



CAMBRIA COMMUNITY SERVICES DISTRICT

MEETING	TIME & DATE	LOCATION
Finance Committee	10:00 AM Tuesday, July 23, 2024	Cambria Veterans' Memorial Hall 1000 Main Street, Cambria, CA 93428

## **AGENDA**

### **Regular Finance Committee Meeting**

**Tuesday, July 23, 2024**

**In person at:**

**Cambria Veterans' Memorial Hall  
1000 Main Street, Cambria, CA 93428**

**AND via Zoom at:**

**Please click the link to join the webinar: [HERE](#)**

**Webinar ID: 818 9135 4260**

**Passcode: 504651**

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**

**1.A Call to Order**

**1.B Establishment of Quorum**

**1.C Chair Report**

**1.D Ad Hoc Subcommittee Report(s)**

**1.E Committee Member Communications**

#### **2. 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.

#### **3. CONSENT AGENDA**

**3.A Consideration to Approve the May 28, 2024 Regular Meeting Minutes**

**4. REGULAR BUSINESS**

**4.A Review of Fourth Quarter Budget Report and Staff Recommendation**

**4.B Discussion and Consideration of the Final Budget FY 2024/2025 and Approve Recommendations to the Board of Directors**

**4.C Discuss, Review and Approve the Purchasing Policy Revisions and Approve Recommendations to the Board of Directors**

**5. FUTURE AGENDA ITEM(S)**

**6. ADJOURN**



## CAMBRIA COMMUNITY SERVICES DISTRICT

### MINUTES OF MAY 28, 2024, REGULAR FINANCE COMMITTEE MEETING OF THE FINANCE COMMITTEE CAMBRIA COMMUNITY SERVICES DISTRICT

A regular meeting of the Finance Committee of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Tuesday, May 28, 2024, at 10:00 AM

#### 1. OPENING

##### 1.A Call to Order

Chairman Gray called the meeting to order at 10:00 a.m.

##### 1.B Establishment of Quorum

A quorum was established.

Committee members present: Chairman Tom Gray, Vice Chair Cheryl McDowell, David Pierson, Karen Chrisman, and Scott McCann. Committee member Keith Hinrichsen was on an excused absence.

Staff present: Matthew McElhenie, General Manager, Haley Dodson, Confidential Administrative Assistant, Michael Burkey, Cambria Fire Chief, and Denise Fritz, Administrative Department Manager.

##### 1.C Chair Report

Chairman Gray reported that we are testing a new venue using the main room at the Vet's Hall.

##### 1.D Ad Hoc Subcommittee Report(s): No reports.

**1.E Committee Member Communications:** Mr. Pierson reported a council of non-profits has been formed with an agenda to improve the relationships between the groups and work on community projects such as the Vets Hall.

2. **PUBLIC COMMENT:** There was no public comment from attendees in person or via Zoom. Written comments submitted by Linda Prentiss of Cool, Calif., were noted and are included in the online record of the meeting.

#### 3. CONSENT AGENDA

##### 3.A Consideration to Approve the April 23, 2024, Regular Meeting Minutes

Mr. Pierson moved to approve the minutes.

Mr. McCann seconded the motion.

The motion passed 4-0.

#### **4. REGULAR BUSINESS**

##### **4.A Review and Discuss the FY 2024/2025 Preliminary Budget and Provide Recommendation(s) to the Board of Directors**

Ms. Fritz reviewed the budget department by department and received questions and remarks from the committee, along with public comment from Dennis Dudzik of Cambria. Mr. Pierson suggested that the legality of the surplus in the Administration Department be ascertained to see if there was a violation of the separation of enterprise and general funds. Recommendations were made to add notes to the Capital Improvement Projects (CIP) list for clarification. Ms. Fritz stated she would be adding a narrative to the report to highlight any significant changes from previous years.

Mr. McCann moved to recommend Board approval of the FY24/25 preliminary budget with the addition of information clarifying aspects of the CIP list in its new format, and with a request that Staff confirm the legality of the Administrative Fund surplus under Prop. 218.

Mr. Pierson seconded the motion.

The motion passed 4-0.

##### **4.B Review and Discuss Revised Investment Policy and Provide Recommendations to the Board of Directors**

The new investment policy was reviewed, and several grammatical changes were noted.

Mr. Pierson moved to forward the policy to the Board of Directors for their consideration.

Mr. McCann seconded the motion.

The motion passed 4-0.

#### **5. FUTURE AGENDA ITEM(S)**

Chairman Gray asked for any future agenda items. July meeting will feature the final 24/25 budget.

#### **6. ADJOURN**

Chairman Gray adjourned the meeting at 11:55 a.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. 4.A.

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

Meeting Date: July 23, 2024

Subject: Review of Fourth Quarter Budget Report and Staff Recommendation

**RECOMMENDATIONS:**

It is recommended that the Finance Committee discuss and review the Fiscal Year 2023/24 fourth quarter budget report and approve recommendations to the Board of Directors.

