



FINANCE COMMITTEE

REGULAR MEETING
 Tuesday, October 24, 2023 - 10:00 AM
 1000 Main Street Cambria, CA 93428

AGENDA

In person at:
Cambria Veterans' Memorial Hall
1000 Main Street, Cambria, CA 93428

AND via Zoom at:

Please click the link below to join the webinar: <https://us06web.zoom.us/j/89735431541?pwd=bi9vc2Jac0J3Y2o2TjN4SDNsRko1Zz09>

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Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at <https://www.cambriacsd.org/>. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Confidential Administrative Assistant at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Confidential Administrative Assistant will answer any questions regarding the agenda.

1. OPENING

A. CALL TO ORDER

- B. ESTABLISH QUORUM
- C. ELECTION OF OFFICERS
- D. CHAIRMAN'S REPORT
- E. COMMITTEE MEMBER COMMUNICATIONS

Any Committee Member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

2. AD HOC SUBCOMMITTEE REPORT

3. 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. Future agenda items can be suggested at this time. 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.

4. CONSENT AGENDA

- A. Consideration to Approve September 26, 2023 Regular Meeting Minutes

5. REGULAR BUSINESS

- A. Discuss, Review and Approve the FY 2023/2024 First Quarter Budget Report and Staff Recommendation
- B. Discuss, Review and Approve the Budget Policy Revisions and Approve Recommendations to the CCSD Board of Directors
- C. Receive Ad Hoc Committee Report on Potential General Fund Revenue Enhancement and Discussion and Consideration to Approve Recommendations to the CCSD Board of Directors
- D. Discussion and Consideration of November 2023 and December 2023 Finance Committee Meeting Dates

6. FUTURE AGENDA ITEMS

7. ADJOURN

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE REGULAR MEETING MINUTES
Tuesday, September 26, 2023, 10 a.m.

1. OPENING

A. CALL TO ORDER

Chairman Gray called the meeting to order at 10 a.m.

B. ESTABLISH A QUORUM

A quorum was established.

Committee members present: Chairman Tom Gray, Cheryl McDowell, David Pierson, Karen Chrisman and Scott McCann. A vacancy exists due to the resignation of Aimee Wyatt (see Chairman's Report)

Staff present: Matthew McElhenie, General Manager, Haley Dodson, Confidential Administrative Assistant, and Denise Fritz, Administrative Department Manager.

C. ELECTION OF VICE CHAIR

The committee elected a vice chair to replace the late Cindy Steidel. Ms. McDowell nominated Mr. Pierson. Mr. Pierson's nomination was approved by unanimous consent.

D. CHAIRMAN'S REPORT

Chairman Gray notified the Committee that Member Aimee Wyatt has resigned. He noted that this opens up a vacancy that will be filled through the process of advertising of the position by the CCSD Board of Directors at its October 14 meeting, followed the Board's selection of the new Committee member at its November 9 meeting.

Mr. Gray also noted the upcoming joint meeting between the Finance and Resources & Infrastructure committees, to be held. This topic was discussed further in this meeting as Regular Business Item 4D.

E. COMMITTEE MEMBER COMMUNICATIONS

Mr. Pierson reported that his ad hoc subcommittee on potential revenue enhancement should be able to submit its report at the next regular Committee meeting on October 24.

2. PUBLIC COMMENT

Public comment from attendees: None

Written public comments were received from Linda Prentiss (2), Elizabeth Simonds and Aleta Francis. Mr. Gray read the comments from Elizabeth Simonds and Linda Prentiss, but declined to read the much longer comment from Aleta Francis (which had been read earlier at a CCSD Board meeting). He noted that none of the comments were on topics "within the jurisdiction" of the Finance Committee, and thus did not meet the threshold for appropriate comment. He said that he would not be reading such non-germane comments at future Committee meetings.

3. CONSENT AGENDA

A. Consideration to Approve July 31, 2023, Special Meeting Minutes

Mr. Pierson moved to approve the minutes.

Mr. McCann seconded.

Motion passed 4-0.

4. REGULAR BUSINESS

A. Discussion and consideration to approve the Budget Policy revisions and approve recommendations to the CCSD Board of Directors.

The Committee received the report and recommendations from the ad hoc subcommittee on Budget Policy revisions, consisting of Mr. Pierson, Ms. McDowell and Ms. Chrisman. Substantive revisions were recommended in two areas – allocation of administrative costs and allocation of property tax revenue.

In the allocation of administrative costs, the subcommittee recommended replacing the current methodology of multiple criteria with a system based on each department's share of overall CCSD expenses. Two alternative versions of this system were offered. One excludes both capital expenditures and allocated administrative expenses from the calculations. The other excludes only allocated administrative expenses.

Compared to the current system, both proposed methodologies would increase administrative allocations from Fire, Facilities & Resources (including PROS) and Wastewater, while decreasing allocations from Water, WRF Operations and WRF capital.

In allocation of property taxes, the subcommittee recommended making the current allocations permanent, with PROS incorporated onto F&R. The allocations would be 70.67% for Fire and 28.4% for F&R/PROS.

(Details of the proposed changes, along with a table of allocations under the current methodology, can be seen on pp. 13-15 of the Agenda packet).

Public Comment:

Laura Swartz spoke; no written comment was submitted.

In discussion of the proposed policy changes, Committee members focused mainly on the potential impact of the new methodologies on departmental budgets and how these impacts might be lessened. They also discussed the question of whether capital expenditures should be excluded, since capital spending often involves considerable administrative activity.

At the conclusion of discussion, the Committee consensus was that further efforts should be made to identify spending now classified as administrative (e.g. legal costs) and to determine how much of it could be shifted to specific departments and not included in allocated amounts. This Item will return to the Committee at its October 224 meeting.

B. Discussion regarding CIP list review format.

Ms. Fritz presented the Committee with a revised format for reporting of current, to-date and projected future spending for items on the Capital Improvement Program (CIP) list. One purpose of the new formatting is to give a clearer presentation of the progress made to date on multi-year projects.

The new format, along with an update of priority listing for CIP projects, will be discussed further at a special joint meeting of the Finance and Resources & Infrastructure committees on October 17.

The Committee received Ms. Fritz report.

C. Discussion to update ad hoc committee assignments.

The death of Cindy Steidel had created openings on two of the three current ad hoc subcommittees. Appointments were made by Mr. Gray as follows:

Review of Reserve Policy: Scott McCann appointed, joining current members David Pierson and Karen Chrisman.

Potential General Fund Revenue Enhancement: Scott McCann appointed, joining current member David Pierson.

D. Discussion and consideration to choose dates to schedule a Joint Finance Committee and Resources & Infrastructure Committee Special Meeting in October 2023.

The Committee members were canvassed regarding their availability on suggested dates in October. The consensus of the Committee was that October 17 would be most suitable.

5. FUTURE AGENDA ITEMS

The following items were tentatively scheduled for the next regular meeting on October 24:

Report of Revenue Enhancement Ad Hoc Subcommittee
Updated report of Budget Policy Ad Hoc Subcommittee
Appointment of new Committee Secretary
Update of Investment Policy

6. ADJOURNMENT

Mr. Gray adjourned the meeting at 11:29 a.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. 5.A.

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: October 24, 2023 Subject: Discuss, Review and Approve the FY 2023/2024 First Quarter Budget Report and Staff Recommendation

RECOMMENDATIONS:

Staff recommends the Finance Committee discuss and review the FY 2023/2024 first quarter budget report, proposed budget reallocations, and approve recommendations to the Board of Directors. The budget reallocations are provided in the chart below.

DISCUSSION:

During the first quarter of FY 2023/2024, the Board approved budget adjustments for the reserve for encumbrance requests and project carryforwards, emergency vegetation removal, Instream flow study expanded scope, and additional funds for the relocation of the EV Charging Station.

CAMBRIA COMMUNITY SERVICES DISTRICT			
2023-2024 FISCAL YEAR BUDGET			
RECOMMENDED BUDGET ADJUSTMENT			
49-2023			
Budget Adjustment			
Fund	Purpose	Sources	Uses
WATER	Funding from Water Fund Reserves	\$ 59,000	\$ -
WATER	Emergency Vegetation Removal	\$ -	\$ 59,000
	Fund Sub-Total	\$ 59,000	\$ 59,000
	Difference (unidentified sources of funding)	\$ -	

CAMBRIA COMMUNITY SERVICES DISTRICT			
2023-2024 FISCAL YEAR BUDGET			
RECOMMENDED BUDGET ADJUSTMENT			
50-2023			
Budget Adjustment			
Fund	Purpose	Sources	Uses
WRF CAPITAL	Funding from WRF Capital Fund Reserves	\$ 48,000	\$ -
WRF CAPITAL	Revisions to Instream Flow Study	\$ -	\$ 48,000
	Fund Sub-Total	\$ 48,000	\$ 48,000
	Difference (unidentified sources of funding)	\$ -	

CAMBRIA COMMUNITY SERVICES DISTRICT			
2023-2024 FISCAL YEAR BUDGET			
RECOMMENDED BUDGET ADJUSTMENT			
51-2023			
Budget Adjustment			
Fund	Purpose	Sources	Uses
F&R	Funding from F&R Budget - Prior Year EV Budget	\$ 3,162	\$ -
ADMINISTRATION	Funding from General Fund Reserves	\$ 21,669	
ADMINISTRATION	Relocation of EV Charging Station	\$ -	\$ 24,831
	Fund Sub-Total	\$ 24,831	\$ 24,831
	Difference (unidentified sources of funding)	\$ -	

Staff recommends the Finance Committee make the recommendation to the Board of Directors to receive and file the FY 2023/2024 first quarter budget report.

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2023-2024
1ST QUARTER REPORT
DRAFT – OCTOBER 24, 2023

GENERAL FUND SUMMARY

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



Budget Report

Group Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	4,112,599.00	4,305,270.83	11,227.22	90,637.10	0.00	-4,214,633.73	97.89%	
Expense	4,195,445.00	4,746,702.83	61,010.49	1,464,183.79	0.00	3,282,519.04	69.15%	
	-82,846.00	-441,432.00	-49,783.27	-1,373,546.69	0.00	-932,114.69	-211.16%	
Report Surplus (Deficit):	-82,846.00	-441,432.00	-49,783.27	-1,373,546.69	0.00	-932,114.69	-211.16%	

Fund Summary

11

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	-82,846.00	-441,432.00	-49,783.27	-1,373,546.69	0.00	-932,114.69	
Report Surplus (Deficit):	-82,846.00	-441,432.00	-49,783.27	-1,373,546.69	0.00	-932,114.69	

**GENERAL FUND
FIRE DEPARTMENT - 01**



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Fund: 01 - GENERAL FUND Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Category: 42 - FEES								
<u>01-43730-01</u> INSPECTION FEE - FIRE DEPT	14,500.00	14,500.00	628.00	1,678.00	0.00	-12,822.00	88.43 %	
Category: 42 - FEES Total:	14,500.00	14,500.00	628.00	1,678.00	0.00	-12,822.00	88.43%	
Category: 43 - OTHER REVENUE								
<u>01-43900-01</u> MISC. REVENUE - FIRE DEPT	0.00	0.00	63.00	618.00	0.00	618.00	0.00 %	
Category: 43 - OTHER REVENUE Total:	0.00	0.00	63.00	618.00	0.00	618.00	0.00%	
Category: 44 - PROPERTY TAXES								
<u>01-43100-01</u> PROPERTY TAX - FIRE DEPT	2,144,411.00	2,144,411.00	45,929.60	36,719.50	0.00	-2,107,691.50	98.29 %	
<u>01-43110-01</u> SB2557 TAX - FIRE DEPT	-21,601.00	-21,601.00	0.00	0.00	0.00	21,601.00	0.00 %	
<u>01-43350-01</u> ASSESSMENT-FIRE - FIRE DEPT	544,894.00	544,894.00	0.00	9,771.02	0.00	-535,122.98	98.21 %	
<u>01-43700-01</u> WEED ABATEMENT - FIRE DEPT	43,924.00	43,924.00	0.00	20,301.30	0.00	-23,622.70	53.78 %	
Category: 44 - PROPERTY TAXES Total:	2,711,628.00	2,711,628.00	45,929.60	66,791.82	0.00	-2,644,836.18	97.54%	
Category: 45 - FED/STATE								
<u>01-46180-01</u> GRANT/REVENUE - FIRE	314,601.00	314,601.00	0.00	0.00	0.00	-314,601.00	100.00 %	
Category: 45 - FED/STATE Total:	314,601.00	314,601.00	0.00	0.00	0.00	-314,601.00	100.00%	
Revenue Total:	3,040,729.00	3,040,729.00	46,620.60	69,087.82	0.00	-2,971,641.18	97.73%	
Expense								
Category: 50 - SALARIES								
<u>01-50000-01</u> SALARY & WAGES - FIRE DEPT	1,201,762.00	1,201,762.00	94,136.59	237,245.05	0.00	964,516.95	80.26 %	
<u>01-50100-01</u> OVERTIME - FIRE DEPT	128,000.00	128,000.00	15,569.85	32,729.14	0.00	95,270.86	74.43 %	
<u>01-50310-01</u> FIREFIGHTER PAY - FIRE DEPT	77,804.00	77,804.00	6,665.00	15,810.00	0.00	61,994.00	79.68 %	
<u>01-50400-01</u> SICK/VAC PAY - FIRE DEPT	0.00	0.00	7,754.67	24,362.41	0.00	-24,362.41	0.00 %	
<u>01-50500-01</u> HOLIDAY - FIRE DEPT	0.00	0.00	668.48	2,103.09	0.00	-2,103.09	0.00 %	
Category: 50 - SALARIES Total:	1,407,566.00	1,407,566.00	124,794.59	312,249.69	0.00	1,095,316.31	77.82%	
Category: 51 - BENEFITS								
<u>01-51010-01</u> UNIFORM ALLOWNVC - FIRE DEPT	4,000.00	4,000.00	500.00	4,000.00	0.00	0.00	0.00 %	
<u>01-51020-01</u> MED-PRINCIPAL - FIRE DEPT	15,708.00	15,708.00	1,027.58	3,272.07	0.00	12,435.93	79.17 %	
<u>01-51030-01</u> MED-PERS-CARE - FIRE DEPT	122,733.00	122,733.00	7,613.51	28,495.00	0.00	94,238.00	76.78 %	
<u>01-51050-01</u> LIFE INSURANCE - FIRE DEPT	1,872.00	1,872.00	75.66	263.87	0.00	1,608.13	85.90 %	
<u>01-51060-01</u> FICA - FIRE DEPT	77,554.00	77,554.00	7,413.44	18,407.80	0.00	59,146.20	76.26 %	
<u>01-51070-01</u> MEDICARE - FIRE DEPT	16,916.00	16,916.00	1,733.78	4,305.06	0.00	12,610.94	74.55 %	
<u>01-51080-01</u> WORKERS COMP - FIRE DEPT	71,705.00	71,705.00	2,611.44	12,275.55	0.00	59,429.45	82.88 %	

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Variance
Favorable
(Unfavorable) Remaining 14

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>01-51090-01</u>	385,750.00	385,750.00	21,122.93	189,430.98	0.00	196,319.02	50.89 %
<u>01-51200-01</u>	2,600.00	2,600.00	300.00	700.00	0.00	1,900.00	73.08 %
<u>01-51210-01</u>	55,488.00	55,488.00	3,934.84	12,742.62	0.00	42,745.38	77.04 %
<u>01-51220-01</u>	15,350.00	15,350.00	1,800.00	4,450.00	0.00	10,900.00	71.01 %
Category: 51 - BENEFITS Total:	769,676.00	769,676.00	48,133.18	278,342.95	0.00	491,333.05	63.84%
Category: 52 - SERVICES & SUPPLIES							
<u>01-60100-01</u>	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>01-6011W-01</u>	250.00	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>01-6033B-01</u>	11,905.00	11,905.00	554.91	4,301.77	0.00	7,603.23	63.87 %
<u>01-6033G-01</u>	300.00	300.00	168.46	168.46	0.00	131.54	43.85 %
<u>01-60340-01</u>	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>01-6041L-01</u>	22,000.00	22,000.00	12,625.91	20,738.19	0.00	1,261.81	5.74 %
<u>01-60440-01</u>	6,770.00	6,770.00	275.62	806.12	0.00	5,963.88	88.09 %
<u>01-60450-01</u>	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>01-60500-01</u>	1,000.00	1,000.00	83.51	277.57	0.00	722.43	72.24 %
<u>01-60510-01</u>	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>01-60520-01</u>	0.00	0.00	26.12	110.06	0.00	-110.06	0.00 %
<u>01-60530-01</u>	800.00	800.00	0.00	0.00	0.00	800.00	100.00 %
<u>01-60540-01</u>	2,500.00	2,500.00	206.00	762.00	0.00	1,738.00	69.52 %
<u>01-60550-01</u>	70,000.00	70,000.00	2,600.00	66,879.68	0.00	3,120.32	4.46 %
<u>01-6060C-01</u>	8,000.00	8,000.00	709.15	2,137.13	0.00	5,862.87	73.29 %
<u>01-6060E-01</u>	14,500.00	14,500.00	1,123.47	3,763.10	0.00	10,736.90	74.05 %
<u>01-6060G-01</u>	8,000.00	8,000.00	136.22	562.44	0.00	7,437.56	92.97 %
<u>01-6060L-01</u>	3,200.00	3,200.00	162.50	325.00	0.00	2,875.00	89.84 %
<u>01-6060P-01</u>	5,500.00	5,500.00	496.00	1,488.00	0.00	4,012.00	72.95 %
<u>01-6060S-01</u>	1,854.00	1,854.00	0.00	288.10	0.00	1,565.90	84.46 %
<u>01-6060W-01</u>	4,374.00	4,374.00	0.00	543.57	0.00	3,830.43	87.57 %
<u>01-6080M-01</u>	5,858.00	5,858.00	0.00	210.00	0.00	5,648.00	96.42 %
Budget Detail							
Description	Units	Price	Amount				
PROF SVC	0.00	0.00	3,108.00				
PROF SVC - UPDATE WEED ABATEMENT MAPS (SHARE W/F&R	0.00	0.00	2,750.00				
<u>01-60890-01</u>		14,337.00	14,337.00	735.86	0.00	7,729.63	53.91 %
<u>01-60900-01</u>		15,000.00	15,000.00	1,532.75	0.00	13,467.25	89.78 %
<u>01-60930-01</u>		29,000.00	29,000.00	585.46	0.00	-7,768.68	-26.79 %
Budget Detail							
Description	Units	Price	Amount				
SAML TOOLS/EQP - REPLACE FIRE HOSES	0.00	0.00	22,000.00				
SMALL TOOLS/EQP - ANNUAL BUDGET	0.00	0.00	7,000.00				
<u>01-60940-01</u>		15,000.00	15,000.00	0.00	0.00	12,224.26	81.50 %
CLOTH/UNIFORM - FIRE DEPT				2,775.74	0.00		

Variance Favorable (Unfavorable) Remaining Percent

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Favorable (Unfavorable)	Remaining	Percent
0.00	0.00	0.00	1,047.73	0.00	-1,047.73	0.00 %	
27,268.00	27,268.00	4,277.04	8,975.21	0.00	18,292.79	67.09 %	
450.00	450.00	0.00	0.00	0.00	450.00	100.00 %	
1,000.00	1,000.00	0.00	109.95	0.00	890.05	89.01 %	
0.00	0.00	675.00	675.00	0.00	-675.00	0.00 %	
27,000.00	27,000.00	1,518.18	3,313.96	0.00	23,686.04	87.73 %	
1,000.00	1,000.00	0.00	184.87	0.00	815.13	81.51 %	
7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	100.00 %	
311,366.00	311,366.00	28,492.16	165,352.45	0.00	146,013.55	46.89%	

Category: 52 - SERVICES & SUPPLIES Total:

Category: 60 - CAPITAL OUTLAY

Budget Detail	Units	Price	Amount
CAP ASSET EXP - FIRE DEPT	0.00	0.00	49,097.00
CAP ASSET EXP - RADIO UPGRADES	0.00	0.00	49,097.00

Budget Adjustments

Number	Date	Description	Units	Price	Amount	Adjustment
BA0000091	08/21/2023	RADIO SYSTEM UPGRADE - PHASE II	0.00	0.00	30,000.00	
01-6220A-01		FD-AWARE/EDUCTN - FIRE DEPT		4,000.00	4,000.00	
01-6220B-01		FD-BREATHG-SCBA - FIRE DEPT		4,622.00	4,622.00	
01-6220P-01		PERS PROT EQUIP - FIRE DEPT		18,077.00	80,277.00	

Budget Adjustments

Number	Date	Description	Units	Price	Amount	Adjustment
BA0000090	08/21/2023	TURNOUT GEAR			62,200.00	
01-6220R-01		FHRP CONTRACT - FIRE DEPT		47,000.00	47,000.00	
01-6220S-01		FD-SURF RESCUE - FIRE DEPT		0.00	0.00	
01-62210-01		PUBLIC EDUCATION-CERT		1,000.00	1,000.00	

Category: 60 - CAPITAL OUTLAY Total:

Category: 70 - DEBT SERVICE

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Favorable (Unfavorable)	Remaining	Percent
14,920.00	14,920.00	0.00	7,460.00	0.00	7,460.00	50.00 %	
3,511.00	3,511.00	0.00	1,755.43	0.00	1,755.57	50.00 %	
18,431.00	18,431.00	0.00	9,215.43	0.00	9,215.57	50.00%	

Category: 70 - DEBT SERVICE Total:

Category: 80 - ALLOCATED OH

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Favorable (Unfavorable)	Remaining	Percent
409,894.00	409,894.00	102,473.75	102,473.75	0.00	307,420.25	75.00 %	
409,894.00	409,894.00	102,473.75	102,473.75	0.00	307,420.25	75.00%	

Expense Total:

3,040,729.00	3,132,929.00	304,659.08	874,918.51	0.00	2,258,010.49	72.07%
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Fund: 01 - GENERAL FUND Surplus (Deficit):

0.00	-92,200.00	-258,038.48	-805,830.69	0.00	-713,630.69	-774.00%
0.00	-92,200.00	-258,038.48	-805,830.69	0.00	-713,630.69	-774.00%

Report Surplus (Deficit):

0.00	-92,200.00	-258,038.48	-805,830.69	0.00	-713,630.69	-774.00%
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Group Summary

16

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue								
42 - FEES	14,500.00	14,500.00	628.00	1,678.00	0.00	-12,822.00	88.43%	
43 - OTHER REVENUE	0.00	0.00	63.00	618.00	0.00	618.00	0.00%	
44 - PROPERTY TAXES	2,711,628.00	2,711,628.00	45,929.60	66,791.82	0.00	-2,644,836.18	97.54%	
45 - FED/STATE	314,601.00	314,601.00	0.00	0.00	0.00	-314,601.00	100.00%	
Revenue Surplus (Deficit):	3,040,729.00	3,040,729.00	46,620.60	69,087.82	0.00	-2,971,641.18	97.73%	
Expense								
50 - SALARIES	1,407,566.00	1,407,566.00	124,794.59	312,249.69	0.00	1,095,316.31	77.82%	
51 - BENEFITS	769,676.00	769,676.00	48,133.18	278,342.95	0.00	491,333.05	63.84%	
52 - SERVICES & SUPPLIES	311,366.00	311,366.00	28,492.16	165,352.45	0.00	146,013.55	46.89%	
60 - CAPITAL OUTLAY	123,796.00	215,996.00	765.40	7,284.24	0.00	208,711.76	96.63%	
70 - DEBT SERVICE	18,431.00	18,431.00	0.00	9,215.43	0.00	9,215.57	50.00%	
80 - ALLOCATED OH	409,894.00	409,894.00	102,473.75	102,473.75	0.00	307,420.25	75.00%	
Expense Total:	3,040,729.00	3,132,929.00	304,659.08	874,918.51	0.00	2,258,010.49	72.07%	
Fund: 01 - GENERAL FUND Surplus (Deficit):								
	0.00	-92,200.00	-258,038.48	-805,830.69	0.00	-713,630.69	-774.00%	
Report Surplus (Deficit):								
	0.00	-92,200.00	-258,038.48	-805,830.69	0.00	-713,630.69	-774.00%	

Fund Summary

17

Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Variance	
	Total Budget		Total Budget		Activity		Activity		Favorable	(Unfavorable)
01 - GENERAL FUND	0.00		-92,200.00		-258,038.48		-805,830.69		0.00	-713,630.69
Report Surplus (Deficit):	0.00		-92,200.00		-258,038.48		-805,830.69		0.00	-713,630.69

GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Fund: 01 - GENERAL FUND Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Category: 42 - FEES								
01-450000-02 VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	550.00	3,406.50	0.00	-22,593.50	86.90 %	
01-452500-02 VH RENTS-PRIVET - FAC & RESRC DPT	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	100.00 %	
Category: 42 - FEES Total:	27,500.00	27,500.00	550.00	3,406.50	0.00	-24,093.50	87.61%	
Category: 43 - OTHER REVENUE								
01-439000-02 MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %	
Category: 43 - OTHER REVENUE Total:	500.00	500.00	0.00	0.00	0.00	-500.00	100.00%	
Category: 44 - PROPERTY TAXES								
01-431000-02 PROPERTY TAX - PPT MGMT DEPT	772,743.00	772,743.00	16,430.88	13,024.15	0.00	-759,718.85	98.31 %	
01-431100-02 SB2557 TAX - PPT MGMT DEPT	-4,233.00	-4,233.00	0.00	0.00	0.00	4,233.00	0.00 %	
Category: 44 - PROPERTY TAXES Total:	768,510.00	768,510.00	16,430.88	13,024.15	0.00	-755,485.85	98.31%	
Revenue Total:	796,510.00	796,510.00	16,980.88	16,430.65	0.00	-780,079.35	97.94%	
Expense								
Category: 50 - SALARIES								
01-500000-02 SALARY & WAGES - PPT MGMT DEPT	243,679.00	243,679.00	21,790.31	49,314.24	0.00	194,364.76	79.76 %	
01-501000-02 OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	2,016.30	7,167.40	0.00	2,832.60	28.33 %	
01-502000-02 STANDBY TIME - FAC & RESRC DPT	0.00	0.00	0.00	700.00	0.00	-700.00	0.00 %	
01-504000-02 SICK/VAC PAY - PPT MGMT DEPT	0.00	0.00	2,288.00	4,089.80	0.00	-4,089.80	0.00 %	
01-505000-02 HOLIDAY - PPT MGMT DEPT	0.00	0.00	938.12	1,452.92	0.00	-1,452.92	0.00 %	
Category: 50 - SALARIES Total:	253,679.00	253,679.00	27,032.73	62,724.36	0.00	190,954.64	75.27%	
Category: 51 - BENEFITS								
01-510100-02 UNIFORM ALLOWNWC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	800.00	0.00	400.00	33.33 %	
01-510200-02 MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	316.76	610.37	0.00	3,189.63	83.94 %	
01-510300-02 MED-PERS-CARE - PPT MGMT DEPT	40,911.00	40,911.00	2,129.56	6,388.68	0.00	34,522.32	84.38 %	
01-510500-02 LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	11.54	48.90	0.00	383.10	88.68 %	
01-510600-02 FICA - PPT MGMT DEPT	14,738.00	14,738.00	1,640.25	3,801.51	0.00	10,936.49	74.21 %	
01-510700-02 MEDICARE - PPT MGMT DEPT	3,025.00	3,025.00	383.62	889.08	0.00	2,135.92	70.61 %	
01-510800-02 WORKERS COMP - PPT MGMT DEPT	12,654.00	12,654.00	858.95	3,607.24	0.00	9,046.76	71.49 %	
01-510900-02 RETIREMENT-PERS - PPT MGMT DEPT	73,627.00	73,627.00	2,087.37	41,888.50	0.00	31,738.50	43.11 %	
01-512000-02 OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	325.00	475.00	0.00	2,725.00	85.16 %	
01-512100-02 RETIREES HEALTH - PPT MGMT DEPT	23,834.00	23,834.00	797.55	4,836.77	0.00	18,997.23	79.71 %	

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
MEDICAL REIMBRS - PPT MGMT DEPT	5,200.00	5,200.00	400.00	1,000.00	0.00	4,200.00	80.77 %
Category: 51 - BENEFITS Total:	182,621.00	182,621.00	8,950.60	64,346.05	0.00	118,274.95	64.77%
Category: 52 - SERVICES & SUPPLIES							
M&R BUILDINGS - PPT MGMT DEPT	11,312.00	11,312.00	1,688.45	4,369.56	0.00	6,942.44	61.37 %
M&R ENCAMPMENTS - FAC & RESRC DPT	30,000.00	30,000.00	4,794.91	4,794.91	0.00	25,205.09	84.02 %
M&R GROUNDS - PPT MGMT DEPT	23,073.00	23,073.00	0.00	0.00	0.00	23,073.00	100.00 %
M&R-STREETLIGHT - FAC & RESRC DPT	1,061.00	1,061.00	0.00	-14,606.33	0.00	15,667.33	1,476.66 %
M&R-RANCH - FAC & RESRC DPT	50,000.00	50,000.00	3,000.00	3,056.91	0.00	46,943.09	93.89 %
M&R-VET'S HALL - FAC & RESRC DPT	17,514.00	17,514.00	835.00	4,646.93	0.00	12,867.07	73.47 %
M&R STORM DAMAGE JANUARY 2021	0.00	0.00	0.00	152.21	0.00	-152.21	0.00 %
M&R-VEHICLES-L - PPT MGMT DEPT	5,600.00	5,600.00	2,925.87	2,925.87	0.00	2,674.13	47.75 %
M&R-VEHICLES-N - PPT MGMT DEPT	1,797.00	1,797.00	2,268.09	3,846.10	0.00	-2,049.10	-114.03 %
M&R-COMPS-SVCS - PPT MGMT DEPT	0.00	0.00	0.00	180.00	0.00	-180.00	0.00 %
COMP SUPP&PARTS - PPT MGMT DEPT	300.00	300.00	1,698.82	1,706.32	0.00	-1,406.32	-468.77 %
OFFICE SUPPLIES - FAC & RESRC DPT	70.00	70.00	754.03	823.51	0.00	-753.51	-1,076.44 %
BANK CHARGES - PPT MGMT DEPT	0.00	0.00	0.00	52.81	0.00	-52.81	0.00 %
GOVT FEES & LIC - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
UTILITIES CELL - PPT MGMT DEPT	2,200.00	2,200.00	481.05	695.14	0.00	1,504.86	68.40 %
UTILITIES ELEC - PPT MGMT DEPT	24,649.00	24,649.00	2,143.38	6,165.80	0.00	18,483.20	74.99 %
UTILITIES GAS - PPT MGMT DEPT	5,000.00	5,000.00	185.73	346.23	0.00	4,653.77	93.08 %
UTILITS INTRNET - PPT MGMT DEPT	5,709.00	5,709.00	392.32	780.86	0.00	4,928.14	86.32 %
UTILITIES PHONE - PPT MGMT DEPT	1,543.00	1,543.00	74.00	327.03	0.00	1,215.97	78.81 %
UTILITIES SEWER - PPT MGMT DEPT	3,980.00	3,980.00	0.00	849.58	0.00	3,130.42	78.65 %
UTILITIES WATER - PPT MGMT DEPT	8,586.00	8,586.00	0.00	2,077.57	0.00	6,508.43	75.80 %
EQUIP RENTAL - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
PRO SVC- MISC - PPT MGMT DEPT	24,725.00	24,725.00	3,471.45	8,768.77	0.00	15,956.23	64.53 %
DEPT OP SUPPLY - PPT MGMT DEPT	13,000.00	13,000.00	741.53	1,205.90	0.00	11,794.10	90.72 %
SMALL TOOLS/EQP - PPT MGMT DEPT	1,000.00	1,000.00	224.28	237.14	0.00	762.86	76.29 %
CLOTH/UNIFORM - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
FUEL - FAC & RESRC DPT	19,000.00	19,000.00	2,099.72	7,648.90	0.00	11,351.10	59.74 %
EMPLOY RECRUIT - FAC & RESRC DPT	0.00	0.00	735.00	1,084.00	0.00	-1,084.00	0.00 %
Category: 52 - SERVICES & SUPPLIES Total:	252,619.00	252,619.00	28,513.63	42,135.72	0.00	210,483.28	83.32%
Category: 60 - CAPITAL OUTLAY							
CAP ASSET EXP - FAC & RESRC DPT	0.00	24,831.00	0.00	0.00	0.00	24,831.00	100.00 %
Budget Adjustments							
Number	Date	Description	Adjustment				
BA0000089	08/21/2023	EV STATION INSTALLATION	3,162.00				
BA0000122	09/30/2023	RELOCATION OF EV CHARGING STATION	21,669.00				
Category: 60 - CAPITAL OUTLAY Total:	0.00		0.00	0.00	0.00	24,831.00	100.00%

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Category: 70 - DEBT SERVICE

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-61800-02 PRINCIPAL - FAC & RESRC DPT	0.00	0.00	338.74	1,348.40	0.00	-1,348.40	0.00 %
01-6180H-02 INTEREST TRUCK - FAC & RESRC DPT	1,467.00	1,467.00	92.14	291.57	0.00	1,175.43	80.12 %
01-6180I-02 PRINCIPAL/P-UP	9,764.00	9,764.00	844.96	2,527.40	0.00	7,236.60	74.12 %
Category: 70 - DEBT SERVICE Total:	11,231.00	11,231.00	1,275.84	4,167.37	0.00	7,063.63	62.89%

Category: 80 - ALLOCATED OH

01-62000-02 ALLOC OVERHEAD - PPT MGMT DEPT	129,519.00	129,519.00	32,379.75	32,379.75	0.00	97,139.25	75.00 %
Category: 80 - ALLOCATED OH Total:	129,519.00	129,519.00	32,379.75	32,379.75	0.00	97,139.25	75.00%

Expense Total:

Fund: 01 - GENERAL FUND Surplus (Deficit):	-33,159.00	-57,990.00	-81,171.67	-189,322.60	0.00	-131,332.60	-226.47%
Report Surplus (Deficit):	-33,159.00	-57,990.00	-81,171.67	-189,322.60	0.00	-131,332.60	-226.47%

Group Summary

22

Categor...	Original		Current		Period		Fiscal		Variance	
	Total Budget	Total Budget	Total Budget	Activity	Activity	Encumbrances	Activity	Encumbrances	Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND										
Revenue										
42 - FEES	27,500.00	27,500.00	550.00	3,406.50	0.00	0.00	3,406.50	0.00	-24,093.50	87.61%
43 - OTHER REVENUE	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	-500.00	100.00%
44 - PROPERTY TAXES	768,510.00	768,510.00	16,430.88	13,024.15	0.00	0.00	13,024.15	0.00	-75,485.85	98.31%
	796,510.00	796,510.00	16,980.88	16,430.65	0.00	0.00	16,430.65	0.00	-780,079.35	97.94%
Revenue Surplus (Deficit):										
Expense										
50 - SALARIES	253,679.00	253,679.00	27,032.73	62,724.36	0.00	0.00	62,724.36	0.00	190,954.64	75.27%
51 - BENEFITS	182,621.00	182,621.00	8,950.60	64,346.05	0.00	0.00	64,346.05	0.00	118,274.95	64.77%
52 - SERVICES & SUPPLIES	252,619.00	252,619.00	28,513.63	42,135.72	0.00	0.00	42,135.72	0.00	210,483.28	83.32%
60 - CAPITAL OUTLAY	0.00	24,831.00	0.00	0.00	0.00	0.00	0.00	0.00	24,831.00	100.00%
70 - DEBT SERVICE	11,231.00	11,231.00	1,275.84	4,167.37	0.00	0.00	4,167.37	0.00	7,063.63	62.89%
80 - ALLOCATED OH	129,519.00	129,519.00	32,379.75	32,379.75	0.00	0.00	32,379.75	0.00	97,139.25	75.00%
	829,669.00	854,500.00	98,152.55	205,753.25	0.00	0.00	205,753.25	0.00	648,746.75	75.92%
Expense Total:										
Fund: 01 - GENERAL FUND Surplus (Deficit):										
	-33,159.00	-57,990.00	-81,171.67	-189,322.60	0.00	0.00	-189,322.60	0.00	-131,332.60	-226.47%
Report Surplus (Deficit):										
	-33,159.00	-57,990.00	-81,171.67	-189,322.60	0.00	0.00	-189,322.60	0.00	-131,332.60	-226.47%

Fund Summary

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Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	-33,159.00	-57,990.00	-81,171.67	-189,322.60	0.00	-131,332.60	
Report Surplus (Deficit):	-33,159.00	-57,990.00	-81,171.67	-189,322.60	0.00	-131,332.60	

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Fund: 01 - GENERAL FUND		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Revenue								
Category: 43 - OTHER REVENUE		0.00	14,719.83	0.00	0.00	0.00	-14,719.83	100.00 %
01-46260-16 PROJECT CONTRIBUTION SKATE PARK								
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000123	09/30/2023	CCC PROJECT CONTRIBUTION	-14,719.83					
Category: 43 - OTHER REVENUE Total:		0.00	14,719.83	0.00	0.00	0.00	-14,719.83	100.00%
Category: 44 - PROPERTY TAXES								
01-43100-16 PROPERTY TAX - PROS DEPT		55,449.00	55,449.00	1,190.36	943.56	0.00	-54,505.44	98.30 %
01-43110-16 SB2557 TAX - PROS DEPT		-400.00	-400.00	0.00	0.00	0.00	400.00	0.00 %
Category: 44 - PROPERTY TAXES Total:		55,049.00	55,049.00	1,190.36	943.56	0.00	-54,105.44	98.29%
Category: 45 - FED/STATE								
01-46100-16 GRANTS/MISC REV - PROS DEPT		0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000087	08/21/2023	EAST RANCH RESTROOM PROGRAM GR	-177,952.00					
Category: 45 - FED/STATE Total:		0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00%
Revenue Total:		55,049.00	247,720.83	1,190.36	943.56	0.00	-246,777.27	99.62%
Expense								
Category: 52 - SERVICES & SUPPLIES								
01-60800-16 PRO SVS-PROS DEPT		18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %
Budget Detail								
Description	Units	Price	Amount					
PROF SVC - GRANT WRITER	0.00	0.00	3,000.00					
PROF SVC - UPDATE 2009 COMMUNITY PARK PLAN	0.00	0.00	15,793.00					
Category: 52 - SERVICES & SUPPLIES Total:		18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00%

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Category: 60 - CAPITAL OUTLAY

01-61700-16

Budget Detail

Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
CAP ASSETS - SKATE PARK YR 3 OF 3 RESERVE FUNDING	59,333.00	493,559.83	18,681.88	19,361.88	0.00	474,197.95	96.08 %

Budget Adjustments

Number	Date	Description	Units	Price	Amount	Adjustment
BA0000086	08/21/2023	EAST RANCH RESTROOM	0.00	0.00	59,333.00	349,704.00
BA0000088	08/21/2023	SKATEPARK				69,803.00
BA0000123	09/30/2023	CCC PROJECT CONTRIBUTION				14,719.83

Category: 60 - CAPITAL OUTLAY Total:

Original Total Budget	59,333.00	493,559.83	18,681.88	19,361.88	0.00	474,197.95	96.08%
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Category: 80 - ALLOCATED OH

01-62000-16

ALLOC OVERHEAD - PROS DEPT

Category: 80 - ALLOCATED OH Total:

