,429		
45		USES OF FUNDS								
47		SALARIES & WAGES								
48						0				
55		Total Salaries & Wages	\$0		\$0	\$0		\$0		
56		BENEFITS								
57						0				
71		Total Benefits	\$0		\$0	\$0		\$0		
72		Total Personnel Services	\$0		\$0	\$0		\$0		


A	B	C	D	F	G	H	I	J	W
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</p>								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2019/20	
5		PROS DEPARTMENT - 16		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED	
6								BUDGET	
7									
73		SERVICES & SUPPLIES							
74	60111	Public Information - General		852	0	276		276	
75	6033R	M & R - Ranch		1,915	10,000	19,580		19,580	
76	6053	Printing Forms		819	0	1,144		1,144	
77	6115	Meeting Expense		0	163	0		0	
133									
134									
135		Total Services & Supplies		\$3,586	\$10,163	\$21,000		\$21,000	
136		CAPITAL OUTLAY							
137				6,396	341,626	0			
138									
144		Total Capital Outlay		\$6,396	\$341,626	\$0		\$0	
145		DEBT SERVICE							
146									
147				0		0			
149		Total Debt Service		\$0	\$0	\$0		\$0	
150		ADMINISTRATIVE COST ALLOCATION							
151				15,600	49,513	24,760		28,429	
152									
153		Total Administrative Cost Allocation		\$15,600	\$49,513	\$24,760		\$28,429	
154		Total Expenditures		\$25,582	\$401,302	\$45,760		\$49,429	


A	B	C	D	F	G	H	I	J	W	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
5										
6										
7										
155										
156		OPERATING SURPLUS/(DEFICIT)		\$6,246	(\$164,627)	\$0	\$0	\$0	\$0	
157		TRANSFERS & ENCUMBRANCES								
158	01 4625	Transfers In - From General Fund		0	0	0				
159		(Transfers Out)								
160		Encumbrances - Sources of Funding								
161		Encumbrances - (Designated Funds)								
162										
163		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	
164		RESERVES								
165		Use of Reserves								
166		(Additions to Reserves)								
167		Other Adjustments								
168										
169		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0	\$0	\$0	
170		NET BUDGETARY SOURCES/USES		\$6,246	(\$164,627)	\$0	\$0	\$0	\$0	
171										
172		RESERVES								
173		Beginning Reserves								
174		Operating Surplus / (Deficit)		\$6,246	(\$164,627)	\$0	\$0	\$0	\$0	
175		Transfers & Encumbrances		\$0	\$0	\$0	\$0	\$0	\$0	
176		ENDING RESERVES		\$6,246	(\$164,627)	\$0	\$0	\$0	\$0	


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09


A	B	C	D	F	G	H	I	J	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						3%	
2									
3									
4									
5	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET	
6		ADMINISTRATIVE DEPARTMENT - 09							
7									
8		SOURCES OF FUNDS							
9		REVENUES							
10	01 4001	Franchise Fees		70,448	0	86,000		86,000	
11	01 4013	Vacation Rental Registration Fee		702	756	600		600	
12	01 4126	Mandated Cost		0	0	0			
13	01 4200	Interest Income		5,569	18,853	14,500		42,895	
14	01 4310	Property Tax--All		364,616	0	0		0	
15	01 4311	County Administrative Fee		(41,551)	0	0		0	
16	01 4385	Radio Vault Rent		2,400	2,400	2,400		2,400	
17	01 4389	Public Records Request		654	73	40		40	
18	01 4390	Miscellaneous Revenue		12,832	1,344	30,000		1,545	
19				0	0	0			
20									
33		Total Revenues		\$415,670	\$23,426	\$133,540		\$133,480	
34		OTHER SOURCES OF FUNDS							
35		Allocated Administrative Overhead		1,332,301	1,843,961	1,880,850		2,166,842	
40									
42		Total Other Sources of Funds		\$1,332,301	\$1,843,961	\$1,880,850		\$2,166,842	
43		Total Sources of Funds		\$1,747,971	\$1,867,387	\$2,014,390		\$2,300,322	
44		USES OF FUNDS							
46		SALARIES & WAGES							
47	5000	Salary & Wages		569,337	712,834	782,901		826,746	
48	5010	Overtime		7,245	13,704	20,000		20,000	

A	B	C	D	F	G	H	I	J
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</p>							3%
2								
3								
4								
5	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019		2019/20 PROPOSED BUDGET
6		ADMINISTRATIVE DEPARTMENT - 09						
7								
49	5030	Director's		29,174	31,800	30,000		30,000
50	5040	Sick Leave/Vacation Pay		51,220	57,273	104,504		0
51	5050	Holiday Pay		29,179	36,165	24,245		0
52		Reduction for "E" Step				0		(26,912)
53								
54		Total Salaries & Wages		\$686,155	\$851,776	\$961,650		\$849,834
55		BENEFITS						
56	5102	Dental Insurance - Ameritas		7,733	8,597	8,371		7,780
57	5103	Medical Insurance		79,898	96,490	72,342		113,992
58	5105	Life Insurance		612	673	724		1,008
59	5106	FICA		36,538	46,524	42,538		52,074
60	5107	Medicare		10,570	12,364	13,201		12,987
61	5108	Workers Compensation		5,223	4,912	4,491		4,488
62	5109	Retirement-PERS		185,895	144,902	148,012		186,684
63	5111	Payroll Tax Expense		(16)	0	40		0
64	5112	Unemployment Insurance		0	0	14,850		0
65	5120	Other Employee Benefits		18,767	18,843	10,195		18,923
66	5121	Retirees Health		78,339	68,188	81,395		88,721
67	5122	Medical Reimbursements - HRA		8,140	13,060	9,733		14,365
72						0		
74		Total Benefits		\$431,699	\$414,553	\$405,892		\$501,022
75		Total Personnel Services		\$1,117,854	\$1,266,329	\$1,367,542		\$1,350,856
76		SERVICES & SUPPLIES						
77	6010	Ads - Legal/Other		0	133	826		851