**DISCUSSION:**

The board approved a budget adjustment for the water meter replacement project during the fourth quarter of FY 2023/24.

CAMBRIA COMMUNITY SERVICES DISTRICT					
2023-2024 FISCAL YEAR BUDGET					
RECOMMENDED BUDGET ADJUSTMENT					
RESOLUTION 13-2024					
<b>Budget Adjustment</b>					
<b>Fund</b>	<b>Date</b>	<b>Agenda Item</b>	<b>Purpose</b>	<b>Sources</b>	<b>Uses</b>
Water			Funding from Loan	\$ 680,000	\$ -
Water			Meter Replacement Project	\$ -	\$ 680,000
			Fund Sub-Total	\$ 680,000	\$ 680,000
			Difference (unidentified sources of funding)	\$ -	

The Board adopted the CIP list, updated to reflect the activities from July 1, 2023, to June 30, 2024.

It is recommended that the Finance Committee discuss and review the Fiscal Year 2023/24 fourth quarter budget report and approve recommendations to the Board of Directors.

Attachment: Fourth Quarter Budget Report Fiscal Year 2023/24

# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2023-2024

4TH QUARTER REPORT

FINANCE COMMITTEE

July 23, 2024

## GENERAL FUND SUMMARY

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



Cambria Community Services District, CA

# Budget Report

## Group Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND	4,112,599.00	4,305,270.83	413,633.24	4,367,871.53	0.00	62,600.70	1.45%
Revenue	4,195,445.00	4,746,702.83	232,154.80	4,247,661.73	0.00	499,041.10	10.51%
Expense	-82,846.00	-441,432.00	181,478.44	120,209.80	0.00	561,641.80	127.23%
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>-82,846.00</b>	<b>-441,432.00</b>	<b>181,478.44</b>	<b>120,209.80</b>	<b>0.00</b>	<b>561,641.80</b>	<b>127.23%</b>
<b>Report Surplus (Deficit):</b>	<b>-82,846.00</b>	<b>-441,432.00</b>	<b>181,478.44</b>	<b>120,209.80</b>	<b>0.00</b>	<b>561,641.80</b>	<b>127.23%</b>



## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
01 - GENERAL FUND	-82,846.00	-441,432.00	181,478.44	120,209.80	0.00	561,641.80
<b>Report Surplus (Deficit):</b>	<b>-82,846.00</b>	<b>-441,432.00</b>	<b>181,478.44</b>	<b>120,209.80</b>	<b>0.00</b>	<b>561,641.80</b>

GENERAL FUND  
FIRE DEPARTMENT - 01



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<b>Category: 42 - FEES</b>							
<u>01-43730-01</u>	14,500.00	14,500.00	-127.00	4,050.50	0.00	-10,449.50	72.07 %
	<b>Category: 42 - FEES Total:</b>	<b>14,500.00</b>	<b>-127.00</b>	<b>4,050.50</b>	<b>0.00</b>	<b>-10,449.50</b>	<b>72.07%</b>
<b>Category: 43 - OTHER REVENUE</b>							
<u>01-43900-01</u>	0.00	0.00	13,906.43	17,744.90	0.00	17,744.90	0.00 %
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>0.00</b>	<b>13,906.43</b>	<b>17,744.90</b>	<b>0.00</b>	<b>17,744.90</b>	<b>0.00%</b>
<b>Category: 44 - PROPERTY TAXES</b>							
<u>01-43100-01</u>	2,144,411.00	2,144,411.00	727,124.38	2,202,173.82	0.00	57,762.82	102.69 %
<u>01-43110-01</u>	-21,601.00	-21,601.00	-22,322.29	-22,322.29	0.00	-721.29	3.34 %
<u>01-43350-01</u>	544,894.00	544,894.00	3,541.58	534,055.97	0.00	-10,838.03	1.99 %
<u>01-43700-01</u>	43,924.00	43,924.00	2,114.00	93,537.30	0.00	49,613.30	212.95 %
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>2,711,628.00</b>	<b>710,457.67</b>	<b>2,807,444.80</b>	<b>0.00</b>	<b>95,816.80</b>	<b>3.53%</b>
<b>Category: 45 - FED/STATE</b>							
<u>01-46100-01</u>	0.00	0.00	-89,328.10	42,044.00	0.00	42,044.00	0.00 %
<u>01-46180-01</u>	314,601.00	314,601.00	265,707.21	265,707.21	0.00	-48,893.79	15.54 %
	<b>Category: 45 - FED/STATE Total:</b>	<b>314,601.00</b>	<b>176,379.11</b>	<b>307,751.21</b>	<b>0.00</b>	<b>-6,849.79</b>	<b>2.18%</b>
	<b>Revenue Total:</b>	<b>3,040,729.00</b>	<b>900,616.21</b>	<b>3,136,991.41</b>	<b>0.00</b>	<b>96,262.41</b>	<b>3.17%</b>
<b>Expense</b>							
<b>Category: 50 - SALARIES</b>							
<u>01-50000-01</u>	1,201,762.00	1,201,762.00	98,094.26	948,071.63	0.00	253,690.37	21.11 %
<u>01-50100-01</u>	128,000.00	128,000.00	14,449.59	184,707.67	0.00	-56,707.67	-44.30 %
<u>01-50310-01</u>	77,804.00	77,804.00	0.00	16,890.00	0.00	60,914.00	78.29 %
<u>01-50400-01</u>	0.00	0.00	12,207.68	70,663.75	0.00	-70,663.75	0.00 %
<u>01-50500-01</u>	0.00	0.00	40,072.04	55,625.83	0.00	-55,625.83	0.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>1,407,566.00</b>	<b>164,823.57</b>	<b>1,275,958.88</b>	<b>0.00</b>	<b>131,607.12</b>	<b>9.35%</b>
<b>Category: 51 - BENEFITS</b>							
<u>01-51010-01</u>	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00 %
<u>01-51020-01</u>	15,708.00	15,708.00	1,170.62	12,276.98	0.00	3,431.02	21.84 %
<u>01-51030-01</u>	122,733.00	122,733.00	12,383.28	122,359.16	0.00	373.84	0.30 %
<u>01-51050-01</u>	1,872.00	1,872.00	126.10	1,311.41	0.00	560.59	29.95 %
<u>01-51060-01</u>	77,554.00	77,554.00	10,061.30	75,100.60	0.00	2,453.40	3.16 %
<u>01-51070-01</u>	16,916.00	16,916.00	2,353.04	17,563.91	0.00	-647.91	-3.83 %

