

CAMBRIA COMMUNITY SERVICES DISTRICT



ADOPTED BUDGET FISCAL YEAR 2015-2016

Cambria Community Services District
Proposed 2015/2016 Fiscal Year Budget
June 25, 2015
General Manager Gruber

June 25, 2015

President Robinette and CCSD Board of Directors,

I am pleased to present the Cambria Communities Services District's Proposed Annual Budget for Fiscal Year 2015/2016.

In preparation for the Proposed Fiscal Year 2015/2016 Budget, certain assumptions needed to be made both from a revenue and expenditure perspective. These budgetary assumptions follow.

The Property Tax Revenue estimate in the budget is projected to increase from FY 2014/2015 to FY 2015/16 by approximately 2.0% or \$39,071.

The Fire Benefit Assessment is projected to increase from FY 2014/2015 to FY 2015/16 by approximately 0.2% or \$887.

This proposed budget includes a Cost of Living Salary increase for all employees of 3%. It also includes an additional 1.6 Full Time Equivalent employees as summarized below.

New Positions:

1 Water System Operator
1 Wastewater System Operator

Revised Positions:

Confidential Admin Assistant II reduced from 40 to 24 hours per week
Admin Tech I position increased from 16 to 24 hours per week
Admin Tech III Billing Clerk/ Resource Conservation changed to Admin Tech II Billing Clerk

Deleted Positions:

Admin Tech I (16 hours per week)

District Retirement Contributions to the Public Employees Retirement System (PERS) have increased substantially this year due to a change in the way retirement funds are now being collected. In previous years, the District was required to pay a percent of each employee's salary into the PERS retirement fund. This year the formula for payment was changed to require the District to pay a percent of each employee's salary plus a fixed monthly charge. The fixed monthly charge is a payment on the District's

"unfunded liability". Although the percentage the District is required to pay on each employee's salary has been reduced, the additional fixed charge has resulted in an overall increase in retirement contributions for the District of \$140,602.

In the proposed budget the net cost to operate the Administrative Department has been fully allocated to other departments in the General Fund and to the Water and Wastewater Funds based on the percent of administration staffing effort that is dedicated to each department or fund. That represents a substantial change from last fiscal year where the costs were allocated based upon the relative expenditures in each department or fund. Staff believes costs allocated based on salary distribution is a more realistic allocation.

The attached proposed budget shows:

- Fiscal Year 2014-15 Budget (this is the budget as amended at the Board meeting in February 2015)
- Actual Expenditures for the Fiscal Year 2014-15 budget through May 30, 2015
- Remaining Balance Percentage in the Fiscal Year 2014-15 budget after revenues and expenditures through May 30, 2015
- Proposed Fiscal Year 2015-16 Budget
- Change between the Proposed Budget and the Fiscal Year 2014-15 Budget which was approved in February 2015
- The percentage change between the Proposed Budget and the Fiscal Year 2014-15 Budget which was approved in February 2015

General Fund Analysis. The proposed budget for the General Fund is balanced as summarized below. It should be noted that the proposed budget shows the budget for Fiscal Year 2014-15 that was approved at the mid-year review in February 2015. The comparison below is to the original Fiscal Year 2014-15 budget that was approved in June 2014. Staff believes that comparison to the original budget gives a more meaningful analysis of changes to the proposed budget for Fiscal Year 2015-16.

CCSD BUDGET ANALYSIS

	PROPOSED FY 15-16	ORIGINAL FY 14-15	CHANGE FY 15-16 TO FY 14-15	% CHANGE FY 15-16 TO FY 14-15
FIRE				
REVENUE	1,775,963	1,725,635	50,328	2.9%
EXPENDITURES	1,775,963	1,725,595	50,368	2.9%
SURPLUS/DEFICIT	-	40	(40)	
FACILITIES & RESOURCES				
REVENUE	660,203	533,138	127,065	23.8%
EXPENDITURES	660,203	533,065	127,138	23.9%
SURPLUS/DEFICIT	-	73	(73)	
PARKS & RECREATION				
REVENUE	187,467	19,205	168,262	876.1%
EXPENDITURES	187,467	19,216	168,251	875.6%
SURPLUS/DEFICIT	-	(11)	11	
ADMINISTRATION				
REVENUE	1,572,641	1,445,137	127,504	8.8%
EXPENDITURES	1,572,641	1,445,137	127,504	8.8%
SURPLUS/DEFICIT	-	-	-	
TOTAL GENERAL FUND				
REVENUE	4,196,274	3,723,115	473,159	12.7%
EXPENDITURES	4,196,274	3,723,013	473,261	12.7%
SURPLUS/DEFICIT	-	102	(102)	

The projected revenues for the Fiscal Year for the Fire Department are \$50,328 more than last year's budget. The Proposed Expenditures for the Fiscal Year for the Fire Department are \$50,368 more than last year's budget. The administrative cost allocation for the Fire Department has gone down considerably compared to last year's budget. This is a direct result of the return to use of the cost allocation method used in years prior to Fiscal Year 2014/15. \$51,591 in Property Tax revenues that would normally be assigned to the Fire Department have been transferred to the Facilities and Resources Department for use in removing dead trees from District property.

The projected revenues for the Fiscal Year for the Facilities and Resources Department are \$127,065 more than last year. That is primarily due to two things. First, \$51,591 in property taxes that would normally be assigned to the Fire Department were transferred to Facilities and Resources to remove dead trees on District property; and second, a \$60,000 grant has been received from Cal Recycle to pay for new trash receptacles. The projected expenditures for the Fiscal Year for Facilities and Resources are \$67,138 more than last year. The majority of the additional expenditures are for the removal of dead trees.

The projected revenues for the Fiscal Year for Parks and Recreation are \$168,262 more than last fiscal year. The increase is primarily due to the fact that \$159,256 in funds have been transferred here from the previous Proposition 1A Reserve which was dis-established. These funds are actually a carryover in Capital Projects from last fiscal year. The projected expenditures for the Fiscal Year Budget for Parks and Recreation are \$168,251 more than last year. This is primarily due to projected expenditures of \$159,286 for improvements to East Ranch Park.

The projected revenues for the Fiscal Year for the Administrative Department are \$127,504 more than last fiscal year. That is primarily due to increased allocations to other departments. The proposed expenditures for Fiscal Year for the Administrative Department are \$127,504 more than last fiscal year. This increase is primarily due to the required increases in PERS contributions discussed earlier.

Water Fund Analysis. The proposed budget for the Water Fund has a deficit of \$254,654 for normal department operations. A comparison to the budget for Fiscal Year 2014-15 that was approved in June 2014 is shown below. Staff believes that comparison to the original budget gives a more meaningful analysis of changes to the proposed budget for Fiscal Year 2015-16.

CCSD BUDGET ANALYSIS				
	<u>PROPOSED</u>	<u>ORIGINAL</u>	<u>CHANGE</u>	<u>% CHANGE</u>
	<u>FY 15-16</u>	<u>FY 14-15</u>	<u>TO FY 14-15</u>	<u>FY 15-16</u>
			<u>TO FY 14-15</u>	<u>TO FY 14-15</u>
<u>WATER</u>				
REVENUE	1,756,715	1,816,123	(59,408)	-3.3%
EXPENDITURES	2,011,369	1,862,020	149,349	8.0%
SURPLUS/DEFICIT	(254,654)	(45,897)	(208,757)	

The projected revenues for the Fiscal Year for the Water Department are \$59,408 less than last fiscal year. This is attributable to the continued conservation efforts of our customers. It is not anticipated that water sales will increase unless the Stage 3 water conservation requirements are lifted.

Projected expenditures for the Fiscal Year are \$149,349 more than last fiscal year. This is primarily due to two factors. First, there is an increase in staffing costs of approximately \$50,000 due to the addition of a Water Treatment Operator position. Second, \$216,218 more in administration costs have been allocated to the department.

It should be noted that the Conservation Department continues to be incorporated into the Water Department Budget. No funds have been provided for the Rebate Program for Fiscal Year 2015/16. The conservation efforts of the community have been extremely effective and the financial resources previously provided for the rebate program can be more effectively used in other areas.

Advanced Water Treatment Plant Analysis. Staff is proposing four budgets for the Advanced Water Treatment Plant (AWTP).

The first AWTP budget is the Capital Cost Recovery Budget. All revenues from the monthly AWTP Fixed charges and the monthly AWTP usage charges are included in this budget. The funds are dedicated to pay for debt service on the original loan of \$8,939,000 and to pay for maintenance of the AWTP when it is not operating. The proposed budget was developed assuming the AWTP will be operational for three months during the fiscal year. The proposed budget projects revenues of \$840,000 and expenditures of \$776,583 resulting in a surplus of \$63,417 for the year.

The second AWTP budget is the Operating Budget. The additional operating revenues which are charged when the plant is operating are included in this budget. All costs associated with operating the plant are also included in the budget. The proposed budget to operate the plant for three months projects revenues of \$126,650 and expenditures of \$347,859 resulting in a deficit of \$221,209 for the year. The rate study provided by Bartles and Wells projected revenues and expenditures in this area to be \$220,000 per year. Revenues will be substantially below the revenues projected in the rate study because those revenues were based on a 20% reduction in water sales during operation of the plant and the District is actually experiencing closer to a 40% reduction in sales which results in projected revenues being \$77,250 less than projected in the rate study. Expenditures are substantially higher than projected in the rate study primarily due to extensive monitoring, sampling and operating modifications required by unanticipated environmental requirements. The expenditures in this budget do not reflect accurate long term trends because some are "one time" in nature and are not expected to continue in the long term. These "non-recurring" costs include baseline monitoring for the adaptive management plan and extensive sampling requirements which are expected to decrease under "normal" operations.

The third AWTP budget is the Capital Projects Budget for the Santa Rosa Creek Project. This is a continuation of the budget approved last fiscal year. Grant funds from the Drinking Water Drought Grant Program in the amount of \$307,876 are expected to be received in August or September 2015. Expenditures of \$ 354,134 have been incurred and a known future expense for replacing the Filtronics Filter Media is projected to be \$40,000. This will leave a deficit of \$86,258 to be funded from the Water Fund Balance.

The fourth AWTP budget is the Capital Projects Budget for the San Simeon Creek Project. This is a continuation of the budget approved last fiscal year and approximately \$584,000 dollars have not been committed from the \$8,939,000 loan and the \$4,382,256 grant from the state.

Wastewater Fund Analysis. The proposed budget for the Wastewater Fund has a deficit of \$207,316. A comparison to the budget for Fiscal Year 2014-15 that was approved in June 2014 is shown below. Staff believes that comparison to the original

budget gives a more meaningful analysis of changes to the proposed budget for Fiscal Year 2015-16.

CCSD BUDGET ANALYSIS	PROPOSED	ORIGINAL	CHANGE	CHANGE
	FY 15-16	FY 14-15	FY 15-16 TO FY 14-15	FY 15-16 TO FY 14-15
<u>WASTEWATER</u>				
REVENUE	1,868,627	1,793,108	75,519	4.2%
EXPENDITURES	2,075,943	1,910,632	165,311	8.7%
SURPLUS/(DEFICIT)	(207,316)	(117,524)	(89,792)	76.4%

The projected revenues for the Fiscal Year for the Wastewater Department are \$75,519 more than last fiscal year. The projections made last year were made without the benefit of any historical usage patterns under Stage 3 Water Emergency conditions. The projections for this fiscal year are based on actual data during the Stage 3 water restrictions that have been in place since March 2014. It is not anticipated that wastewater revenues will increase unless the Stage 3 water conservation requirements are lifted.

Projected expenditures for the Fiscal Year are \$165,311 more than last fiscal year. This is primarily due to two factors. First, there is an increase in staffing costs of approximately \$70,000 due to the addition of a Wastewater Treatment Operator position; and second, \$44,351 more in administration costs have been allocated to the department.

The loan for the Wastewater Fund from the State Water Resources Control Board of \$2,592,324 will be paid off this fiscal year. The payments on that loan will be \$174,057 this fiscal year which is about the same amount as the deficit for the year. It is unlikely the District could obtain any replacement financing without raising wastewater rates or reducing expenditures to eliminate the operating deficit.

Conclusion:

The General Fund is essentially balanced and no contribution to or from the General Fund Balance is projected at this time.

The Water Fund has a total projected deficit of \$412,446. That deficit is comprised of a department operating deficit of \$254,654 and an AWTP operating deficit of \$157,792. Staff estimates the Water Fund will not have any cash balance available to fund this deficit at the end of the current fiscal year and will have to borrow cash from the General Fund to cover this deficit.

The Wastewater Fund has a total projected deficit of \$207,316. That includes \$48,000 in capital expenditures and \$343,945 in debt service. The debt service payments will be

reduced by \$174,057 next year after the loan from the SWRCB is paid off. Staff estimates the Wastewater Fund will not have any cash balance available to fund this deficit at the end of the current fiscal year and will have to borrow cash from the General Fund to cover this deficit. The Board has worked extremely hard to address and resolve the current water supply crisis. The Advanced Water Treatment Plant is the long term solution to water shortage in the Cambria community. However, it is now time for CCSD to face another challenge; one involving delayed infrastructure improvement, deferred maintenance and the need for ongoing capital projects.

Major maintenance and capital improvement projects in all three funds (General Fund, Water Fund and Wastewater Fund) have been deferred for many years. As a result of the poor condition of both plants and their associated delivery and collection systems, the District now consistently experiences significant catastrophic system failures requiring expensive emergency corrective action. This is a problem that has been developing for years and it gets worse each year. As identified in the rate study performed by Bartle Wells in 2014, the Water Department alone is facing \$2,440,000 of high priority, immediate capital projects to replace the pump station at the Rodeo Grounds and the Fiscalini and Stuart water tanks.