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

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

A	B	C	D	F	G	H	I	J
1		CAMBRIA COMMUNITY SERVICES DISTRICT						
2		FUND LEVEL ANALYSIS						
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%						
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED	2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019	PROPOSED	BUDGET
132						0		0
147		Total Services & Supplies		\$515,104	\$720,783	\$686,922		\$739,526
148		CAPITAL OUTLAY						
149	6170I	Purchase Administrative Office				0		
150	6170	Purchase Administrative Software				32,742		68,900
151		Purchase Fixed Asset Module						1,260
152		Purchase Work Order Module						6,300
153	6170	Remodel Administration Office				16,341		0
154	6170	Capital Assets - Replace Servers				45,282		
155								
156								
158		Total Capital Outlay		\$0	\$45,282	\$49,083		\$76,460
159		DEBT SERVICE						
160	6180J	Loan Principal - Ford Fusion		4672	4,835	0		
161	6180H	Interest Expense - Ford Fusion		194	169	0		
162								
163		Total Debt Service		\$4,866	\$5,004	\$0		\$0
164		ADMINISTRATIVE COST ALLOCATION						
165								
166								
167		Total Administrative Cost Allocation		\$0	\$0	\$0		\$0
168		Total Expenditures		\$1,637,824	\$2,037,398	\$2,103,547		\$2,166,842

A	B	C	D	F	G	H	I	J
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%</p>							
2								
3								
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	
5		ADMINISTRATIVE DEPARTMENT - 09						
6								
7								
169								
170		OPERATING SURPLUS/(DEFICIT)		\$110,147	(\$170,011)	(\$89,157)	\$133,480	
171		TRANSFERS & ENCUMBRANCES						
172	01 4625	Transfers In - From General Fund		0	0	74,783		
173		(Transfers Out)				0		
174		Encumbrances - Sources of Funding				0		
175		Encumbrances - (Designated Funds)				0		
176								
177		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$74,783	\$0	
178		RESERVES						
179		Use of Reserves				0		
180		(Additions to Reserves)				0		
181		Other Adjustments				0		
182								
183		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0	
184		NET BUDGETARY SOURCES/USES		\$110,147	(\$170,011)	(\$14,374)	\$133,480	
185								
186		RESERVES						
187		Beginning Reserves						
188		Operating Surplus / (Deficit)		\$110,147	(\$170,011)	(\$89,157)	\$133,480	
189		Transfers & Encumbrances		\$0	\$0	\$74,783	\$0	
190		ENDING RESERVES		\$110,147	(\$170,011)	(\$14,374)	\$133,480	

ALLOCATION OF ADMINISTRATIVE OVERHEAD

**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
FINANCE COMMITTEE DIRECTION - MEETING MAY 28, 2019
FOR FISCAL YEAR 2019/20 PROPOSED BUDGET**

"E" COSTS

AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
515	86	86	86	86	86	64	21	515
5,000	833	833	833	833	833	625	208	5,000
TOTAL "E" COSTS ALLOCATED	919	919	919	919	919	689	230	5,515

"L" COSTS

AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
1,350,829	229,641	81,050	16,210	413,354	340,409	202,624	67,541	1,350,829
183,340	31,168	11,000	2,200	56,102	46,202	27,501	9,167	183,340
36,050	6,129	2,163	433	11,031	9,085	5,408	1,803	36,050
34,171	5,809	2,050	410	10,456	8,611	5,126	1,709	34,171
21,630	3,677	1,298	260	6,619	5,451	3,245	1,082	21,630
10,753	1,828	645	129	3,290	2,710	1,613	538	10,753
TOTAL "L" COSTS ALLOCATED	278,251	98,206	19,641	500,853	412,467	245,516	81,839	1,636,773

"R" COSTS

AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
524,554	131,139	31,473	7,868	136,384	136,384	60,979	20,326	524,554
TOTAL "R" COSTS ALLOCATED	131,139	31,473	7,868	136,384	136,384	60,979	20,326	524,554
TOTAL ALL COSTS ALLOCATED	410,309	130,599	28,429	638,156	549,770	307,185	102,395	2,166,842
ALLOCATION per PROPOSED BUDGET	410,309	130,599	28,429	1,047,736	549,770	0	0	2,166,842 *

INCREASE/(DECREASE

-	0	(0)	(0)	(409,580)	0	307,185	102,395	0
								OFF


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


ENTERPRISE FUND SUMMARY


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


A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT												
2	FUND LEVEL ANALYSIS												
3	ENTERPRISE FUNDS												
4	ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
7	SOURCES OF FUNDS												
10	Water		\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250					
11	SWF		\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180					
12	SWF-Capital		\$0	\$0	\$68,706	\$0	\$0	\$0					
13	Total Water		\$3,749,639	\$3,626,016	\$4,330,346	\$4,602,430	\$4,572,000	\$30,430					
14	Wastewater		\$2,017,860	\$2,150,012	\$2,537,512	\$3,024,915	\$3,008,000	\$16,915					
15	Total Sources of Funds		\$5,767,499	\$5,776,028	\$6,867,858	\$7,627,345	\$7,580,000	\$47,345					
16	USES OF FUNDS												
19	Water		\$2,772,634	\$2,406,316	\$2,314,438	\$3,301,885	\$3,361,000	\$59,115					
20	SWF		\$941,215	\$1,400,192	\$1,453,398	\$1,107,391	\$1,066,000	(\$41,391)					
21	SWF-Capital		\$0	\$0	\$325,108	\$280,000	\$250,000	(\$30,000)					
22	Total Water		\$3,713,849	\$3,806,508	\$4,092,944	4,689,276	4,677,000	(12,276)					
23	Wastewater		\$2,504,462	\$2,223,228	\$2,479,949	\$3,115,250	\$2,886,000	(\$229,250)					
24	Total Expenditures		\$6,218,311	\$6,029,736	\$6,572,893	\$7,804,526	\$7,563,000	(\$241,526)					
25	OPERATING SURPLUS/(DEFICIT)												
26	Water		(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365					
27	SWF		\$267,245	(\$487,784)	(\$462,380)	\$70,789	\$106,000	(\$35,211)					
28	SWF-Capital		\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)					
29	Total Water		\$35,790	(\$180,492)	\$237,402	(\$86,846)	(\$105,000)	\$18,154					
30	Wastewater		(\$486,602)	(\$73,216)	\$57,563	(\$90,335)	\$122,000	(\$212,335)					
31	OPERATING SURPLUS/(DEFICIT)		(\$450,812)	(\$253,708)	\$294,965	(\$177,181)	\$17,000	(\$194,181)					
46	RESERVES												
47	Beginning Reserves												
48	Water		\$0	\$0	\$0	\$0	\$0	\$0					
49	SWF		\$0	\$0	\$0	\$0	\$0	\$0					
50	SWF-Capital		\$0	\$0	\$0	\$0	\$0	\$0					
51	Total Water		\$0	\$0	\$0	\$0	\$0	\$0					
52	Wastewater		\$0	\$0	\$0	\$0	\$0	\$0					
53	Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0					
54	Operating Surplus / (Deficit)												
55	Water		(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365					
56	SWF		\$267,245	(\$487,784)	(\$462,380)	(\$102,211)	(\$67,000)	(\$35,211)					
57	SWF-Capital		\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)					
58	Total Water		\$35,790	(\$180,492)	\$237,402	(\$259,846)	(\$278,000)	\$18,154					
59	Wastewater		(\$486,602)	(\$73,216)	\$57,563	(\$90,335)	\$122,000	(\$212,335)					
60	Operating Surplus / (Deficit)		(\$450,812)	(\$253,708)	\$294,965	(\$350,181)	(\$156,000)	(\$194,181)					
61	Transfers & Encumbrances												
62	Water		\$0	\$0	\$0	\$0	\$0	\$0					
63	SWF		\$0	\$0	\$0	\$0	\$0	\$0					
64	SWF-Capital		\$0	\$0	\$0	\$0	\$0	\$0					
65	Total Water		\$0	\$0	\$0	\$0	\$0	\$0					
66	Wastewater		\$0	\$0	(\$47,061)	\$0	\$0	\$0					
67	Transfers & Encumbrances		\$0	\$0	(\$47,061)	\$0	\$0	\$0					
68	ENDING RESERVES		(\$450,812)	(\$253,708)	\$247,904	(\$350,181)	(\$156,000)	(\$194,181)					
69													