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
WORKERS COMP - FIRE DEPT	71,705.00	71,705.00	516.96	17,505.06	0.00	54,199.94	75.59 %
RETIREMENT-PERS - FIRE DEPT	385,750.00	385,750.00	22,960.33	331,564.48	0.00	54,185.52	14.05 %
OTHER EMP BENE - FIRE DEPT	2,600.00	2,600.00	200.00	1,900.00	0.00	700.00	26.92 %
RETIRES HEALTH - FIRE DEPT	55,488.00	55,488.00	3,961.87	49,107.25	0.00	6,380.75	11.50 %
MEDICAL REIMBRS - FIRE DEPT	15,350.00	15,350.00	1,300.00	15,650.00	0.00	-300.00	-1.95 %
<b>Category: 51 - BENEFITS Total:</b>	<b>769,676.00</b>	<b>769,676.00</b>	<b>55,033.50</b>	<b>648,338.85</b>	<b>0.00</b>	<b>121,337.15</b>	<b>15.76 %</b>

**Category: 52 - SERVICES & SUPPLIES**

ADS-LEGAL/OTHER - FIRE DEPT	500.00	500.00	343.46	343.46	0.00	156.54	31.31 %
PUBLIC INFO GNL - FIRE DEPT	0.00	0.00	1,164.34	1,164.34	0.00	-1,164.34	0.00 %
PUB INF-WEBSITE - FIRE DEPT	250.00	250.00	0.00	372.12	0.00	-122.12	-48.85 %
INSURANCE - FIRE DEPT	0.00	0.00	0.00	1,228.49	0.00	-1,228.49	0.00 %
M&R BUILDINGS - FIRE DEPT	11,905.00	11,905.00	3,274.79	18,282.37	0.00	-6,377.37	-53.57 %
M&R GROUNDS - FIRE DEPT	300.00	300.00	4,657.14	4,890.60	0.00	-4,590.60	-1,530.20 %
M&R FIRE OHDOOR - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
M&R-VEHICLES-L - FIRE DEPT	22,000.00	22,000.00	3,359.35	46,046.70	0.00	-24,046.70	-109.30 %
M&R-COMPS-SVCS - FIRE DEPT	6,770.00	6,770.00	159.85	2,645.69	0.00	4,124.31	60.92 %
COMP SUPP&PARTS - FIRE DEPT	5,000.00	5,000.00	84.19	3,877.16	0.00	1,122.84	22.46 %
OFFICE SUPPLIES - FIRE DEPT	1,000.00	1,000.00	127.13	985.67	0.00	14.33	1.43 %
POSTAGE & SHIP - FIRE DEPT	1,000.00	1,000.00	0.00	1,011.51	0.00	-11.51	-1.15 %
BANK CHARGES - FIRE DEPT	0.00	0.00	0.00	141.67	0.00	-141.67	0.00 %
PRINTING/FORMS - FIRE DEPT	800.00	800.00	1,643.44	2,384.84	0.00	-1,584.84	-198.11 %
MBRSH DUES,PUBS - FIRE DEPT	2,500.00	2,500.00	0.00	1,856.71	0.00	643.29	25.73 %
GOVT FEES & LIC - FIRE DEPT	70,000.00	70,000.00	0.00	68,797.35	0.00	1,202.65	1.72 %
UTILITIES CELL - FIRE DEPT	8,000.00	8,000.00	1,175.50	9,783.77	0.00	-1,783.77	-22.30 %
UTILITIES ELEC - FIRE DEPT	14,500.00	14,500.00	1,665.56	15,996.85	0.00	-1,496.85	-10.32 %
UTILITIES GAS - FIRE DEPT	8,000.00	8,000.00	396.09	5,343.84	0.00	2,656.16	33.20 %
UTILS INTRNET - FIRE DEPT	3,200.00	3,200.00	325.00	1,787.50	0.00	1,412.50	44.14 %
UTILITIES PHONE - FIRE DEPT	5,500.00	5,500.00	541.17	6,041.33	0.00	-541.33	-9.84 %
UTILITIES SEWER - FIRE DEPT	1,854.00	1,854.00	331.34	1,977.14	0.00	-123.14	-6.64 %
UTILITIES WATER - FIRE DEPT	4,374.00	4,374.00	764.34	4,645.66	0.00	-271.66	-6.21 %
PRO SVC- MISC - FIRE DEPT	5,858.00	5,858.00	2,424.19	17,016.52	0.00	-11,158.52	-190.48 %