Original Total Budget	28,610.00	28,610.00	7,152.50	7,152.50	0.00	21,457.50	75.00 %
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Expense Total:

Original Total Budget	106,736.00	540,962.83	25,834.38	26,514.38	0.00	514,448.45	95.10%
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Fund: 01 - GENERAL FUND Surplus (Deficit):

Original Total Budget	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	267,671.18	91.28%
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Report Surplus (Deficit):

Original Total Budget	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	267,671.18	91.28%
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Group Summary

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Category...	Original		Current	Period	Fiscal	Encumbrances	Variance	
	Total Budget	Total Budget					Activity	Activity
Fund: 01 - GENERAL FUND								
Revenue								
43 - OTHER REVENUE	0.00	14,719.83	0.00	0.00	0.00	0.00	-14,719.83	100.00%
44 - PROPERTY TAXES	55,049.00	55,049.00	1,190.36	943.56	0.00	0.00	-54,105.44	98.29%
45 - FED/STATE	0.00	177,952.00	0.00	0.00	0.00	0.00	-177,952.00	100.00%
	55,049.00	247,720.83	1,190.36	943.56	0.00	0.00	-246,777.27	99.62%
Revenue Surplus (Deficit):								
Expense								
52 - SERVICES & SUPPLIES	18,793.00	18,793.00	0.00	0.00	0.00	0.00	18,793.00	100.00%
60 - CAPITAL OUTLAY	59,333.00	493,559.83	18,681.88	19,361.88	0.00	0.00	474,197.95	96.08%
80 - ALLOCATED OH	28,610.00	28,610.00	7,152.50	7,152.50	0.00	0.00	21,457.50	75.00%
	106,736.00	540,962.83	25,834.38	26,514.38	0.00	0.00	514,448.45	95.10%
Expense Total:								
	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	0.00	267,671.18	91.28%
Fund: 01 - GENERAL FUND Surplus (Deficit):								
	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	0.00	267,671.18	91.28%
Report Surplus (Deficit):								
	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	0.00	267,671.18	91.28%

Fund Summary

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Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
01 - GENERAL FUND	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	267,671.18
Report Surplus (Deficit):	-51,687.00	-293,242.00	-24,644.02	-25,570.82	0.00	267,671.18

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09



Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
Category: 42 - FEES									
	FRANCHISE FEES - ADMIN DEPT	185,000.00	185,000.00	4,111.65	3,255.07	0.00	-181,744.93	98.24 %	
	VAC RENTAL REG - ADMIN DEPT	1,000.00	1,000.00	54.00	162.00	0.00	-838.00	83.80 %	
	Category: 42 - FEES Total:	186,000.00	186,000.00	4,165.65	3,417.07	0.00	-182,582.93	98.16%	
Category: 43 - OTHER REVENUE									
	INTEREST INCOME - ADMIN DEPT	15,000.00	15,000.00	0.00	0.00	0.00	-15,000.00	100.00 %	
	RADIO VAULT RNT - ADMIN DEPT	2,400.00	2,400.00	0.00	0.00	0.00	-2,400.00	100.00 %	
	MISC. REVENUE - ADMIN DEPT	1,545.00	1,545.00	0.00	758.00	0.00	-787.00	50.94 %	
	Category: 43 - OTHER REVENUE Total:	18,945.00	18,945.00	0.00	758.00	0.00	-18,187.00	96.00%	
Category: 44 - PROPERTY TAXES									
	PROPERTY TAX - ADMIN DEPT	0.00	0.00	-57,730.27	0.00	0.00	0.00	0.00 %	
	SB1090-PROPTAX - ADMIN DEPT	15,366.00	15,366.00	0.00	0.00	0.00	-15,366.00	100.00 %	
	Category: 44 - PROPERTY TAXES Total:	15,366.00	15,366.00	-57,730.27	0.00	0.00	-15,366.00	100.00%	
	Revenue Total:	220,311.00	220,311.00	-53,564.62	4,175.07	0.00	-216,135.93	98.10%	
Expense									
Category: 50 - SALARIES									
	SALARY & WAGES - ADMIN DEPT	703,269.00	703,269.00	62,309.86	137,417.30	0.00	565,851.70	80.46 %	
	OVERTIME - ADMIN DEPT	2,000.00	2,000.00	554.35	835.32	0.00	1,164.68	58.23 %	
	PART-TIME - ADMIN DEPT	0.00	0.00	2,300.00	4,600.00	0.00	-4,600.00	0.00 %	
	SICK/VAC PAY - ADMIN DEPT	0.00	0.00	138.59	7,012.15	0.00	-7,012.15	0.00 %	
	HOLIDAY - ADMIN DEPT	0.00	0.00	2,430.13	4,686.45	0.00	-4,686.45	0.00 %	
	Category: 50 - SALARIES Total:	705,269.00	705,269.00	67,732.93	154,551.22	0.00	550,717.78	78.09%	
Category: 51 - BENEFITS									
	MED-PRINCIPAL - ADMIN DEPT	9,114.00	9,114.00	386.04	1,158.12	0.00	7,955.88	87.29 %	
	MED-PERS-CARE - ADMIN DEPT	81,822.00	81,822.00	4,020.76	12,082.38	0.00	69,739.62	85.23 %	
	LIFE INSURANCE - ADMIN DEPT	864.00	864.00	34.88	104.64	0.00	759.36	87.89 %	
	FICA - ADMIN DEPT	41,141.00	41,141.00	4,178.66	9,494.99	0.00	31,646.01	76.92 %	
	MEDICARE - ADMIN DEPT	8,297.00	8,297.00	977.28	2,220.63	0.00	6,076.37	73.24 %	
	WORKERS COMP - ADMIN DEPT	3,867.00	3,867.00	1,384.27	3,919.01	0.00	-52.01	-1.34 %	
	RETIREMENT-PERS - ADMIN DEPT	218,412.00	218,412.00	6,282.63	131,676.91	0.00	86,735.09	39.71 %	
	OTHER EMP BENE - ADMIN DEPT	17,150.00	17,150.00	600.00	1,400.00	0.00	15,750.00	91.84 %	
	RETIRES HEALTH - ADMIN DEPT	112,000.00	112,000.00	6,233.90	18,712.44	0.00	93,287.56	83.29 %	

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>01-51220-09</u>	10,400.00	10,400.00	1,350.00	3,150.00	0.00	7,250.00	69.71 %
Category: 51 - BENEFITS Total:							
	503,067.00	503,067.00	25,448.42	183,919.12	0.00	319,147.88	63.44%

Category: 52 - SERVICES & SUPPLIES

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>01-60100-09</u>	0.00	0.00	0.00	239.62	0.00	-239.62	0.00 %
<u>01-60111-09</u>	4,000.00	4,000.00	687.42	687.42	0.00	3,312.58	82.81 %
<u>01-6011W-09</u>	3,576.00	3,576.00	0.00	3,576.00	0.00	0.00	0.00 %
<u>01-60140-09</u>	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
<u>01-60300-09</u>	343,086.00	343,086.00	0.00	346,546.34	0.00	-3,460.34	-1.01 %
<u>01-6033B-09</u>	6,000.00	6,000.00	0.00	1,092.52	0.00	4,907.48	81.79 %
<u>01-6033G-09</u>	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>01-60411-09</u>	800.00	800.00	309.12	309.12	0.00	490.88	61.36 %
<u>01-60440-09</u>	129,427.00	129,427.00	6,205.28	19,858.04	0.00	109,568.96	84.66 %

Budget Detail

Description	Units	Price	Amount
M&R-COMP-SVCS	0.00	0.00	105,964.00
M&R-COMP-SVCS - COMPUTER NETWORK UPDATE	0.00	0.00	20,000.00
M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE	0.00	0.00	963.00
M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE	0.00	0.00	2,500.00
<u>01-60450-09</u>	10,106.00	10,106.00	10,106.00
<u>01-60480-09</u>	500.00	500.00	500.00
<u>01-6048E-09</u>	41.00	41.00	41.00
<u>01-60500-09</u>	4,000.00	4,000.00	4,000.00
<u>01-60510-09</u>	3,500.00	3,500.00	3,500.00
<u>01-60520-09</u>	6,000.00	6,000.00	6,000.00
<u>01-60530-09</u>	2,200.00	2,200.00	2,200.00
<u>01-60540-09</u>	14,000.00	14,000.00	14,000.00
<u>01-60550-09</u>	46,750.00	46,750.00	46,750.00

Budget Detail

Description	Units	Price	Amount
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	21,380.00
<u>01-6060C-09</u>	5,836.00	5,836.00	5,836.00
<u>01-6060E-09</u>	9,077.00	9,077.00	9,077.00
<u>01-6060G-09</u>	300.00	300.00	300.00
<u>01-6060I-09</u>	7,000.00	7,000.00	7,000.00
<u>01-6060P-09</u>	9,385.00	9,385.00	9,385.00
<u>01-6060S-09</u>	623.00	623.00	623.00
<u>01-6060W-09</u>	391.00	391.00	391.00
<u>01-60700-09</u>	564.00	564.00	564.00
<u>01-60750-09</u>	34,127.00	34,127.00	34,127.00

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
01-6080A-09	23,848.00	23,848.00	0.00	0.00	0.00	23,848.00	100.00 %
01-6080K-09	259,381.00	259,381.00	36,337.50	58,315.50	0.00	201,065.50	77.52 %
01-6080L-09	73,958.00	73,958.00	4,442.50	7,185.75	0.00	66,772.25	90.28 %
01-6080M-09	25,000.00	25,000.00	3,487.84	18,160.09	0.00	6,839.91	27.36 %
01-6080T-09	30,000.00	30,000.00	10,616.60	31,104.99	0.00	-1,104.99	-3.68 %
01-6086D-09	40,000.00	40,000.00	0.00	327.50	0.00	39,672.50	99.18 %
01-6089D-09	0.00	0.00	5.36	5.36	0.00	-5.36	0.00 %
01-6090D-09	2,236.00	2,236.00	0.00	0.00	0.00	2,236.00	100.00 %
01-6094D-09	521.00	521.00	0.00	0.00	0.00	521.00	100.00 %
01-6095D-09	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
01-6096D-09	108.00	108.00	0.00	0.00	0.00	108.00	100.00 %
01-6115D-09	9,211.00	9,211.00	4,327.98	9,112.83	0.00	98.17	1.07 %
01-6120D-09	5,000.00	5,000.00	317.46	317.46	0.00	4,682.54	93.65 %
01-6120E-09	10,000.00	10,000.00	0.00	553.07	0.00	9,446.93	94.47 %
01-6120G-09	5,234.00	5,234.00	0.00	5,350.00	0.00	-116.00	-2.22 %
01-6124D-09	150.00	150.00	0.00	35.38	0.00	114.62	76.41 %
01-6125D-09	2,127.00	2,127.00	0.00	1,454.00	0.00	673.00	31.64 %
Category: 52 - SERVICES & SUPPLIES Total:	1,135,163.00	1,135,163.00	75,480.13	554,824.31	0.00	580,338.69	51.12%
Category: 60 - CAPITAL OUTLAY							
01-6170D-09	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
Budget Detail							
Description	Units	Price	Amount				
CAP ASSET EXP - UPDATE SOUND SYSTEM VETS HALL	0.00	0.00	20,000.00				
Category: 60 - CAPITAL OUTLAY Total:	20,000.00	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%
Category: 80 - ALLOCATED OH							
01-6200D-09							
ALLOC OVERHEAD - ADMIN DEPT	-2,145,188.00	-2,145,188.00	-536,297.00	-536,297.00	0.00	-1,608,891.00	75.00 %
Category: 80 - ALLOCATED OH Total:	-2,145,188.00	-2,145,188.00	-536,297.00	-536,297.00	0.00	-1,608,891.00	75.00%
Expense Total:	218,311.00	218,311.00	-367,635.52	356,997.65	0.00	-138,686.65	-63.53%
Fund: 01 - GENERAL FUND Surplus (Deficit):	2,000.00	2,000.00	314,070.90	-352,822.58	0.00	-354,822.58	17,741.13%
Report Surplus (Deficit):	2,000.00	2,000.00	314,070.90	-352,822.58	0.00	-354,822.58	17,741.13%

Group Summary

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Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue								
42 - FEES	186,000.00	186,000.00	4,165.65	3,417.07	0.00	-182,582.93	98.16%	
43 - OTHER REVENUE	18,945.00	18,945.00	0.00	758.00	0.00	-18,187.00	96.00%	
44 - PROPERTY TAXES	15,366.00	15,366.00	-57,730.27	0.00	0.00	-15,366.00	100.00%	
	220,311.00	220,311.00	-53,564.62	4,175.07	0.00	-216,135.93	98.10%	
Revenue Surplus (Deficit):								
Expense								
50 - SALARIES	705,269.00	705,269.00	67,732.93	154,551.22	0.00	550,717.78	78.09%	
51 - BENEFITS	503,067.00	503,067.00	25,448.42	183,919.12	0.00	319,147.88	63.44%	
52 - SERVICES & SUPPLIES	1,135,163.00	1,135,163.00	75,480.13	554,824.31	0.00	580,338.69	51.12%	
60 - CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00%	
80 - ALLOCATED OH	-2,145,188.00	-2,145,188.00	-536,297.00	-536,297.00	0.00	-1,608,891.00	75.00%	
	218,311.00	218,311.00	-367,635.52	356,997.65	0.00	-138,686.65	-63.53%	
Expense Total:								
Fund: 01 - GENERAL FUND Surplus (Deficit):	2,000.00	2,000.00	314,070.90	-352,822.58	0.00	-354,822.58	17,741.13%	
Report Surplus (Deficit):	2,000.00	2,000.00	314,070.90	-352,822.58	0.00	-354,822.58	17,741.13%	

Fund Summary

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Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Variance	
	Total Budget		Total Budget		Activity		Activity		Favorable	(Unfavorable)
01 - GENERAL FUND	2,000.00		2,000.00		314,070.90		-352,822.58		0.00	-354,822.58
Report Surplus (Deficit):	2,000.00		2,000.00		314,070.90		-352,822.58		0.00	-354,822.58

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Water Reclamation Facility (WRF) Operations
Department – 39
 - WRF Capital Department – 40
 - Wastewater Department - 12



Cambria Community Services District , CA

Budget Report

Group Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND								
Revenue	3,912,500.00	4,287,500.00	4,351.09	739,343.07	0.00	-3,548,156.93	82.76%	
Expense	3,906,060.00	5,345,123.00	466,362.43	836,318.96	0.00	4,508,804.04	84.35%	
	6,440.00	-1,057,623.00	-462,011.34	-96,975.89	0.00	960,647.11	90.83%	
Fund: 11 - WATER FUND Surplus (Deficit):								
Fund: 12 - WASTEWATER FUND								
Revenue	3,854,900.00	14,113,144.00	561.71	1,770,461.02	0.00	-12,342,682.98	87.46%	
Expense	3,806,833.00	14,232,883.00	327,731.40	2,154,347.48	0.00	12,078,535.52	84.86%	
	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46	-220.60%	
Fund: 12 - WASTEWATER FUND Surplus (Deficit):								
Fund: 39 - WRF OPERATIONS								
Revenue	1,329,000.00	1,329,000.00	5.82	252,800.11	0.00	-1,076,199.89	80.98%	
Expense	1,181,556.00	1,894,556.00	31,989.31	417,132.88	0.00	1,477,423.12	77.98%	
	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23	70.94%	
Fund: 39 - WRF OPERATIONS Surplus (Deficit):								
Fund: 40 - WRF CAPITAL								
Expense	0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%	
	0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%	
Fund: 40 - WRF CAPITAL Total:								
Report Surplus (Deficit):	201,951.00	-2,114,512.00	-821,164.52	-645,290.10	0.00	1,469,221.90	69.48%	

Fund Summary

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Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Encumbrances		Variance Favorable (Unfavorable)	
	Total		Total		Activity		Activity				Favorable	(Unfavorable)
11 - WATER FUND	6,440.00		-1,057,623.00		-462,011.34		-96,975.89		0.00		960,647.11	
12 - WASTEWATER FUND	48,067.00		-119,739.00		-327,169.69		-383,886.46		0.00		-264,147.46	
39 - WRF OPERATIONS	147,444.00		-565,556.00		-31,983.49		-164,332.77		0.00		401,223.23	
40 - WRF CAPITAL	0.00		-371,594.00		0.00		-94.98		0.00		371,499.02	
Report Surplus (Deficit):	201,951.00		-2,114,512.00		-821,164.52		-645,290.10		0.00		1,469,221.90	

WATER FUND
WATER DEPARTMENT – 11



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue							
Category: 40 - SALES							
<u>11-40000-11</u>	3,595,000.00	3,595,000.00	17.79	661,738.69	0.00	-2,933,261.31	81.59 %
Category: 40 - SALES Total:	3,595,000.00	3,595,000.00	17.79	661,738.69	0.00	-2,933,261.31	81.59%
Category: 41 - PENALTIES							
<u>11-40070-11</u>	500.00	500.00	0.00	210.00	0.00	-290.00	58.00 %
<u>11-40100-00</u>	2,600.00	2,600.00	0.00	0.00	0.00	-2,600.00	100.00 %
<u>11-40100-11</u>	30,000.00	30,000.00	0.00	10,690.91	0.00	-19,309.09	64.36 %
Category: 41 - PENALTIES Total:	33,100.00	33,100.00	0.00	10,900.91	0.00	-22,199.09	67.07%
Category: 42 - FEES							
<u>11-40080-11</u>	4,000.00	4,000.00	0.00	385.00	0.00	-3,615.00	90.38 %
<u>11-40140-11</u>	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
<u>11-40500-10</u>	3,000.00	3,000.00	440.00	630.00	0.00	-2,370.00	79.00 %
<u>11-40500-11</u>	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
<u>11-41010-10</u>	60,000.00	60,000.00	0.00	59,224.00	0.00	-776.00	1.29 %
<u>11-41100-10</u>	28,400.00	28,400.00	3,000.00	3,000.00	0.00	-25,400.00	89.44 %
<u>11-41100-11</u>	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	100.00 %
<u>11-41240-10</u>	2,000.00	2,000.00	463.80	463.80	0.00	-1,536.20	76.81 %
<u>11-41240-11</u>	1,500.00	1,500.00	0.00	-28.23	0.00	-1,528.23	101.88 %
<u>11-43730-11</u>	2,000.00	2,000.00	429.50	804.00	0.00	-1,196.00	59.80 %
Category: 42 - FEES Total:	105,900.00	105,900.00	4,333.30	64,478.57	0.00	-41,421.43	39.11%
Category: 43 - OTHER REVENUE							
<u>11-42000-11</u>	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00 %
<u>11-43900-11</u>	1,000.00	1,000.00	0.00	61.56	0.00	-938.44	93.84 %
Category: 43 - OTHER REVENUE Total:	9,000.00	9,000.00	0.00	61.56	0.00	-8,938.44	99.32%
Category: 44 - PROPERTY TAXES							
<u>11-43110-11</u>	-8,500.00	-8,500.00	0.00	0.00	0.00	8,500.00	0.00 %
<u>11-43600-11</u>	178,000.00	178,000.00	0.00	2,163.34	0.00	-175,836.66	98.78 %
Category: 44 - PROPERTY TAXES Total:	169,500.00	169,500.00	0.00	2,163.34	0.00	-167,336.66	98.72%

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

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Category: 45 - FED/STATE

11-46200-11

Budget Adjustments

Date	Description	Adjustment
08/21/2023	GRANT FUNDING - STUART STREET TAN	-375,000.00

GRANT REVENUE-CAPITAL PROJ

Original Total Budget 0.00
Current Total Budget 375,000.00
Period Activity 0.00
Fiscal Activity 0.00
Encumbrances 0.00
Variance Favorable (Unfavorable) -375,000.00
Percent Remaining 100.00 %

Category: 45 - FED/STATE Total:

0.00	375,000.00	0.00	0.00	0.00	0.00	-375,000.00	100.00%
3,912,500.00	4,287,500.00	4,351.09	739,343.07	0.00	0.00	-3,548,156.93	82.76%

Revenue Total:

Expense Category: 50 - SALARIES

11-50000-11

SALARY & WAGES - WATER DEPT

11-50100-11

OVERTIME - WATER DEPT

11-50200-11

STANDBY TIME - WATER DEPT

11-50400-11

SICK/VAC PAY - WATER DEPT

11-50500-11

HOLIDAY - WATER DEPT

Category: 50 - SALARIES Total:

621,417.00	621,417.00	55,751.98	127,210.76	0.00	0.00	494,206.24	79.53 %
35,000.00	35,000.00	2,015.20	4,018.39	0.00	0.00	30,981.61	88.52 %
18,250.00	18,250.00	2,100.00	4,900.00	0.00	0.00	13,350.00	73.15 %
0.00	0.00	15,169.24	19,373.87	0.00	0.00	-19,373.87	0.00 %
0.00	0.00	3,026.79	5,193.40	0.00	0.00	-5,193.40	0.00 %
674,667.00	674,667.00	78,063.21	160,696.42	0.00	0.00	513,970.58	76.18%

Category: 51 - BENEFITS

11-51010-11

UNIFORM ALLOWN - WATER DEPT

11-51020-11

MED-PRINCIPAL - WATER DEPT

11-51030-11

MED-PERS-CARE - WATER DEPT

11-51050-11

LIFE INSURANCE - WATER DEPT

11-51060-11

FICA - WATER DEPT

11-51070-11

MEDICARE - WATER DEPT

11-51080-11

WORKERS COMP - WATER DEPT

11-51090-11

RETIREMENT-PERS - WATER DEPT

11-51200-11

OTHER EMP BENE - WATER DEPT

11-51210-11

RETIRES HEALTH - WATER DEPT

11-51220-11

MEDICAL REIMBRS - WATER DEPT

Category: 51 - BENEFITS Total:

2,400.00	2,400.00	0.00	2,170.00	0.00	0.00	230.00	9.58 %
7,668.00	7,668.00	575.83	1,727.55	0.00	0.00	5,940.45	77.47 %
79,806.00	79,806.00	4,924.03	14,772.02	0.00	0.00	65,033.98	81.49 %
982.00	982.00	55.68	151.51	0.00	0.00	830.49	84.57 %
37,730.00	37,730.00	4,799.13	9,953.88	0.00	0.00	27,776.12	73.62 %
8,190.00	8,190.00	1,122.35	2,327.89	0.00	0.00	5,862.11	71.58 %
28,275.00	28,275.00	1,010.37	3,718.03	0.00	0.00	24,556.97	86.85 %
163,429.00	163,429.00	6,110.90	114,073.85	0.00	0.00	49,355.15	30.20 %
5,450.00	5,450.00	569.00	1,361.00	0.00	0.00	4,089.00	75.03 %
50,989.00	50,989.00	5,295.38	15,886.14	0.00	0.00	35,102.86	68.84 %
14,066.00	14,066.00	1,422.00	3,318.00	0.00	0.00	10,748.00	76.41 %
398,985.00	398,985.00	25,884.67	169,459.87	0.00	0.00	229,525.13	57.53%

Category: 52 - SERVICES & SUPPLIES

11-60111-10

PUBLIC INFO GNL - RESOURCE CNSRVN

11-60111-11

PUBLIC INFO GNL - WATER DEPT

11-60310-11

M&R WTR DISTRBN - WATER DEPT

Budget Detail

Description	Units	Price	Amount
M&R WTR DISTRBN	0.00	0.00	7,379.00
M&R WTR DISTRBN - CALIBRATION AND SERVICE	0.00	0.00	7,500.00
M&R WTR DISTRBN - PRESSURE VAULT UPGRADE ZONE 6	0.00	0.00	15,000.00
M&R WTR DISTRBN - REPLACE ISOLATION VALVES	0.00	0.00	50,000.00
M&R WTR DISTRBN - VALVE MARINE TERRACE	0.00	0.00	14,000.00

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Variance Favorable (Unfavorable) Remaining 41

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
M&R WTR DISTRBN - VAULT REPAIR		0.00	20,000.00					
M&R WTR-FIR HYD - WATER DEPT		5,500.00	5,500.00	0.00	0.00	0.00	5,500.00	100.00 %
Budget Detail								
Description		Units	Price	Amount				
M&R WTR - FIR HYD - BACK STOCK		0.00	0.00	5,000.00				
M&R WTR - FIRE HYD		0.00	0.00	500.00				
M&R WTR GENRTRS - WATER DEPT		86,576.00	86,576.00	0.00	0.00	0.00	86,576.00	100.00 %
Budget Detail								
Description		Units	Price	Amount				
M&R WTR GENRTRS		0.00	0.00	1,576.00				
M&R WTR GENRTRS - BACK UP SR4		0.00	0.00	80,000.00				
M&R WTR GENRTRS - MAINTENANCE		0.00	0.00	5,000.00				
M&R WTR LEIMERT - WATER DEPT		6,848.00	6,848.00	0.00	0.00	0.00	6,848.00	100.00 %
Budget Detail								
Description		Units	Price	Amount				
M&R WTR LEIMERT		0.00	0.00	848.00				
M&R WTR LEIMERT - REPLACE LEIMERT ROOF		0.00	0.00	6,000.00				
M&R-WTR METERS - WATER DEPT		6,745.00	6,745.00	827.21	827.21	0.00	5,917.79	87.74 %
M&R WTR PUMPS - WATER DEPT		31,360.00	31,360.00	1,940.63	2,415.25	0.00	28,944.75	92.30 %
Budget Detail								
Description		Units	Price	Amount				
M&R WTR PUMPS		0.00	0.00	500.00				
M&R WTR PUMPS - DISINFECTION CHEMICAL PUMPS		0.00	0.00	25,000.00				
M&R WTR PUMPS - LEIMERT BOOSTER REPLACEMENT		0.00	0.00	5,860.00				
SR3 WELL - WATER DEPT		36,815.00	36,815.00	0.00	3,797.89	0.00	33,017.11	89.68 %
Budget Detail								
Description		Units	Price	Amount				
SR3 WELL		0.00	0.00	8,815.00				
SR3 WELL - REPLACE CLEARWELL		0.00	0.00	18,000.00				
SR3 WELL - REPLACE FAILING VFD		0.00	0.00	10,000.00				
M&R WTR SR-4 - WATER DEPT		9,821.00	9,821.00	755.67	5,795.06	0.00	4,025.94	40.99 %
Budget Detail								
Description		Units	Price	Amount				
M&R WTR SR-4		0.00	0.00	4,821.00				
M&R WTR SR-4 - EXTERIOR COATING		0.00	0.00	5,000.00				
M&R WTR STORAGE - WATER DEPT		156,705.00	156,705.00	4,170.00	4,170.00	0.00	152,535.00	97.34 %
Budget Detail								
Description		Units	Price	Amount				
M&R WTR STORAGE - WATER DEPT								

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Variance Favorable (Unfavorable) Remaining 42

Budget Detail		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Description	Units	Price	Amount					
M&R WATER STORAGE TANKS	0.00	0.00	4,700.00					
M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL	0.00	0.00	10,000.00					
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K	0.00	0.00	10,700.00					
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH	0.00	0.00	31,305.00					
M&R WTR STORAGE - MAINT INTERIOR/EXTERIOR	0.00	0.00	100,000.00					
<u>11-6031T-11</u>		1,337.00	1,337.00	2,885.62	2,984.27	0.00	-1,647.27	-123.21 %
Budget Detail								
Description	Units	Price	Amount					
M&R WTR TREATMT	0.00	0.00	337.00					
M&R WTR TREATMT - DISTRIBUTION LINE TYGON	0.00	0.00	1,000.00					
<u>11-6031W-11</u>		12,792.00	12,792.00	0.00	4,794.45	0.00	7,997.55	62.52 %
Budget Detail								
Description	Units	Price	Amount					
M&R WTR WELLS	0.00	0.00	10,792.00					
M&R WTR WELLS - FLOW METER VERIFICATION	0.00	0.00	2,000.00					
<u>11-6031Y-11</u>		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
<u>11-6033B-11</u>		2,789.00	2,789.00	378.62	834.62	0.00	1,954.38	70.07 %
Budget Detail								
Description	Units	Price	Amount					
M&R BUIDINGS	0.00	0.00	2,789.00					
<u>11-6033G-11</u>		16,935.00	75,935.00	0.00	32.60	0.00	75,902.40	99.96 %
Budget Detail								
Description	Units	Price	Amount					
M&R GROUNDS	0.00	0.00	16,935.00					
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000120	09/30/2023	EMERGENCY VEGETATION REMOVAL	59,000.00					
<u>11-6033Z-11</u>		M&R STORM DAMAGE JANUARY 2021	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
<u>11-6035L-11</u>		M&R - LEAK REP - WATER DEPT	12,000.00	625.20	1,533.33	0.00	10,466.67	87.22 %
<u>11-6035R-11</u>		M&R - ROAD REP - WATER DEPT	72,100.00	277.40	1,574.92	0.00	70,525.08	97.82 %
<u>11-6035V-11</u>		VALVE RAISING - WATER DEPT	5,150.00	0.00	230.75	0.00	4,919.25	95.52 %
<u>11-60360-11</u>		M&R-EMERGENCY - WATER DEPT	11,000.00	0.00	0.00	0.00	11,000.00	100.00 %
<u>11-60370-11</u>		M&R SCADA - WATER DEPT	65,000.00	1,000.00	4,666.88	0.00	60,333.12	92.82 %
<u>11-60400-11</u>		M&R - EQUIPMENT - WATER DEPT	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>11-6041L-11</u>		M&R-VEHICLES-L - WATER DEPT	12,000.00	907.57	7,831.93	0.00	4,168.07	34.73 %
<u>11-6041N-11</u>		M&R-VEHICLES-N - WATER DEPT	4,000.00	0.00	115.36	0.00	3,884.64	97.12 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Variance
Favorable
(Unfavorable) Remaining 43

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Favorable (Unfavorable)	Percent Remaining
<u>11-60440-11</u>	1,000.00	1,000.00	0.00	300.00	0.00	700.00	70.00 %
<u>11-60450-11</u>	8,572.00	8,572.00	0.00	0.00	0.00	8,572.00	100.00 %
<u>11-60480-11</u>	11,800.00	11,800.00	0.00	798.16	0.00	11,001.84	93.24 %

Budget Detail

Description	Units	Price	Amount
SECURITY & SAFETY	0.00	0.00	1,800.00
SECURITY & SAFETY - WELL SITE CAMERAS	0.00	0.00	10,000.00
<u>11-60500-11</u>	1,200.00	1,200.00	1,200.00
OFFICE SUPPLIES - WATER DEPT			80.44
<u>11-60510-10</u>	1,000.00	1,000.00	1,000.00
POSTAGE & SHIP - RESOURCE CNSRVN			0.00
<u>11-60510-11</u>	7,000.00	7,000.00	7,000.00
POSTAGE & SHIP - WATER DEPT			1,514.13
<u>11-60520-11</u>	0.00	0.00	0.00
BANK CHARGES - WATER DEPT			79.05
<u>11-60530-11</u>	1,000.00	1,000.00	1,000.00
PRINTING/FORMS - WATER DEPT			1,129.30
<u>11-60540-10</u>	4,000.00	4,000.00	4,000.00
MBRSH DUES,PUBS - RESOURCE CNSRVN			0.00
<u>11-60540-11</u>	0.00	0.00	0.00
MBRSH DUES,PUBS - WATER DEPT			487.00
<u>11-60550-11</u>	45,000.00	45,000.00	45,000.00
GOV'T FEES & LIC - WATER DEPT			1,990.73
<u>11-6060C-11</u>	3,100.00	3,100.00	3,100.00
UTILITIES CELL - WATER DEPT			802.19
<u>11-6060E-11</u>	170,000.00	170,000.00	17,793.26
UTILITIES ELEC - WATER DEPT			50,789.48
<u>11-6060G-11</u>	1,200.00	1,200.00	1,200.00
UTILITIES GAS - WATER DEPT			70.21
<u>11-6060I-11</u>	6,000.00	6,000.00	6,000.00
UTILITS INTRNET - WATER DEPT			1,094.38
<u>11-6060P-11</u>	6,000.00	6,000.00	6,000.00
UTILITIES PHONE - WATER DEPT			1,566.27
<u>11-6060S-11</u>	2,200.00	2,200.00	2,200.00
UTILITIES SEWER - WATER DEPT			104.68
<u>11-60630-11</u>	7,261.00	7,261.00	7,261.00
M&R COMMUN EQP - WATER DEPT			2,033.73
<u>11-60780-11</u>	55,000.00	55,000.00	3,884.55
LAND LEASE - WATER DEPT			3,884.55
<u>11-6080E-11</u>	30,000.00	30,000.00	30,000.00
PRO SVC- ENGRNG - WATER DEPT			0.00
<u>11-6080G-11</u>	3,400.00	3,400.00	3,400.00
PRO SVC- GIS DV - WATER DEPT			0.00
<u>11-6080M-10</u>	2,500.00	2,500.00	2,500.00
PRO SVC- MISC - RESOURCE CNSRVN			0.00
<u>11-6080M-11</u>	68,229.00	68,229.00	254.84
PRO SVC- MISC - WATER DEPT			254.84

Budget Detail

Description	Units	Price	Amount
PROF SVC - GRANT WRITER	0.00	0.00	10,000.00
PROF SVC - MISC/OTHER	0.00	0.00	18,229.00
PROF SVC - UPDATE SS CREEK BASIN MGMT O&M MANUAL	0.00	0.00	10,000.00
PROF SVC - WATERSHED REPORT	0.00	0.00	30,000.00
<u>11-6080T-11</u>	5,150.00	5,150.00	5,150.00
PROF SERV-TEMP - WATER DEPT			0.00
<u>11-6080V-10</u>	3,808.00	3,808.00	3,808.00
VOL LOT MERGER - RESOURCE CNSRVN			0.00
<u>11-6080V-11</u>	700.00	700.00	700.00
VOL LOT MERGER - WATER DEPT			1,343.48
<u>11-60900-11</u>	15,000.00	15,000.00	15,000.00
DEPT OP SUPPLY - WATER DEPT			46.89
<u>11-60910-11</u>	17,850.00	17,850.00	17,850.00
LAB TESTS - WATER DEPT			1,650.00
<u>11-6091C-11</u>	15,000.00	15,000.00	2,740.87
OP SUP-CHEMICAL - WATER DEPT			5,085.57
<u>11-6091G-11</u>	11,000.00	11,000.00	11,328.00
CALIBRATION - WATER DEPT			11,328.00
<u>11-6080T-11</u>	5,150.00	5,150.00	5,150.00
PROF SERV-TEMP - WATER DEPT			0.00
<u>11-6080V-10</u>	3,808.00	3,808.00	3,808.00
VOL LOT MERGER - RESOURCE CNSRVN			0.00
<u>11-6080V-11</u>	700.00	700.00	1,343.48
VOL LOT MERGER - WATER DEPT			1,343.48
<u>11-60900-11</u>	15,000.00	15,000.00	15,000.00
DEPT OP SUPPLY - WATER DEPT			46.89
<u>11-60910-11</u>	17,850.00	17,850.00	17,850.00
LAB TESTS - WATER DEPT			1,650.00
<u>11-6091C-11</u>	15,000.00	15,000.00	2,740.87
OP SUP-CHEMICAL - WATER DEPT			5,085.57
<u>11-6091G-11</u>	11,000.00	11,000.00	11,328.00
CALIBRATION - WATER DEPT			11,328.00

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Variance Favorable (Unfavorable) Remaining 44

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>11-60920-11</u>	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>11-60930-11</u>	3,000.00	3,000.00	0.00	60.00	0.00	2,940.00	98.00 %
<u>11-60940-11</u>	3,000.00	3,000.00	0.00	117.42	0.00	2,882.58	96.09 %
Budget Detail							
Description	Units	Price	Amount				
CLOTHING/UNIFORM	0.00	0.00	2,500.00				
CLOTHING/UNIFORM - INCREASE ANNUAL AMOUNT	0.00	0.00	500.00				
<u>11-60950-11</u>	800.00	800.00	800.00	722.13	0.00	77.87	9.73 %
<u>11-60960-11</u>	15,000.00	15,000.00	2,768.76	2,768.76	0.00	12,231.24	81.54 %
<u>11-61150-11</u>	300.00	300.00	300.00	37.52	0.00	262.48	87.49 %
<u>11-6120E-11</u>	8,240.00	8,240.00	93.01	393.00	0.00	7,847.00	95.23 %
<u>11-61250-11</u>	100.00	100.00	999.00	1,223.00	0.00	-1,123.00	-1,123.00 %
<u>11-66100-10</u>	700.00	700.00	0.00	0.00	0.00	700.00	100.00 %
<u>11-66110-10</u>	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %

	Units	Price	Amount	Units	Price	Amount
Description						
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PROGRAM	0.00	0.00	3,000.00			
Category: 52 - SERVICES & SUPPLIES Total:						
	1,252,772.00		1,311,772.00	66,204.96	155,608.26	1,156,163.74

	Units	Price	Amount	Units	Price	Amount
Description						
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PROGRAM	0.00	0.00	3,000.00			
Category: 60 - CAPITAL OUTLAY						
	530,000.00		1,910,063.00	38,034.84	92,379.66	1,817,683.34

	Units	Price	Amount	Units	Price	Amount
Description						
DESIGN & PRELIM COSTS FOR WATER AND EFFLUENT LINE	0.00	0.00	500,000.00			
LEAD AND COPPER SERVICE LINE REGULATIONS	0.00	0.00	20,000.00			
SOURCE WATER ASSESSMENT	0.00	0.00	10,000.00			

	Date	Description	Adjustment	Category: 60 - CAPITAL OUTLAY Total:	Units	Price	Amount
Budget Adjustments				530,000.00			1,910,063.00
BA0000092	08/21/2023	COVER FOR SHELTERING EQUIPMENT	15,000.00				
BA0000099	08/21/2023	DESIGN & PERMIT SSWF TRAN MAIN &	100,000.00				
BA0000093	08/21/2023	MODULAR OFFICE BUILDING FOR PLAN'	10,000.00				
BA0000100	08/21/2023	PINEY WAY EROSION CONTROL	10,000.00				
BA0000101	08/21/2023	REMOTE MONITORING EQUIPMENT SS	15,000.00				
BA0000098	08/21/2023	REPLACEMENT TRUCK F-150	55,000.00				
BA0000097	08/21/2023	RODEO GROUNDS PUMP STATION	62,000.00				
BA0000096	08/21/2023	SCADA IMPROVEMENT PROJECT	128,563.00				
BA0000094	08/21/2023	STUART STREET TANK REHABILITATION	458,000.00				
BA0000095	08/21/2023	WATER METER REPLACEMENT	526,500.00				
				Category: 60 - CAPITAL OUTLAY Total:	38,034.84	92,379.66	1,817,683.34
					0.00	1,817,683.34	95.16%

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

45

Category: 70 - DEBT SERVICE

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
INTEREST TRUCK - WATER DEPT	1,353.00	1,353.00	0.00	0.00	0.00	1,353.00	100.00 %
PRINCIPAL/P-UP - WATER DEPT	15,584.00	15,584.00	0.00	0.00	0.00	15,584.00	100.00 %
Category: 70 - DEBT SERVICE Total:	16,937.00	16,937.00	0.00	0.00	0.00	16,937.00	100.00%

Category: 80 - ALLOCATED OH

ALLOC OVERHEAD - WATER DEPT	1,032,699.00	1,032,699.00	258,174.75	258,174.75	0.00	774,524.25	75.00 %
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Budget Detail