WATER FUND
WATER DEPARTMENT – 11

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11										
2		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
3			WATER DEPARTMENT - 11									
4		SOURCES OF FUNDS										
10		Revenues	\$2,541,179	\$2,713,608	\$3,194,622	\$3,424,250	\$3,400,000	\$24,250				
11		Other Sources of Funds	\$0	\$0	\$76,000	\$0	\$0	\$0				
12		Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250				
13		USES OF FUNDS										
16		Salaries & Wages	\$445,122	\$541,578	\$484,416	\$507,477						
17		Benefits	\$316,875	\$281,470	\$291,469	\$355,138						
18		Personnel Services	\$761,997	\$823,048	\$775,885	\$862,615	\$1,058,000	\$195,385				
19		Services & Supplies	\$703,684	\$664,640	\$670,376	\$764,987	\$758,000	(\$6,987)				
20		Capital Outlay	\$715,506	\$0	\$303,597	\$600,000	\$600,000	\$0				
21		Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	\$0	(\$26,547)				
22		Administrative Cost Allocation	\$582,420	\$909,348	\$554,969	\$1,047,736	\$945,000	(\$102,736)				
23		Total Expenditures	\$2,772,634	\$2,406,316	\$2,314,438	\$3,301,885	\$3,361,000	\$59,115				
24		OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365				
39		RESERVES										
40		Beginning Reserves	0	0	0	0	0	0				
41		Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$122,365	39,000	83,365				
42		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0				
43		ENDING RESERVES	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365				
44												
45												

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

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


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


A	B	C	D	F	G	H	I	J	K	X	Y	Z
 <p style="text-align: center;">CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3% WATER FUND - 11, DEPARTMENT - 11</p>												
1	2	3	4	5	6	7	WATER FUND WATER DEPARTMENT - 11		WATER FUND WATER DEPARTMENT - 11		WATER FUND WATER DEPARTMENT - 11	
ACCOUNT NO.			ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
160		CAPITAL OUTLAY										
163	6170	Capital Assets	715,506	0	0							
164		Replace 2005 F150 Truck				35,000						(35,000)
165		Security Improvements @ WTP				9,000						(9,000)
166	6170	Trailer-Mounted Vacuum Exactor			46,169							0
167	6170	Air Compressor & Jack Hammer			22,557							0
168	6170	Dump Truck Replacement (Ford F-650)			74,871							0
169	6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg			20,000							0
170	6170	Replacement of Leimert Service Lines			0							0
171	6170	Water Meter Replacement/Upgrade			50,000							0
172	6170	GIS Update/Upgrade			10,000							0
173	6170	Valve Replacements			10,000							0
174	6170	Rodeo Grounds Pump Station Replacement			0							0
175	6170	SCADA System - L/T Water Portion			70,000							0
176												0
177		SCADA System				250,000						(250,000)
178		Waterline Crossing at Pedestrian Bridge				120,000						(120,000)
179		Water Meters				186,000						(186,000)
180												0
181												0
182		Prop 218 Estimates			0		600,000					600,000
183												
184		Total Capital Outlay	\$715,506	\$0	\$303,597	\$600,000	\$600,000	\$0				\$0
185												
186		DEBT SERVICE										
187	6180J	Loan Principal-Ford F-250	0	8,363	8,816	8,726	0					(8,726)
188	6180H	Interest Expense	0	917	795	885	0					(885)
189	6180J	Loan Principal-City National Bank	8811	0	0	0	0					0
190	6180H	Interest Expense	216	0	0	0	0					0
191	6180J	Loan Principal-Muni Fin Ford Dump Trk	0	0	0	13,754	0					(13,754)
192	6180H	Interest Expense - Muni Fin Ford Dump Trk	0	0	0	3,182	0					(3,182)
193												
194		Total Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	\$0					(\$26,547)
195		ADMINISTRATIVE COST ALLOCATION										
196		Administrative Cost Allocation - Water Fund	582,420	909,348	554,969	638,156	945,000					306,844
197		Administrative Cost Allocation - SWF Fund				307,185	0					(307,185)
198		Administrative Cost Allocation - SWF-C Fund				102,395	0					(102,395)