**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
EMER MED SUPP - FIRE DEPT	14,337.00	14,337.00	14,337.00
DEPT OP SUPPLY - FIRE DEPT	15,000.00	15,000.00	15,000.00
SMALL TOOLS/EQP - FIRE DEPT	29,000.00	29,000.00	29,000.00

**Budget Detail**

Description	Units	Price	Amount
SAML TOOLS/EQP - REPLACE FIRE HOSES	0.00	0.00	22,000.00

Budget Number	Description	Date	Adjustment	Original Budget		Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
				Total Budget	0.00					Total Budget	(Unfavorable)	Remaining
SMALL TOOLS/EQP - ANNUAL BUDGET												
01-60940-01	CLOTH/UNIFORM - FIRE DEPT			15,000.00	0.00	15,000.00	879.70	10,074.50	0.00	4,925.50	32.84 %	
01-60950-01	OFFICE FURN/EQP - FIRE DEPT			0.00	0.00	0.00	0.00	1,047.73	0.00	-1,047.73	0.00 %	
01-60960-01	FUEL - FIRE DEPT			27,268.00	0.00	27,268.00	2,429.60	26,810.03	0.00	457.97	1.68 %	
01-61150-01	MEETING EXPENSE - FIRE DEPT			450.00	0.00	450.00	0.00	262.81	0.00	187.19	41.60 %	
01-6120A-01	EMPLOYEE ALS CT - FIRE DEPT			1,000.00	0.00	1,000.00	0.00	359.95	0.00	640.05	64.01 %	
01-6120E-01	TVL,TRN,SEM-EMP - FIRE DEPT			27,000.00	0.00	27,000.00	8,242.88	36,376.98	0.00	-9,376.98	-34.73 %	
01-61240-01	EMPLOYEE RECOG - FIRE DEPT			1,000.00	0.00	1,000.00	86.96	653.85	0.00	346.15	34.62 %	
01-61250-01	EMPLOY RECRUIT - FIRE DEPT			7,000.00	0.00	7,000.00	567.00	3,286.02	0.00	3,713.98	53.06 %	
01-6220A-01	FD-AWARE/EDUCTN - FIRE DEPT			4,000.00	0.00	4,000.00	162.12	3,524.08	0.00	475.92	11.90 %	
01-6220B-01	FD-BREATHG-SCBA - FIRE DEPT			4,622.00	0.00	4,622.00	0.00	3,279.83	0.00	1,342.17	29.04 %	
01-6220P-01	PERS PROT EQUIP - FIRE DEPT			18,077.00	0.00	18,077.00	7,535.70	81,774.91	0.00	-1,497.91	-1.87 %	
<b>Budget Adjustments</b>												
BA000090	TURNOUT GEAR	08/21/2023	62,200.00									
01-6220R-01	FHRP CONTRACT - FIRE DEPT			47,000.00	0.00	47,000.00	0.00	156,921.00	0.00	-109,921.00	-233.87 %	
				<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>	<b>385,065.00</b>	<b>447,265.00</b>	<b>55,349.83</b>	<b>628,059.35</b>	<b>0.00</b>	<b>-180,794.35</b>	<b>-40.42%</b>	
<b>Category: 60 - CAPITAL OUTLAY</b>												
01-61700-01	CAP ASSET EXP - FIRE DEPT			49,097.00	0.00	49,097.00	0.00	101,447.13	0.00	-22,350.13	-28.26 %	
<b>Budget Detail</b>												
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>								
CAP ASSET EXP - RADIO UPGRADES		0.00	0.00	49,097.00								
<b>Budget Adjustments</b>												
BA000091	RADIO SYSTEM UPGRADE - PHASE II	08/21/2023	30,000.00									
01-6220S-01	FD-SURF RESCUE - FIRE DEPT			0.00	0.00	0.00	0.00	645.82	0.00	-645.82	0.00 %	
01-62210-01	PUBLIC EDUCATION-CERT			1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %	
				<b>Category: 60 - CAPITAL OUTLAY Total:</b>	<b>50,097.00</b>	<b>80,097.00</b>	<b>0.00</b>	<b>102,092.95</b>	<b>0.00</b>	<b>-21,995.95</b>	<b>-27.46%</b>	
<b>Category: 70 - DEBT SERVICE</b>												
01-61800-01	PRINCIPAL			14,920.00	0.00	14,920.00	0.00	15,003.03	0.00	-83.03	-0.56 %	
01-6180H-01	INTEREST TRUCK - FIRE DEPT			3,511.00	0.00	3,511.00	0.00	3,427.83	0.00	83.17	2.37 %	
				<b>Category: 70 - DEBT SERVICE Total:</b>	<b>18,431.00</b>	<b>18,431.00</b>	<b>0.00</b>	<b>18,430.86</b>	<b>0.00</b>	<b>0.14</b>	<b>0.00%</b>	