Description	Units	Price	Amount
ADMINISTRATIVE COST ALLOCATION - WRF FUND	0.00	0.00	302,504.00
ADMINISTRATIVE COST ALLOCATION - WRF-C FUND	0.00	0.00	100,835.00
ADMINISTRATIVE COST ALLOCATION - WATER DEPARTMENT	0.00	0.00	629,360.00

Category: 80 - ALLOCATED OH Total: 1,032,699.00 258,174.75 258,174.75 0.00 774,524.25 75.00%

Expense Total: 3,906,060.00 5,345,123.00 466,362.43 836,318.96 4,508,804.04 84.35%

Fund: 11 - WATER FUND Surplus (Deficit): 6,440.00 -1,057,623.00 -462,011.34 -96,975.89 960,647.11 90.83%

Report Surplus (Deficit): 6,440.00 -1,057,623.00 -462,011.34 -96,975.89 960,647.11 90.83%

Group Summary

46

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue							
40 - SALES	3,595,000.00	3,595,000.00	17.79	661,738.69	0.00	-2,933,261.31	81.59%
41 - PENALTIES	33,100.00	33,100.00	0.00	10,900.91	0.00	-22,199.09	67.07%
42 - FEES	105,900.00	105,900.00	4,333.30	64,478.57	0.00	-41,421.43	39.11%
43 - OTHER REVENUE	9,000.00	9,000.00	0.00	61.56	0.00	-8,938.44	99.32%
44 - PROPERTY TAXES	169,500.00	169,500.00	0.00	2,163.34	0.00	-167,336.66	98.72%
45 - FED/STATE	0.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00%
	3,912,500.00	4,287,500.00	4,351.09	739,343.07	0.00	-3,548,156.93	82.76%
Revenue Surplus (Deficit):							
Expense							
50 - SALARIES	674,667.00	674,667.00	78,063.21	160,696.42	0.00	513,970.58	76.18%
51 - BENEFITS	398,985.00	398,985.00	25,884.67	169,459.87	0.00	229,525.13	57.53%
52 - SERVICES & SUPPLIES	1,252,772.00	1,311,772.00	66,204.96	155,608.26	0.00	1,156,163.74	88.14%
60 - CAPITAL OUTLAY	530,000.00	1,910,063.00	38,034.84	92,379.66	0.00	1,817,683.34	95.16%
70 - DEBT SERVICE	16,937.00	16,937.00	0.00	0.00	0.00	16,937.00	100.00%
80 - ALLOCATED OH	1,032,699.00	1,032,699.00	258,174.75	258,174.75	0.00	774,524.25	75.00%
	3,906,060.00	5,345,123.00	466,362.43	836,318.96	0.00	4,508,804.04	84.35%
Expense Total:							
	6,440.00	-1,057,623.00	-462,011.34	-96,975.89	0.00	960,647.11	90.83%
Fund: 11 - WATER FUND Surplus (Deficit):							
	6,440.00	-1,057,623.00	-462,011.34	-96,975.89	0.00	960,647.11	90.83%
Report Surplus (Deficit):							

Fund Summary

47

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
11 - WATER FUND	6,440.00	-1,057,623.00	-462,011.34	-96,975.89	0.00	960,647.11
Report Surplus (Deficit):	6,440.00	-1,057,623.00	-462,011.34	-96,975.89	0.00	960,647.11

WATER FUND

WRF OPERATIONS – 39

WRF CAPITAL - 40



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023 ↕

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS							
Revenue							
Category: 40 - SALES							
<u>39-40430-25</u>	1,321,000.00	1,321,000.00	5.82	252,800.11	0.00	-1,068,199.89	80.86 %
Category: 40 - SALES Total:	1,321,000.00	1,321,000.00	5.82	252,800.11	0.00	-1,068,199.89	80.86%
Category: 43 - OTHER REVENUE							
<u>39-42000-25</u>	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00 %
Category: 43 - OTHER REVENUE Total:	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00%
Revenue Total:	1,329,000.00	1,329,000.00	5.82	252,800.11	0.00	-1,076,199.89	80.98%
Expense							
Category: 50 - SALARIES							
<u>39-50000-25</u>	138,772.00	138,772.00	13,526.34	31,934.87	0.00	106,837.13	76.99 %
<u>39-50100-25</u>	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>39-50400-25</u>	0.00	0.00	9,061.29	9,593.49	0.00	-9,593.49	0.00 %
<u>39-50500-25</u>	0.00	0.00	1,021.47	1,564.45	0.00	-1,564.45	0.00 %
Category: 50 - SALARIES Total:	139,772.00	139,772.00	23,609.10	43,092.81	0.00	96,679.19	69.17%
Category: 51 - BENEFITS							
<u>39-51010-25</u>	0.00	0.00	0.00	80.00	0.00	-80.00	0.00 %
<u>39-51020-25</u>	1,369.00	1,369.00	204.21	612.53	0.00	756.47	55.26 %
<u>39-51030-25</u>	20,192.00	20,192.00	1,595.95	4,787.90	0.00	15,404.10	76.29 %
<u>39-51050-25</u>	171.00	171.00	10.40	31.17	0.00	139.83	81.77 %
<u>39-51060-25</u>	8,522.00	8,522.00	1,453.20	2,634.39	0.00	5,887.61	69.09 %
<u>39-51070-25</u>	1,705.00	1,705.00	339.89	616.15	0.00	1,088.85	63.86 %
<u>39-51080-25</u>	1,990.00	1,990.00	343.19	1,591.15	0.00	398.85	20.04 %
<u>39-51090-25</u>	36,620.00	36,620.00	1,391.44	26,394.87	0.00	10,225.13	27.92 %
<u>39-51200-25</u>	2,335.00	2,335.00	258.00	602.00	0.00	1,733.00	74.22 %
<u>39-51220-25</u>	1,586.00	1,586.00	128.97	300.96	0.00	1,285.04	81.02 %
Category: 51 - BENEFITS Total:	74,490.00	74,490.00	5,725.25	37,651.12	0.00	36,838.88	49.45%
Category: 52 - SERVICES & SUPPLIES							
<u>39-6041L-25</u>	1,136.00	1,136.00	0.00	0.00	0.00	1,136.00	100.00 %
<u>39-60440-25</u>	0.00	0.00	0.00	120.00	0.00	-120.00	0.00 %
<u>39-60550-25</u>	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
<u>39-6060C-25</u>	1,100.00	1,100.00	87.34	262.02	0.00	837.98	76.18 %
<u>39-6060E-25</u>	10,000.00	10,000.00	782.46	2,578.91	0.00	7,421.09	74.21 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

[39-6080M-25](#) **Budget Detail**

Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
PRO SVC - MISC/OTHER	29,073.00	29,073.00	1,441.57	1,441.57	0.00	27,631.43	95.04 %
PRO SVC - TROJAN UV ONSITE INSTALLATION							
PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I							
Budget Detail	29,073.00	29,073.00	1,441.57	1,441.57	0.00	27,631.43	95.04 %

[39-60900-25](#) **Budget Detail**

Description	Units	Price	Amount
DEPARTMENT OPERATING SUPPLIES	0.00	0.00	7,073.00
LAB TESTS - WTR.SUSTAIN.OP.	1,000.00	0.00	7,000.00
OP SUP-CHEMICAL - WTR.SUSTAIN.OP.	7,472.00	0.00	15,000.00
Budget Detail	0.00	0.00	25,588.00

[39-60910-25](#) **Budget Detail**

Description	Units	Price	Amount
OPERATING SUPPLIES - CHEMICALS	0.00	0.00	1,000.00
OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO	0.00	0.00	7,472.00
Budget Detail	0.00	0.00	8,472.00

[39-6091E-25](#) **Budget Detail**

Description	Units	Price	Amount
OPERATING SUPPLIES - CHEMICALS	0.00	0.00	20,000.00
OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO	0.00	0.00	1,472.00
BASELINE MON - WTR.SUSTAIN.OP.	20,000.00	0.00	6,000.00
LAB SUPPLIES - WTR.SUSTAIN.OP.	500.00	0.00	20,000.00
FUEL - WTR.SUSTAIN.OP.	2,000.00	0.00	500.00
WRF - 2 MONTH RESERVE FOR OPS	180,000.00	0.00	2,000.00
Budget Detail	0.00	0.00	893,000.00

[39-60960-25](#) **Budget Adjustments**

Number	Date	Description	Adjustment
BA0000103	08/21/2023	2 MO OPERATIONS - UNUSED	713,000.00

Category: 70 - DEBT SERVICE

Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
INT EWS LOAN - WTR.SUSTAIN.OP.	307,869.00	307,869.00	2,654.96	6,676.09	0.00	1,014,192.91	99.35%
PRIN EWS LOAN - WTR.SUSTAIN.OP.	258,791.00	258,791.00	0.00	123,199.86	0.00	135,591.14	52.39 %
Category: 70 - DEBT SERVICE Total:	566,660.00	566,660.00	2,654.96	129,875.95	0.00	1,150,784.05	48.45 %

[39-6180P-25](#) **Category: 70 - DEBT SERVICE**

Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
EXPENSE TOTAL:	1,181,556.00	1,894,556.00	31,989.31	417,132.88	0.00	1,477,423.12	77.98%
FUND TOTAL:	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23	70.94%
Report Surplus (Deficit):	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23	70.94%

Group Summary

51

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 39 - WRF OPERATIONS								
Revenue								
40 - SALES	1,321,000.00	1,321,000.00	5.82	252,800.11	0.00	-1,068,199.89	80.86%	
43 - OTHER REVENUE	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00%	
	1,329,000.00	1,329,000.00	5.82	252,800.11	0.00	-1,076,199.89	80.98%	
Revenue Surplus (Deficit):								
Expense								
50 - SALARIES	139,772.00	139,772.00	23,609.10	43,092.81	0.00	96,679.19	69.17%	
51 - BENEFITS	74,490.00	74,490.00	5,725.25	37,651.12	0.00	36,838.88	49.45%	
52 - SERVICES & SUPPLIES	307,869.00	1,020,869.00	2,654.96	6,676.09	0.00	1,014,192.91	99.35%	
70 - DEBT SERVICE	659,425.00	659,425.00	0.00	329,712.86	0.00	329,712.14	50.00%	
	1,181,556.00	1,894,556.00	31,989.31	417,132.88	0.00	1,477,423.12	77.98%	
Expense Total:								
	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23	70.94%	
Fund: 39 - WRF OPERATIONS Surplus (Deficit):								
	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23	70.94%	
Report Surplus (Deficit):								

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
39 - WRF OPERATIONS	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23
Report Surplus (Deficit):	147,444.00	-565,556.00	-31,983.49	-164,332.77	0.00	401,223.23



Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Fund: 40 - WRF CAPITAL

Expense

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - WRF - CAP.PROJ.

40-61700-30

Budget Adjustments

Number	Date	Description	Adjustment	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
BA0000106	08/21/2023	CDP PERMIT MODELING, DESIGN AND E	26,690.00	0.00	274,690.00	0.00	94.98	0.00	274,595.02	99.97 %
BA0000104	08/21/2023	TRAILER FILL STATION	200,000.00							
BA0000121	09/30/2023	REVISIONS TO INSTREAM FLOW STUDY	48,000.00							

40-69100-30

Budget Adjustments

Number	Date	Description	Adjustment	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
BA0000105	08/21/2023	SECTION 7 ESA CONSULTANTS	96,904.00	0.00	96,904.00	0.00	0.00	0.00	96,904.00	100.00 %

Category: 60 - CAPITAL OUTLAY Total:

0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
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Expense Total:

0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
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Fund: 40 - WRF CAPITAL Total:

0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
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Report Total:

0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
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Group Summary

54

Category...

Fund: 40 - WRF CAPITAL
Expense

60 - CAPITAL OUTLAY

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
	0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
Expense Total:	0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
Fund: 40 - WRF CAPITAL Total:	0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%
Report Total:	0.00	371,594.00	0.00	94.98	0.00	371,499.02	99.97%

Fund Summary

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Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Variance	
	Total	Budget	Total	Budget	Activity	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	0.00	0.00	371,594.00	371,594.00	0.00	0.00	94.98	0.00	371,499.02	99.97%
Report Total:	0.00	0.00	371,594.00	371,594.00	0.00	0.00	94.98	0.00	371,499.02	99.97%

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Fund: 12 - WASTEWATER FUND

Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Category: 40 - SALES							
SERVICE SALES - WASTEWATER DEPT	3,698,000.00	3,698,000.00	25.02	638,851.11	0.00	-3,059,148.89	82.72 %
Category: 40 - SALES Total:	3,698,000.00	3,698,000.00	25.02	638,851.11	0.00	-3,059,148.89	82.72%
Category: 43 - OTHER REVENUE							
INTEREST INCOME - WASTEWATER DEPT	4,000.00	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
MISC. REVENUE - WASTEWATER DEPT	20,000.00	20,000.00	0.00	22.32	0.00	-19,977.68	99.89 %
Category: 43 - OTHER REVENUE Total:	24,000.00	24,000.00	0.00	22.32	0.00	-23,977.68	99.91%
Category: 44 - PROPERTY TAXES							
PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	536.69	536.69	0.00	-24,463.31	97.85 %
SB2557 TAX - WASTEWATER DEPT	-8,100.00	-8,100.00	0.00	0.00	0.00	8,100.00	0.00 %
AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	0.00	1,472.90	0.00	-114,527.10	98.73 %
Category: 44 - PROPERTY TAXES Total:	132,900.00	132,900.00	536.69	2,009.59	0.00	-130,890.41	98.49%
Category: 46 - LOAN PROCEEDS							
LOAN PROCEEDS - WW COP 2022A BONDS	0.00	10,258,244.00	0.00	1,129,578.00	0.00	-9,128,666.00	88.99 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000124	08/24/2023	LOAN PROCEEDS - WW 2022A BONDS	2,868.00
BA0000119	08/24/2023	LOAN PROCEEDS - WW COP 2022A BON	-10,261,112.00

Category: 46 - LOAN PROCEEDS Total:	0.00	10,258,244.00	0.00	1,129,578.00	0.00	-9,128,666.00	88.99%
Revenue Total:	3,854,900.00	14,113,144.00	561.71	1,770,461.02	0.00	-12,342,682.98	87.46%

Expense

Category: 50 - SALARIES							
SALARY & WAGES - WASTEWATER DEPT	696,663.00	696,663.00	71,527.03	161,135.54	0.00	535,527.46	76.87 %
OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	2,731.78	7,042.68	0.00	17,957.32	71.83 %
STANDBY TIME - WASTEWATER DEPT	18,250.00	18,250.00	2,100.00	4,850.00	0.00	13,400.00	73.42 %
SICK/VAC PAY - WASTEWATER DEPT	0.00	0.00	12,644.29	24,976.70	0.00	-24,976.70	0.00 %
HOLIDAY - WASTEWATER DEPT	0.00	0.00	4,843.72	7,741.44	0.00	-7,741.44	0.00 %
Category: 50 - SALARIES Total:	739,913.00	739,913.00	93,846.82	205,746.36	0.00	534,166.64	72.19%
Category: 51 - BENEFITS							
UNIFORM ALLOWNCE - WASTEWATER DEPT	2,800.00	2,800.00	0.00	2,800.00	0.00	0.00	0.00 %
MED-PRINCIPAL - WASTEWATER DEPT	13,253.00	13,253.00	1,099.90	3,299.74	0.00	9,953.26	75.10 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
MED-PERS-CARE - WASTEWATER DEPT	103,021.00	103,021.00	8,505.20	25,515.62	0.00	77,505.38	75.23 %
LIFE INSURANCE - WASTEWATER DEPT	1,151.00	1,151.00	68.74	206.22	0.00	944.78	82.08 %
FICA - WASTEWATER DEPT	45,091.00	45,091.00	5,709.51	12,582.32	0.00	32,508.68	72.10 %
MEDICARE - WASTEWATER DEPT	8,987.00	8,987.00	1,335.28	2,942.59	0.00	6,044.41	67.26 %
WORKERS COMP - WASTEWATER DEPT	39,745.00	39,745.00	1,437.89	7,251.71	0.00	32,493.29	81.75 %
RETIREMENT-PERS - WASTEWATER DEPT	198,971.00	198,971.00	7,540.02	132,854.65	0.00	66,116.35	33.23 %
OTHER EMP BENE - WASTEWATER DEPT	6,215.00	6,215.00	623.00	1,537.00	0.00	4,678.00	75.27 %
RETIRES HEALTH - WASTEWATER DEPT	39,345.00	39,345.00	3,633.68	10,901.04	0.00	28,443.96	72.29 %
MEDICAL REIMBRS - WASTEWATER DEPT	13,387.00	13,387.00	1,599.03	3,731.04	0.00	9,655.96	72.13 %
Category: 51 - BENEFITS Total:	471,966.00	471,966.00	31,552.25	203,621.93	0.00	268,344.07	56.86%

Category: 52 - SERVICES & SUPPLIES

M&R WTR TREATMT - WASTEWATER DEPT	0.00	0.00	117.90	117.90	0.00	-117.90	0.00 %
M&R WW COLLECTN - WASTEWATER DEPT	78,000.00	78,000.00	0.00	0.00	0.00	78,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
M&R WW COLLECTION	0.00	0.00	60,000.00
M&R WW COLLECTION -LIFT STATION FOG TRTM	0.00	0.00	18,000.00
M&R WW DISP EFF - WASTEWATER DEPT	17,000.00	0.00	17,000.00
M&R WW GENERATR - WASTEWATER DEPT	5,000.00	0.00	5,000.00
M&R WW LIFT STN - WASTEWATER DEPT	15,000.00	0.00	15,000.00
M&R WW MANHOLE - WASTEWATER DEPT	44,640.00	0.00	44,640.00
M&R WW SLG DISP - WASTEWATER DEPT	100,000.00	0.00	100,000.00
M&R WW TREATMNT - WASTEWATER DEPT	75,000.00	0.00	75,000.00

Budget Detail

Description	Units	Price	Amount
M&R WASTEWATER TREATMENT PLANT	0.00	0.00	5,000.00
M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND	0.00	0.00	20,000.00
M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP	0.00	0.00	50,000.00
M&R BUILDINGS - WASTEWATER DEPT	15,000.00	0.00	15,000.00
M&R GROUNDS - WASTEWATER DEPT	5,150.00	0.00	5,150.00
M&R STORM DAMAGE JANUARY 2021	2,337.00	0.00	2,337.00
MAJOR MAINT. - WASTEWATER DEPT	61,800.00	0.00	61,800.00
M&R SCADA - WASTEWATER DEPT	3,635.00	0.00	3,635.00
M&R-VEHICLES-L - WASTEWATER DEPT	5,211.00	0.00	5,211.00
M&R-VEHICLES-N - WASTEWATER DEPT	5,150.00	0.00	5,150.00
M&R-VEHICLES-V - WASTEWATER DEPT	3,090.00	0.00	3,090.00
M&R-COMPS-SVCS - WASTEWATER DEPT	0.00	0.00	0.00
COMP SUPP&PARTS - WASTEWATER DEPT	11,695.00	0.00	11,695.00
SECURITY & SAFTY - WASTEWATER DEPT	6,791.00	0.00	6,791.00

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Variance
Favorable
(Unfavorable) Remaining