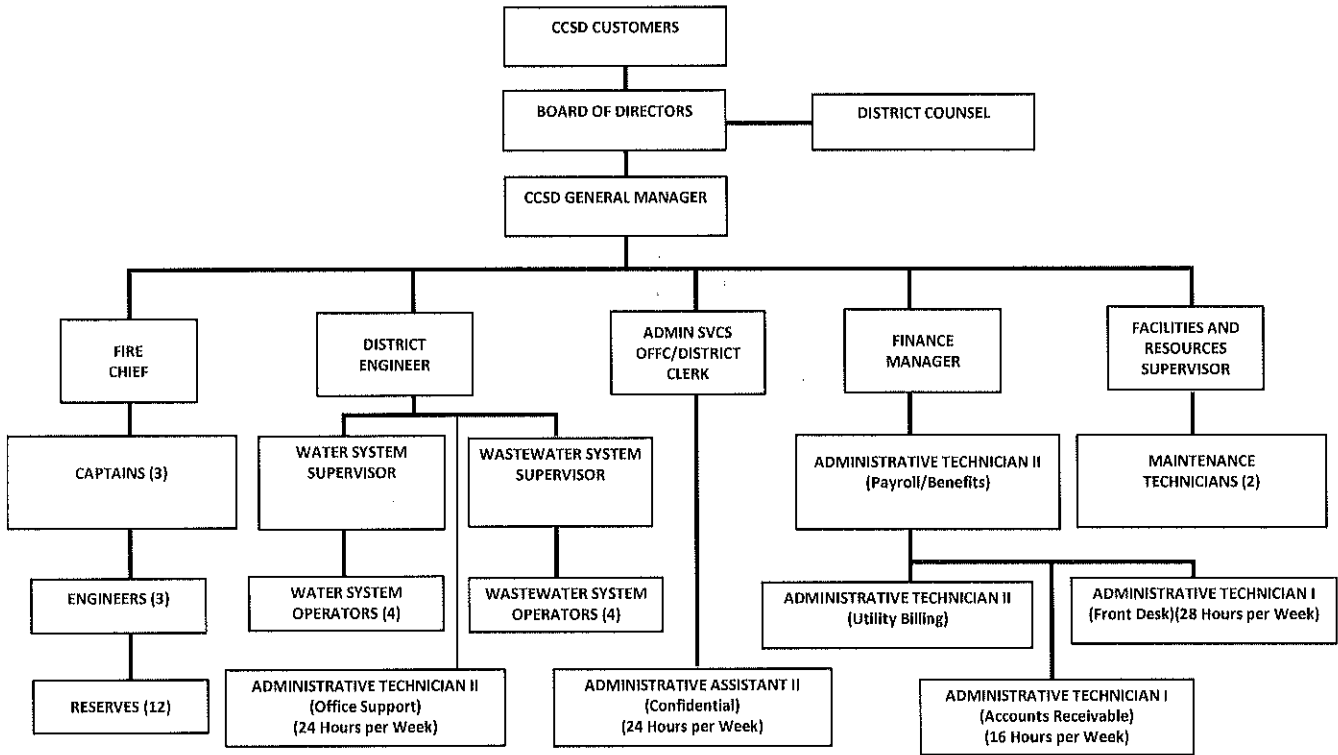
An immediate comprehensive rate study is essential to catalog all existing infrastructure, machinery and equipment and to develop realistic repair and replacement schedules as well as ongoing maintenance requirements. Rates charged for Water and Wastewater services must be examined and appropriate rates determined to provide for efficient and effective service delivery.

I would like to thank all the staff at the CCSD for their dedication and hard work this past year. The Advanced Water Treatment Plant is up and operating and, although many challenges still lay ahead concerning development of the Regular Coastal Development Permit, the high level of commitment of the Board of Directors and our staff will allow us to continue to navigate those tricky waters as well. Several major Wastewater challenges due to aging equipment were met this year and staff continues to provide an excellent level of service under extremely difficult conditions. Administrative functions were understaffed during much of the year but all necessary work was accomplished due to the dedication of the staff we did have. The Cambria Community Services District Fire Department continues to provide the best level of service possible with limited resources. The CCSD Fire Department is currently addressing issues relating to the drought and the forest and is working collaboratively with Cal Fire and other agencies to address and resolve these issues.

Respectfully Submitted,

Jerry Gruber
General Manager
Cambria Community Services District

CCSD BUDGETED ORGANIZATIONAL CHART FISCAL YEAR 2015-2016



New Positions
 1. Water System Operator (1)
 2. Wastewater System Operator (1)

Changed Positions
 1. Confidential Admin Assistant (40 hours per week) changed to 24 hours per week
 2. Admin Tech I (Office Support)(16 Hours per week) changed to 24 hours per week
 3. Admin Tech III (Billing/Conservation) changed to Admin Tech II (Utility Billing)

Deleted Positions
 1. Admin Tech I (A/P & Bank Recs) (16 hrs per week)

Staffing Plan

Directors: 5

Employees:
 Full Time 26 (26.0 Full Time Equivalent)
 Part-Time 16 (6.5 Full Time Equivalent)
 Total 42 (32.5 Full Time Equivalent)

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
ALL FUNDS / ALL DEPARTMENTS

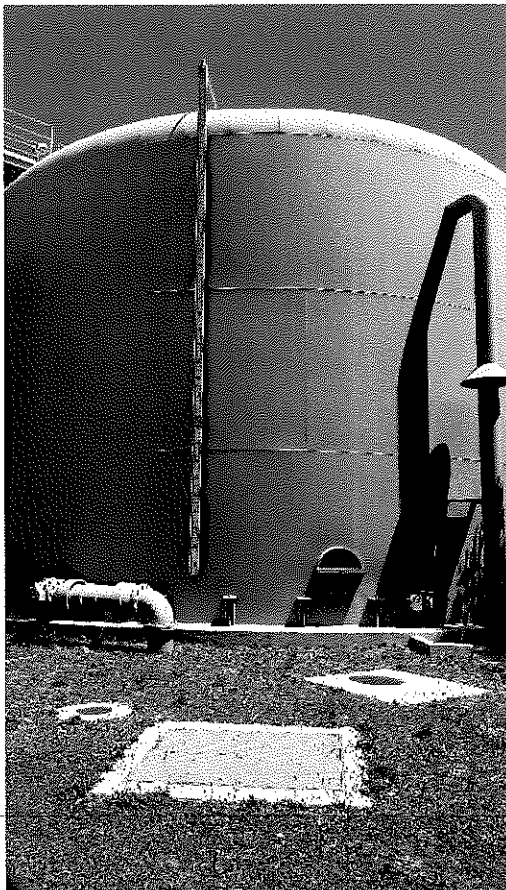
DESCRIPTION	FISCAL YEAR 2014/2015 MIDYEAR BUDGET	ACTUAL AS OF 5/30/15	YTD % OF FY 14/15 BUDGET	FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
OPERATING REVENUES						
WATER FUND	1,674,065	1,492,948	89%	1,756,715	82,650	5%
WATER FUND: CAPITAL COST RECOVERY				840,000		
WATER FUND: AWTP OPERATIONS				126,650		
WASTEWATER FUND	1,859,165	1,577,413	85%	1,868,627	9,462	1%
FIRE DEPARTMENT - GENERAL FUND	1,725,635	1,697,804	98%	1,775,963	50,328	3%
ADMINISTRATION - GENERAL FUND	1,449,389	1,343,042	93%	1,572,641	123,252	9%
FACILITIES AND RESOURCES - GENERAL FUND	528,475	521,203	99%	660,203	71,728	25%
PARKS AND RECREATION - GENERAL FUND	19,205	19,205	100%	187,467	168,262	876%
TOTAL OPERATING REVENUES	7,255,934	6,651,615	92%	8,788,265	505,681	21%
DEBT ISSUANCE FROM RESTRICTED RESERVES						
TOTAL OPERATING REVENUE, DEBT ISSUANCE & TRANSFERS IN	7,255,934	6,651,615	92%	8,788,265	505,681	21%
OPERATING EXPENDITURES						
WATER FUND	1,796,441	1,483,114	83%	2,011,369	214,928	12%
WATER FUND: CAPITAL COST RECOVERY				776,583		
WATER FUND: AWTP OPERATIONS				347,859		
WASTEWATER FUND	2,048,268	1,705,572	83%	2,075,943	27,675	1%
FIRE DEPARTMENT - GENERAL FUND	1,743,268	1,554,135	11%	1,775,962	32,694	2%
ADMINISTRATION - GENERAL FUND	1,360,046	1,207,493	89%	1,572,641	212,595	16%
FACILITIES AND RESOURCES - GENERAL FUND	535,555	439,354	82%	660,203	124,649	23%
PARKS AND RECREATION - GENERAL FUND	9,216	6,968	76%	187,467	178,251	1934%
TOTAL OPERATING EXPENDITURES	7,492,794	6,396,636	85%	9,408,027	790,792	26%
TOTAL OPERATING REVENUES & TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES	(236,860)	254,979		(619,762)	(285,111)	162%
NET TRANSFERS / LOANS*	236,860	(254,979)		619,762	285,111	162%
NET RESULTS OF OPERATIONS	0	0		0	0	

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

NET TRANSFERS / LOANS	
WATER FUND	412,446
WASTEWATER FUND	207,317
FIRE DEPARTMENT - GENERAL FUND	(0)
ADMINISTRATION - GENERAL FUND	0
FACILITIES AND RESOURCES - GENERAL FUND	0
PARKS AND RECREATION - GENERAL FUND	0
NET TRANSFERS / LOANS	619,762

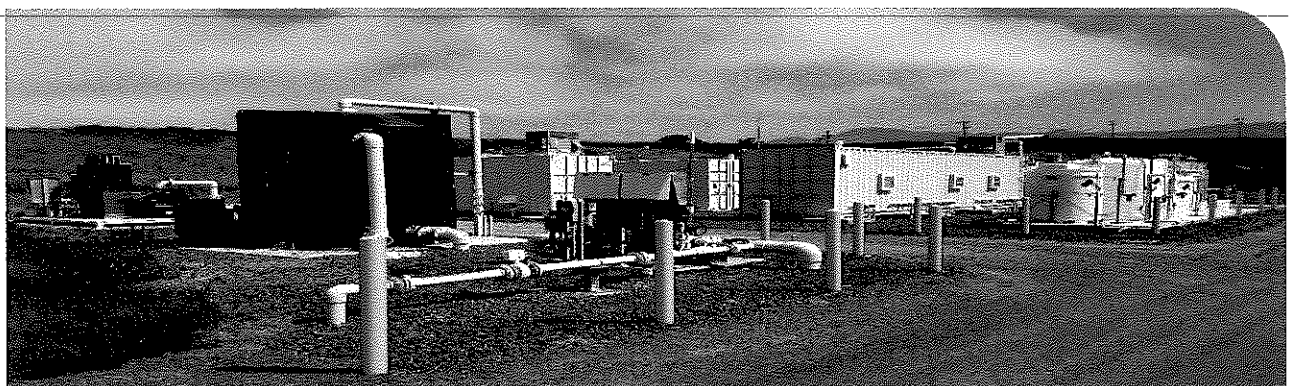
**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015 - 2016 PROPOSED BUDGET JUNE 25, 2015
 WATER ENTERPRISE FUND - WATER DEPARTMENT SUMMARY**

DESCRIPTION	FISCAL YEAR	ACTUAL	YTD %	PROPOSED	INCREASE/	%
	2014/2015 BUDGET	AS OF 5/30/15	FY 14/15 AS OF 5/30/15	FISCAL YEAR 2015/2016 BUDGET	(DECREASE) FROM FY 14/15 TO FY 15/16	CHANGE FROM FY 14/15 TO FY 15/16
OPERATING REVENUES						
SERVICE FEES	1,400,100	1,273,799	91%	1,480,000	79,900	6%
STANDBY AVAILABILITY	127,000	124,582	98%	127,000	0	0%
ACCOUNT SERVICE FEES	25,375	22,776	90%	25,375	0	0%
LATE FEES	28,750	23,744	83%	28,750	0	0%
SERVICE FEES	3,750	1,875	50%	3,750	0	0%
INTEREST INCOME	800	0	0%	800	0	0%
DONATIONS	0	0	N/A	0	0	N/A
OTHER	7,700	7,685	100%	8,000	300	4%
RESOURCE CONSERVATION	80,590	38,487	48%	83,040	2,450	3%
TOTAL OPERATING REVENUES	1,674,065	1,492,948	89%	1,756,715	82,650	5%



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015 - 2016 PROPOSED BUDGET JUNE 25, 2015
WATER ENTERPRISE FUND - WATER DEPARTMENT SUMMARY

DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
OPERATING EXPENDITURES						
SALARIES & WAGES	403,198	369,210	92%	407,606	4,408	1%
PAYROLL TAXES & BENEFITS	271,802	232,017	85%	330,777	58,975	22%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	123,275	175,605	142%	139,000	15,725	13%
MAINTENANCE & REPAIR-PLANT	500	1,274	255%	1,000	500	100%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	10,000	8,559	86%	16,000	6,000	60%
MAJOR MAINTENANCE	20,000	10,810	54%	0	(20,000)	-100%
OFFICE SUPPLIES & EQUIPMENT	14,500	8,568	59%	17,250	2,750	19%
GOVERNMENT FEES, DUES, PUBLICATIONS	23,050	32,420	141%	30,000	6,950	30%
UTILITIES	132,975	96,115	72%	134,100	1,125	1%
BAD DEBT & CLAIMS	175	620	354%	1,400	1,225	700%
PROFESSIONAL SERVICES	188,450	16,159	9%	144,500	(43,950)	-23%
PROFESSIONAL SERVICES-EMER. WATER SUPPLY	0	0	N/A	0	0	N/A
BUDGET AMENDMENT-PROF. SERVICES	0	0	N/A	0	0	N/A
LEASE-WELL SITE	36,343	0	0%	36,343	(0)	0%
OPERATING SUPPLIES & EQUIPMENT	48,000	47,910	100%	54,500	6,500	14%
TRAINING/TRAVEL & RECRUITMENT	2,000	1,772	89%	5,500	3,500	175%
PUBLIC OUTREACH & EDUCATION	1,125	1,095	97%	1,150	25	2%
DEBT SERVICE	52,742	3,079	6%	9,097	(43,645)	-83%
CAPITAL OUTLAY	0	47,543	N/A	0	0	N/A
RESOURCE CONSERVATION PROGRAMS	38,877	36,715	94%	72,931	34,054	88%
ALLOCATED OVERHEAD	429,429	393,643	92%	610,216	180,787	42%
TOTAL OPERATING EXPENDITURES	1,796,441	1,483,114	83%	2,011,369	214,928	12%
OPERATING REVENUE & DEBT PROCEEDS						
LESS EXPENDITURES	(122,376)	9,833		(254,654)	(132,277)	108%
TRANSFER TO CONSERVATION	0	0		0	0	N/A
LOAN FROM GENERAL FUND				254,654	254,654	N/A
TRANSFER FROM WATER FUND BALANCE	45,896			0	(45,896)	-100%
NET TRANSFERS	45,896	0		254,654	208,758	455%
NET RESULTS OF OPERATIONS	(76,480)	9,833		0	76,481	



**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 PROPOSED BUDGET AS OF JUNE 25, 2015
WATER FUND - WATER DEPARTMENT DETAIL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
REVENUES							
11 4000	Sales	1,206,500	1,023,756	85%	1,230,000	23,500	1.9%
11 4000 11	Adjustments	(2,900)	(1,432)	49%	(46,600)	(43,700)	1506.9%
11 4023 11	Penalty/Surchg	196,500	251,475	128%	296,600	100,100	50.9%
	SALES	1,400,100	1,273,799	91%	1,480,000	79,900	5.7%
11 4200 11	INTEREST INCOME	800	0	0%	800	0	0.0%
11 4007 11	Returned Check Fee	325	210	65%	325	0	0.0%
11 4008 11	Account Setup/Close Fees	13,550	11,309	83%	13,550	0	0.0%
11 4373 11	Inspection Fees	11,500	11,257	98%	11,500	0	0.0%
	ACCOUNT SERVICE FEES	25,375	22,776	90%	25,375	0	0.0%
11 4123 11	Retrofit Administrative Fees	0	0	N/A	0	0	N/A
11 4124 11	Assignment Fees	3,750	1,875	50%	3,750	0	0.0%
	ADMINISTRATIVE FEES	3,750	1,875	50%	3,750	0	0.0%
11 4010 11	Penalties	28,550	23,648	83%	28,550	0	0.0%
11 4011 11	Service Disconnect/Reconnect	200	96	48%	200	0	0.0%
	LATE FEES	28,750	23,744	83%	28,750	0	0.0%
11 4360 11	STANDBY AVAILABILITY	127,000	124,582	98%	127,000	0	0.0%
11 4100 11	Connect Rev - SFR	7,700	7,685	100%	8,000	300	3.9%
	OTHER	7,700	7,685	100%	8,000	300	3.9%
RESOURCE CONSERVATION							
11 4101 10	WAIT LIST FEES	55,000	10,007	18.2%	55,000	0	0.0%
11 4110 10	REMODEL FEES	23,250	24,855	106.9%	25,000	1,750	7.5%
11 4124 10	ASSIGNMENT FEES	2,300	3,625	157.6%	3,000	700	30.4%
11 4200 10	INTEREST INCOME	40	0	0.0%	40	0	0.0%
	SUB-TOTAL RESOURCE CONSERVATION	80,590	38,487	47.8%	83,040	2,450	3.0%
TOTAL REVENUES		1,674,065	1,492,948	89%	1,756,715	82,650	4.9%