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 80 - ALLOCATED OH**

ALLOC OVERHEAD - FIRE DEPT

01-62000-01

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	409,894.00	409,894.00	144,008.88	451,430.13	0.00	-41,536.13	-10.13 %
<b>Category: 80 - ALLOCATED OH Total:</b>	<b>409,894.00</b>	<b>409,894.00</b>	<b>144,008.88</b>	<b>451,430.13</b>	<b>0.00</b>	<b>-41,536.13</b>	<b>-10.13%</b>
<b>Expense Total:</b>	<b>3,040,729.00</b>	<b>3,132,929.00</b>	<b>419,215.78</b>	<b>3,124,311.02</b>	<b>0.00</b>	<b>8,617.98</b>	<b>0.28%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>-92,200.00</b>	<b>481,400.43</b>	<b>12,680.39</b>	<b>0.00</b>	<b>104,880.39</b>	<b>113.75%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>-92,200.00</b>	<b>481,400.43</b>	<b>12,680.39</b>	<b>0.00</b>	<b>104,880.39</b>	<b>113.75%</b>

## Group Summary

Categor...	Fund: 01 - GENERAL FUND	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
<b>Revenue</b>									
42 - FEES		14,500.00	14,500.00	-127.00	4,050.50	0.00	-10,449.50	72.07%	
43 - OTHER REVENUE		0.00	0.00	13,906.43	17,744.90	0.00	17,744.90	0.00%	
44 - PROPERTY TAXES		2,711,628.00	2,711,628.00	710,457.67	2,807,444.80	0.00	95,816.80	-3.53%	
45 - FED/STATE		314,601.00	314,601.00	176,379.11	307,751.21	0.00	-6,849.79	2.18%	
		<b>3,040,729.00</b>	<b>3,040,729.00</b>	<b>900,616.21</b>	<b>3,136,591.41</b>	<b>0.00</b>	<b>96,262.41</b>	<b>-3.17%</b>	
<b>Expense</b>									
50 - SALARIES		1,407,566.00	1,407,566.00	164,823.57	1,275,958.88	0.00	131,607.12	9.35%	
51 - BENEFITS		769,676.00	769,676.00	55,033.50	648,338.85	0.00	121,337.15	15.76%	
52 - SERVICES & SUPPLIES		385,065.00	447,265.00	55,349.83	628,059.35	0.00	-180,794.35	-40.42%	
60 - CAPITAL OUTLAY		50,097.00	80,097.00	0.00	102,092.95	0.00	-21,995.95	-27.46%	
70 - DEBT SERVICE		18,431.00	18,431.00	0.00	18,430.86	0.00	0.14	0.00%	
80 - ALLOCATED OH		409,894.00	409,894.00	144,008.88	451,430.13	0.00	-41,536.13	-10.13%	
		<b>3,040,729.00</b>	<b>3,132,929.00</b>	<b>419,215.78</b>	<b>3,124,311.02</b>	<b>0.00</b>	<b>8,617.98</b>	<b>0.28%</b>	
<b>Expense Total:</b>									
		<b>0.00</b>	<b>-92,200.00</b>	<b>481,400.43</b>	<b>12,680.39</b>	<b>0.00</b>	<b>104,880.39</b>	<b>113.75%</b>	
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>									
		<b>0.00</b>	<b>-92,200.00</b>	<b>481,400.43</b>	<b>12,680.39</b>	<b>0.00</b>	<b>104,880.39</b>	<b>113.75%</b>	
<b>Report Surplus (Deficit):</b>									
		<b>0.00</b>	<b>-92,200.00</b>	<b>481,400.43</b>	<b>12,680.39</b>	<b>0.00</b>	<b>104,880.39</b>	<b>113.75%</b>	