Budget Detail

Description	Units	Price	Amount	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
SECURITY & SAFETY	0.00	0.00	1,791.00	1,791.00						
SECURITY & SAFETY - SAFETY TRAINING MATERIALS	0.00	0.00	5,000.00	5,000.00						
<u>12-60500-12</u>										
OFFICE SUPPLIES - WASTEWATER DEPT	3,680.00	3,680.00	3,680.00	3,680.00	0.00	1,314.95	0.00	2,365.05	64.27 %	
<u>12-60510-11</u>										
POSTAGE & SHIP - WATER DEPT	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %	
<u>12-60510-12</u>										
POSTAGE & SHIP - WASTEWATER DEPT	5,000.00	5,000.00	5,000.00	5,000.00	0.00	993.59	0.00	4,006.41	80.13 %	
<u>12-60530-12</u>										
PRINTING/FORMS - WASTEWATER DEPT	500.00	500.00	500.00	500.00	0.00	626.29	0.00	-126.29	-25.26 %	
<u>12-60540-12</u>										
MBSH DUES,PUBS - WASTEWATER DEPT	2,500.00	2,500.00	2,500.00	2,500.00	108.00	218.00	0.00	2,282.00	91.28 %	
<u>12-60550-12</u>										
GOVT FEES & LIC - WASTEWATER DEPT	127,000.00	127,000.00	127,000.00	127,000.00	0.00	0.00	0.00	127,000.00	100.00 %	
<u>12-6060C-12</u>										
UTILITIES CELL - WASTEWATER DEPT	3,142.00	3,142.00	3,142.00	3,142.00	270.59	811.61	0.00	2,330.39	74.17 %	
<u>12-6060E-12</u>										
UTILITIES ELEC - WASTEWATER DEPT	316,319.00	316,319.00	316,319.00	316,319.00	32,229.90	96,598.46	0.00	219,720.54	69.46 %	
<u>12-6060G-12</u>										
UTILITIES GAS - WASTEWATER DEPT	3,500.00	3,500.00	3,500.00	3,500.00	22.24	70.21	0.00	3,429.79	97.99 %	
<u>12-6060I-12</u>										
UTILITS INTRNET - WASTEWATER DEPT	8,397.00	8,397.00	8,397.00	8,397.00	525.46	1,094.37	0.00	7,302.63	86.97 %	
<u>12-6060P-12</u>										
UTILITIES PHONE - WASTEWATER DEPT	8,500.00	8,500.00	8,500.00	8,500.00	383.97	1,128.78	0.00	7,371.22	86.72 %	
<u>12-6060W-12</u>										
UTILITIES WATER - WASTEWATER DEPT	9,373.00	9,373.00	9,373.00	9,373.00	0.00	1,499.57	0.00	7,873.43	84.00 %	
<u>12-60630-12</u>										
M&R COMMUN EQP - WASTEWATER DEPT	0.00	0.00	0.00	0.00	0.00	1,433.72	0.00	-1,433.72	0.00 %	
<u>12-60700-12</u>										
EQUIP RENTAL - WASTEWATER DEPT	1,093.00	1,093.00	1,093.00	1,093.00	0.00	0.00	0.00	1,093.00	100.00 %	
<u>12-6080G-12</u>										
PRO SVC- GIS DV - WASTEWATER DEPT	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %	
<u>12-6080M-12</u>										
PRO SVC- MISC - WASTEWATER DEPT	13,754.00	13,754.00	13,754.00	13,754.00	0.00	454.85	0.00	13,299.15	96.69 %	

Budget Detail

Description	Units	Price	Amount	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
PROF SVC	0.00	0.00	3,754.00	3,754.00						
PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA	0.00	0.00	10,000.00	10,000.00						
<u>12-6080T-12</u>										
PROF SERV-TEMP - WASTEWATER DEPT	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %	
<u>12-60900-12</u>										
DEPT OP SUPPLY - WASTEWATER DEPT	575.00	575.00	575.00	575.00	0.00	0.00	0.00	575.00	100.00 %	
<u>12-60910-12</u>										
LAB TESTS - WASTEWATER DEPT	25,000.00	25,000.00	25,000.00	25,000.00	1,104.00	3,588.00	0.00	21,412.00	85.65 %	
<u>12-6091C-12</u>										
OP SUP-CHEMICAL - WASTEWATER DEPT	7,017.00	7,017.00	7,017.00	7,017.00	0.00	121.19	0.00	6,895.81	98.27 %	
<u>12-60920-12</u>										
LAB SUPPLIES - WASTEWATER DEPT	6,930.00	6,930.00	6,930.00	6,930.00	1,474.72	2,348.10	0.00	4,581.90	66.12 %	
<u>12-60930-12</u>										
SMALL TOOLS/EQP - WASTEWATER DEPT	1,000.00	1,000.00	1,000.00	1,000.00	8.03	8.03	0.00	991.97	99.20 %	
<u>12-60940-12</u>										
CLOTH/UNIFORM - WASTEWATER DEPT	2,500.00	2,500.00	2,500.00	2,500.00	0.00	150.00	0.00	2,350.00	94.00 %	
<u>12-60960-12</u>										
FUEL - WASTEWATER DEPT	18,785.00	18,785.00	18,785.00	18,785.00	1,386.58	1,386.58	0.00	17,398.42	92.62 %	
<u>12-61150-12</u>										
MEETING EXPENSE - WASTEWATER DEPT	126.00	126.00	126.00	126.00	37.52	37.52	0.00	88.48	70.22 %	
<u>12-6120E-12</u>										
TVL,TRN,SEM-EMP - WASTEWATER DEPT	6,304.00	6,304.00	6,304.00	6,304.00	91.81	423.06	0.00	5,880.94	93.29 %	
<u>12-61250-12</u>										
EMPLOY RECRUIT - WASTEWATER DEPT	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %	

Category: 52 - SERVICES & SUPPLIES Total:

1,034,494.00 1,034,494.00 66,216.08 165,522.27 868,971.73 84.00%

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - WASTEWATER DEPT

12-61700-12

Budget Detail

Description	Units	Price	Amount
WW CAP ASSET - REPLACE PUMP	0.00	0.00	40,000.00
WW CAP ASSET - B3 CONTROLS	0.00	0.00	60,000.00
WW CAP ASSET - EFFLUENT LINE REPLACEMENT ENG	0.00	0.00	40,000.00
WW CAP ASSET - ENG GRAVITY REPLACEMENT	0.00	0.00	40,000.00
WW CAP ASSET - NEW POLYMER SKID FOR FKX PRESS	0.00	0.00	25,000.00
WW CAP ASSET - PORTABLE GENERATOR	0.00	0.00	20,000.00

Budget Adjustments

Number	Date	Description	Adjustment
BA0000107	08/21/2023	LIFT STATION IMPROVEMENTS	149,938.00
BA0000108	08/21/2023	SECURITY IMPROVEMENTS	15,000.00

12-61701-12

CAP ASSET - WW ECM 1 FLOW EQUAL IMPV

3,181,218.00

85.33 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000109	08/21/2023	ECM - 1 FLOW EQUAL IMPROVEMENTS	3,181,218.00

12-61702-12

CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV

20,288.00

32.18 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000110	08/21/2023	ECM - 2 INFLUENT LIFT STATION IMPRO	20,288.00

12-61703-12

CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD

2,047,879.00

84.27 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000111	08/21/2023	ECM - 3 MLW AERATION BASIN UPGRAI	2,047,879.00

12-61704-12

CAP ASSET - WW ECM 4 BLOWER REPLACEMENT

496,186.00

81.87 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000112	08/21/2023	ECM - 4 BLOWER REPLACEMENT	496,186.00

12-61705-12

CAP ASSET - WW ECM 5 RAS & WAS IMPV

1,060,583.00

85.53 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000113	08/21/2023	ECM - 5 RAS & WAS IMPROVEMENT	1,060,583.00

12-61706-12

CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL

454,548.00

95.07 %

Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
0.00	16,731.00	0.00	373,207.00	95.71 %

Budget Adjustments		Date	Description	Adjustment	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
BA0000114		08/21/2023	ECM - 7 ELECTRICAL IMPROVEMENT SEI	454,548.00							
<u>12-61707-12</u>			CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT		0.00	771,729.00	0.00	28,673.54	0.00	743,055.46	96.28 %
Budget Adjustments				771,729.00							
BA0000115		08/21/2023	ECM - 8 GENERATOR REPLACEMENT	771,729.00							
<u>12-61708-12</u>			CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE		0.00	962,970.00	0.00	32,511.87	0.00	930,458.13	96.62 %
Budget Adjustments				962,970.00							
BA0000116		08/21/2023	ECM - 9 SCADA SYSTEM UPGRADE	962,970.00							
<u>12-61709-12</u>			CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS		0.00	1,265,711.00	0.00	0.00	0.00	1,265,711.00	100.00 %
Budget Adjustments				1,265,711.00							
BA0000117		08/21/2023	ECM - 12 IMPROVEMENT TO WW LIFT S	1,265,711.00							
Category: 70 - DEBT SERVICE					225,000.00	10,651,050.00	0.00	1,146,309.00	0.00	9,504,741.00	89.24%
<u>12-61800-12</u>											
Budget Detail											
Description					Units	Price	Amount				
INTEREST - INTERFUND LOAN					0.00	0.00	3,847.00				
PRINCIPAL - INTERFUND LOAN					0.00	0.00	98,896.00				
<u>12-61801-12</u>											
Description					Units	Price	Amount				
INTEREST - WW COP 2022A BOND							594,975.00	0.00	284,241.94	310,733.06	52.23 %
<u>12-6180H-12</u>							5,789.00	0.00	1,024.55	4,767.45	82.35 %
Budget Detail											
Description					Units	Price	Amount				
INTEREST - MUNI FINANCE CRANE TRUCK					0.00	0.00	1,022.00				
INTEREST - MUNI FINANCE VAC TRUCK					0.00	0.00	4,767.00				
<u>12-6180J-12</u>											
Budget Detail											
Description					Units	Price	Amount				
PRINCIPAL/TRUCK - WASTEWATER DEPT							87,488.00	0.00	11,768.18	75,719.82	86.55 %
Category: 70 - DEBT SERVICE Total:					790,995.00	790,995.00	790,995.00	0.00	297,031.67	493,963.33	62.45%

Budget Report

For Fiscal: 2023-2024 Period Ending: 09/30/2023

Category: 80 - ALLOCATED OH <u>12-62000-12</u>	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
ALLOC OVERHEAD - WASTEWATER DEPT	544,465.00	544,465.00	136,116.25	136,116.25	0.00	408,348.75	75.00 %
Category: 80 - ALLOCATED OH Total:	544,465.00	544,465.00	136,116.25	136,116.25	0.00	408,348.75	75.00%
Expense Total:	3,806,833.00	14,232,883.00	327,731.40	2,154,347.48	0.00	12,078,535.52	84.86%
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46	-220.60%
Report Surplus (Deficit):	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46	-220.60%

Group Summary

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Category...	Original		Current		Period		Fiscal		Variance		Percent Remaining
	Total Budget	Total Budget	Total Budget	Activity	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining		
Fund: 12 - WASTEWATER FUND											
Revenue											
40 - SALES	3,698,000.00	3,698,000.00	25.02	638,851.11	0.00	-3,059,148.89	82.72%				
43 - OTHER REVENUE	24,000.00	24,000.00	0.00	22.32	0.00	-23,977.68	99.91%				
44 - PROPERTY TAXES	132,900.00	132,900.00	536.69	2,009.59	0.00	-130,890.41	98.49%				
46 - LOAN PROCEEDS	0.00	10,258,244.00	0.00	1,129,578.00	0.00	-9,128,666.00	88.99%				
	3,854,900.00	14,113,144.00	561.71	1,770,461.02	0.00	-12,342,682.98	87.46%				
Revenue Surplus (Deficit):											
Expense											
50 - SALARIES	739,913.00	739,913.00	93,846.82	205,746.36	0.00	534,166.64	72.19%				
51 - BENEFITS	471,966.00	471,966.00	31,552.25	203,621.93	0.00	268,344.07	56.86%				
52 - SERVICES & SUPPLIES	1,034,494.00	1,034,494.00	66,216.08	165,522.27	0.00	868,971.73	84.00%				
60 - CAPITAL OUTLAY	225,000.00	10,651,050.00	0.00	1,146,309.00	0.00	9,504,741.00	89.24%				
70 - DEBT SERVICE	790,995.00	790,995.00	0.00	297,031.67	0.00	493,963.33	62.45%				
80 - ALLOCATED OH	544,465.00	544,465.00	136,116.25	136,116.25	0.00	408,348.75	75.00%				
	3,806,833.00	14,232,883.00	327,731.40	2,154,347.48	0.00	12,078,535.52	84.86%				
Expense Total:											
Fund: 12 - WASTEWATER FUND Surplus (Deficit):											
	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46	-220.60%				
Report Surplus (Deficit):											
	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46	-220.60%				

Fund Summary

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Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
12 - WASTEWATER FUND	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46
Report Surplus (Deficit):	48,067.00	-119,739.00	-327,169.69	-383,886.46	0.00	-264,147.46

CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E
1				
2	General Fund Projects	Ranking	FY Project Cost	10-Yr Cost
3	Administration Department Projects			
4	Update Sound System Vets Hall	1	\$ -	\$ 20,000.00
5	Replace District Car	3	\$ -	\$ 30,000
6		Subtotal	\$ -	\$ 30,000
7	Facilities & Resources/PROS Projects			
8	Electric Vehicle Charging Station	1	\$ -	\$ 24,831
9	Skate Park Improvements	1	\$ -	\$ 1,200,000
10	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ 19,362	\$ 371,480
11	Replace Dump Trailer	1	\$ -	\$ 15,000
12	Replace 2012 F-350	1	\$ -	\$ 45,000
13	New Office Space and Ship Space	1	\$ -	\$ 500,000
14	Replace Wood Chipper	1	\$ -	\$ 70,000
15	Vets Hall Sewer Line	1	\$ -	\$ 40,000
16	Vets Hall Electrical Emergency (Generator & Equipment)	1	\$ -	\$ 80,000
17	Vets Hall Water Line	2	\$ -	\$ 10,000
18	Re-Roof - Entire Vets Hall Building	1	\$ -	\$ 55,000
19	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	\$ -	\$ 20,000
20	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	\$ -	\$ 17,500
21		Subtotal	\$ 19,362	\$ 2,448,811
22	Fire Department Projects			
23	Radio System Upgrade Phase 2	1	\$ -	\$ 79,097
24	Fire Marshal Vehicle (pending approval for a Fire Marshal Position)	1	\$ -	\$ 71,000
25	Fire Station Dry Rot repair/Rain Gutter Repair/Paint	1	\$ -	\$ 40,000
26	Fire Station Turnout lockers and storage room	1	\$ -	\$ 45,000
27	Ballistic Vests for Active Shooter response	1	\$ -	\$ 15,000
28	Fire Station Sleeping Quarters Addition	1	\$ -	\$ 450,000
29	Fire Department Metal Building (Apparatus Bays/Storage/and Gym Relocation)	1	\$ -	\$ 220,000
30	Replace Water Tender (21 Year old)	1	\$ -	\$ 600,000
31	Fire Apparatus Rust Repair and Paint	1	\$ -	\$ 35,000
32	Sattelite Phones	1	\$ -	\$ 6,000
33	Fire Hose and Nozzles	1	\$ -	\$ 32,000
34	Fire Station Bathrooms Remodel x3	2	\$ -	\$ 45,000
35	Fire Training Building	2	\$ -	\$ 475,000
36	Replace old rescue boat with Rescue ski	2	\$ -	\$ 21,000
37	4 Gas Detector	2	\$ -	\$ 5,000
38	Fire Station Computers upgrades	2	\$ -	\$ 6,000
39	Fire Department Gate and Fencing	2	\$ -	\$ 40,000
40	Fire Station Kitchen Remodel	2	\$ -	\$ 70,000
41	Fuel Station Computer Replacement	2	\$ -	\$ 7,000
42	CERT Team Response Vehicle	3	\$ -	\$ 40,000
43	Refurbish Antique Fire Engine	3	\$ -	\$ 30,000
44	Replace Rescue Boat	3	\$ -	\$ 14,000
45		Subtotal	\$ -	\$ 2,346,097
46				\$ 4,824,908
47			Priority 1 Total	\$ 3,994,408
48			Priority 2 Total	\$ 679,000
49			Priority 3 Total	\$ 151,500

	B	C	D	E
1				
2	General Fund Projects	Ranking	FY Project Cost	10-Yr Cost
50			Priority 4 Total	\$ -
51				
52		Ranking	FY Project Cost	10-Yr Cost
53	F350 Truck - Replace 1999 F150 Truck	1	\$ -	\$ 40,000
54	Electric Vehicle Charging Station (Vets Hall)	1	\$ 11,267	\$ 22,272
55	Re-Roof - Vets Hall American Legion Kitchen Area	1	\$ -	\$ 8,446
56	Tyler Incode	1	\$ -	\$ 76,050

	B	C	D	E
1	Wastewater CIP (FY 23/24 Revised 10/17/2023)			
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost
3	Treatment Plant Projects in SST (All SST Cost Estimates Current as of IGA Final)			
4	(ECM 1) Influent Flow Equalization	1	\$ 466,696	\$ 3,179,646
5	(ECM 2) Influent Lift Station	1	\$ 13,759	\$ 67,061
6	(ECM 3) Modified Ludzak-Ettinger Process Upgrade	1	\$ 322,080	\$ 2,000,331
7	(ECM 4) Blower Improvements	1	\$ 89,942	\$ 520,037
8	(ECM 5) RAS and WAS Pumping Improvements	1	\$ 153,516	\$ 1,076,892
9	(ECM 7) Electrical Upgrades	1	\$ 22,400	\$ 1,155,445
10	(ECM 8) Backup Power	1	\$ 28,674	\$ 777,651
11	(ECM 9) SCADA System	1	\$ 32,512	\$ 960,315
12	(ECM 12) Sewer Lift Stations	1	\$ -	\$ 1,143,451
13	Project Duration/General Condition Costs	1	\$ -	\$ 1,219,171
14	(ECM 10) Secondary Water System (3W) Improvements	2	\$ -	\$ 318,202
15	Pads for electrical ECMs	2	\$ -	\$ 313,893
16	Final Design	2	\$ -	\$ 308,394
17	(ECM 11) Effluent Pump Station Improvements	2	\$ -	\$ 374,580
18	(ECM 6) Sludge Thickening	2	\$ -	\$ 1,393,341
19	Influent Lift Station Modifications	2	\$ -	\$ 2,110,000
20	Tertiary Treatment	2	\$ -	\$ 889,436
21	Storm Drain	2	\$ -	\$ 130,521
22	Demolish Old Tanks	2	\$ -	\$ 567,815
23		Subtotal	\$ 1,129,578	\$ 18,506,182
24	Treatment Plant Projects			
25	New polymer skid for sludge press	1	\$ -	\$ 25,000
26	PFAS Treatment (Design Phase)	2	\$ -	\$ 50,000
27	Security Improvements	1	\$ -	\$ 15,000
28	Van Gordon House Demolition (Split with Water)	2	\$ -	\$ 50,000
29	Redundant Blower for Plant	3	\$ -	\$ 400,000
30	Repaint the handrails on the digester	2	\$ -	\$ 30,000
31	Walkway Grating on Digester Tanks	3	\$ -	\$ 30,000
32	Cargo Box for Storage	2	\$ -	\$ 10,000
33	Clarifier Improvements			
34	Eastern clarifier - Replace chain drive	1	\$ -	\$ 40,000
35	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	1	\$ -	\$ 35,000
36	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000
37	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000
38	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000
39	Secondary Water System	1	\$ -	\$ 4,100
40	Blower Replacement	1	\$ -	\$ 9,200
41		Subtotal	\$ -	\$ 793,300
42	Collection System Projects			
43	Engineering for effluent line	1	\$ -	\$ 40,000
44	Engineering for gravity replacement nof lift station B-1	1	\$ -	\$ 40,000
45	Portable Generator	1	\$ 16,731	\$ 20,000
46	Lift Station A (Nottingham & Leighton/Park Hill)			
47	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ -	\$ 490,000
48	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)			