EXPENDITURES							
GROSS REGULAR WAGES		359,948	323,555	90%	364,356	4,408	1.2%
11 5010 11	Overtime	25,000	29,555	118%	25,000	0	0.0%
11 5020 11	Standby Pay	18,250	16,100	88%	18,250	0	0.0%
	SUB-TOTAL SALARY & WAGES	403,198	369,210	92%	407,606	4,408	1.1%
11 5101 11	Uniform Allowance	1,600	1,600	100%	2,000	400	25.0%
11 5102 11	Dental & Life	6,013	5,238	87%	5,287	(726)	-12.1%
11 5103 11	Health Insurance	66,842	55,059	82%	64,813	(2,029)	-3.0%
11 5105 11	Life	500	412	82%	500	0	0.0%
11 5106 11	FICA	21,240	17,745	84%	24,734	3,494	16.4%
11 5107 11	Medicare	6,042	5,280	87%	5,958	(84)	-1.4%
11 5108 11	Workers' Comp	22,778	19,844	87%	25,970	3,192	14.0%
	SDI	3,080	0	0%	3,516	436	14.1%
11 5109 11	Retirement	96,412	85,466	89%	145,441	49,029	50.9%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015/2016 PROPOSED BUDGET AS OF JUNE 25, 2015
 WATER FUND - WATER DEPARTMENT DETAIL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
11 5120 11	457 Match	1,950	900	46%	1,300	(650)	-33.3%
11 5121 11	Retirees' Health	35,920	32,521	91%	41,508	5,588	15.6%
11 5122 11	Medical Reimbursement	9,425	7,952	84%	9,750	325	3.4%
SUB-TOTAL BENEFITS		<u>271,802</u>	<u>232,017</u>	<u>85%</u>	<u>330,777</u>	<u>58,975</u>	<u>21.7%</u>
PERSONNEL COSTS		675,000	601,227	89%	738,382	63,382	9.4%
11 6010 11	Ads-Legal	275	194	71%	300	25	9.1%
11 6011 11	Public Information	850	901	N/A	850	0	0.0%
	OUTREACH / EDUCATION	1,125	1,095	97%	1,150	25	2.2%
11 6031D 11	M&R-Water Distribution	49,500	65,347	132%	75,000	25,500	51.5%
11 6031F 11	M&R-Fire Hydrants	1,000		0%	1,500	500	50.0%
11 6031G 11	M&R-Generators	900	6,151	683%	10,000	9,100	1011.1%
11 6031L 11	M&R-Water Leimert			N/A	500	500	N/A
11 6031M 11	M&R-Meters	10,000	12,805	128%	2,500	(7,500)	-75.0%
11 6031P 11	M&R-Pumps	19,625	27,922	142%	5,000	(14,625)	-74.5%
11 6031R 11	M&R-SR 4	5,100	18,348	360%	5,000	(100)	-2.0%
11 6031S 11	M&R-Storage	15,575	12,228	79%	5,000	(10,575)	-67.9%
11 6031T 11	M&R-Treatment	20,000	23,354	117%	20,000	0	0.0%
11 6031V 11	M&R-Valves			N/A	7,500	7,500	N/A
11 6031W 11	M&R-Wells		3,563	N/A	5,000	5,000	N/A
11 6031Y 11	M&R-Yard	1,575	5,887	374%	2,000	425	27.0%
	DELIVERY SYSTEM REPAIRS	<u>123,275</u>	<u>175,605</u>	<u>142%</u>	<u>139,000</u>	<u>15,725</u>	<u>12.8%</u>
11 6033B 11	M&R-Buildings	500	1,274	255%	1,000	500	100.0%
	PLANT REPAIRS	500	1,274	255%	1,000	500	100.0%
11 6035 11	Compound Meter Upgrades	20,000	10,810	54%	0	(20,000)	-100.0%
	MAJOR MAINTENANCE	20,000	10,810	54%	0	(20,000)	-100.0%
11 6040 11	M&R-Equipment		988	N/A	1,000	1,000	N/A
11 6041L 11	M&R-Vehicles-Licensed	10,000	7,571	76%	10,000	0	0.0%
11 6041N 11	M&R-Vehicles-Non Licensed			N/A	4,000	4,000	N/A
11 6063 11	Communication Equipment		0	N/A	1,000	1,000	N/A
	VEHICLE & EQUIPMENT REPAIRS	<u>10,000</u>	<u>8,559</u>	<u>86%</u>	<u>16,000</u>	<u>6,000</u>	<u>60.0%</u>
11 6044 11	Computer Services			N/A	2,000	2,000	N/A
11 6045 11	Computer Supplies & Upgrades	3,100	1,544	50%	3,500	400	12.9%
11 6050 11	Office Supplies	1,150	581	51%	1,500	350	30.4%
11 6051 11	Postage	10,000	5,232	52%	10,000	0	0.0%
11 6053 11	Printing/Forms	200	1,192	596%	200	0	0.0%
11 6095 11	Office Furniture/Equipment	50	19	38%	50	0	0.0%
	OFFICE SUPPLIES & EQUIP	<u>14,500</u>	<u>8,568</u>	<u>59%</u>	<u>17,250</u>	<u>2,750</u>	<u>19.0%</u>
11 6054 11	Dues & Publications	2,000	11,370	569%	15,000	13,000	650.0%
11 6055 11	Gov't Fees & Licenses	21,050	21,050	100%	15,000	(6,050)	-28.7%
	GOVERNMENT FEES & DUES	<u>23,050</u>	<u>32,420</u>	<u>141%</u>	<u>30,000</u>	<u>6,950</u>	<u>30.2%</u>
11 6059 11	Bad Debt	175	266	152%	400	225	128.6%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015/2016 PROPOSED BUDGET AS OF JUNE 25, 2015
 WATER FUND - WATER DEPARTMENT DETAIL**

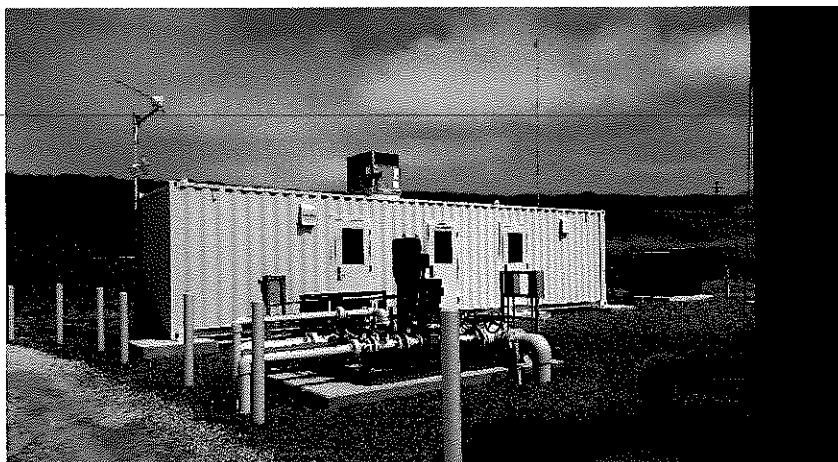
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD %	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	%
				AS OF 5/30/15			CHANGE FROM FY 14/15 TO FY 15/16
11 6088 11	Claims		354	N/A	1,000	1,000	N/A
	BAD DEBT & CLAIMS	175	620	354%	1,400	1,225	700.0%
11 6060C 11	Utilities-Wireless	1,475	1,300	88%	1,500	25	1.7%
11 6060E 11	Utilities-Electricity	124,600	88,485	71%	125,000	400	0.3%
11 6060G 11	Utilities-Gas	1,150	572	N/A	1,200	50	4.3%
11 6060I 11	Utilities-Internet	900	998	111%	1,000	100	11.1%
11 6060P 11	Utilities-Telephone	4,550	4,171	92%	5,000	450	9.9%
11 6060S 11	Utilities-Sewer	300	589	196%	400	100	33.3%
	UTILITIES	132,975	96,115	72%	134,100	1,125	0.8%
11 6078 11	LEASE-WELL SITE	36,343		0%	36,343	(0)	0.0%
11 6080E 11	Engineering	18,000	0	0%	20,000	2,000	11.1%
11 6080K 11	District Counsel	15,550	8,997	58%	16,000	450	2.9%
11 6080L 11	Legal	9,100	4,550	50%	500	(8,600)	-94.5%
11 6080M 11	Rate Fee Study			N/A	22,000	22,000	N/A
11 6080M 11	Other	145,800	2,612	N/A	70,000	(75,800)	-52.0%
11 6080M 11	PIO or Public Relations Specialist			N/A	10,000	10,000	N/A
11 6080M 11	Geo-Hydrologist			N/A	5,000	5,000	N/A
11 6086 11	Outside Services			N/A	1,000	1,000	N/A
	PROFESSIONAL SERVICES	188,450	16,159	9%	144,500	(43,950)	-23.3%
11 6048 11	Security & Safety	2,000	172	9%	2,000	0	0.0%
11 6090 11	Operating Supplies	13,450	11,254	84%	15,000	1,550	11.5%
11 6091 11	Lab Tests	15,000	16,617	111%	15,000	0	0.0%
11 6092 11	Lab Supplies		3,203	N/A	3,500	3,500	N/A
11 6093 11	Small Tools/Equip	3,000	2,156	72%	3,000	0	0.0%
11 6094 11	Clothing/Uniforms	2,550	7,256	285%	4,000	1,450	56.9%
11 6096 11	Fuel	12,000	7,252	60%	12,000	0	0.0%
	OP SUPPLIES/EQUIPMENT	48,000	47,910	100%	54,500	6,500	13.5%
11 6115 11	Meeting Expense	900	443	49%	1,000	100	11.1%
11 6120D 11	Director Travel			N/A	1,000	1,000	N/A
11 6120E 11	Employee Travel/Training		0	N/A	2,000	2,000	N/A
11 6125 11	Recruitment	1,100	1,329	121%	1,500	400	36.4%
	TRAINING & TRAVEL	2,000	1,772	89%	5,500	3,500	175.0%
11 6180G 11	Interest-Truck	1,875	1,205	64%	564	(1,311)	-69.9%
11 2515 11	Principal-Truck	937	937	100%	8,533	7,596	810.7%
	DEBT SERVICE	52,742	3,079	6%	9,097	(43,645)	-82.8%
RESOURCE CONSERVATION							
11 5000 11	Salary & Wages				23,280	23,280	
11 5100 11	Benefits				12,151	12,151	
	SALARIES & BENEFITS	0	0		35,431	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015/2016 PROPOSED BUDGET AS OF JUNE 25, 2015
 WATER FUND - WATER DEPARTMENT DETAIL**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
11 6011I 10	Public Information		901		0	0	
	OUTREACH / EDUCATION	0	901		0	0	
11 6045 10	Computer Goods	425	210	49.4%	0	(425)	-100.0%
11 6054 10	Dues & Publications	11,375	11,370	100.0%	0	(11,375)	-100.0%
	OFFICE SUPPLIES & EQUIPMENT	11,800	11,580	98.1%	0	(11,800)	-100.0%
11 6080K 10	Professional Services-District Counsel	925	533	57.6%	0	(925)	-100.0%
11 6080M 10	Professional Services-Other				34,000	34,000	
	PROFESSIONAL SERVICES	925	533	57.6%	34,000	33,075	3575.7%
11 6080V 10	VOL. LOT MERGER PROGRAM	3,410	1,704	50.0%	3,500	90	2.6%
11 6610 10	Retrofit Program	1,000	1,205	120.5%	0	(1,000)	-100.0%
11 6611 10	Rebate Program	3,600	2,650	73.6%	0	(3,600)	-100.0%
11 6615 10	Non-Potable Water Program	18,142	18,142	100.0%	0	(18,142)	-100.0%
	CONSERVATION PROGRAMS	22,742	21,997	96.7%	0	(22,742)	-100.0%
	SUB-TOTAL RESOURCE CONSERVATION	38,877	36,715	94.4%	72,931	(1,377)	87.6%
SUBTOTAL OPERATING EXPENDITURES		1,367,012	1,089,471	80%	1,401,153	(1,290)	2.5%
11 6200 11	ALLOCATED OVERHEAD	429,429	393,643	92%	610,216	180,787	42.1%
TOTAL EXPENDITURES		1,796,441	1,483,114	83%	2,011,369	(214,928)	12.0%
	NET OPERATING INCOME/(LOSS)	<u>(122,376)</u>	<u>9,834</u>		<u>(254,654)</u>	<u>(132,278)</u>	<u>108.1%</u>
	LOAN FROM GENERAL FUND	0	0		254,654	254,654	
	NET RESULTS OF OPERATIONS	<u>(76,480)</u>	<u>9,834</u>		<u>0</u>	<u>76,480</u>	<u>-100.0%</u>

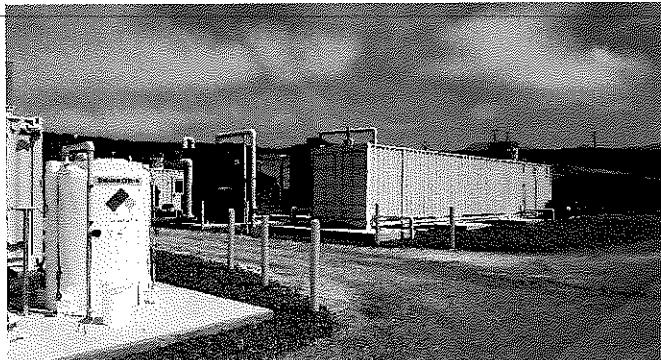
**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015-2016 PROPOSED BUDGET JUNE 25, 2015
 WATER FUND - ADVANCED WATER TREATMENT PLANT
 CAPITAL COST RECOVERY**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR	ACTUAL	REMAINING	FY 14/15	FISCAL YEAR
		2014/2015 BUDGET	AS OF 5/30/15	BALANCE 2014/2015	AS OF 3/31/15	2015/2016 BUDGET
REVENUES						
39 4043 11	TOTAL BASE CHARGE					372,000
39 4053 11	TOTAL EWS USAGE CHARGE					468,000
TOTAL REVENUES						840,000
EXPENDITURES						
	GROSS REGULAR WAGES					24,650
39 6091A 11	M&R-Treatment					25,200
39 6091B 11	Baseline Monitoring Adap Mgt Plan (3 mos)					4,500
39 6031X 11	M&R-AWTP					0
	AWTP SYSTEM OPERATIONS					29,700
39 6060E 11	UTILITIES					4,050
39 6090A 11	Operating Supplies					1,800
39 6180G 11	Interest-Bank Loan					358,137
11 2513 11	Principal-Bank Loan					304,246
39 6829MD 11	Performance Bond					54,000
	DEBT SERVICE					716,383
TOTAL EXPENDITURES						776,583
NET OPERATING INCOME/(LOSS)						63,417