### Fund Summary

Fund	Original		Current		Period		Fiscal		Variance	
	Total Budget		Total Budget		Activity		Activity		Favorable	(Unfavorable)
01 - GENERAL FUND	0.00		-92,200.00		481,400.43		12,680.39		0.00	104,880.39
<b>Report Surplus (Deficit):</b>	<b>0.00</b>		<b>-92,200.00</b>		<b>481,400.43</b>		<b>12,680.39</b>		<b>0.00</b>	<b>104,880.39</b>



GENERAL FUND  
FACILITIES & RESOURCES – 02



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
<b>Category: 42 - FEES</b>									
	01-450000-02 VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	2,270.00	24,464.00	0.00	-1,536.00	5.91 %	
	01-45010-02 LEGION EXP REIM - PPT MGMT DEPT	0.00	0.00	0.00	500.00	0.00	500.00	0.00 %	
	01-45250-02 VH RENTS-PRIVET - FAC & RESRC DPT	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	100.00 %	
	<b>Category: 42 - FEES Total:</b>	<b>27,500.00</b>	<b>27,500.00</b>	<b>2,270.00</b>	<b>24,964.00</b>	<b>0.00</b>	<b>-2,536.00</b>	<b>9.22%</b>	
<b>Category: 43 - OTHER REVENUE</b>									
	01-43900-02 MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %	
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>	
<b>Category: 44 - PROPERTY TAXES</b>									
	01-43100-02 PROPERTY TAX - PPT MGMT DEPT	772,743.00	772,743.00	260,961.91	788,534.97	0.00	15,791.97	102.04 %	
	01-43110-02 SB2557 TAX - PPT MGMT DEPT	-4,233.00	-4,233.00	-3,976.07	-3,976.07	0.00	256.93	93.93 %	
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>768,510.00</b>	<b>768,510.00</b>	<b>256,985.84</b>	<b>784,558.90</b>	<b>0.00</b>	<b>16,048.90</b>	<b>2.09%</b>	
	<b>Revenue Total:</b>	<b>796,510.00</b>	<b>796,510.00</b>	<b>259,255.84</b>	<b>809,522.90</b>	<b>0.00</b>	<b>13,012.90</b>	<b>1.63%</b>	
<b>Expense</b>									
<b>Category: 50 - SALARIES</b>									
	01-50000-02 SALARY & WAGES - PPT MGMT DEPT	243,679.00	243,679.00	24,170.65	195,609.97	0.00	48,069.03	19.73 %	
	01-50100-02 OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	1,209.42	15,056.04	0.00	-5,056.04	-50.56 %	
	01-50200-02 STANDBY TIME - FAC & RESRC DPT	0.00	0.00	300.00	1,300.00	0.00	-1,300.00	0.00 %	
	01-50400-02 SICK/VAC PAY - PPT MGMT DEPT	0.00	0.00	0.00	17,516.00	0.00	-17,516.00	0.00 %	
	01-50500-02 HOLIDAY - PPT MGMT DEPT	0.00	0.00	1,501.11	9,554.50	0.00	-9,554.50	0.00 %	
	<b>Category: 50 - SALARIES Total:</b>	<b>253,679.00</b>	<b>253,679.00</b>	<b>27,181.18</b>	<b>239,036.51</b>	<b>0.00</b>	<b>14,642.49</b>	<b>5.77%</b>	
<b>Category: 51 - BENEFITS</b>									
	01-51010-02 UNIFORM ALLOWNCC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	800.00	0.00	400.00	33.33 %	
	01-51020-02 MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	264.32	2,992.12	0.00	807.88	21.26 %	
	01-51030-02 MED-PERS-CARE - PPT MGMT DEPT	40,911.00	40,911.00	2,446.28	25,347.95	0.00	15,563.05	38.04 %	
	01-51050-02 LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	33.94	264.55	0.00	167.45	38.76 %	
	01-51060-02 FICA - PPT MGMT DEPT	14,738.00	14,738.00	1,659.93	14,461.76	0.00	276.24	1.87 %	
	01-51070-02 MEDICARE - PPT MGMT DEPT	3,025.00	3,025.00	388.21	3,382.23	0.00	-357.23	-11.81 %	
	01-51080-02 WORKERS COMP - PPT MGMT DEPT	12,654.00	12,654.00	734.20	7,935.21	0.00	4,718.79	37.29 %	
	01-51090-02 RETIREMENT-PERS - PPT MGMT DEPT	73,627.00	73,627.00	1,722.76	55,076.62	0.00	18,550.38	25.20 %	
	01-51200-02 OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	250.00	2,650.00	0.00	550.00	17.19 %	
	01-51210-02 RETIREES HEALTH - PPT MGMT DEPT	23,834.00	23,834.00	1,822.31	20,918.12	0.00	2,915.88	12.23 %	