WATER FUND


SWF OPERATIONS – 39

SWF CAPITAL - 40

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

	B	C	D	F	G	H	I	J	K	X	Y	Z
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%</p>												
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
60		BENEFITS										
61	5101	Uniform Allowance	0	0	400	400	0	0			(400)	
62	5102	Dental Insurance	0	212	3,358	1,762	0	0			(1,762)	
63	5103	Medical Insurance	0	603	24,395	39,152	0	0			(39,152)	
64	5105	Life Insurance	0	2	115	239	0	0			(239)	
65	5106	FICA	0	387	9,331	10,482	0	0			(10,482)	
66	5107	Medicare	0	91	2,291	2,586	0	0			(2,586)	
67	5108	Workers Compensation	0	236	6,742	8,912	0	0			(8,912)	
68	5109	PERS - Retirement	0	850	25,403	33,178	0	0			(33,178)	
69	5120	Other Employee Benefits	0	0	1,637	1,716	0	0			(1,716)	
70	5122	Medical Reimbursements - HRA	0	0	390	2,158	0	0			(2,158)	
71							0	0			0	
72		Prop 218 Estimates					271,000	271,000			0	
75		Total Benefits	\$0	\$2,381	\$74,062	\$100,585	\$271,000	\$170,415				
76		Total Personnel Services	\$40,177	\$8,820	\$230,856	\$271,410	\$271,000	(\$410)				
		SERVICES & SUPPLIES										
77												
78	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0			0	
79	6031G	Maintenance & Repairs - Generators	0	0	0	0	0	0			0	
80	6031Z	Maintenance	27,191	115,387	20,155	20,760	0	0			(20,760)	
81	6032B	Off-Hauling RO Brine	0	0	3,000	3,090	0	0			(3,090)	
82	6033B	Maintenance & Repairs - Buildings	0	450	1,368	1,409	0	0			(1,409)	
83	6033G	Maintenance & Repairs - Grounds	0	0	2,016	2,076	0	0			(2,076)	
84		Replace Analyzers (2)				7,500	0	0			(7,500)	
85	6036	Maintenance & Repairs- Emergency	0	16,253	36,881	37,987	0	0			(37,987)	
86	6041L	Maintenance & Repairs - Vehicles Licenses	0	0	225	232	0	0			(232)	
87	6044	Comp/Copier/Printer Services	0	0	401	413	0	0			(413)	
88	6051	Postage & Shipping	0	32	3,773	3,886	0	0			(3,886)	
89	6055	Government Fees & Licenses	108	44,790	22,000	22,660	0	0			(22,660)	
90	6060C	Utilities - Cell Phone	0	45	216	222	0	0			(222)	
91	6060E	Utilities - Electricity	38,527	48,518	15,600	16,068	0	0			(16,068)	
92	6070	Equipment Rent	0	4,036	24,192	24,918	0	0			(24,918)	
93		Reduce Tank Rental to 3 Months				(18,688)	0	0			18,688	
94	6080K	Professional Services - District Counsel	18,299	23,816	0	0	0	0			0	
95	6080L	Professional Services - Legal	23,840	8,035	6,708	0	0	0			0	


	B	C	D	F	G	H	I	J	K	X	Y	Z
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%</p>												
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25		ACTUAL FY 2016/2017		(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
96	6080M	Professional Services - Misc./Other	26,149	154,425	16,834	17,339	0	0	(17,339)			
97	6086	Outside Services	0	0	43	44	0	0	(44)			
98	6090	Department Operating Supplies	0	0	1,895	1,952	0	0	(1,952)			
99	6090B	Sensor Cleaning	2,865	0	0	0	0	0	0			
100	6091	Lab Tests	4,909	152,950	10,000	10,300	0	0	(10,300)			
101	6091B	Operating Supplies	2,483	7,567	4,548	4,684	0	0	(4,684)			
102	6091E	Baseline Mon	150	0	0	0	0	0	0			
103	6091F	Remote Monitoring	3,243	500	6,000	6,180	0	0	(6,180)			
104	6091G	Calibration	0	0	0	0	0	0	0			
105	6091H	Lab Testing	0	10,277	0	0	0	0	0			
106	6092	Lab Supplies	0	574	2,376	2,447	0	0	(2,447)			
107	6094	Clothing and Uniform	0	0	168	173	0	0	(173)			
108	6096	Fuel - Gas and Diesel	0	0	4,440	4,573	0	0	(4,573)			
109	6115	Meeting Expense	0	0	0	0	0	0	0			
110	6120E	Travel, Training, Seminars - Employees	57	0	1,090	1,123	0	0	(1,123)			
111	6125	Employee Recruitment	0	700	0	0	0	0	0			
112	6195	Vehicles	0	0	5,054	5,206	0	0	(5,206)			
113	6829D	Performance Bonds	71,649	71,649	71,650	0	0	0	0			
114	6829M	Financial Services	0	0	0	0	0	0	0			
115	6829S	EWS Environmental	27,517	22	0	0	0	0	0			
147		Prop 218 Estimates					135,000	135,000				
150		Total Services & Supplies	\$246,987	\$660,026	\$260,633	\$176,555	\$135,000	\$135,000	(\$41,555)			
151		CAPITAL OUTLAY										
152	6170E	Impoundment Basin	0	49,321	35,000	0	0	0	0			
153		Capital Assets				0	0	0	0			
154		Prop 218 Estimates										
160		Total Capital Outlay	\$0	\$49,321	\$35,000	\$0	\$0	\$0	\$0			
161		DEBT SERVICE										
162	6195	Vehicle	0	22,599	0	0	0	0	0			
163	6180P	Loan Principal	313,861	326,893	340,465	354,604	0	0	(354,604)			
164	6180I	Interest Expense	340,190	332,533	318,959	304,822	0	0	(304,822)			
165							660,000	660,000				
167		Total Debt Service	\$654,051	\$682,025	\$659,424	659,426	\$660,000	\$660,000	\$574			