**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015/2016 BUDGET WORKSHEET
 WATER FUND - ADVANCED WATER TREATMENT PLANT
 OPERATIONS BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 3/31/15	REMAINING BALANCE 2014/2015	YTD %	
					FY 14/15 AS OF 3/31/15	FISCAL YEAR 2015/2016 BUDGET
REVENUES						
39 4054 11	TOTAL EWS USAGE CHARGE					126,650
TOTAL REVENUES						126,650
EXPENDITURES						
GROSS REGULAR WAGES						32,884
39 6091C 11	M&R-Treatment					18,000
11 6829T 11	Start-up: Equipment Calibration					5,000
11 6829U 11	Shut-down: Equipment Calibration					5,000
39 6091D 11	Impound Basin Monitoring					1,875
39 6091E 11	Baseline Monitoring Adap Mgt Plan (3 mos)					55,000
39 6091F 11	Remote Monitoring					1,500
39 6091G 11	Calibrations					6,000
39 6031Z 11	M&R-AWTP					7,500
	AWTP SYSTEM OPERATIONS					99,875
39 6061E 11	UTILITIES					18,000
39 6090B 11	Operating Supplies					15,000
39 6091H 11	Lab Tests					165,900
11 6829V 11	Start-up: Lab Analysis: Lagoon Discharge					10,000
11 6829W 11	Shut-down: Lab Analysis: Chemicals					6,200
	OP SUPPLIES/EQUIPMENT					197,100
TOTAL EXPENDITURES						347,859
NET OPERATING INCOME/(LOSS)						(221,209)



CAMBRIA COMMUNITY SERVICES DISTRICT: FISCAL YEAR 2015 - 2016 CAPITAL PROJECTS BUDGET
SANTA ROSA CREEK PROJECT
PROPOSED FISCAL YEAR 2015-2016 BUDGET
FINANCIAL STATUS THROUGH MAY 30, 2015

	<u>Approved Budget 2/28/2015</u>	<u>Already Received 5/30/2015</u>	<u>Projected Receipts</u>	<u>Grand Total</u>	<u>Proposed Budget Authority</u>
Revenues					
Drinking Water Drought Grant (\$300,000 requested)	\$307,876	\$0	\$307,876	\$307,876	\$307,876
Subtotal of One-Time Revenues	\$307,876	\$0	\$307,876	\$307,876	\$307,876
Expenditures					
	<u>Approved Budget 2/28/2015</u>	<u>Already Spent 5/30/2015</u>	<u>Projected Expenditures</u>	<u>Grand Total</u>	<u>Proposed Budget Authority</u>
General Costs	\$36,461	\$36,461	\$0	\$36,461	\$36,461
Environmental Clearances; Biological Monitoring; Etc.	\$666	\$666	\$0	\$666	\$666
Permitting	\$5,483	\$5,483	\$0	\$5,483	\$5,483
Construction (SR1; SR3; Filtronics; etc.)	\$299,521	\$299,521	\$0	\$299,521	\$299,521
Design & Construct Contracts	\$11,831	\$11,831	\$0	\$11,831	\$11,831
Post Construction	\$172	\$172	\$0	\$172	\$172
Replace Filtronics Filter Media	\$40,000		\$40,000	\$40,000	\$40,000
Subtotal of One-Time Expenditures	\$394,134	\$354,134	\$40,000	\$394,134	\$394,134

TRANSFER FROM WATER FUND RESERVES \$86,258

CAMBRIA COMMUNITY SERVICES DISTRICT: FISCAL YEAR 2015 - 2016 CAPITAL PROJECTS BUDGET
SAN SIMEON CREEK PROJECT
PROPOSED FISCAL YEAR 2015-2016 BUDGET
FINANCIAL STATUS THROUGH MAY 30, 2015

SAN SIMEON CREEK ONE-TIME REVENUES	Approved Budget FY 2015/16	Already Received 5/30/2015	Projected Receipts	Grand Total	Proposed Budget Authority	Proposed Change
Loan (Installment Sale)	\$8,939,000	\$8,939,000		\$8,939,000	\$8,939,000	\$0
Proposition 84 Expedited Draught Grant	4,382,256		4,382,256	4,382,256	4,382,256	\$0
TOTALS	\$13,321,256	\$8,939,000	\$4,382,256	\$13,321,256	\$13,321,256	\$0

COSTS INCLUDED IN CDM SMITH TASK ORDERS	Approved Budget FY 2014/15	Already Spent 5/30/2015	Projected Expenditures	Grand Total	Proposed Budget Authority	Proposed Change
Task Order #1: Hydrological Modeling	\$174,495	\$174,495	-	\$174,495	\$174,495	\$0
Task Order #2: Preconstruction Engineering	\$299,601	\$299,601	-	\$299,601	\$299,601	\$0
Task Order #3: Preconstruction Services	920,084	920,084	-	920,084	\$920,084	\$0
Task Order #4: Permitting; Prepurchase Assistance	499,941	499,941	-	499,941	\$499,941	\$0
Task Order #5: Permitting & Environmental	584,607	584,607	-	584,607	\$584,607	\$0
Task Order #6: Permitting & Environmental			308,090	308,090	\$308,090	\$308,090
TOTALS	\$2,478,728	\$2,478,728	\$308,090	\$2,786,818	\$2,786,818	\$308,090

DESIGN BUILD CONTRACT WITH CDM CONSTRUCTORS	Approved Budget FY 2014/15	Already Spent 5/30/2015	Projected Expenditures	Grand Total	Proposed Budget Authority	Proposed Change
Design Build Contract	\$6,647,919	\$6,384,482	\$263,437	\$6,647,919	\$6,647,919	\$0
Change Orders:						
#1 Re-route of ROC and SS Creek Water Pipelines w/Creek	176,369		176,369	176,369	176,369	\$0
#2 Evaporation Pond - Third Party CQA Service	69,005		69,005	69,005	69,005	\$0
#3 Evaporation Pond - Gopher Fence	39,704		39,704	39,704	39,704	\$0
#4 Evaporation Pond - Frog Fence	61,363		61,363	61,363	61,363	\$0
#5 Evaporation Pond - Chain Link Fence Improvements	29,250		29,250	29,250	29,250	\$0
#6 Evaporation Pond - Paint blower Sound Enclosure	7,783		7,783	7,783	7,783	\$0
#7 Pump 9P7 Improvements	6,056		6,056	6,056	6,056	\$0
#8 Ph Analyzers - Required by RWQCB	12,373		12,373	12,373	12,373	\$0
#9 Portable Samplers - Required by RWQCB	14,180		14,180	14,180	14,180	\$0
#10 Permanent Samplers - Required by RWQCB	44,884		44,884	44,884	44,884	\$0
#11 Additional SCADA Monitoring - Required by RWQCB	25,275		25,275	25,275	25,275	\$0
#12 SS Creek Monitoring Well	23,456		23,456	23,456	23,456	\$0
#13 Interior Chain Link Gate Repair	11,209		11,209	11,209	11,209	\$0
#14 Security Cameras	14,152		14,152	14,152	14,152	\$0
#15 CalFire Improvements	50,000		86,091	86,091	86,091	\$36,091
#16 Remote Monitoring			12,100	12,100	12,100	\$12,100
#17 Survey Wells			4,000	4,000	4,000	\$4,000
Mitigation - Water Blending Water Treatment	50,000		50,000	50,000	50,000	\$0
Contractor Labor Compliance Monitor for Prop 84 Grant	10,500		10,500	10,500	10,500	\$0
TOTALS	\$7,293,478	\$6,384,482	\$961,187	\$7,345,669	\$7,345,669	\$52,191

CAMBRIA COMMUNITY SERVICES DISTRICT: FISCAL YEAR 2015 - 2016 CAPITAL PROJECTS BUDGET
SAN SIMEON CREEK PROJECT
PROPOSED FISCAL YEAR 2015-2016 BUDGET
FINANCIAL STATUS THROUGH MAY 30, 2015

SAN SIMEON CREEK EXPENDITURES: OTHER	Approved Budget FY 2014/15	Already Spent 5/30/2015	Projected Expenditures	Grand Total	Proposed Budget Authority	Proposed Change
General Costs						
Primarily FGL	\$57,394	\$58,117	-	\$58,117	\$58,117	\$723
Flag Lot Investigation	1,315	1,315	-	1,315	\$1,315	\$0
Performance Bond	54,000	54,000	-	54,000	\$54,000	\$0
RWQCB Permitting Fees	36,223	55,315	-	55,315	\$55,315	\$19,092
RWQCB-mandated Environmental Surety Bond (annual cost)	72,000		72,000	72,000	\$72,000	\$0
Telemetry Upgrade			83,000	83,000	\$83,000	\$83,000
TOTALS	\$220,932	\$168,747	\$155,000	\$323,747	\$323,747	\$102,815

Regular Coastal Development Permit	Approved Budget FY 2014/15	Already Spent 5/30/2015	Projected Expenditures	Grand Total	Proposed Budget Authority	Proposed Change
Environmental Impact Report to replace IS/Mitigated Negative Declaration (RBF)	\$164,000	\$533	\$163,467	\$164,000	\$164,000	\$0
CDM EIR Support	\$100,000		\$100,000	\$100,000	\$100,000	\$0
RBF EIR Support			\$81,630	\$81,630	\$81,630	\$81,630
Lagoon Water Supply: De-chlorination/Aeration			\$83,628	\$83,628	\$83,628	\$83,628
Future Mitigation Measures	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0
TOTALS	\$1,264,000	\$533	\$1,428,725	\$1,429,258	\$1,429,258	\$165,258

Professional Services Costs:	Approved Budget FY 2014/15	Already Spent 5/30/2015	Projected Expenditures	Grand Total	Proposed Budget Authority	Proposed Change
Public Outreach	\$27,890	\$33,825	\$6,000	\$39,825	\$39,825	\$11,935
Rate Study, Legal Services	\$66,042	\$26,967	\$39,075	\$66,042	\$66,042	\$0
Debt Costs of Issuance	\$139,000	\$143,001	\$0	\$143,001	\$143,001	\$4,001
Legal Services (RE Landwatch Lawsuit)	\$33,974	\$107,561	\$15,000	\$122,561	\$122,561	\$88,587
Computer Programming	\$7,600	\$7,600		\$7,600	\$7,600	\$0
CCSD Labor Expensed to CIP Project	\$97,033	\$79,850	\$17,183	\$97,033	\$97,033	\$0
Strategic Advisor			\$7,083	\$7,083	\$7,083	\$7,083
TOTALS	\$371,539	\$398,804	\$84,341	\$483,145	\$483,145	\$111,606

CAMBRIA COMMUNITY SERVICES DISTRICT: FISCAL YEAR 2015 - 2016 CAPITAL PROJECTS BUDGET
SAN SIMEON CREEK PROJECT
PROPOSED FISCAL YEAR 2015-2016 BUDGET
FINANCIAL STATUS THROUGH MAY 30, 2015

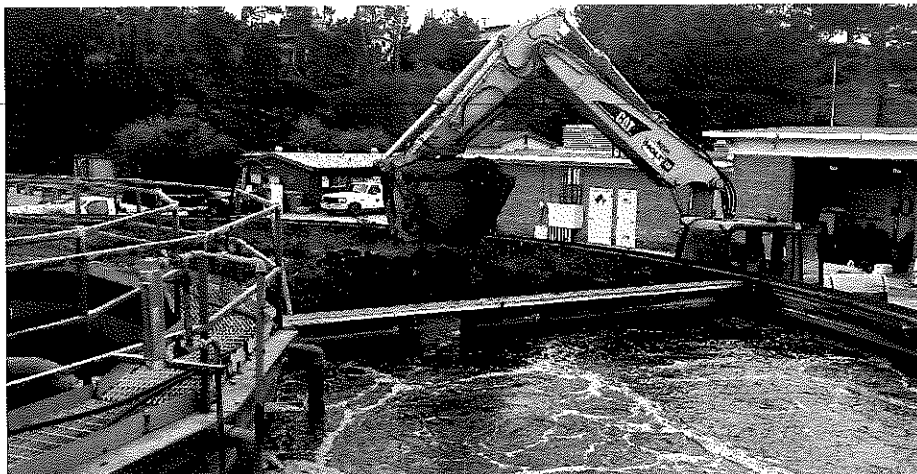
SAN SIMEON CREEK EXPENDITURES: OTHER	Approved Budget FY 2014/15	Already Spent 5/30/2015	Projected Expenditures	Grand Total	Proposed Budget Authority	Proposed Change
Start-Up Expenditures						
Power	\$56,877	\$19,646	\$0	\$19,646	\$19,646	-\$37,231
Chemicals	\$10,342	\$20,265	\$4,000	\$24,265	\$24,265	\$13,923
Consumables (membranes, filters, UV lamps, etc.)	\$13,608		\$5,000	\$5,000	\$5,000	-\$8,608
Maintenance	\$10,887	\$4,356	\$2,000	\$6,356	\$6,356	-\$4,531
Impound Basin Monitoring	\$2,500		\$0	\$0	\$0	-\$2,500
Advanced Water Treatment Plant Sampling	\$21,000	\$156,384	\$20,000	\$176,384	\$176,384	\$155,384
Baseline Monitoring to support Adaptive Management Plan	\$55,000		\$0	\$0	\$0	-\$55,000
Start-Up Plant Operators (Three Month Contract O	\$136,300		\$136,300	\$136,300	\$136,300	\$0
TOTALS	\$306,514	\$200,651	\$167,300	\$367,951	\$367,951	\$61,437

SUMMARY

	APPROVED BUDGET FY 2014/15	PROPOSED BUDGET FY 2014/15	Proposed Change
SOURCES OF FUNDS			
Loan (Installment Sale)	8,939,000	8,939,000	
Proposition 84 Expedited Draught Grant	4,382,256	4,382,256	
TOTAL FUNDS AVAILABLE	13,321,256	13,321,256	\$0
BUDGETED EXPENDITURES	\$11,935,191	\$12,736,588	\$801,397
FUNDS AVAILABLE LESS EXPENDITURES	1,386,065	584,668	-\$801,397

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015 - 2016 PROPOSED BUDGET JUNE 25, 2015
WASTEWATER ENTERPRISE FUND - WASTEWATER DEPARTMENT SUMMARY

DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/2015	YTD % FY 14/15 AS OF 5/30/2015	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
OPERATING REVENUES						
SERVICE FEES	1,741,750	1,463,938	84%	1,750,050	8,300	0%
STANDBY AVAILABILITY	116,150	113,475	98%	117,312	1,162	1%
INTEREST INCOME	1,265	0	0%	1,265	0	0%
TOTAL OPERATING REVENUES	1,859,165	1,577,413	85%	1,868,627	9,462	1%
OPERATING EXPENDITURES						
SALARIES & WAGES	308,815	290,002	94%	386,829	78,014	25%
PAYROLL TAXES & BENEFITS	218,185	178,770	82%	262,714	44,529	20%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	55,350	64,536	117%	33,000	(22,350)	-40%
MAINTENANCE & REPAIR-PLANT	26,750	99,558	372%	25,000	(1,750)	-7%
MAINTENANCE & REPAIR-GROUNDS	6,000	0	0%	6,000	0	0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	14,500	23,931	165%	5,000	(9,500)	-66%
MAJOR MAINTENANCE	9,750	1,374	14%	118,500	108,750	1115%
SLUDGE DISPOSAL	21,000	24,264	116%	30,000	9,000	43%
OFFICE SUPPLIES & EQUIPMENT	11,300	9,443	84%	6,200	(5,100)	-45%
GOVERNMENT FEES, DUES, PUBLICATIONS	94,500	102,808	109%	94,500	0	0%
SETTLEMENT AGREEMENT	0	0		0	0	#DIV/0!
UTILITIES	183,125	154,378	84%	162,460	(20,665)	-11%
PROFESSIONAL SERVICES	49,000	34,314	70%	83,500	34,500	70%
OPERATING SUPPLIES & EQUIPMENT	39,625	54,785	138%	39,700	75	0%
TRAINING/TRAVEL & RECRUITMENT	16,575	12,119	73%	11,000	(5,575)	-34%
PUBLIC OUTREACH & EDUCATION	0	0		250	250	#DIV/0!
DEBT SERVICE	372,349	57,817	16%	343,945	(28,404)	-8%
CAPITAL OUTLAY	246,450	253,728	103%	48,000	(198,450)	-81%
ALLOCATED OVERHEAD	374,994	343,745	92%	419,345	44,351	12%
TOTAL OPERATING EXPENDITURES	2,048,268	1,705,572	83%	2,075,943	27,675	1%
OPERATING REVENUES & DEBT PROCEEDS						
LESS EXPENDITURES	(189,103)	(128,159)		(207,317)	(18,214)	10%
TRANSFER FROM WASTEWATER FUND BALANCE	189,103	128,159		207,317	18,214	10%
NET TRANSFERS	189,103	128,159		207,317	18,214	10%
NET RESULTS OF OPERATIONS	0	0		0	0	



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/16 BUDGET WORKSHEET WITH FY 2014/15 DATA AS OF MAY 30, 2015
WASTEWATER ENTERPRISE FUND - WASTEWATER DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
REVENUES							
12 4000	Service Fees	1,741,750	1,463,938	84.0%	1,750,050	8,300	0.5%
	SERVICE FEES	1,741,750	1,463,938	84.0%	1,750,050	8,300	0.5%
12 4200 12	INTEREST INCOME	1,265	0	0.0%	1,265	0	0.0%
12 4360 12	STANDBY AVAILABILITY	116,150	113,475	97.7%	117,312	1,162	1.0%
TOTAL REVENUES		1,859,165	1,577,413	84.8%	1,868,627	9,462	0.5%
EXPENDITURES							
GROSS REGULAR WAGES		265,565	237,952	89.6%	343,579	78,014	29.4%
12 5010 12	Overtime	25,000	34,550	138.2%	25,000	0	0.0%
12 5020 12	Standby Pay	18,250	17,500	95.9%	18,250	0	0.0%
SUB-TOTAL SALARY & WAGES		308,815	290,002	93.9%	386,829	78,014	25.3%
12 5101 12	Uniform Allowance	1,600	1,400	87.5%	2,000	400	25.0%
12 5102 12	Dental	4,125	3,525	85.5%	5,325	1,200	29.1%
12 5103 12	Health Insurance	37,694	33,564	89.0%	51,251	13,557	36.0%
12 5105 12	Life	400	290	72.5%	400	0	0.0%
12 5106 12	FICA	17,806	16,855	94.7%	23,710	5,904	33.2%
12 5107 12	Medicare	4,625	4,123	89.1%	5,649	1,024	22.1%
12 5108 12	Workers' Comp sdi	28,272	19,524	69.1%	35,403	7,131	25.2%
		2,368			3,000	632	26.7%
12 5109 12	Retirement	52,665	47,895	90.9%	74,641	21,976	41.7%
12 5120 12	457 Match	780	720	92.3%	780	0	0.0%
12 5121 12	Retirees' Health	56,260	41,520	73.8%	47,664	(8,596)	-15.3%
12 5122 12	Medical Reimbursement	11,590	9,354	80.7%	12,890	1,300	11.2%
SUB-TOTAL BENEFITS		218,185	178,770	81.9%	262,714	44,529	20.4%
PERSONNEL COSTS		527,000	468,772	89.0%	649,543	122,543	23.3%
12 6010 12	Ads-Legal	0	0		250	250	
	OUTREACH/EDUCATION	0	0		250	250	
12 6032C 12	M&R Collection System	15,000	665	4.4%	19,000	4,000	26.7%
12 6032D 12	M&R Disposal Effluent	5,200	1,554	29.9%	1,500	(3,700)	-71.2%
12 6032G 12	M&R Generators	2,800	2,280	81.4%	2,000	(800)	-28.6%
12 6032L 12	M&R Lift Station	15,000	56,369	375.8%	4,000	(11,000)	-73.3%
12 6032P 12	M&R Pumps	11,150	565	5.1%	2,500	(8,650)	-77.6%
12 6032M 12	M&R Manholes	6,200	3,103	50.0%	4,000	(2,200)	-35.5%
COLLECTION SYSTEM REPAIRS		55,350	64,536	116.6%	33,000	(22,350)	-40.4%
12 6032S 12	SLUDGE DISPOSAL:	21,000	24,264	115.5%	20,000	(1,000)	-4.8%
12 6032S 12	SLUDGE DISPOSAL POLYMERS	0	0	N/A	10,000	10,000	N/A
12 6032T 12	TREATMENT PLANT REPAIRS	26,750	99,558	372.2%	25,000	(1,750)	-6.5%
12 6033B 12	M&R Buildings	1,000	0	N/A	1,000	0	0.0%
12 6033G 12	M&R Grounds	5,000	0	0.0%	5,000	0	0.0%
M&R GROUNDS		6,000	0	0.0%	6,000	0	0.0%
12 6035C 12	Collection System Evaluation & Repair	2,750	1,374	50.0%	4,500	1,750	63.6%
12 6035 12	Collection System-Manhole Raising	7,000	0	0.0%	7,000	0	0.0%
12 6035T 12	Remodel Training Room				5,000	5,000	N/A
12 6035 12	Clean Line fm Headwks to Aeration Basin				10,000	10,000	N/A
12 6035 12	Remodel Lab				6,000	6,000	N/A
12 6035 12	Variable Frequency Drive for Blower #4				8,000	8,000	N/A
12 6035 12	Clarifer Repair				30,000	30,000	N/A

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/16 BUDGET WORKSHEET WITH FY 2014/15 DATA AS OF MAY 30, 2015
WASTEWATER ENTERPRISE FUND - WASTEWATER DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
12 6035 12	Clarifier/River Scum Throat Repair				30,000	30,000	N/A
12 6035 12	Lift Stations				7,000	7,000	N/A
12 6035 12	Vactor Truck: replace Pump				10,000	10,000	N/A
12 6035 12	Vactor Truck: Paint				1,000	1,000	N/A
	MAJOR MAINTENANCE	9,750	1,374	14.1%	118,500	108,750	1115.4%
12 6040 12	M&R Equipment	500	0	0.0%	500	0	0.0%
12 6041L 12	M&R Vehicles-Licensed	9,000	10,334	114.8%	2,500	(6,500)	-72.2%
12 6041N 12	M&R Vehicles-Non-Licensed	1,000	11,272	N/A	0	(1,000)	-100.0%
12 6041V 12	M&R Vehicles-Vactor	4,000	2,325	58.1%	2,000	(2,000)	-50.0%
	VEHICLE & EQUIPMENT REPAIRS	14,500	23,931	165.0%	5,000	(9,500)	-65.5%
12 6044 12	Computer Services	0	0	N/A	1,000	1,000	N/A
12 6045 12	Computer Supplies & Upgrades	5,750	3,326	57.8%	1,000	(4,750)	-82.6%
12 6050 12	Office Supplies	600	1,153	192.2%	700	100	16.7%
12 6051 12	Postage	4,950	4,964	100.3%	3,000	(1,950)	-39.4%
12 6053 12	Printing/Forms	0	0	N/A	500	500	N/A
	OFFICE SUPPLIES/EQUIPMENT	11,300	9,443	83.6%	6,200	(5,100)	-45.1%
12 6054 12	Publications/Dues	500	1,320	264.0%	500	0	0.0%
12 6055 12	Government Fees/Licenses	94,000	101,488	108.0%	94,000	0	0.0%
	DUES & FEES	94,500	102,808	-8.8%	94,500	0	0.0%
12 6060C 12	Utilities-Wireless	600	659	109.8%	960	360	60.0%
12 6060E 12	Utilities-Electricity	175,750	145,110	82.6%	151,500	(24,250)	-13.8%
12 6060G 12	Utilities-Gas	1,000	1,094	109.4%	1,300	300	30.0%
12 6060I 12	Utilities-Internet	900	998	110.9%	1,000	100	11.1%
12 6060P 12	Utilities-Telephone	4,100	3,963	96.7%	2,900	(1,200)	-29.3%
12 6060W 12	Utilities-Water	775	2,554	329.5%	4,800	4,025	519.4%
	UTILITIES	183,125	154,378	84.3%	162,460	(20,665)	-11.3%
12 6080K 12	District Counsel	2,000	1,793	89.7%	6,000	4,000	200.0%
12 6080L 12	Legal	0	0	N/A	500	500	N/A
12 6080M 12	CCTV Oversight	35,000	32,521	92.9%	35,000	0	0.0%
12 6086 12	Outside Services	12,000	0	0.0%	42,000	30,000	250.0%
	PROFESSIONAL SERVICES	49,000	34,314	70.0%	83,500	34,500	70.4%
12 6048 12	Security & Safety	175	8,613	4921.7%	1,500	1,325	757.1%
12 6089 12	Emergency Medical Supplies	1,650	907	55.0%	200	(1,450)	-87.9%
12 6090 12	Operating Supplies	10,075	930	9.2%	10,000	(75)	-0.7%
12 6091 12	Lab Tests	11,000	9,878	89.8%	11,000	0	0.0%
12 6092 12	Lab Supplies	5,450	16,091	295.2%	4,500	(950)	-17.4%
12 6093 12	Small Tools/Equipment	0	6,867	N/A	2,000	2,000	N/A
12 6094 12	Clothing/Uniforms	1,575	3,701	235.0%	1,500	(75)	-4.8%
12 6096 12	Fuel	9,700	7,798	80.4%	9,000	(700)	-7.2%
	OPERATING SUPPLIES/EQUIP.	39,625	54,785	138.3%	39,700	75	0.2%
12 6115 12	Meeting Exp.	0	0	N/A	1,000	1,000	N/A
12 6120E 12	Employee Travel/Training	9,000	5,909	65.7%	10,000	1,000	11.1%
12 6125 12	Recruitment	7,575	6,210	82.0%	0	(7,575)	-100.0%
	TRAINING & TRAVEL	16,575	12,119	73.1%	11,000	(5,575)	-33.6%
12 6180G 12	Interest-Truck	827	505	61.1%	560	(267)	-32.3%
12 2513 12	Principal-Truck	8,213	0	0.0%	8,480	267	3.3%
12 6180C 12	Interest-City Nat'l Bank	56,807	56,807	100.0%	51,848	(4,959)	-8.7%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/16 BUDGET WORKSHEET WITH FY 2014/15 DATA AS OF MAY 30, 2015
WASTEWATER ENTERPRISE FUND - WASTEWATER DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
12 2602 12	Principal-City Nat'l Bank	109,000	0	0.0%	109,000	0	0.0%
12 6180D 12	Interest-SWRCB	9,988	0	0.0%	9,988	(0)	0.0%
12 2615 12	Principal-SWRCB	164,069		0.0%	164,069	0	0.0%
	DEBT SERVICE	372,349	57,817	15.5%	343,945	(28,404)	-7.6%
12 6170 12	Sanitary Sewer Service-SR4	246,450	253,728	103.0%	0	(246,450)	N/A
	Rate Study				20,000	20,000	N/A
12 6170 12	SCADA Supervisory Control				7,000	7,000	N/A
12 6170 12	Articulating Lift				16,000	16,000	N/A
12 6170 12	Utility Truck Replacement Prin & Int				5,000	5,000	N/A
	CAPITAL OUTLAY	246,450	253,728	103.0%	48,000	(198,450)	-80.5%
SUBTOTAL OPERATING EXPENDITURES		1,673,274	1,361,827	81.4%	1,656,598	(16,676)	-1.0%
12 6200 12	ALLOCATED OVERHEAD	374,994	343,745	91.7%	419,345	44,351	11.8%
TOTAL EXPENDITURES		2,048,268	1,705,572	83.3%	2,075,943	27,675	1.4%
NET OPERATING INCOME/(LOSS)		<u>(189,103)</u>	<u>(128,159)</u>		<u>(207,317)</u>	<u>(18,214)</u>	9.6%
TRANSFER FROM WASTEWATER FUND BALANCE		189,103			207,317		
NET RESULT OF OPERATIONS		<u>0</u>	<u>(128,159)</u>		<u>0</u>	<u>(18,214)</u>	



**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015 - 2016 PROPOSED BUDGET JUNE 25, 2015
GENERAL FUND - FIRE DEPARTMENT SUMMARY**

DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/2015	REMAINING BALANCE 2014/2015	YTD % FY 14/15 AS OF 5/30/2015	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16
OPERATING REVENUES						
PROPERTY TAXES	1,271,500	1,383,894	(112,394)	109%	1,245,339	(26,161)
FIRE BENEFIT ASSESSMENT	425,475	288,795	136,680	68%	433,985	8,510
WEED ABATEMENT/FUEL REDUCTION	10,000	10,310	(310)	103%	10,000	0
MUTUAL AID/INSPECTION FEES	18,621	14,805	3,816	80%	20,000	1,379
INTEREST INCOME	39	0	39	0%	39	0
GRANT/DONATION REVENUE	0	0	0	N/A	66,600	66,600
OTHER	0	0	0		0	0
TOTAL OPERATING REVENUES	1,725,635	1,697,804	27,831	98%	1,775,963	50,328
OPERATING EXPENDITURES						
SALARIES & WAGES	741,733	731,411	10,322	99%	787,097	45,364
PAYROLL TAXES & BENEFITS	505,267	420,991	84,276	83%	441,694	(63,573)
INSURANCE & OTHER SERVICES	975	451	524	46%	975	0
MAINTENANCE & REPAIR	37,700	27,009	10,691	72%	53,900	16,200
OFFICE SUPPLIES & EQUIPMENT	5,000	2,065	2,935	41%	6,900	1,900
GOVERNMENT FEES, DUES, PUBLICATIONS	35,500	4,402	31,098	12%	42,500	7,000
UTILITIES	15,680	14,571	1,109	93%	17,050	1,370
PROFESSIONAL SERVICES	9,500	14,688	(5,188)	155%	13,250	3,750
CLAIMS	0	0	0		0	0
FUEL HAZARD CONTRACT	0	0	0	N/A	6,500	6,500
OPERATING SUPPLIES & EQUIPMENT	54,157	40,834	13,323	75%	125,502	71,345
SURF RESCUE/NCOR	5,000	2,460	2,540	49%	5,000	0
GRANT EXPENDITURES	0	1,285	(1,285)	N/A	0	0
TRAINING/TRAVEL & RECRUITMENT	18,250	14,645	3,605	80%	47,750	29,500
PUBLIC OUTREACH & EDUCATION	1,000	876	124	88%	1,000	0
EQUIPMENT LEASE	0	0	0	N/A	0	0
DEBT SERVICE	9,591	1,233	8,358	13%	14,592	5,001
CAPITAL OUTLAY	1,500	0	1,500	0%	11,000	9,500
ALLOCATED OVERHEAD	302,415	277,214	25,201	92%	201,252	(101,163)
TOTAL OPERATING EXPENDITURES	1,743,268	1,554,135	189,133	11%	1,775,962	32,694
OPERATING REVENUE LESS EXPENDITURES	(17,633)	143,670	(161,302)		0	17,633
TRANSFER (TO) OR FROM FUND BALANCE	17,634	(143,670)	161,302		(0)	(17,633)
NET RESULTS OF OPERATIONS	0	0	0		0	0