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
<u>01-51220-02</u>	5,200.00	5,200.00	100.00	2,150.00	0.00	3,050.00	58.65 %
<b>Category: 51 - BENEFITS Total:</b>							
<u>01-6011L-02</u>	0.00	0.00	733.28	733.28	0.00	-733.28	0.00 %
<u>01-60300-02</u>	0.00	0.00	0.00	-701.02	0.00	701.02	0.00 %
<u>01-6033B-02</u>	11,312.00	11,312.00	-338.22	31,562.84	0.00	-20,250.84	-179.02 %
<u>01-6033E-02</u>	30,000.00	30,000.00	0.00	5,639.19	0.00	24,360.81	81.20 %
<u>01-6033G-02</u>	23,073.00	23,073.00	2,290.14	23,057.68	0.00	15.32	0.07 %
<u>01-6033L-02</u>	1,061.00	1,061.00	640.13	-13,951.72	0.00	15,012.72	1,414.96 %
<u>01-6033R-02</u>	50,000.00	50,000.00	16,149.10	27,588.13	0.00	22,411.87	44.82 %
<u>01-6033V-02</u>	17,514.00	17,514.00	915.31	16,653.42	0.00	860.58	4.91 %
<u>01-6033Z-02</u>	0.00	0.00	0.00	2,310.60	0.00	-2,310.60	0.00 %
<u>01-6041L-02</u>	5,600.00	5,600.00	0.00	9,127.77	0.00	-3,527.77	-63.00 %
<u>01-6041N-02</u>	1,797.00	1,797.00	3,477.31	30,829.27	0.00	-29,032.27	-1,615.60 %
<u>01-60440-02</u>	0.00	0.00	0.00	698.78	0.00	-698.78	0.00 %
<u>01-60450-02</u>	300.00	300.00	648.04	3,651.34	0.00	-3,351.34	-1,117.11 %
<u>01-60500-02</u>	70.00	70.00	0.00	1,074.32	0.00	-1,004.32	-1,434.74 %
<u>01-60520-02</u>	0.00	0.00	0.00	86.11	0.00	-86.11	0.00 %
<u>01-60530-02</u>	0.00	0.00	0.00	3.26	0.00	-3.26	0.00 %
<u>01-60550-02</u>	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>01-6060C-02</u>	2,200.00	2,200.00	661.47	3,400.42	0.00	-1,200.42	-54.56 %
<u>01-6060E-02</u>	24,649.00	24,649.00	2,591.68	26,055.57	0.00	-1,406.57	-5.71 %
<u>01-6060G-02</u>	5,000.00	5,000.00	212.24	2,822.91	0.00	2,177.09	43.54 %
<u>01-6060L-02</u>	5,709.00	5,709.00	788.22	4,877.33	0.00	831.67	14.57 %
<u>01-6060P-02</u>	1,543.00	1,543.00	351.48	2,009.28	0.00	-466.28	-30.22 %
<u>01-6060S-02</u>	3,980.00	3,980.00	729.64	4,757.33	0.00	-777.33	-19.53 %
<u>01-6060W-02</u>	8,586.00	8,586.00	1,488.48	10,438.32	0.00	-1,852.32	-21.57 %
<u>01-60700-02</u>	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>01-6080M-02</u>	24,725.00	24,725.00	0.00	30,862.24	0.00	-6,137.24	-24.82 %
<u>01-6080T-02</u>	0.00	0.00	0.00	2,015.44	0.00	-2,015.44	0.00 %
<u>01-60900-02</u>	13,000.00	13,000.00	1,253.31	14,873.51	0.00	-1,873.51	-14.41 %
<u>01-60930-02</u>	1,000.00	1,000.00	924.49	4,887.83	0.00	-3,887.83	-388.78 %
<u>01-60940-02</u>	1,000.00	1,000.00	0.00	3,104.46	0.00	-2,104.46	-210.45 %
<u>01-60960-02</u>	19,000.00	19,000.00	682.03	26,513.68	0.00	-7,513.68	-39.55 %
<u>01-61150-02</u>	0.00	0.00	1,176.72	1,176.72	0.00	-1,176.72	0.00 %
<u>01-6120E-02</u>	0.00	0.00	0.00	73.07	0.00	-73.07	0.00 %
<u>01-61250-02</u>	0.00	0.00	225.00	2,749.66	0.00	-2,749.66	0.00 %
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>							
	182,621.00	182,621.00	9,421.95	135,978.56	0.00	46,642.44	25.54%

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 60 - CAPITAL OUTLAY**

01-61700-02 CAP ASSET EXP - FAC & RESRC DPT

**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:**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
0.00	24,831.00	0.00	24,831.00	0.00	0.00	0.00 %
0.00	0.00	0.00	1,348.40	0.00	-1,348.40	0.00 %
1,467.00	1,467.00	56.51	916.10	0.00	550.90	37.55 %
9,764.00	9,764.00	879.48	10,326.78	0.00	-562.78	-5.76 %

**Category: 70 - DEBT SERVICE Total:**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
0.00	11,231.00	935.99	12,591.28	0.00	-1,360.28	-12.11%