	B	C	D	E
1	Wastewater CIP (FY 23/24 Revised 10/17/2023)			
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost
49	New Submersible Pumps, Bypass Piping	1	\$ -	\$ 265,000
50	Lift Station B - (SR Creek/Behind Park Hill)			
51	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ -	\$ 435,000
52	Lift Station B-1 (Burton Dr at Tin City)			
53	Convert to gravity flow	1	\$ -	\$ 600,000
54	Lift Station B-2 (Wood Dr./E. Lodge Hill)			
55	New Control Panel at Grade Elevation	1	\$ -	\$ 425,000
56	Lift Station B-3 (Green St./W. Lodge Hill)			
57	New Control Panel	1	\$ -	\$ 125,000
58	New Submersible Pumps, MCC, Bypass Piping	3	\$ -	\$ 250,000
59	Lift Station 4 and 8			
60	Replace Pumps	1	\$ -	\$ 200,000
61	Phased Manhole and Sewer Main Replacement	2	\$ -	\$ 1,000,000
62	New generators at LS 4, 8	2	\$ -	\$ 5,000
63	Push camera	2	\$ -	\$ 35,000
64	Asset Management Software	2	\$ -	\$ 10,000
65	Reroute effluent line around State Parks	2	\$ -	\$ 2,500,000
66	Bioremediation to the collection system for grease control	1	\$ -	\$ 10,000
67		Subtotal	\$ 16,731	\$ 6,450,000
68	Vehicles			
69	Replace 2005 F250	3	\$ -	\$ 65,000
71			GRAND TOTAL	\$ 25,814,482
73			Priority 1 Total	\$ 2,283,300
74			Priority 2 Total	\$ 3,845,000
75			Priority 3 Total	\$ 1,180,000
76			Priority 4 Total	\$ -
77			SST Total	\$ 18,506,182
79	Completed Projects	Ranking	FY Project Cost	10-Yr Cost
80	Replacement of 1999 John Deere Loader and Backhoe Tractor		\$ -	\$ 75,000
81	Replace Tractor		\$ -	\$ 40,000
82	Replace Van - Transport of Sewer Video Camera System		\$ -	\$ 55,000
83	Replace F150		\$ -	\$ 30,000
84	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)		\$ -	\$ 75,000
85	F-350 Service Truck with Crane Body		\$ -	\$ 57,040
86	Vactor truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%)			\$ 518,000
87	Replacement Rack Truck (F-150)		\$ -	\$ 24,193
88	Influent screen, support platform design, & installation		\$ -	\$ 164,509
89	Lift Station A-1 MCC, SCADA Improvements		\$ -	\$ 45,000
90	Investment Grade Audit (30% Design for all ECMs)		\$ -	\$ 528,404
91				

	A	C	D	E
1	Water CIP (FY 23/24 Revised 10/17/23)			
2		Ranking	FY Project Cost	10-Yr Cost
3	Water Distribution System Projects			
4	Advanced Metering Infrastructure (AMI)	1	\$ -	\$ 2,220,000
5	Meter install	1	\$ -	\$ 526,500
6	Design and Permitting for SSWF Transmission Main at State Park Wetlands	1	\$ 18,064	\$ 600,000
7	Piney Way Erosion Control - Design, Permitting and Relocation	1	\$ -	\$ 10,000
8	Cover for Sheltering of Equipment @ Plant (50%)	1	\$ -	\$ 15,000
9	Modular Office Building @ Plant	1	\$ -	\$ 10,000
10	Remote Monitoring Equipment	1	\$ -	\$ 15,000
11	San Simeon Well Field Transmission Main at State Park Wetlands	1	\$ -	\$ 5,000,000
12	Well site pump replacements	3	\$ -	\$ 532,141
13	Vault upgrades (Rodeo Grounds, Charing, and Windsor)	3	\$ -	\$ 60,000
14	District Metered Areas (Phased - Design and Permitting, Implementation cost TBD)	2	\$ -	\$ 150,000
15	SR4 Generator	1	\$ -	\$ 80,000
16	Upgrading undersized water mains	3	\$ -	\$ 130,000
17	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ -	\$ 165,000
18	Demo Van Gordon House (Water Portion)	3	\$ -	\$ 50,000
19		Subtotal	\$ 18,064	\$ 9,563,641
20	Tank & Booster Pump Station Projects			
21	Rodeo Grounds Booster A pump	1	\$ -	\$ 62,000
22	SCADA System - Phased Upgrades (Phase III-Alarms, Flow Data, Monitoring Wells)	1	\$ 19,971	\$ 128,563
23	Stuart Street Tank Rehabilitation	1	\$ -	\$ 458,000
24	Electrical transfer switch and conduit to well SS-3	2	\$ -	\$ 25,000
25	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ -	\$ 2,200,000
26	Third Stuart Street Tank Installation	3	\$ -	\$ 600,000
27	Stuart Street and Leimert Booster Pump Replacement	3	\$ -	\$ 500,000
28		Subtotal	\$ 19,971	\$ 3,783,000
29	Vehicles and Trailer-Mounted Equipment			
30	Dump trailer for storing and hauling spoils from road repairs	3	\$ -	\$ 15,000
31	Truck Replacement Program (annual cost to build reserves)	3		\$ 55,000
32	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ 54,345	\$ 55,000
33		Subtotal	\$ 54,345	\$ 125,000
34	Programs and Plans			
35	Hydraulic System Model Update	3	\$ -	\$ 75,000
36	Asset Management Plan	2	\$ -	\$ 25,000
37	Water Master Plan Amendment	3	\$ -	\$ 35,000
38	Source Water Assessment	1	\$ -	\$ 10,000
39	Service Line Inventory	1	\$ -	\$ 10,000
40	conversion	3	\$ -	\$ 10,000
41		Subtotal	\$ -	\$ 165,000
43		GRAND TOTAL		\$ 13,636,641
45		Priority 1 Total	\$ 9,098,063	
46		Priority 2 Total	\$ 287,000	
47		Priority 3 Total	\$ 4,262,141	
48		Priority 4 Total	\$ 165,000	

	A	C	D	E
58	WRF CIP (FY 23/24 Revised 10/17/23)			
59		Ranking	FY Project Cost	10 yr Cost
60	Permitting & Planning			
61	Groundwater modeling and consulting for CDP	1	\$ 95	\$ 250,000
62	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	1	\$ -	\$ 28,609
63	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ -	\$ 100,000
64		Subtotal	\$ -	\$ 378,609
65	Interim, short-term SWF Modifications			
66	Brine Tank Secondary Containment, Grading, Rock	1	\$ -	\$ 20,000
67		Subtotal	\$ -	\$ 20,000
68	Advanced Water Treatment Plant			
69	Membrane and Filter Replacement Program (annual cost to build reserves)	2	\$ -	\$ 30,000
70	Replace CIP Tank (leaking)	2	\$ -	\$ 15,000
71	Replace discontinued chemical pumps	2	\$ -	\$ 30,000
72	Replace chemical storage tank (leaking)	2	\$ -	\$ 10,000
73	Replace Trojan UV bulbs and ballasts	2	\$ -	\$ 40,000
74	Miscellaneous instrumentation / monitoring upgrades	2	\$ -	\$ 25,000
75		Subtotal	\$ -	\$ 150,000
76	Long-Term Improvement Modifications			
77	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad]	1	\$ -	\$ 200,000
78	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ -	\$ 40,000
79	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ -	\$ 50,000
80	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ -	\$ 25,000
81	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ -	\$ 10,000
82	Solar Array System	3	\$ -	\$ 375,000
83		Subtotal	\$ -	\$ 500,000
85	GRAND TOTAL			\$ 1,048,609
87			Priority 1 Total	\$ 438,609
88			Priority 2 Total	\$ 400,000
89			Priority 3 Total	\$ 410,000
90			Priority 4 Total	-
92	Completed Projects			
93	Filters / membrane replacements and build reserves for future	1	\$ -	\$ 59,639
94	Short-term flood damage mitigation	1	\$ -	\$ 12,566
95	Hauling of last 18" of water and cleaning impoundment	1	\$ -	\$ 94,515
96	Urban Water Management Plan - CDP Portion	1	\$ -	\$ -
97	Groundwater modeling/piezometer installation/monitoring	1	\$ -	\$ -

2023-2024 RESERVE FOR ENCUMBRANCE
APPROVED REQUESTS
RECOMMENDED TO CARRYFORWARD FROM FY
2022/2023 TO 2023/2024

CAMBRIA COMMUNITY SERVICES DISTRICT
 2023-2024 RESERVE FOR ENCUMBRANCE REQUESTS
 RECOMMENDED TO CARRYFORWARD FROM FY 2022/2023 to 2023/2024

Reserve for Encumbrance Requests

Fund	Purpose	Amount
GF	RADIO SYSTEM UPGRADE - PHASE II	30,000
GF	TURNOUT GEAR	62,200
GF	EV STATION INSTALLATION	3,162
GF	EAST RANCH RESTROOM	349,704
GF	SKATEPARK	69,803
GF	PROP 68 PER CAPITA PROGRAM GRANT - EAST RANCH RESTROOM	(177,952)
GF	FUNDING FROM RESERVES	(336,917)
Fund Sub-Total		-
W	COVER FOR SHELTERING EQUIPMENT	15,000
W	MODULAR OFFICE BUILDING FOR PLANT	10,000
W	STUART STREET TANK REHABILITATION	458,000
W	WATER METER REPLACEMENT	526,500
W	SCADA IMPROVEMENT PROJECT	128,563
W	RODEO GROUNDS PUMP STATION	62,000
W	REPLACEMENT TRUCK F150	55,000
W	DESIGN & PEERMIT SSWF TRAN MAIN @ ST PARK WETLANDS	100,000
W	PINEY WAY EROSION CONTROL	10,000
W	REMOTE MONITORING EQUIPMENT SS CREEK WELLS	15,000
W	GRANT FUNDING - STUART STREET TANK	(375,000)
W	FUNDING FROM RESERVES	(1,005,063)
Fund Sub-Total		-
WRF-OP	2 MO OPERATIONS-UNUSED FY 2019-2020, 2020-2021, 2021-2022, 2022-2023	713,000
WRF-OP	FUNDING FROM RESERVES	(713,000)
Fund Sub-Total		-
WRF-C	TRAILER FILL STATION (TANKS, PIPING, SPILL CONTAINMENT)	200,000
WRF-C	SECTION 7 ESA CONSULTANTS	96,904
WRF-C	CDP PERMIT MODELING, DESIGN AND ENGINEERING	26,690
WRF-C	FUNDING FROM RESERVES	(323,594)
Fund Sub-Total		-
WW	LIFT STATION IMPROVEMENTS	149,938
WW	SECURITY IMPROVEMENTS	15,000
WW	FUNDING FROM RESERVES	(164,938)
Fund Sub-Total		-
WW-SST	ECM - 1 FLOW EQUAL IMPROVEMENTS	3,181,218
WW-SST	ECM - 2 INFLUENT LIFT STATION IMPROVEMENTS	20,288
WW-SST	ECM - 3 MLW AERATION BASIN UPGRADE	2,047,879
WW-SST	ECM - 4 BLOWER REPLACEMENT	496,186
WW-SST	ECM - 5 RAS & WAS IMPROVEMENT	1,060,583
WW-SST	ECM - 7 ELECTRICAL IMPROVEMENT SERVICE PANEL	454,548
WW-SST	ECM - 8 GENERATOR REPLACEMENT	771,729
WW-SST	ECM - 9 SCADA SYSTEM UPGRADE	962,970
WW-SST	ECM - 12 IMPROVEMENT TO WW LIFT STATIONS	1,265,711
WW-SST	FUNDING FROM BOND PROCEEDS	(10,261,112)
Fund Sub-Total		-

Fund Legend:

GF	General Fund
W	Water Fund
WRF-OP	Sustainable Water Facility - Operations
WRF-C	Sustainable Water Facility - Capital
WW	Wastewater Fund

WASTEWATER COP 2022A BONDS



	Current Total Budget	Fiscal Activity	Prior Year Activity	Total Project Activity to Date	Variance Favorable (Unfavorable)
Fund: 12 - WASTEWATER FUND					
Revenue					
<u>12-43980-12</u>	12,100,000	1,129,578	1,841,756	2,971,334	9,128,666
LOAN PROCEEDS - WW COP 2022A BONDS					
Expense					
<u>12-61701-12</u>	3,791,224	466,696	610,006	1,076,702	2,714,522
CAP ASSET - WW ECM 1 FLOW EQUAL IMPV					
<u>12-61702-12</u>	46,512	13,759	26,224	39,983	6,529
CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV					
<u>12-61703-12</u>	2,419,093	322,080	371,214	693,294	1,725,799
CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD					
<u>12-61704-12</u>	603,329	89,942	107,143	197,085	406,244
CAP ASSET - WW ECM 4 BLOWER REPLACEMENT					
<u>12-61705-12</u>	1,290,972	153,516	230,389	383,905	907,067
CAP ASSET - WW ECM 5 RAS & WAS IMPV					
<u>12-61706-12</u>	554,687	22,400	100,139	122,539	432,148
CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL					
<u>12-61707-12</u>	925,404	28,674	153,675	182,349	743,055
CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT					
<u>12-61708-12</u>	1,148,557	32,512	185,587	218,099	930,458
CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE					
<u>12-61709-12</u>	1,320,222	-	54,511	54,511	1,265,711
CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS					
Expense Total:	12,100,000	1,129,578	1,838,888	2,968,466	9,131,534
Net	-	-	2,868	2,868	(2,868)

ECM-1 Influent Flow Equalization

- Assess condition of existing welded equalization tank
- Review plant flow records and confirm size of equalization tank(s)
- Develop hydraulic profile from lift station through new screen, grit removal, and proposed equalization tanks
- Develop cost comparison of rehabilitating existing welded tank with new liner or new coating; constructing two new concrete tanks; and constructing two new glass-coated bolted steel tanks
- Develop preliminary size and description of major equipment items, including blowers and enclosure, transfer pumps, coarse bubble diffusers, valves, process instrumentation, and piping

ECM-2 Influent Lift Station Modifications

- Review plant flow records and confirm design criteria for new pumps
- Develop system curve for influent lift station and four (4) priority collection system pumps
- Evaluate potential wet well improvements for influent pumps including baffling to improve flow distribution
- Evaluate potential improvements for collection system pumps
- Review and confirm options for pump type with District staff
- Confirm number and flow range of pumps over a range of motor speeds
- Develop preliminary size and description of major equipment items, including new pumps, process instrumentation including flow meter(s), and piping
- Develop scope of work and design to integrate collection system pumps into SCADA system

ECM-3 Modified Ludzak-Ettinger Process Upgrade

- Review plant flow and water quality records and confirm design criteria
- Confirm proposed anoxic and aerobic basin size and configuration from prior studies
- Determine recirculation and waste activated sludge flows and aeration requirements under a range of operating conditions
- Develop preliminary piping and mechanical plan for review by District staff
- Develop preliminary size and description of major equipment items, including new anoxic mixer(s), diffusers, valves, process instrumentation, and piping

ECM 4 – Blower System Improvements

- Determine range of air requirements under various influent loading conditions based on analysis in ECM 3
- Develop description of process instrumentation (including air flow meters and dissolved oxygen probes)
- Evaluate options for upgrading / retrofitting blower system

- Develop scopes of work and preliminary design for recommended upgrades/retrofit
- Develop new sequences of operation to optimize system operation

ECM-5 RAS and WAS Pumping Improvements

- Perform assessment of visible surfaces within scum pit and RAS wet well
- Develop description of RAS pumps, WAS control valve, flow meters, process instrumentation, piping, valves, scum troughs, and scum pumps

ECM-7 & ECM-8 Electrical Upgrades and Backup Power

- Evaluate and develop retrofit solution for power requirements (hp and voltage) for new motors and loads in proposed ECMs
- Size and specify replacement solution for standby generator and transfer switch

ECM-9 SCADA System

- Develop preliminary process and instrumentation diagrams for coordination with SCADA design
- Develop scope of work for all necessary SCADA upgrades

ECM-12 Sewer Lift Stations (B1 and B4)

- Develop design flows for each lift station based on available plant records, review of upstream land uses, and estimated peaking factors
- Confirm design criteria (flow and head requirements) for submersible pumps at each station
- Confirm size (depth and operating ranges) for wet well
- Evaluate dimensions and visible condition of existing wet well to determine if it can be used or a new wet well should be constructed
- Develop preliminary layout of B1 and B4 for review by District staff
- Develop description of new pumps, valves, access hatches, instrumentation, and appurtenances
- Develop scope of work and 30% design to integrate lift stations into existing SCADA system
- Conduct Feasibility Assessment for four (4) additional Lift Stations

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **5.B.**FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: October 24, 2023

Subject: Discuss, Review and Approve the
Budget Policy Revisions and
Approve Recommendations to the
CCSD Board of Directors**RECOMMENDATIONS:**

The staff recommends the Finance Committee discuss, review, and approve the budget policy revisions recommended by the Ad Hoc Committee and staff and approve recommendations to the Board of Directors.

DISCUSSION:

The Finance Subcommittee presented to the Finance Committee on September 26, 2023, a revised Budget Policy. All comments have been incorporated into a final draft policy for review. Attachment 2 has been provided to discuss alternate wording to be included in Section F of the policy. The subcommittee would like to further discuss the methodology for overhead allocation from the Administrative Department to the other operating departments. To help in the discussion are Attachment 3 and 4.

The subcommittee would like to finalize a recommendation for the methodology in preparing the overhead allocation, considering each department's funding limitations. Staff recommends the Finance Committee discuss, review, and approve the budget policy revisions recommended by the Ad Hoc Committee and staff and approve recommendations to the Board of Directors.

Attachments: Budget Policy
Budgeting and Expense Allocation Alternate Wording
Administrative Allocation L
Administrative Allocation R



CAMBRIA COMMUNITY SERVICES DISTRICT BUDGET POLICY

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I. PURPOSE

It is the policy of the Cambria Community Services District that an annual Budget will be prepared, presented to the Board of Directors for approval, and used as the guide for District spending decisions each year.

The annual budget serves multiple purposes:

- Translate District plans into financial estimates of the impact of those plans.
- Provide a template for resource allocation.
- Establish spending controls consistent with District needs and Board objectives.
- Provide a basis for evaluation of actual spending during the year.
- Provide a guidepost for expectations and a basis for determining when actual events are inconsistent with those expectations.

With its approval, the Board of Directors authorizes the General Manager to plan for and take actions consistent with the Budget and within the limits of other Board policies. Before taking action inconsistent with the Budget or other policies, the General Manager will raise the issue for discussion and approval at a public meeting.

II. PROCEDURES

A. Plans, Goals, Resources

A budget is a financial manifestation of plans and goals. To be meaningful, the Annual Budget must include a discussion of District goals and objectives, plans to accomplish those objectives (in the case of multi-year objectives, the Annual Budget will address what will be accomplished in the relevant year), available resources and discussion of trade-offs between competing objectives and available resources.

Plans and goals must be consistent with overall Board policy and direction. They should be developed in such a way that they are measurable. During the year and following each year, the General Manager will report on achievements and gaps between what was achieved and initial plans and objectives. These reports will include the financial implications of these achievements and gaps and plans for remediation if necessary. Interim reports will be presented on at least a quarterly basis, which will include a multi-year pro forma.

B. Calendaring

The Annual Budget must be prepared and presented to the Board under the following schedule: The preliminary budget will be submitted for review to the Standing Finance Committee at the May meeting.

- The revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, shall be submitted to the Board at its regular June meeting to meet the required statutory adoption deadline by June 30th.
- Final budget submitted for review to the Standing Finance Committee at the July meeting.

- The Final Budget, incorporating input from the Finance Standing Committee, submitted for approval at the regular August Board meeting to meet the required statutory deadline of August 31st.
- Special meeting(s) of the Standing Finance Committee and/or the Board may be necessary to resolve complex issues before adopting the Preliminary or Final Budgets.