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - FIRE DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	REMAINING BALANCE 2014/2015	YTD %	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	%
					AS OF 5/30/15			CHANGE FROM FY 14/15 TO FY 15/16
REVENUES								
01 4310 01	PROPERTY TAXES	1,271,500	1,383,894	(112,394)	108.8%	1,245,339	(26,161)	-2.1%
01 4335 01	FIRE BENEFIT ASSESSMENT	425,475	288,795	136,680	67.9%	433,985	8,510	2.0%
01 4370 01	WEED ABATE/FUEL REDUCTION	10,000	10,310	(310)	103.1%	10,000	0	0.0%
01 4200 01	INTEREST INCOME**	39	0	39	0.0%	39	0	0.0%
01 4127 01	Mutual Aid Reimbursements	0	0	0	N/A	1,000	1,000	N/A
01 4373 01	Inspection Fees	18,621	14,805	3,816	79.5%	19,000	379	2.0%
	CDF/INSPECTION FEES	18,621	14,805	3,816	79.5%	20,000	1,379	7.4%
01 4610 01	Grant Revenue: Dpt of Homeland Sec	0	0	0	N/A	66,600	66,600	N/A
01 4613 01	Donations-CERT	0	0	0	N/A	0	0	N/A
01 4610 01	GRANTS & DONATIONS REVENUE	0	0	0	N/A	66,600	66,600	N/A
01 4390 01	Miscellaneous	0	0	0	N/A	0	0	N/A
	OTHER	0	0	0	N/A	0	0	N/A
TOTAL REVENUES		1,725,635	1,697,804	27,831	98.4%	1,775,963	50,328	2.9%
EXPENDITURES								
GROSS REGULAR WAGES		573,074	557,014	16,060	97.2%	599,497	26,423	4.6%
01 5010 01	Overtime	76,059	97,051	(20,992)	127.6%	95,000	18,941	24.9%
01 5031 01	Reservist Pay	87,600	72,146	15,454	82.4%	87,600	0	0.0%
01 5020 01	Out of Class Pay	5,000	5,200	(200)	104.0%	5,000	0	0.0%
SUB-TOTAL SALARY & WAGES		741,733	731,411	10,322	98.6%	787,097	45,364	6.1%
01 5101 01	Uniform Allowance	4,200	4,200	0	100.0%	4,200	0	0.0%
01 5102 01	Dental/Life Insurance	9,664	8,210	1,454	85.0%	9,667	3	0.0%
01 5103 01	Health Insurance	71,508	61,893	9,615	86.6%	71,508	0	0.0%
01 5105 01	Life Insurance	600	520	80	86.7%	600	0	0.0%
01 5106 01	FICA	46,019	42,976	3,043	93.4%	47,981	1,962	4.3%
01 5107 01	Medicare	11,053	9,560	1,493	86.5%	11,512	459	4.1%
01 5108 01	Workers' Comp Insurance	64,289	46,697	17,592	72.6%	66,982	2,693	4.2%
01 5109 01	Retirement Program	245,200	205,153	40,047	83.7%	176,226	(68,974)	-28.1%
01 5112 01	Unemployment Insurance	6,534	699	5,835	10.7%	6,819	285	4.4%
01 5120 01	457 Deferred Comp Match	2,600	2,300	300	88.5%	2,600	0	0.0%
01 5121 01	Retirees' Health Premiums	30,600	27,783	2,817	90.8%	30,600	0	0.0%
01 5122 01	Medical Reimbursement	13,000	11,000	2,000	84.6%	13,000	0	0.0%
SUB-TOTAL BENEFITS		505,267	420,991	84,276	83.3%	441,694	(63,573)	-12.6%
PERSONNEL COSTS		1,247,000	1,152,402	94,598	92.4%	1,228,791	(18,209)	-1.5%
01 6010 01	Ads-Legal/Other	475	203	272	42.7%	475	0	0.0%
01 6011 01	Public Info General	500	248			500		
01 6030 01	Insurance	0	0	0	N/A	0	0	N/A
	INSURANCE & OTHER SERVICES	975	451	272	46.3%	975	0	0.0%
01 6031F 01	M&R Fire Hydrants	900	0	900	0.0%	4,300	3,400	377.8%
01 6033B 01	M&R Building	3,200	1,702	1,498	53.2%	10,000	6,800	212.5%
01 6033G 01	M&R Grounds	0	0	0	N/A	3,000	3,000	N/A
01 6035F 01	M&R Main St. Fire Hydrants	0	0	0	N/A	1,000	1,000	N/A
01 6040 01	M&R Equipment	1,400	480	920	34.3%	1,500	100	7.1%
01 6041L 01	M&R Vehicles-Licensed	30,000	23,615	6,385	78.7%	30,000	0	0.0%
01 6041L 01	M&R Vehicles-Non-Licensed	0	0	0	N/A	0	0	N/A
01 6044 01	M&R Computer Services	2,200	1,212	988	55.1%	2,600	400	18.2%
01 6063 01	Communication Equipment	0	0	0	N/A	1,500	1,500	N/A
	EQUIP & BLDG MAINTENANCE	37,700	27,009	10,691	71.6%	53,900	16,200	43.0%
01 6045 01	Computer Supplies & Upgrades	0	0	0	N/A	1,500	1,500	N/A
01 6048 01	Security and Safety	700	0			700	0	0.0%
01 6050 01	Office Supplies	2,600	1,297	1,303	49.9%	2,600	0	0.0%
01 6051 01	Postage & Shipping	100	0	100	0.0%	100	0	0.0%
01 6053 01	Printing/Forms	1,600	768	832	48.0%	2,000	400	25.0%
01 6095 01	Office Furniture/Fixtures	0	0	0	N/A	0	0	N/A

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - FIRE DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	REMAINING BALANCE 2014/2015	YTD %	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
					FY 14/15 AS OF 5/30/15			FY 15/16
	OFFICE SUPPLIES & EQUIPMENT	5,000	2,065	2,235	41.3%	6,900	1,900	38.0%
01 6054 01	Publications-Dues & Books	4,500	3,514	986	78.1%	6,000	1,500	33.3%
01 6055 01	Government Fees & Licenses	0	888	(888)	N/A	2,500	2,500	N/A
01 6055 01	911 Dispatch	31,000	0	31,000	0.0%	34,000	3,000	9.7%
	DUES AND FEES	35,500	4,402	31,098	12.4%	42,500	7,000	19.7%
01 6060C 01	Utilities-Wireless	2,000	1,717	283	85.9%	2,000	0	0.0%
01 6060E 01	Utilities-Electricity	7,550	6,266	1,284	83.0%	7,600	50	0.7%
01 6060G 01	Utilities-Gas	800	1,254	(454)	156.8%	1,500	700	87.5%
01 6060I 01	Utilities-Internet	1,800	1,936	(136)	107.6%	2,200	400	22.2%
01 6060P 01	Utilities-Phone	1,800	1,707	93	94.8%	2,000	200	11.1%
01 6060S 01	Utilities-Sewer	750	773	(23)	103.1%	750	0	0.0%
01 6060W 01	Utilities-Water	980	918	62	93.7%	1,000	20	2.0%
	UTILITIES	15,680	14,571	1,109	92.9%	17,050	1,370	8.7%
01 6070 01	EQUIP. LEASE COSTS	0	0	0	N/A	0	0	N/A
01 6080E 01	Engineering	0	0	0	N/A	0	0	N/A
01 6080K 01	District Counsel	1,000	4,075	(3,075)	407.5%	3,000	2,000	200.0%
01 6080L 01	Legal Services	1,500	0	1,500	0.0%	500	(1,000)	-66.7%
01 6080L 01	Labor Negotiator	0	0	0	N/A	0	0	N/A
01 6080M 01	Other	5,000	9,373	(4,373)	187.5%	5,000	0	0.0%
01 6080M 01	Grant Writer	0	0	0	N/A	1,000	1,000	N/A
01 6086 01	Outside Services	0	0	0	N/A	750	750	N/A
01 6220H 01	Physicals	2,000	1,240	760	62.0%	3,000	1,000	50.0%
	PROFESSIONAL SERVICES	9,500	14,688	(5,188)	154.6%	13,250	3,750	39.5%
01 6088 01	CLAIMS	0	0	0	N/A	0	0	N/A
01 6220F 01	FUEL HAZARD CONTRACT	0	0	0	N/A	6,500	6,500	N/A
01 6048 01	Security & Safety			0	N/A	700	700	N/A
01 6089 01	Emergency Medical Supplies		442	(442)	N/A	9,000	9,000	N/A
01 6090 01	Operating Supplies	6,000	3,731	2,269	62.2%	6,000	0	0.0%
01 6093 01	Small Tools & Equipment	4,500	2,998	1,502	66.6%	4,000	(500)	-11.1%
01 6094 01	Clothing & Uniforms	5,000	321	4,679	6.4%	5,000	0	0.0%
01 6096 01	Fuel	12,000	11,383	617	94.9%	14,000	2,000	16.7%
01 6220B 01	Breathing-SCBA	752	0	752	0.0%	74,000	73,248	9740.4%
01 6220D 01	Disaster Preparedness/CERT	20,000	16,016	3,984	80.1%	6,602	(13,398)	-67.0%
01 6220F 01	Fire Haz	4,705	4,703	2	100.0%	5,000	295	6.3%
01 6220H 01	HAZ MAT Phys	1,200	1,240	(40)	103.3%	1,200	0	0.0%
	OPERATING SUPP/EQUIP	54,157	40,834	13,323	75.4%	125,502	71,345	131.7%
01 6220S 01	SURF RESCUE/NCOR	5,000	2,460	2,540	49.2%	5,000	0	0.0%
01 6600 01	GRANT EXPENDITURES	0	1,285	(1,285)	N/A	0	0	N/A
01 6115 01	Meeting Expense	1,000	1,452	(452)	145.2%	1,000	0	0.0%
	Employee ALS Cert/Recirt Training					6,500	6,500	
01 6120E 01	Employee Travel/Reg/Fees	15,000	13,081	1,919	87.2%	15,000	0	0.0%
01 6124 01	Employee Recognition	250	112	138	44.8%	250	0	0.0%
01 6125 01	Employee Recruitment	2,000	0	2,000	0.0%	25,000	23,000	1150.0%
	TRAINING & TRAVEL	18,250	14,645	3,605	80.2%	47,750	29,500	161.6%
01 6220A 01	OUTREACH/EDUCATION	1,000	876	124	87.6%	1,000	0	0.0%
01 6180H 01	Pickup Truck-Interest	1,233	1,233	0	100.0%	638	(595)	-48.3%
01 2514 01	Pickup Truck-Principal	8,358	0	8,358	0.0%	8,954	596	7.1%
	Fire Truck Principal & Interest					0	0	
	Utility Pick-Up Principal & Interest					5,000	5,000	
	DEBT SERVICE	9,591	1,233	8,358	12.9%	14,592	5,001	52.1%
01 6170 01	CAPITAL OUTLAY	1,500	0	1,500	0.0%	11,000	9,500	
SUBTOTAL OPERATING EXPENDITURES		1,440,853	1,276,921	163,932	88.6%	1,574,710	133,857	9.3%
01 6200 01	ALLOCATED OVERHEAD	302,415	277,214	25,201	91.7%	201,252	(101,163)	-33.5%
TOTAL EXPENDITURES		1,743,268	1,554,135	189,133	89.2%	1,775,962	(32,694)	1.9%
TOTAL REVENUE LESS EXPENDITURES		(17,633)	143,669	(161,302)		0	17,633	

CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
 GENERAL FUND - FIRE DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	REMAINING BALANCE 2014/2015	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16

<u>CAPITAL OUTLAY FY 2016</u>		
Tablet Computer & Preplan S/W	3,000	Preplanning and weed abatement
Station Bedding & Housewares	4,000	
Replace Furniture at Station	4,000	Existing furniture is "hand me down"
Total	11,000	

<u>CERT Request</u>		
Trailer #3 Medical	151.98	
Fire Rehab Equipment	453.91	
Trailer Med Upgrades	238.65	
ICOM battery replacements	100.00	
Staging Shed (CFD share)	1,000.00	
Trailer#3 Delta List	1,186.06	
ICOM accessories	2,320.00	
Go-bags for Alt SAMs	751.61	
Small Animal Response startup	200.00	
Supplies	200.00	
	(0.21)	
Total	6,602.00	



**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - FACILITIES AND RESOURCES DEPARTMENT SUMMARY**

DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/2015	YTD % FY 14/15 AS OF 5/30/2015	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
OPERATING REVENUES						
PROPERTY TAXES	508,700	503,667	99%	561,863	53,163	10%
VETERAN'S HALL RENT	16,600	15,506	93%	32,000	15,400	93%
OTHER RENTS	2,450	1,830	75%	3,040	590	24%
INTEREST INCOME	325	0	0%	300	(25)	-8%
OTHER/DONATION GRANTS	400	200	50%	3,000	2,600	650%
				60,000		
TOTAL OPERATING REVENUES	528,475	521,203	99%	660,203	71,728	25%
OPERATING EXPENDITURES						
SALARIES & WAGES	179,924	156,270	87%	182,894	2,970	2%
PAYROLL TAXES & BENEFITS	114,076	104,805	92%	146,145	32,069	28%
MAINTENANCE & REPAIRS-VETERAN'S HALL	9,500	4,638	49%	12,000	2,500	26%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	8,200	13,381	163%	12,600	4,400	54%
FISCALINI RANCH MAINTENANCE	45,000	36,929	82%	48,752	3,752	8%
LOT MAINTENANCE	19,000	7,965	42%	26,818	7,818	41%
UTILITIES-VETERAN'S HALL	32,736	27,480	84%	32,650	(86)	0%
UTILITIES-OTHER	0	0	N/A	0	0	N/A
PROFESSIONAL SERVICES	0	902	N/A	3,000	3,000	N/A
OPERATING SUPPLIES & EQUIPMENT	17,125	21,068	123%	20,200	3,075	18%
GOVERNMENT FEES, DUES, PUBLICATIONS	300	296	99%	300	0	0%
TRAINING/TRAVEL & RECRUITMENT	250	657	263%	500	250	100%
DEBT SERVICE	11,171	448	4%	16,418	5,247	47%
CAPITAL OUTLAY	1,500	0	0%	72,000	70,500	4700%
ALLOCATED OVERHEAD	96,773	64,515	67%	85,926	(10,847)	-11%
TOTAL OPERATING EXPENDITURES	535,555	439,354	82%	660,203	124,649	23%
OPERATING REVENUE LESS EXPENDITURES	(7,080)	81,849		(0)	(52,921)	-100%
TRANSFER (TO)/FROM FUND BALANCE	7,081	(81,849)		0	52,921	-100%
NET RESULTS OF OPERATIONS	0	0		0	0	