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30											
2												
3												
4	ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited)	ESTIMATED	PROPOSED	2019/20	2019/20	2019/20	2019/20	2019/20	
5		SWF CAPITAL DEPARTMENT - 30	FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET	ESTIMATES	EST. P218	VARIANCE			
6												
8		SOURCES OF FUNDS										
9		REVENUES										
10	4390	Miscellaneous Revenue			68,706					0	0	
33		Total Revenues	\$0	\$0	\$68,706	\$0				\$0	\$0	
34		OTHER SOURCES OF FUNDS										
35					0					0	0	
42		Total Other Sources of Funds	\$0	\$0	\$0	\$0				\$0	\$0	
43		Total Sources of Funds	\$0	\$0	\$68,706	\$0				\$0	\$0	
44		USES OF FUNDS										
46		SALARIES & WAGES										
47					0					0	0	
54		Total Salaries & Wages	\$0	\$0	\$0	\$0				\$0	\$0	
55		BENEFITS										
56					0					0	0	
70		Total Benefits	\$0	\$0	\$0	\$0				\$0	\$0	
71		Total Personnel Services	\$0	\$0	\$0	\$0				\$0	\$0	
72		SERVICES & SUPPLIES										
73					0					0	0	
134		Total Services & Supplies	\$0	\$0	\$0	\$0				\$0	\$0	
135		CAPITAL OUTLAY										
136		Pickling Filters for Preservation										
137	6170	Interim SWF AWTP Off-Hauling Facilities			50,000					0	(60,000)	
138	6170	Impoundment Basin Design Evaluation			11,885					0	0	
139	39-1829C-11	CIP Brackish Environmental			6,728					0	0	
140	39-1829J-11	CIP Brackish Legal			40,000					0	0	
141	39-1829K-11	CIP SWF Public Outreach			2,333					0	0	
142	6910	Section 7 ESA Consultation			125,000					0	0	
147										0	0	


A	B	C	D	F	G	H	I	J	K	X	Y	Z	
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30													
WATER FUND SWF CAPITAL DEPARTMENT - 30													
ACCOUNT NO.	ACTUAL (unaudited) FY 2017/2018		ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE							
148				110,000	0	0	(110,000)						
149	EIR Consulting and Section 7 Consultation			20,000	0	0	(20,000)						
150	Off Hauling / Secondary Containment			10,000	0	0	(10,000)						
151	Increase in Off Hauling Estimate			80,000	0	0	(80,000)						
152	Tank Purchase				0	0	0						
153					0	0	0						
154	Prop 218 Estimates		0		250,000		250,000						
155													
156	Total Capital Outlay		\$0	\$280,000	\$250,000		(\$30,000)						
157	DEBT SERVICE												
158			0		0		0						
159			0		0		0						
160													
161	Total Debt Service		\$0	\$0	\$0		\$0						
162	ADMINISTRATIVE COST ALLOCATION												
163	Administrative Cost Allocation - See Water Fund FY 2019/20			89,162			89,162						
164													
165	Total Administrative Cost Allocation		\$0	\$89,162	\$0		\$89,162						
166	Total Expenditures		\$0	\$325,108	\$280,000		(\$30,000)						


A	B	C	D	F	G	H	I	J	K	X	Y	Z
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30												
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
167	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)					
169	TRANSFERS & ENCUMBRANCES											
170	Transfers In - From General Fund	0	0	0		0	0					
171	(Transfers Out)			0		0	0					
172	Encumbrances - Sources of Funding			0		0	0					
173	Encumbrances - (Designated Funds)			0		0	0					
175	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0					
176	RESERVES											
177	Use of Reserves			0		0	0					
178	(Additions to Reserves)			0		0	0					
179	Other Adjustments			0		0	0					
181	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0					
182	NET BUDGETARY SOURCES/USES	\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)					
183												
184	RESERVES											
185	Beginning Reserves											
186	Operating Surplus / (Deficit)	\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)					
187	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
188	ENDING RESERVES	\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)					


WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

A	B	C	D	F	G	H	J	K	X	Y	Z
											
1	CAMBRIA COMMUNITY SERVICES DISTRICT										
2	FUND LEVEL ANALYSIS										
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12										
4							3%				
5	ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE		
6											
7											
8	SOURCES OF FUNDS										
9		REVENUES									
10	12 4000	Service Sales		\$1,883,476	\$2,040,681	\$2,373,972	\$2,818,000	2,818,000	0		
11	12 4200	Interest Income		\$0	\$0	\$0	\$1,000	1,000	0		
12	11 4311	County Administrative Fee		\$0	(\$7,788)	(\$7,700)	(\$8,085)		(8,085)		
13	12 4360	Standby Availability Charges		\$115,159	\$114,345	\$114,000	\$119,000	119,000	0		
14	12 4390	Miscellaneous Revenue		\$19,225	\$2,774	\$200	\$70,000	70,000	0		
31		Property Taxes - Low Income Reduction Offset		\$0	\$0	\$0	\$25,000	0	25,000		
32											
33											
34		Total Revenues		\$2,017,860	\$2,150,012	\$2,480,472	\$3,024,915	\$3,008,000	\$16,915		
35		OTHER SOURCES OF FUNDS									
41	11 4397	Loan Proceeds - Crane Truck				\$57,040			0		
42											
43		Total Other Sources of Funds		\$0	\$0	\$57,040	\$0	\$0	\$0		
44		Total Sources of Funds		\$2,017,860	\$2,150,012	\$2,537,512	\$3,024,915	\$3,008,000	\$16,915		
45	USES OF FUNDS										
47		SALARIES & WAGES									
48	5000	Salary & Wages		\$333,618	\$353,105	\$378,617	\$609,887		(609,887)		
49	5010	Overtime		\$42,115	\$29,788	\$25,000	\$25,000		(25,000)		
50	5020	Standby		\$18,429	\$18,000	\$18,250	\$18,250		(18,250)		
51	5040	Sick/Vacation Pay		\$38,789	\$43,663	\$30,000	\$0		0		
52	5050	Holiday Pay		\$18,406	\$19,862	\$15,000	\$0		0		
53		Reduction for "E" Step				0	(\$55,468)		55,468		
54											
55		Total Salaries & Wages		\$451,357	\$464,418	\$466,867	\$597,669	\$0	(\$597,669)		
56		BENEFITS									
57	5101	Uniform Allowance		\$1,757	\$1,576	\$2,000	\$2,800		(2,800)		
58	5102	Dental Insurance		\$8,277	\$7,917	\$8,000	\$7,450		(7,450)		
59	5103	Medical Insurance		\$68,548	\$80,005	\$61,394	\$117,029		(117,029)		
60	5105	Life Insurance		\$473	\$513	\$510	\$1,103		(1,103)		
61	5106	FICA		\$25,967	\$27,731	\$27,253	\$38,515		(38,515)		