C. Mid-year Budget Update

If an event or events materially impact the assumptions in the Annual Budget, the General Manager will propose and present a midyear update for approval. Any midyear update will be prepared on a schedule that leads to approval as soon as practical after the regular December Board meeting but no later than the regular February Board meeting. Changes should be limited to the impacts of the triggering event on plans, objectives, and financial performance.

The General Manager can also propose and present a quarterly budget update for approval. Any quarterly update will be prepared on a schedule that includes a review by the Standing Finance Committee before the regular board meetings in November, February, June, and August.

D. Organization Chart and Position Allocation Listing

Budget documents will include an organization chart and, a position allocation listing, a count of full-time equivalent employees. The full-time equivalent of employees will display the number of employees at the end of the current budget year and the planned headcount of the proposed budget year.

The full-time equivalent will only include the employee count. Contractors, Consultants, and Temporary employees or agencies will be represented in the organization chart and table to give a clear picture of the staff required to fulfill the district's needs. Vacant positions will also be identified.

Potential open positions that will not be filled due to budget constraints should also be noted. New positions require justification, and the General Manager is encouraged to provide a discussion about the relative merits of creating and filling positions.

E. CIP & Other Capital Assets

Capital spending plans are, by their nature, multi-year. Before budget preparation, the General Manager should evaluate the resources needed to acquire or replace infrastructure, facilities, equipment, and other capital items for five years or more. These plans should prioritize the acquisitions and identify funds available to achieve the plans. All plans should discuss the impact of acquiring assets and/or failing to acquire them due to resource limitations.

The General Manager shall work with the Standing Resource & Infrastructure Committee to establish, change, and maintain the District's Capital Improvement Plan. The Capital Improvement Plan shall be adopted along with the Preliminary and Final Budgets and be amended as needed during the mid-year or quarterly budget updates.

F. Overhead Allocation

Overhead allocation is a tool to match the costs of administrative functions to the operating activities of the CSD. Administrative functions will be charged to the administrative department in the General Fund. Allocation to the Fire Department, Facilities & Resources Department, and Enterprise Funds (Water, including the WRF, Wastewater) is necessary to ensure that rates will be set to adequately reimburse the General Fund for expenses necessary to the delivery of services.

Overhead allocation will be calculated by assigning the overhead costs based on the percentage of the department's total expenditures, less the overhead allocation. This calculation will use the prior year's actual expenditures as its basis.

The percentage of overhead spending allocated to each operating department will be set at the beginning of the year. It will not be changed unless there is a material change in actual or anticipated overhead spending or a change in one or more operating departments that would cause a material change in the recovery methodologies.

G. Income Allocation – Property Tax and Other

Property taxes are the primary source of funds for the General Fund departments. Since administrative overhead is fully allocated to the departments, no property tax receipts will be allocated to the administrative department(s). Currently, the departments receiving property tax allocations are the Fire Department, and the Facilities and Resources Department.

Ultimately, the allocation is the responsibility of the CSD Board of Directors. The General Manager should budget expenses for each of the General Fund departments with an understanding of the likely level of property tax receipts. Once expenses are projected, the General Manager will recommend to the Board the appropriate allocation of property tax receipts. The recommendation should include discussing the choices made in the spending projections and potential competition between departments for limited funds. The Board will determine how much it agrees with the General Manager's priorities and appropriately allocate anticipated property taxes. If necessary, the Budget will be revised to account for the Board's allocation decision.

Minor sources of income, such as fees and grants, are generally specified to certain funds. When the purpose is unspecified, the Board will allocate funds based on recommendations by the General Manager.

H. Structure

Working with the General Manager, the Board should set operating and financial objectives. This process is discussed above. From a structural standpoint, the budget's financial documents must reflect the financial impact of these objectives. More specifically, budget documents must contain at least the following information:

- Beginning Fund Balance
- Receipts of funds
- Loan Proceeds (external and interfund)
- Expenses
- Capital expenditures
- Loan Repayments (external and interfund) • Allocation to reserves for:
 - Emergency
 - Replacement
 - Unfunded liabilities such as employee benefits
 - Other
- Other receipts or expenses
- Ending Fund Balance

To the extent necessary, the budget will contain appropriate documents with detail supporting the above line items.

I. Consolidation Entries

The budget will include at least two consolidation levels: General Fund and District. In consolidation, internal transfers will be eliminated to avoid overstating income and expenses. Internal transfers include, but are not limited to, overhead allocation and interfund loans.

Budgeting and Expense Allocation

When the budget is developed anticipated expenditures should be budgeted to the enterprise or department fund where the expense is related. The Administration budget should not be used for charges clearly expensed by one of the other funds. Expenses of a general nature that are used by all or most of the enterprise or department funds should be budgeted and expensed to the Administration Fund. As an example, the yearly retainer for legal services should be in the Administration budget, however, if additional legal services are needed these should be expensed to the fund or funds that the legal work was done for.

Allocation "L"

<i>Administrative Function</i>	<i>Factor</i>	<i>Fire</i>	<i>F&R</i>	<i>PROS</i>	<i>Water</i>	<i>Wastewater</i>	<i>WRF</i>	<i>Total</i>
General Manager	20%	15%	5%	5%	25%	25%	25%	20%
Billing/ Acct.Recv.	10%	10%	0%	0%	50%	20%	20%	10%
Acct. Payable	10%	20%	10%	0%	30%	30%	10%	10%
Payroll	10%	50%	10%	0%	15%	20%	5%	10%
Finance Manager	20%	30%	10%	0%	20%	30%	10%	20%
Legal	30%	5%	5%	20%	40%	10%	20%	30%
Total Factored %	100%	18.5%	6.5%	7%	31%	21%	17%	100%

Allocation L: Recovery based on an estimate of each department's use of administrative resources and impact on the District's overall mission. In the above the "factor" is based largely on the cost of that function relative to the other function. Below more functions are added which with the proposed reorganization will not be correct.

<i>Administrative Function</i>	<i>Factor</i>	<i>Fire</i>	<i>F&R</i>	<i>PROS</i>	<i>Water</i>	<i>Wastewater</i>	<i>WRF</i>	<i>Total</i>
General Manager	20%	15%	5%	5%	25%	25%	25%	20%
Billing/ Acct.Recv.	8%	10%	0%	0%	50%	20%	20%	8%
Acct. Payable	8%	20%	10%	0%	30%	30%	10%	8%
HR/IT	8%	25%	15%	0%	25%	25%	10%	8%
Board Secretary	8%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	8%
Payroll	8%	50%	10%	0%	15%	20%	5%	8%
Finance Manager	15%	30%	10%	0%	20%	30%	10%	15%
Legal	25%	5%	5%	20%	40%	10%	20%	25%
Total Factored %	100%	18.5%	7.9%	7%	29%	21%	16%	100%

Allocation R

	<i>Fire</i>	<i>F&R</i>	<i>PROS</i>	<i>Water</i>	<i>Wastewater</i>	<i>WRF</i>	<i>Total</i>
FTE Headcount	15	3	0	6	8.5	1.5	34
% of total FTE	44%	9%	0%	18%	25%	4%	100%
Expenses	2,323	724	19	2,032	2,468	1,257	8,823
% of Expenses	26%	8%	1%	23%	28%	14%	100%
Total Factored %	35.0%	8.5%	0.5%	20.5%	26.5%	9.0%	100%

Note: Expenses are total before allocation of administrative expense and do not include capital expenses as those are usually financed and skew the data.

Allocation R: Recovery based on relative size of department per the expenditures forecast for the coming year and based on full-time equivalent employees.

Expenses per 22/23 Final Budget

	<i>Fire</i>	<i>F&R</i>	<i>PROS</i>	<i>Water</i>	<i>Wastewater</i>	<i>WRF</i>	<i>Total</i>
Total Expense	\$3,293,097	\$879,770	\$112,250	\$3,516,990	\$3,539,409	\$1,307,408	\$12,648,924
Allocation	\$494,882	\$155,758	\$34,124	\$1,243,180	\$656,195	\$0	\$2,584,139
Capital expense	\$475,000	\$0	\$59,333	\$242,000	\$414,743	\$50,000	\$1,241,076
							\$0
Total	\$2,323,215	\$724,012	\$18,793	\$2,031,810	\$2,468,471	\$1,257,408	\$8,823,709
% of total expenses	26.3%	8.2%	0.2%	23.0%	28.0%	14.3%	

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **5.C.**FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: October 24, 2023

Subject: Receive Ad Hoc Committee Report on Potential General Fund Revenue Enhancement and Discussion and Consideration to Approve Recommendations to the CCSD Board of Directors

RECOMMENDATIONS:

The staff recommends the Finance Committee receive the Ad Hoc Committee Report on potential general fund revenue enhancement and discuss and consider approving recommendations to the CCSD Board of Directors.

DISCUSSION:

To make an informed decision on a path to increasing the revenue base for the General Fund, the Finance Committee formed an Ad Hoc Committee to look into options. The options will be presented and discussed.

- Fees, including franchise fees.
- Assessments
- Taxes
- Grants
- Organizational changes
 - New Non-profit
 - Reducing CCSD scope
 - Incorporation

Staff recommends the Finance Committee receive the Ad Hoc Committee Report on potential general fund revenue enhancement and discuss and consider approving recommendations to the CCSD Board of Directors.

Attachments: Revenue Opportunities for Cambria
Cambria Incorporation

Revenue Opportunities for Cambria

To make an informed decision on a path to increasing the revenue base for the General Fund, all opportunities need to be reviewed. These include:

- Fees including franchise fees
- Assessments
- Taxes
- Grants
- Organizational changes
 - New Non-profit
 - Reducing CCSD scope
 - Incorporation

Each will be reviewed below in detail.

Fees: The District does collect fees for several activities. The most significant is solid waste disposal. The District receives a fee of 6% on all collections for solid waste disposal per the agreement with Mission Country Disposal. Other districts receive higher fees for this service of up to 10%. For fiscal year 23/24 this fee is budgeted at \$185,000. Raising this fee to 10% would generate another \$120,000.

Additional fees bring minor amounts of revenue and are set based on the cost associated with the fee. Fees for the use of local agency facilities and for services may not exceed the reasonable cost of providing those facilities and services.

Assessments: Special Districts can levy Benefit Assessments. Assessments are charges on real property to pay for public facilities or services within an area which benefit either real property or businesses. The amount of the assessment must reflect the special benefit to the property that results from the improvements. Assessments on property are typically collected through the owner's annual property tax bill.

A local government must follow certain specific procedures to impose benefit assessments. When a local agency considers an assessment, a majority of property owners may defeat the assessment in a public hearing procedure. If the proposed assessment is not defeated in a public hearing procedure, then a majority of the property owners subject to the charge must approve the assessment by a mailed ballot. The property owners' votes are weighted according to how much their property will be charged.

Cambria has a benefit assessment passed in 1994 and renewed in 2004 for the Fire Department. The assessment will revenue \$544,894 for FY 23/24 and is adjusted each year per the CPI.

Taxes: Property taxes and Special taxes are revenue sources for the District. General taxes and Sales taxes can only be levied by the State, County or Cities.

Property taxes are collected by the County and the District receives a portion of these revenues. The allocation of local property tax among a county, and cities, special districts and school

districts within each county is controlled by the Legislature. The taxes are based on the assessed value of the properties in the District and as those rise the District receives more revenue.

Special Taxes can be levied by the District. The tax must be designated for a specific purpose and must be approved by a 2/3 majority of the voters in an election. The District proposed a special tax in 2018 to pay for an additional firefighter for the fire department. The proposed tax garnered 53.4% of the vote and failed to pass.

Grants: Grants are available for numerous funding from the State and Federal governments and from private sources. Cambria has used grants in the past to pay or help pay for numerous projects including the WRF and the restrooms soon to be built on the East Ranch. Cambria is somewhat disadvantaged because it is not an official disadvantaged community (San Simeon is). Continued use of grants is encouraged but they are not a source for continuous revenue.

New Non-Profit: Formation of a new Non-Profit (501 3c) organization to assume the maintenance and management of District owned properties is a method to reduce the amount of resources, revenues and time, spent on the property. An agreement with the newly formed organization would outline the responsibilities of the organization. Possible properties are the Fiscalini Ranch and the Vet's Hall. A recent meeting on the Vet's Hall identified that as a solution but the lack of a passionate advocate for a new organization was noted as a barrier. In discussions with the Friends of the Fiscalini Ranch, they cited a new organization would be in competition with them for funds and would not be welcome. They indicated their funding would not allow them to take on the Ranch maintenance.

Reducing CCSD Powers: The CCSD currently is a Special District with power over the following services within the District's boundaries:

- Water
- Wastewater
- Fire Protection
- Parks and Recreation
- Street Lighting
- Solid Waste
- Transit
- Veteran's Memorial

The District could discuss with LAFCO during its current review whether it is possible to change and remove one of its powers. The County would have to approve the change as they would have to assume those powers. The only powers that would have a significant impact on District finances are Fire Protection and Parks and Recreation.

Negotiating with the County: It is possible to sit with the County and get a revised amount of property taxes allocated to the CCSD. Since the County is experiencing a revenue shortfall to provide the services in the County this is likely a dead end. The County is considering raising

the TOT tax and would then have more revenue and this negotiation might then make more sense. Increasing the CCSD's powers could be a way of negotiating more funding, for instance taking on Shamel Park and Lampton Park.

Incorporation: The District could pursue incorporation as a town or city. This would allow for revenues from Transit Occupation Taxes (TOT) and sales taxes. The process is complex and will need the assistance of LAFCO to pursue. LAFCO's preliminary discussion on incorporation

Services Which A New City May Assume

- Law enforcement
- Fire protection and paramedics
- Water and sewer
- Planning (land use, environmental review, zoning, building inspection, etc.)
- Public works (streets, engineering, traffic signals, streetlights, drainage, etc.)
- Local parks and recreation
- Libraries (in some cases)
- Animal control

Services that the County Must Continue to Provide

- Special services (welfare, child protective services, etc.)
- Health services (medical care, mental health, public health)
- Criminal justice (courts, prosecution, jails, probation, etc.)
- Regional parks (in some cases)
- Elections and voters services
- General government (assessor, treasurer, recorder, tax collector, etc.)
- Planning and environmental services

asks that that a questionnaire be completed (see attached for possible reply). There are some issues that will help with the decision to move forward. District and county will need to agree to revenue sharing for a number of years. All revenues will not immediately be received by the new city/town. The County will continue to provide services within the new city/town.

- Sales tax revenues will be revenue of the new city pending the agreement above. Currently the county receives 1% of the 7.25% collected in Cambria. The district may raise the sales tax and all the tax above 7.25% will revenue to the new city/town.
- Similar to sales tax the Transient Occupancy Tax (TOT) will also revenue to the new city/town pending the agreement with the county as stated above. The city will be able to

raise the TOT and accrue all the new tax. In Cambria lodging businesses are required to collect 9% TOT from their guests. Additionally, Lodging operators are also required to collect 1.5% for the Tourism Marketing District (TMD) assessment, which goes to promote tourism in the area.

- For reference here is a table of other SLO county cities tax rates.

City	Sales Tax	TOT
Arroyo Grande	7.75	10.0
Atascadero	8.75	13.5
Morro Bay	8.75	10.0
Pismo Beach	7.75	11.0
Paso Robles	8.75	10.0

TOT numbers include the base 9%. The TMD is additional to the rates above.

- The new city/town will need to write and get approved a Local Coastal Plan. The plan would need approval of the Coastal Commission. Until it is written the land use authority would reside with the new city and the County with appeals, as now, to the Coastal Commission.

Incorporation would be an expensive endeavor. The CCSD could hire a consultant to do a preliminary study as they did in 2005. If the study shows it is a feasible option, then the CCSD could move forward with a full LAFCO study. That would be followed by an election where the incorporation question and the raising of taxes, both sales and TOT, would be on the ballot with a majority required for passage.

Cambria Incorporation

LAFCO questions:

- *What is the problem?* Lack of revenue for the General Fund. Current revenues will not fund the Fire Prevention that is critically needed. Funding is also lacking for property maintenance (Vet's Hall and other) and for the Fiscalini Ranch open space maintenance. Also poor services from the County.
- *What is the role of County government in the community?* The County provides law enforcement, road maintenance, and land use and planning. The County also has two parks they maintain, Shamel and Lampton.
- *Is the County willing or able to address the identified problems?* No.
- *What is the community's relationship with other adjacent communities?* The Cambria Community Healthcare District (CCHD) operates independently but has daily interface with the Cambria Fire Department. There are synergies in combining these two districts but the boundaries are not coincident. The San Simeon CSD (SSCSD) is nearly adjacent to the Cambria CSD and has challenges with both water and wastewater systems. The combining of the two districts probably makes sense but might not pass a vote of the residents. It might be an opportunity instead for a joint authority to manage the water and wastewater systems of the two CSDs.
- *What would the proposed boundaries look like and how would that affect other agencies and communities?* Without the combination of the other two agencies mentioned above the current boundaries of the district would remain. An incorporation including the other two would likely need a redraw of the boundaries of the new town likely to be coincident with the current CCHD boundaries.
- *What is the past history of local efforts to incorporate?* See attached.
- *What is the community's capacity for self-governance?* The Cambria CSD has a vital community with active participation in charitable organizations and in local government.
- *How are services currently provided and how would they change?* The incorporated town would assume the duties of land use and planning from the County and negotiate a fee for continued and perhaps increased law enforcement from the County Sheriff. The road maintenance duties might also be assumed by the new town. SSCSD already has road authority. Negotiations with the County would be key but getting sufficient revenues from TOT and possibly an add on sales tax (as Morro Bay and Pismo Beach both have) seems easily done.
- *Does the area have the ability to provide municipal level services if incorporated?* The CCSD, CCHD, and SSCSD all suffer from the ability to attract needed staffing now. Incorporation could have a positive effect on this challenge as the funding would be there to help attract personnel.
- *Who is likely to benefit from a change and who is likely to lose?* The residents of all the agencies would benefit from locally managed services and the CSDs would not need to levy additional taxes on residents to provide the needed funds. If the SSCSD joins in the

incorporation provision will need to be made to protect their voice in the new town's government.

Considerations

- LAFCO mentions that the city would need to grow to maintain services. Cambria is currently in a no-growth situation with the general populace and the CCC against any more residences. The visitor growth is probably stable if HWY 1 remains open. San Simeon has growth plans but they too are facing issues with water supply.
- Since tourism is a major revenue source if incorporation happens the viability of HWY 1 is an issue that needs to be addressed. Currently with the road closed Cambria and San Simeon both seem to be doing okay. Real numbers will be needed to support the incorporation effort.
- The community is anti-growth but wants more services that current revenues can provide. A vote should then be positive for incorporation. The growth issue would be handled locally with the usual approval of the CCC needed.



CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
2023 REGULAR MEETING SCHEDULE

- January 24, 2023 at 10:00 a.m. – Approved 11/30/2022
- February 28, 2023 at 10:00 a.m. – Approved 11/30/2022
- March 28, 2023 at 10:00 a.m. – Approved 11/30/2022
- April 25, 2023 at 10:00 a.m. – Approved 2/28/2023
- May 23, 2023 at 10:00 a.m. – Approved 2/28/2023
- June 20, 2023 at 10:00 a.m. – Approved 2/28/2023
- July 18, 2023 at 10:00 a.m. – Approved 2/28/2023
- August 29, 2023 at 10:00 a.m. – Approved 2/28/2023
- September 26, 2023 at 10:00 a.m. – Approved 2/28/2023
- October 24, 2023 at 10:00 a.m. – Approved 2/28/2023
- December 5, 2023 at 10:00 a.m. – Approved 2/28/2023

Regular meetings are subject to cancellation and will be held at the Veterans' Hall dining room located at 1000 Main Street, Cambria, CA 93428 and via Zoom Webinar. Special meetings may be held on other dates, subject to 24-hour notice. November and December business to be conducted in single meeting on Dec. 5.