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - FACILITIES AND RESOURCES DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
REVENUES							
01 4310 02	Property Tax	508,700	503,667	99.0%	561,863	53,163	10.5%
01 4500 02	Vet's Hall Rent	16,600	15,506	93.4%	32,000	15,400	92.8%
01 4525 02	VH Rents-Private	2,350	1,180	50.2%	2,500	150	6.4%
01 4530 02	WH Waiver Donation	400	200	50.0%	2,000	1,600	400.0%
01 4590 02	VH Cleaning Fee	0	100	N/A	240	240	N/A
		<u>19,350</u>	<u>16,986</u>	<u>87.8%</u>	<u>36,740</u>	<u>17,390</u>	<u>89.9%</u>
01 4560 02	Rent - Banners	100	550	550.0%	300	200	200.0%
		<u>100</u>	<u>550</u>	<u>-450.0%</u>	<u>300</u>	<u>200</u>	<u>200.0%</u>
01 4200 02	Interest Income	325	0	0.0%	300	(25)	-7.7%
01 4502 02	VH Am Legion Donation	0	0	N/A	1,000	1,000	N/A
		<u>0</u>	<u>0</u>	<u>N/A</u>	<u>1,000</u>	<u>1,000</u>	<u>N/A</u>
01 4610 02	Cal Recycle Grant				60,000		
					<u>60,000</u>		
TOTAL REVENUES		<u>528,475</u>	<u>521,203</u>	<u>98.6%</u>	<u>660,203</u>	<u>131,728</u>	<u>24.9%</u>
EXPENDITURES							
GROSS REGULAR WAGES		178,924	153,210	85.6%	181,894	2,970	1.7%
01 5010 02	Overtime	1,000	3,060	306.0%	1,000	0	0.0%
SUB-TOTAL SALARY & WAGES		<u>179,924</u>	<u>156,270</u>	<u>86.9%</u>	<u>182,894</u>	<u>2,970</u>	<u>1.7%</u>
01 5101 02	Uniform Allowance	1,200	1,200	100.0%	1,200	0	0.0%
01 5102 02	Dental/Life Insurance	2,358	1,995	84.6%	2,358	0	0.0%
01 5103 02	Health Insurance	30,644	24,086	78.6%	32,176	1,532	5.0%
01 5105 02	Life Insurance	400	293	73.3%	400	0	0.0%
01 5106 02	FICA	9,947	8,617	86.6%	11,575	1,628	16.4%
01 5107 02	Medicare	2,326	2,281	98.1%	2,707	381	16.4%
01 5108 02	Workers' Comp Insurance	3,007	8,424	280.1%	3,512	505	16.8%
01 5109 02	Retirement Program	30,564	29,064	95.1%	57,675	27,111	88.7%
01 5120 02	Unemployment Insurance	1,410	2,200	156.0%	1,646	236	16.7%
01 5121 02	457-Deferred Comp Match	2,600	2,000	76.9%	2,600	0	0.0%
01 5121 02	Retirees' Health Premiums	23,120	18,982	82.1%	23,796	676	2.9%
01 5122 09	Medical Reimbursement	6,500	5,663	87.1%	6,500	0	0.0%
SUB-TOTAL BENEFITS		<u>114,076</u>	<u>104,805</u>	<u>91.9%</u>	<u>146,145</u>	<u>32,069</u>	<u>28.1%</u>
TOTAL PERSONNEL COSTS		<u>294,000</u>	<u>261,075</u>	<u>88.8%</u>	<u>329,040</u>	<u>35,040</u>	<u>11.9%</u>
01 6033V 02	M&R Vet's Hall	9,500	4,638	48.8%	12,000	2,500	26.3%
		<u>9,500</u>	<u>4,638</u>	<u>48.8%</u>	<u>12,000</u>	<u>2,500</u>	<u>26.3%</u>
01 6033B 02	M&R Buildings	4,000	7,903	197.6%	6,000	2,000	50.0%
01 6040 02	M&R Equipment	0		N/A	600	600	N/A
01 6041L 02	M&R Vehicles Licensed	3,500	3,862	110.3%	3,500	0	0.0%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - FACILITIES AND RESOURCES DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD %	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	%
				FY 14/15 AS OF 5/30/15			CHANGE FROM FY 14/15 TO FY 15/16
01 6041N 02	M&R Vehicles Not Licensed	700	1,616	230.9%	2,000	1,300	185.7%
01 6044 02	Computer/Printer Maint Agmt	0		N/A	0	0	N/A
01 6045 02	Comp etc Goods	0			500	500	
		8,200	13,381	163.2%	12,600	4,400	53.7%
01 6033G 02	M&R Grounds	19,000	7,965	41.9%	26,818	7,818	41.1%
01 6033R 02	M&R Ranch	45,000	36,929	82.1%	48,752	3,752	8.3%
		45,000	36,929	82.1%	48,752	3,752	8.3%
01 6060C 02	Utilities Cell	275	399	145.1%	300	25	9.1%
01 6060E 02	Utilities Elec	19,325	17,297	89.5%	20,000	675	3.5%
01 6060G 02	Utilities Gas	1,200	2,797	233.1%	2,500	1,300	108.3%
01 6060I 02	Utilities Internet	2,750	3,014	109.6%	3,000	250	9.1%
01 6060P 02	Utilities Phone	400	331	82.8%	450	50	12.5%
01 6060S 02	Utilities Sewer	3,162	1,713	54.2%	800	(2,362)	-74.7%
01 6060W 02	Utilities Water	5,624	1,929	34.3%	5,600	(24)	-0.4%
		32,736	27,480	83.9%	32,650	(86)	-0.3%
01 6080K 02	Pro Svc- Counsel	0	870	N/A	2,000	2,000	N/A
01 6080L 02	Pro Svc- Legal		32			0	
01 6080M 02	Pro Svc- Misc	0		N/A	1,000	1,000	N/A
		0	902	N/A	3,000	3,000	N/A
01 6055 02	Govt Fees & Lic	300	296	98.7%	300	0	0.0%
01 6048 02	Security & Safety	0		N/A	200	200	N/A
01 6050 02	Office Supplies	425	295	69.4%	500	75	17.6%
01 6053 02	Printing/Forms	0		N/A	0	0	N/A
01 6070 02	Equip Rental	200	103	51.5%	1,000	800	400.0%
01 6090 02	Dept Op Supply	10,000	3,715	37.2%	10,000	0	0.0%
01 6093 02	Small Tools/Eqpt	0	1,891	N/A	2,000	2,000	N/A
01 6094 02	Cloth/Uniform	1,500	1,520	101.3%	1,500	0	0.0%
01 6096 02	Fuel	5,000	13,544	270.9%	5,000	0	0.0%
		17,125	21,068	123.0%	20,200	3,075	18.0%
01 6115 02	Meeting Expense	0	75	N/A	0	0	N/A
01 6120E 02	Tvl, Trn, Sem-Emp	250	117	46.8%	500	250	100.0%
01 6125 02	Employ Recruitment	0	465	N/A	0	0	N/A
		250	657	262.8%	500	250	100.0%
01 6170 02		1,500	0	0.0%	72,000	70,500	4700.0%
	CAPITAL OUTLAY	1,500	0	0.0%	72,000	70,500	4700.0%
01 2513 02	Principal-J. Deere	6,270	0	N/A	6,270	0	0.0%
01 2515 02	Principal-Ford PU City Nat'l Bank	4,452	0	0.0%	4,745	293	6.6%
01 6180G 02	Interest-Ford PU	449	448	99.8%	308	(141)	-31.4%
	Ford PU Principal & Interest				5,095	5,095	
	DEBT SERVICE	11,171	448	4.0%	16,418	5,247	47.0%
SUBTOTAL OPERATING EXPENDITURES		438,782	374,839	85.4%	574,278	135,496	30.9%
01 6200 02	ALLOCATED OVERHEAD	96,773	64,515	66.7%	85,926	(10,847)	-11.2%
OPERATING EXPENDITURES		535,555	439,354	82.0%	660,204	124,649	23.3%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - FACILITIES AND RESOURCES DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE
							FROM FY 14/15 TO FY 15/16
TOTAL EXPENDITURES		535,555	439,354	82.0%	660,204	124,649	23.3%
TOTAL REVENUE LESS EXPENDITURES		<u>(7,080)</u>	<u>81,849</u>		<u>(0)</u>	<u>7,079</u>	<u>-100.0%</u>

CAPITAL PROJECTS	
Commercial Chainsaws (2)	4,000
Equipment Trailer	8,000
Trash Receptacles	60,000
TOTAL	<u>72,000</u>



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - PARKS AND RECREATION DEPARTMENT SUMMARY

DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/2015	YTD % FY 14/15 AS OF 5/30/2015	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16
OPERATING REVENUES					
PROPERTY TAXES	18,700	18,700	100%	27,676	8,976
OTHER	505	505	100%	159,791	159,286
TOTAL OPERATING REVENUES	19,205	19,205	100%	187,467	168,262
OPERATING EXPENDITURES					
PUBLIC OUTREACH /EDUCATION	1,268	799	63%	1,268	0
PROFESSIONAL SERVICES	300	0	0%	500	200
CAPITAL OUTLAY	1,600	725	45%	169,286	167,686
ALLOCATED OVERHEAD	6,048	5,444	90%	16,413	10,365
TOTAL OPERATING EXPENDITURES	9,216	6,968	76%	187,467	178,251
OPERATING REVENUES LESS EXPENDITURES	9,989	12,237		0	(9,989)
TRANSFER (TO)/FROM FUND BALANCE	(9,989)	(12,237)		0	9,989
NET RESULTS OF OPERATIONS	0	0		0	0

FY 15-16 CAPITAL ACTIVITY	
TOTAL CAPITAL REVENUE	159,286
TOTAL CAPITAL EXPENDITURES	159,286
NET CAPITAL ACTIVITY	-



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - PARKS AND RECREATION DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
REVENUES							
01 4310 16	PROPERTY TAX	18,700	18,700	100.0%	27,676	8,976	48.0%
01 4390 16	OTHER	505	505	100.0%	505	0	0.0%
	Proposition 1A Reserve				159,286	159,286	
TOTAL REVENUES		19,205	19,205	100.0%	187,467	168,262	876.1%
EXPENDITURES							
01 6053 16	Printed Forms	1,268	799	63.0%	1,268	0	0.0%
	PUBLIC OUTREACH/EDUCATION	1,268	799	37.0%	1,268	0	0.0%
01 6080K 16	District Counsel	300	0	0.0%	500	200	66.7%
	PROFESSIONAL SERVICES	300	0	100.0%	500	200	66.7%
01 6115 16	Meeting Expense	0		N/A	0	0	#DIV/0!
01 6120E 16	Travel, Training	0		N/A	0	0	#DIV/0!
	TRAINING AND TRAVEL	0	0		0	0	#DIV/0!
01 6170 16	FR Enhanced Entrance Signage	1,600	0	0.0%	10,000	8,400	525.0%
		1,600	0	0.0%	10,000	8,400	525.0%
01 6170 16	CAPITAL OUTLAY		725		159,286	159,286	
SUBTOTAL OPERATING EXPENDITURES		3,168	1,524	48.1%	171,054	167,886	5299.4%
01 6200 16	ALLOCATED OVERHEAD	6,048	5,444	90.0%	16,413	10,365	171.4%
TOTAL OPERATING EXPENDITURES		9,216	6,968	75.6%	187,467	178,251	1934.1%
TOTAL OPERATING REVENUE LESS EXPEND		9,989	12,237		0	(9,989)	-100.0%

FY 15-16 CAPITAL ACTIVITY

CAPITAL REVENUE

Proposition 1A Reserve 159,286

TOTAL CAPITAL REVENUE 159,286

CAPITAL EXPENDITURES

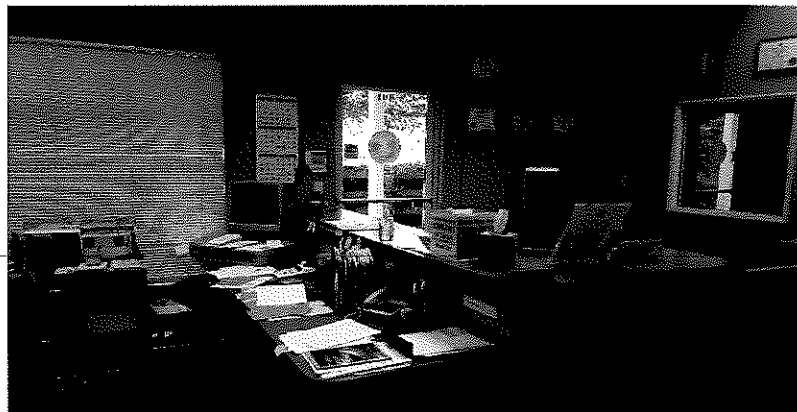
01 1820D 16 East Ranch Park Improvements 159,286

TOTAL CAPITAL EXPENDITURES 159,286

NET CAPITAL ACTIVITY 0

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - ADMINISTRATION DEPARTMENT SUMMARY

DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/2015	YTD % FY 14/15 AS OF 5/30/2015	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
OPERATING REVENUES						
ADMINISTRATIVE OVERHEAD CHARGES	1,209,659	1,108,854	92%	1,334,743	125,084	10%
PROPERTY TAXES	154,655	168,326	109%	157,748	3,093	2%
INTEREST INCOME	4,000	1,367	34%	4,000	0	0%
SERVICE FEES	1,075	378	35%	1,050	(25)	-2%
FRANCHISE FEES	72,400	62,035	86%	72,400	0	0%
OTHER	7,600	2,082	27%	2,700	(4,900)	-64%
TOTAL OPERATING REVENUES	1,449,389	1,343,042	93%	1,572,641	123,252	9%
OPERATING EXPENDITURES						
SALARIES & WAGES	519,545	469,759	90%	564,389	44,844	9%
PAYROLL TAXES & BENEFITS	306,455	240,385	78%	451,320	144,865	47%
INSURANCE & CLAIMS	73,782	73,859	100%	80,000	6,218	8%
MAINTENANCE & REPAIRS	69,200	60,870	88%	75,200	6,000	9%
OFFICE SUPPLIES & EQUIPMENT	27,650	24,028	87%	31,000	3,350	12%
GOVERNMENT FEES, DUES, PUBLICATIONS	49,000	51,519	105%	44,100	(4,900)	-10%
UTILITIES	20,395	16,742	82%	25,844	5,449	27%
DISTRICT OFFICE RENT	38,186	35,003	92%	38,186	0	0%
PROFESSIONAL SERVICES	215,661	217,787	101%	178,530	(37,131)	-17%
TRAINING/TRAVEL & RECRUITMENT	27,500	16,480	60%	33,900	6,400	23%
PUBLIC OUTREACH & EDUCATION	3,100	0	0%	3,100	0	0%
CAPITAL OUTLAY	0	0		37,500	37,500	N/A
DEBT SERVICE	9,572	1,061	11%	9,572	0	0%
TOTAL OPERATING EXPENDITURES	1,360,046	1,207,493	89%	1,572,641	212,595	16%
OPERATING REVENUE LESS EXPENDITURES	89,343	135,549		0	(89,343)	-100%
TRANSFER (TO) OR FROM FUND BALANCE	(89,343)	(135,549)		0	89,343	-100%
NET RESULTS OF OPERATIONS	0	0		0	0	



CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - ADMINISTRATION DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
REVENUES							
01 6200 09	ALLOCATED OVERHEAD	1,209,659	1,108,854	91.7%	1,333,152	123,493	10.2%
01 4001 09	FRANCHISE FEES	72,400	62,035	85.7%	72,400	0	0.0%
01 4013 09	Vac Rental Fees	325	378	116.3%	300	(25)	-7.7%
01 4050 09	Administrative Fees	750	0	0.0%	750	0	0.0%
	SERVICE FEES	1,075	378	35.2%	1,050	(25)	-2.3%
01 4200 09	INTEREST INCOME	4,000	1,367	34.2%	4,000	0	0.0%
01 4310 09	PROPERTY TAXES	154,655	168,326	108.8%	157,748	3,093	2.0%
01 4385 09	Radio Vault Rents	2,400	1,800	75.0%	2,400	0	0.0%
01 4389 09	Public Records Request	200	248	124.0%	200	0	0.0%
01 4390 09	Miscellaneous	5,000	34	0.7%	100	(4,900)	-98.0%
	OTHER	7,600	2,082	27.4%	2,700	(4,900)	-64.5%
TOTAL REVENUES		1,449,389	1,343,042	92.7%	1,571,050	121,661	8.4%
EXPENDITURES							
GROSS REGULAR WAGES		500,545	454,248	90.8%	545,389	44,844	9.0%
01 5010 09	Overtime	1,000	61	6.1%	1,000	0	0.0%
01 5030 09	Part Time-Directors' Fees	18,000	15,450	85.8%	18,000	0	0.0%
SUB-TOTAL SALARY & WAGES		519,545	469,759	90.4%	564,389	44,844	8.6%
01 5102 09	Dental	2,526	2,153	85.2%	1,857	(669)	-26.5%
01 5103 09	Health Insurance	40,039	35,478	88.6%	56,608	16,569	41.4%
01 5105 09	Life	2,526	994	39.4%	2,526	0	0.0%
01 5106 09	FICA	29,178	24,632	84.4%	34,371	5,193	17.8%
01 5107 09	Medicare	7,830	6,254	79.9%	9,066	1,236	15.8%
01 5108 09	Workers' Comp	18,610	8,654	46.5%	20,790	2,180	11.7%
01 5112 09	SDI	4,030	3,741	92.8%	4,743	713	17.7%
01 5109 09	Retirement	101,926	88,795	87.1%	213,386	111,460	109.4%
01 5101 01	Uniform Allowance	200	40	20.0%	0	(200)	-100.0%
01 5120 09	457 Match	15,704	12,540	79.9%	15,841	137	0.9%
01 5121 09	Retirees' Health	72,901	47,652	65.4%	77,832	4,931	6.8%
01 5122 09	Medical Reimbursement	10,985	9,452	86.0%	14,300	3,315	30.2%
SUB-TOTAL BENEFITS		306,455	240,385	78.4%	451,320	144,865	47.3%
PERSONNEL COSTS		826,000	710,144	86.0%	1,015,709	189,709	23.0%
01 6010 09	Ads-Legal/Other	600	0	0.0%	600	0	0.0%
01 6011N 09	Newsletter		0	N/A	0	0	N/A
01 6011W 09	Website	2,500	0	0.0%	2,500	0	0.0%
OUTREACH EDUCATION		3,100	0	0.0%	3,100	0	0.0%
01 6030 09	INSURANCE	73,782	73,859	100.1%	80,000	6,218	8.4%
01 6033B 09	M&R-Building	3,500	4,469	127.7%	3,500	0	0.0%
01 6033G 09	M&R-Grounds	1,500	1,977	131.8%	2,000	500	33.3%
01 6040 09	M&R-Equipment	200	0	0.0%	200	0	0.0%
01 6041L 09	M&R-Licensed Vehicles	500	245	49.0%	500	0	0.0%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - ADMINISTRATION DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
01 6044 09	M&R-Computer Services	63,500	54,179	85.3%	69,000	5,500	8.7%
	MAINTENANCE	69,200	60,870	88.0%	75,200	6,000	8.7%
01 6045 09	Computer Supplies & Upgrades	2,000	3,943	197.2%	3,000	1,000	50.0%
01 6048 09	Security & Safety	1,500	549	36.6%	1,000	(500)	-33.3%
01 6050 09	Office Supplies	13,500	10,506	77.8%	14,000	500	3.7%
01 6051 09	Postage & Shipping	5,400	3,964	73.4%	6,000	600	11.1%
01 6052 09	Bank Charges	1,500	1,016	67.7%	1,500	0	0.0%
01 6053 09	Printing/Forms	1,950	2,602	133.4%	3,500	1,550	79.5%
01 6058 09	Cash Short/Over	0	0		0	0	
01 6070 09	Equipment Rental	550	398	72.4%	600	50	9.1%
01 6090 09	Department Operating Supplies	1,000	1,050	105.0%	1,400	400	40.0%
01 6094 09	Uniforms	250	0	0.0%	0	(250)	-100.0%
01 6095 09	Office Equip/Furniture	0	0		0	0	
	OFFICE SUPPLIES & EQUIP	27,650	24,028	86.9%	31,000	3,350	12.1%
01 6054 09	Publications-Dues & Books	17,000	16,885	99.3%	14,100	(2,900)	-17.1%
01 6055 09	JPA/Gov't Fees	32,000	34,634	108.2%	30,000	(2,000)	-6.3%
	DUES & FEES	49,000	51,519	105.1%	44,100	(4,900)	-10.0%
01 6060C 09	Utilities-Wireless	825	923	111.9%	1,454	629	76.2%
01 6060E 09	Utilities-Electricity	7,925	6,170	77.9%	9,718	1,793	22.6%
01 6060G 09	Utilities-Gas	450	296	65.8%	466	16	3.6%
01 6060I 09	Utilities-Internet	2,800	3,080	110.0%	5,760	2,960	105.7%
01 6060P 09	Utilities-Telephone	7,650	5,672	74.1%	7,500	(150)	-2.0%
01 6060S 09	Utilities-Sewer	395	325	82.3%	512	117	29.6%
01 6060W 09	Utilities-Water	350	276	78.9%	435	85	24.2%
	UTILITIES	20,395	16,742	82.1%	25,844	5,449	26.7%
01 6075 09	OFFICE RENT	38,186	35,003	91.7%	38,186	0	0.0%
01 6080A 09	Auditor	15,000	14,500	96.7%	15,000	0	0.0%
01 6080F 09	Financial Services	1,000	611	N/A	1,000	0	0.0%
01 6080K 09	District Counsel	95,000	93,674	98.6%	95,000	0	0.0%
01 6080L 09	Legal	7,000	8,640	N/A	6,000	(1,000)	-14.3%
01 6080M 09	Other	12,411	85,955	692.6%	3,600	(8,811)	-71.0%
01 6080T 09	Temporary Help	66,250	11,539	17.4%	9,600	(56,650)	-85.5%
01 6086 09	Outside Services	19,000	2,868	15.1%	48,330	29,330	154.4%
	PROFESSIONAL SERVICES	215,661	217,787	101.0%	178,530	(37,131)	-17.2%
01 6115 09	Meeting Expense	3,000	3,527	117.6%	3,500	500	16.7%
01 6120D 09	Directors' Travel	7,000	2,342	33.5%	10,000	3,000	42.9%
01 6120E 09	Training-LCW	7,000	0	0.0%	5,000	(2,000)	-28.6%
01 6120E 09	Employee Travel/Training	7,000	8,339	119.1%	10,000	3,000	42.9%
01 6120E 09	Education				5,000	5,000	
01 6124 09	Employee Recognition	400	202	50.5%	400	0	0.0%
01 6125 09	Employee Recruitment	3,100	2,070	66.8%	0	(3,100)	-100.0%
	TRAINING & TRAVEL	27,500	16,480	59.9%	33,900	6,400	23.3%

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2015/2016 BUDGET WORKSHEET WITH FY 2014/2015 DATA AS OF MAY 30, 2015
GENERAL FUND - ADMINISTRATION DEPARTMENT DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FISCAL YEAR 2014/2015 BUDGET	ACTUAL AS OF 5/30/15	YTD % FY 14/15 AS OF 5/30/15	PROPOSED FISCAL YEAR 2015/2016 BUDGET	INCREASE/ (DECREASE) FROM FY 14/15 TO FY 15/16	% CHANGE FROM FY 14/15 TO FY 15/16
01 6180H 09	Interest-Fusion	643	643	100.0%	333	(310)	-48.2%
01 2514 09	Principal-Fusion	4,361	0	N/A	4,671	310	7.1%
01 6180G 09	Interest-Copier	418	418	100.0%	144	(274)	-65.6%
01 2513 09	Principal-Copier	4,150	0	0.0%	4,424	274	6.6%
	DEBT SERVICE	9,572	1,061	11.1%	9,572	0	0.0%
01 6170 09	CAPITAL OUTLAY	0	0		37,500	37,500	
SUBTOTAL OPERATING EXPENDITURES		534,046	497,349	93.1%	556,932	22,886	4.3%
TOTAL EXPENDITURES		1,360,046	1,207,493	88.8%	1,572,641	212,595	15.6%
TOTAL REVENUE LESS EXPENDITURES		89,343	135,549	151.7%	(1,591)	(90,934)	-101.8%

ADMIN CAPITAL IMPROVEMENTS	
Replace Servers	35,000
Upgrade Web Site	2,500
TOTAL	37,500

PERSONNEL BUDGET:	
\$ 960,329	FY 14-15 ORIGINAL
\$ 826,000	FY 14-15 MID-YEAR
\$ 1,015,709	FY 15-16 PROPOSED



Cambria Community Services District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
GENERAL FUND

Source Documents available on the District's Website:
Comprehensive Financial Statements (see Auditors' Report)
Final Approved Budgets

Other Documents available from Public Meeting Agenda Materials:
Budget Workshop Materials dated 6/25/2015

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	BUDGET 2015	PROPOSED BUDGET 2016
	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Audit	Adopted Budget 2/26/2015	Rough Draft Budget 6/25/2015
REVENUES:												
Property Taxes & Assessments	\$ 1,842,346	\$ 2,002,759	\$ 2,196,806	\$ 2,270,243	\$ 2,340,969	\$ 2,297,939	\$ 2,250,275	\$ 2,205,140	\$ 2,228,421	\$ 2,333,136	\$ 2,379,030	\$ 2,426,611
Grants	582,935	1,027,181	926,866	79,531	194,225	83,548	49,743	303,867	718	-	-	66,600
Weed Abatement	39,882	59,208	116,464	132,436	57,315	62,972	61,893	7,210	18,615	14,124	10,000	10,000
Franchise Fees	57,170	57,193	66,903	65,435	67,884	68,089	68,039	70,652	72,324	72,721	72,400	72,400
Uses of Money & Property (Investment Income)	185,842	262,152	400,102	207,562	90,009	27,132	20,901	49,537	37,298	32,483	4,364	4,339
Charges for Services	919,046	765,772	1,226,341	977,523	1,450,902	1,367,118	1,244,901	1,111,539	1,181,831	1,205,100	1,250,655	1,424,673
Other	130,952	281,394	225,327	412,134	56,423	58,666	55,464	37,619	77,690	70,007	5,505	165,491
TOTAL REVENUES	\$ 3,758,173	\$ 4,455,659	\$ 5,158,809	\$ 4,144,864	\$ 4,257,727	\$ 3,965,464	\$ 3,751,216	\$ 3,785,564	\$ 3,616,897	\$ 3,727,571	\$ 3,721,954	\$ 4,170,114
EXPENDITURES:												
General Government: Administration	1,643,985	1,190,165	1,649,705	1,406,198	1,509,253	1,320,153	1,578,060	1,288,415	1,475,692	1,403,379	1,350,524	1,559,409
Public Safety: Fire	1,150,139	1,596,558	1,690,723	1,991,132	1,847,374	1,780,744	1,684,703	1,745,341	1,563,216	1,660,578	1,732,177	1,750,371
Parks & Recreation	213,612	507,105	602,107	142,433	71,832	12,420	34,513	61,374	21,666	19,780	7,616	28,181
Facilities & Resources	237,005	374,191	423,861	401,128	460,022	450,713	476,792	479,206	478,823	537,647	522,884	571,785
Resource Conservation	110,825	116,734	139,098	123,174	146,258	147,437	128,954					
Capital outlay	260,048	611,921	901,696	62,308	30,401	76,081	1,161	48,755	114,359	55,777	13,100	219,786
Debt Service:												
Principal	39,495	41,233	72,912	76,327	32,983	34,662	248,328			14,078	30,323	38,564
Interest	7,424	5,686	24,122	21,635	16,083	14,404	16,878			1,137	1,509	2,018
TOTAL EXPENDITURES	3,662,533	4,443,593	5,504,224	4,224,335	4,114,206	3,836,614	4,169,389	3,623,091	3,653,756	3,692,376	3,658,133	4,170,114
EXCESS OR (DEFICIT) of revenues over (under) expenditures	95,640	12,066	(345,415)	(79,471)	143,521	128,850	(418,173)	162,473	(36,859)	35,195	63,821	-
Other Financing Sources (uses):												
Proceeds from Capital Lease			377,224									
Loan payable									34,983	84,962		
Net Change in Fund Balance	95,640	12,066	31,809	(79,471)	143,521	128,850	(418,173)	162,473	(1,876)	120,157	63,821	-
Fund balances, beginning of period	8,325,066	8,420,706	8,432,772	5,798,902	4,650,963	4,270,089	4,398,939	3,980,766	4,117,081	4,115,205	4,115,205	4,179,026
Prior Period Adjustment				44,943								
Fund balances, beginning of period, as restated	8,325,066	8,420,706	8,432,772	5,843,845	4,650,963	4,270,089	4,398,939	3,980,766	4,117,081	4,115,205	4,115,205	4,179,026
Transfers in												
Transfers out			(2,665,679)	(1,113,411)	(524,395)			(26,158)				
Residual equity transfer												
Fund balances, end of period	8,420,706	8,432,772	5,798,902	4,650,963	4,270,089	4,398,939	3,980,766	4,117,081	4,115,205	4,235,362	4,179,026	4,179,026