A	B	C	D	F	G	H	I	J	K	X	Y	Z
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</p>												
3%												
ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
62	5107	Medicare	\$6,494	\$6,590	\$6,811	\$9,536		(9,536)				
63	5108	Workers Compensation	\$19,350	\$14,379	\$24,778	\$37,822		(37,822)				
64	5109	PERS - Retirement	\$113,363	\$75,573	\$84,543	\$120,805		(120,805)				
65	5112	Unemployment Insurance	\$2,288	\$4,950	\$6,751	\$0		0				
66	5120	Other Employee Benefits	\$810	\$795	\$1,637	\$1,716		(1,716)				
67	5121	Retirees Health	\$41,356	\$40,406	\$45,329	\$49,409		(49,409)				
68	5122	Medical Reimbursements - HRA	\$6,935	\$9,965	\$8,385	\$15,548		(15,548)				
69		Prop. 218 Salaries and Benefits			0		814,000	814,000				
70		Prop. 218 Salaries and Benefits-Added Staff			0		264,000	264,000				
72		Total Benefits	\$295,618	\$270,400	\$277,391	\$401,733	\$1,078,000	\$676,267				
73		Total Personnel Services	\$746,975	\$734,818	\$744,258	\$999,402	\$1,078,000	\$78,598				
74		SERVICES & SUPPLIES										
75	6010	Ads - Legal/Other	\$171	\$592	\$500	515		(515)				
76	6011	Public Information - General	\$64	\$0	\$0	0		0				
77	6030	Insurance	\$500	\$0	\$0	0		0				
78	6031Z	Maintenance	\$454	\$0	\$0	0		0				
79	6032C	M & R WW Collection System	\$11,220	\$1,862	\$2,000	2,060	250,000	250,000				
80	6032D	M & R WW - Disposal Effluent	\$17,396	\$4,419	\$0	0		(2,060)				
81	6032E	M & R WW - Easements	\$0	\$1,090	\$0	0		0				
82	6032G	M & R Wastewater Generators	\$8,194	\$10,917	\$4,000	4,120		(4,120)				
83	6032L	M & R Wastewater Lift Stations	\$12,893	\$44,435	\$60,310	62,119		(62,119)				
84	6032M	M & R-WW Manhole Raising(Cord Paving)	\$1,653	\$29,919	\$30,848	31,773		(31,773)				
85	6032P	M & R - Pumps	\$3,004	\$50	\$0	0		0				
86	6032S	M & R - WW Disposal of Sludge	\$124,316	\$92,779	\$103,126	106,220		(106,220)				
87	6032T	M & R-Wastewater Treatment Plant	\$82,046	\$46,278	\$56,323	58,013		(58,013)				
88	6033B	Maintenance & Repairs - Buildings	\$7,968	\$7,425	\$18,125	18,669		(18,669)				
89		Paint Building				20,000		(20,000)				
90	6033G	Maintenance & Repairs - Grounds	\$32,469	\$14,817	\$500	515		(515)				
91	6035	Major Maintenance	\$0	\$0	\$0	0		0				
92	6035T	Major Maintenance-CCTV & Hydro Clean	\$0	\$0	\$0	0		0				
93	6036	M & R - Emergency Events	\$36,166	\$38,637	\$0	0		0				
94	6036T	Unplanned Maintenance	\$0	\$7,727	\$0	0		0				
95	6037	M & R - SCADA	\$9,106	\$0	\$1,440	1,483		(1,483)				
96	6040	M & R - Equipment	\$2,122	\$0	\$0	0		0				
97	6041L	Maintenance & Repairs - Vehicles Licenses	\$7,445	\$6,451	\$5,712	5,883		(5,883)				

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

A	B	C	D	F	G	H	I	J	K	X	Y	Z
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 3%												
1	2	3	4	5	6	7	WASTEWATER FUND		WASTEWATER DEPARTMENT - 12		2019/20	2019/20
ACCOUNT NO.							ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	PROPOSED BUDGET	PROP. 218 ESTIMATES	2019/20 EST. P.218 VARIANCE
134	6092	Lab Supplies		\$1,734	\$2,348	\$2,791		2,875			(2,875)	
135	6093	Small Tools and Equipment		\$2,102	\$2,297	\$3,406		3,508			(3,508)	
136	6094	Clothing and Uniform		\$3,162	\$2,787	\$2,000		2,060			(2,060)	
137	6095	Office Furniture/Equipment		\$2,085	\$0	\$1,000		1,030			(1,030)	
138	6096	Fuel - Gas and Diesel		\$7,682	\$10,598	\$10,788		11,112			(11,112)	
139	6115	Meeting Expenses		\$109	\$0	\$115		118			(118)	
140	6120D	Travel, Training, Seminars-Directors		\$0	\$0	\$0		0			0	
141	6120E	Travel, Training, Seminars-Employees,		\$3,801	\$1,878	\$5,942		6,120			(6,120)	
142	6124	Employee Recognition		\$100	\$0	\$0		0			0	
143	6125	Employee Recruitment		\$4,751	\$2,674	\$2,971		3,060			(3,060)	
144		Prop 218 Other				0		0		100,000	100,000	
146		Total Services & Supplies		\$833,097	\$743,910	\$740,030		\$829,231		\$669,000	(\$160,231)	
147		CAPITAL OUTLAY										
149		Security Improvements @ WWTP				0		\$9,000			(9,000)	
150		Replace Racks on 1996 F150 Truck				0		\$25,000			(25,000)	
152	6170	Capital Assets		\$346,929	\$0	\$0					0	
153	6170F	WWTP Influent Screen Installation			\$1,079	\$164,509					0	
154	6170F	Hand Rails On Digesters			\$0	\$60,340					0	
155	6170F	Hand Rails on Main Walkway/Pump			\$29,185	\$0					0	
156	6170F	Screw screen Compactor With Auger			\$6,780	\$0					0	
157	6170F	Effluent Pump			\$17,250	\$0					0	
158	6170F	6" Pump			\$53,204	\$0					0	
159	6170	Influent Station Improvements			\$9,780	\$0					0	
160	6170	LS A-1 Control Panel Upgrade				\$45,000					0	
161	6170	Crane Truck				\$57,040					0	
162											0	
163		Wastewater SST - PG&E Turnkey						\$160,000			(160,000)	
164	Note #1	CIP - Priority #1 Projects (unallocated)						\$340,000			(340,000)	
165											0	
166											0	
167											0	
168											0	
169						0					0	
170		Prop 218 Estimates				0				500,000	500,000	

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12										
2		3%										
3												
4	ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5		WASTEWATER DEPARTMENT - 12										
6												
7												
172		Total Capital Outlay	\$346,929	\$117,278	\$326,889	\$534,000	\$500,000	(\$34,000)				
173		DEBT SERVICE										
174	2603	Loan Principal	\$114,000	\$118,000	\$128,000	\$132,000		(132,000)				
175	6180C	Interest Expense	\$33,686	\$41,496	\$35,899	\$29,984		(29,984)				
176	6180	Interest Expense - Interfund Loan		\$6,628	\$27,960	\$27,960		(27,960)				
177	6180J	Loan Principal-Muni Fin Ford Crane Trk	\$0	\$0	\$0	\$10,479		(10,479)				
178	6180H	Interest Expense - Muni Fin Ford Crane Trk	\$0	\$0	\$0	\$2,424		(2,424)				
179		Prop 218 Estimates	0	0	0	160,000		160,000				
180												
181		Total Debt Service	\$147,686	\$166,124	\$191,859	\$202,847	\$160,000	(\$42,847)				
182		ADMINISTRATIVE COST ALLOCATION										
183		Administrative Cost Allocation	429,775	461,098	476,913	\$549,770	479,000	(70,770)				
184												
185		Total Administrative Cost Allocation	\$429,775	\$461,098	\$476,913	\$549,770	\$479,000	(\$70,770)				
186		Total Expenditures	\$2,504,462	\$2,223,228	\$2,479,949	\$3,115,250	\$2,886,000	(\$229,250)				

Attachment to Regular Business Item 3.B.

CAMBRIA COMMUNITY SERVICES DISTRICT RESERVE POLICY

Purpose: The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. Funds established under this policy shall function as both Capital Outlay and Contingency Reserves. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

- a. Maintain operational sustainability in periods of economic uncertainty.
- b. Contingencies (i.e. unplanned but necessary expenditures, emergencies, disasters, etc.)
- c. Fund replacement and major repairs for the district's major assets and infrastructure.
- d. Fund multi-year capital improvements.
- e. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board Statement No. 54 which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or district policy shall be deemed "unassigned" and "assigned" reserves. Reserves set aside pursuant to this Policy will be matched by cash investments.

Policy: Use of District Reserves is limited to available "Unrestricted" Funds, including donations, interest earned, fees for service, tax revenues or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a. Reserve Funds will be set aside in each of the District's three Funds (General, Water and Wastewater). The Board of Directors will determine the amount to be set aside as Reserves as line-items in the Annual Budget. At a minimum, the lesser of \$ _____ and ____% of revenue will be set aside. In the event that any of the District's Funds receives material, unanticipated eligible revenue (e.g. a windfall) or budget surplus, the Board will consider setting aside some or all of such unanticipated revenue or surplus for reserves before committing expenditure for other purposes. The accumulated balance of unassigned Reserve Funds will not exceed ____% of the respective Fund's prior year Unrestricted Income. Assigned Reserve Funds shall not exceed the specific purpose for which they are accumulated.
- b. Reserves will be set aside for the following purposes:
 - a. General Fund unassigned Reserves:
 - i. Operating Reserve: Funds to be used to provide for operations in anticipation of Property Tax receipts. Any reserves used for this purpose will be replaced when the Property Taxes are received.
 - ii. Contingencies
 - b. General Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.

Attachment to Regular Business Item 3.B.

- iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
- iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- c. Water Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years
 - ii. Contingencies.
- d. Water Fund assigned Reserves:
 - i. SWF Operations set aside during years of non-operation to anticipate expenses incurred when the plant is operated.
 - ii. Vehicle Fleet purchases to support District operations.
 - iii. Technology Reserve to purchase hardware and software to support District operations.
 - iv. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - v. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- e. Wastewater Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years.
 - ii. Contingencies
- f. Wastewater Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.
 - iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.

Monitoring Reserve Levels: The General Manager, in collaboration with the Financial Manager, will report to the Board of Directors, on a semi-annual basis, Reserve Balances and Activity. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy,
- b. When a major change in conditions calls the effectiveness of this policy into question, or
- c. Upon Board of Directors request.

Revision 2, 5/20/19, **DRAFT**

Color Code of Text

Blue – Steidel

Green – From CCSD Board Bylaws, Tailored for Committee Use, by direction of President Pierson

Red – Latest Language in R&I Bylaws

Purple – Finance Committee Language which differs in structure from R&I Bylaws

CAMBRIA COMMUNITY SERVICE DISTRICT FINANCE STANDING COMMITTEE BYLAWS

I. STATEMENT OF PURPOSE AND AUTHORITY

A. The Finance Standing Committee serves as an Advisory resource to the Cambria CSD Board of Directors providing oversight for transparent budget processes and financial management that promote fiscal stability and instill public trust. In addition, the Committee will support and work directly with the General Manager and Finance Manager in enhancing financial integrity and monetary discipline.

B. Maintain collaborative working relationships with the public, **other standing committees** and the CCSD Board of Directors. Support other standing committee's fiscal review needs.

C. Apart from their normal function as part of this advisory resource, Committee members have no individual authority and may not represent the Committee or the CCSD in any policy, act or expenditure.

II. STATEMENT OF RESPONSIBILITIES

A. At the direction of the Cambria CSD Board of Directors: 1) discuss, receive public input and advise the Board on Financial matters; **2) provide financial review, assessment and recommendations to district staff and CCSD Board of Directors regarding potential projects available to the district by private, public, county or state entities.**

B. Members of the Committee and their activities are bound by all applicable provision of the Brown Actions (Government Cod Sections 54950, et seq.).

C. Member of the Committee shall not participate in discussion of, or vote on issues constituting conflicts of interest – “no public official shall make, participate in making, or in any attempt to use his official position to influence a governmental decision in which he/she knows or has reason to know he/she has a financial interest.” (Government Code Section 87100).

D. Members of the Committee are charged with protecting and upholding the public interest and exhibiting the highest level of ethics in all actions.

Attachment to Regular Business Item 3.C.

III. TERMS OF APPOINTMENT AND OFFICES

A. The Committee shall consist of five members from the community with full voting privileges and one ex officio board director as chairperson. Committee members shall be appointed by the CCSD Board of Directors with a majority vote.

B. Each Citizen Committee member shall serve a **two-year term**. Upon the request of a retiring Committee member, at the end of a completed term of office, with the recommendation of the Committee, and at the direction of the CCSD Board of Directors, a committee member may be appointed for **additional term two year terms, in increments**.

C. Each Committee member shall live within the CCSD boundaries, hold no other public office within the CCSD, and shall serve at the pleasure of the CCSD Board.

D. The members of the Committee shall elect a Vice-Chairperson and Secretary, and the Chairperson shall be appointed by the CCSD Board of Directors. The Chairperson shall preside over meetings, appoint appropriate committees, sign reports, establish meeting agendas and represent the Committee at the regular Board meeting. In the absence of the Chairperson, the duties of this office shall be performed by the Vice Chairperson. The terms of these offices shall be one year with elections occurring at the first regular meeting of each year.

IV. DUTIES OF COMMITTEE OFFICERS AND COMMITTEE MEMBERS

A. The Chairperson shall:

1. Chair the Finance Committee Meetings
2. Chair the Finance Executive Committee to include the Chairperson and Vice Chairperson
3. Vote only in the event of a tied vote of the community members of the Committee.
4. Coordinate input for agenda topics for the monthly Finance Committee meetings with CSD staff.
5. Develop an Annual Calendar of Events that includes Joint Standing Committee meetings supporting budget development.
6. Appoint Ad hoc committees as needed.
7. Act as liaison to CCSD standing committees and appoint representatives to act as liaison to other committees.

B. The Vice Chairperson shall:

1. Perform the duties of the Chairperson in his or her absence.
2. Coordinate preparation of Finance priorities with the Chairperson to be submitted to the CCSD staff.
3. Attend Executive Committee meetings as needed.

Attachment to Regular Business Item 3.C.

C. The Secretary shall:

1. Record the minutes of the meetings, ensuring the accuracy of when, how and by whom the Committee's business was conducted. Minutes are recorded in written form as well as my audio recording.
2. Include at a minimum: The date, time and location of the meeting; a list of the Committee members present and absent; a record of reports presented and by whom; the text of motions presented and description of any action taken, list of items considered for future agenda, time of meeting adjournment.
3. Submit the draft written minutes and audio recording to CCSD staff for the record.

D. Committee Members:

1. Information that is exchanged before meetings shall be distributed through the District Clerk and Committee members will receive all information being distributed as part of the normal meeting Agenda posting.
2. Committee members shall at all time conduct themselves with courtesy to each other, to staff and to member of the audience present at Board meeting.
3. Individual Committee members have the right to disagree with ideas or opinions, while being respectful. Once the Committee takes action, individual members should not create barriers to the implementation of any action voted upon by the committee.

V. AGENDA PROCEDURE

- A. Finance Standing Committee Regular Meetings
 1. The Committee shall meet within the jurisdictional boundaries of the CCSD except in an emergency.
 2. Member shall provide input on the agenda to the Chairperson.
 3. Executive Committee shall develop the draft agenda with the CCSD staff
 4. CCSD staff shall prepare the final agenda, attachments and emails to all Finance Committee members. Agendas are distributed to an agenda distribution list.
 5. CCSD staff shall post agendas at the District Administrative Office, Veteran's Memorial Hall, and the Cambria Public Library.

VI. Ad Hoc Committees

The Chairperson shall appoint Ad Hoc committees as may be deemed necessary or advisable. The duties of an Ad Hoc committee shall be outlined at the time of the appointment and an ad Hoc committee shall be considered dissolved when its final report has been made.

VII. COMMITTEE PROCEDURES

A. The committee shall meet on the fourth Tuesday of each month unless otherwise publicly noticed 72 hours in advance. The Committee may call public noticed special meetings as needed.

B. A majority of the committee members shall constitute a quorum.

C. All Committee meetings shall be conducted by laws governing open meetings and public participation

D. The CCSD Board shall appoint staff liaison to the Committee for the purpose of improving the flow of communication between the entities.

E. The CCSD General Manager, or his/her designated representative(s) shall assist the Committee as Staff to the Committee

F. After two consecutive unexcused absences of a committee member, the Committee, by a majority vote, may recommend to the CCSD Board the dismissal of said Committee member.

G. Should a Committee member disrupt Committee meetings or participate in behavior contrary to the charges and responsibilities of the Committee, the Committee, by a majority vote, may recommend to the CCSD Board the removal of said member.

H. Committee members desiring to resign shall submit a letter of resignation to the Committee Chairperson and this shall be forwarded to the CCSD Board.

I. Each committee member shall be appointed for a two-year term in concurrence with the CCSD Board of Director elections. Committee members shall be asked to declare their intent to continue service yearly. When committee members decide to terminate service, the remaining committee members shall recommend community members to be voted on by the CCSD Board of Directors. (This is from R&I Committee Adopted Bylaws) (This different from the Finance article J below.)

I. To fill a vacancy on the Standing Finance Committee resulting from the expiration of a regular term of office with no request for reappointment, such vacancy shall be advertised for a minimum of two weeks in the local Newspaper, and posted at all Cambria CSD public information bulletin boards. The application period shall extend from the date of first posting the vacancy until a date four weeks following. Applications may be obtained at the Cambria CSD Administrative Offices during normal business hours during the application period. (This is from Finance Bylaws).

J. Vacancies of unexpired terms of office of regular Committee members shall be filled from current applications. Such vacancy shall be filled by appointment of the Cambria CSD Board of Directors. (This is from Finance Bylaws).

VIII. PARLIAMENTARY AUTHORITY

The rules contained in the current edition of **ROBERT'S RULES OF ORDER, Newly Revised**, shall govern the Committee in all cases to which they are applicable and in which they are not consistent with these bylaws, any special rules of order the Committee may adopt and statutes applicable to the Committee that do not authorize the provision of these laws to take precedence.

IX. AMENDMENTS TO BYLAWS

The Bylaws may be amended by majority vote at any regular meeting of the Committee provided that written notice of the proposed changes is mailed to each member of the Committee no less than one week in advance. Changes must be approved by the CCSD Board.