**Category: 80 - ALLOCATED OH**

01-62000-02 ALLOC OVERHEAD - PPT MGMT DEPT

**Category: 80 - ALLOCATED OH Total:**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
129,519.00	129,519.00	45,504.06	142,643.31	0.00	-13,124.31	-10.13 %
129,519.00	129,519.00	45,504.06	142,643.31	0.00	-13,124.31	-10.13%

**Expense Total:**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
829,669.00	854,500.00	118,643.03	834,061.68	0.00	20,438.32	2.39%

**Fund: 01 - GENERAL FUND Surplus (Deficit):**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
-33,159.00	-57,990.00	140,612.81	-24,538.78	0.00	33,451.22	57.68%

**Report Surplus (Deficit):**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
-33,159.00	-57,990.00	140,612.81	-24,538.78	0.00	33,451.22	57.68%

Budget Report

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Group Summary

Category...	Original Budget		Current Budget		Period Activity		Fiscal Activity		Encumbrances		Variance	
	Total	Budget	Total	Budget	Activity	Period	Activity	Fiscal	Encumbrances	Favorable (Unfavorable)	Percent Remaining	
<b>Fund: 01 - GENERAL FUND</b>												
<b>Revenue</b>												
42 - FEES	27,500.00		27,500.00		2,270.00		24,964.00		0.00			9.22%
43 - OTHER REVENUE	500.00		500.00		0.00		0.00		0.00			100.00%
44 - PROPERTY TAXES	768,510.00		768,510.00		256,985.84		784,558.90		0.00			-2.09%
	<b>796,510.00</b>		<b>796,510.00</b>		<b>259,255.84</b>		<b>809,522.90</b>		<b>0.00</b>			<b>-1.63%</b>
<b>Revenue Surplus (Deficit):</b>												
<b>Expense</b>												
50 - SALARIES	253,679.00		253,679.00		27,181.18		239,036.51		0.00			5.77%
51 - BENEFITS	182,621.00		182,621.00		9,421.95		135,978.56		0.00			25.54%
52 - SERVICES & SUPPLIES	252,619.00		252,619.00		35,599.85		278,981.02		0.00			-10.44%
60 - CAPITAL OUTLAY	0.00		24,831.00		0.00		24,831.00		0.00			0.00%
70 - DEBT SERVICE	11,231.00		11,231.00		935.99		12,591.28		0.00			-12.11%
80 - ALLOCATED OH	129,519.00		129,519.00		45,504.06		142,643.31		0.00			-10.13%
	<b>829,669.00</b>		<b>854,500.00</b>		<b>118,643.03</b>		<b>834,061.68</b>		<b>0.00</b>			<b>2.39%</b>
<b>Expense Total:</b>												
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>												
	<b>-33,159.00</b>		<b>-57,990.00</b>		<b>140,612.81</b>		<b>-24,538.78</b>		<b>0.00</b>			<b>57.68%</b>
<b>Report Surplus (Deficit):</b>												
	<b>-33,159.00</b>		<b>-57,990.00</b>		<b>140,612.81</b>		<b>-24,538.78</b>		<b>0.00</b>			<b>57.68%</b>

## Fund Summary

Fund	Original		Current		Period		Fiscal		Variance	
	Total Budget		Total Budget		Activity		Activity		Favorable	(Unfavorable)
01 - GENERAL FUND	-33,159.00		-57,990.00		140,612.81		-24,538.78		0.00	33,451.22
<b>Report Surplus (Deficit):</b>	<b>-33,159.00</b>		<b>-57,990.00</b>		<b>140,612.81</b>		<b>-24,538.78</b>		<b>0.00</b>	<b>33,451.22</b>

**GENERAL FUND**  
**PARKS, RECREATION & OPEN SPACE – 16**



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Fund: 01 - GENERAL FUND		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<b>Revenue</b>								
<b>Category: 43 - OTHER REVENUE</b>								
01-43900-16	MISC. REVENUE - PROS DEPT	0.00	0.00	-6,081.50	-25.00	0.00	-25.00	0.00 %
01-46260-16	PROJECT CONTRIBUTION SKATE PARK	0.00	14,719.83	14,155.31	14,655.31	0.00	-64.52	0.44 %
<b>Budget Adjustments</b>								
BA0000123	CCC PROJECT CONTRIBUTION							
	Adjustment							
	-14,719.83							
<b>Category: 43 - OTHER REVENUE Total:</b>		<b>0.00</b>	<b>14,719.83</b>	<b>8,073.81</b>	<b>14,630.31</b>	<b>0.00</b>	<b>-89.52</b>	<b>0.61%</b>
<b>Category: 44 - PROPERTY TAXES</b>								
01-43100-16	PROPERTY TAX - PROS DEPT	55,449.00	55,449.00	18,844.87	57,065.61	0.00	1,616.61	102.92 %
01-43110-16	SB2557 TAX - PROS DEPT	-400.00	-400.00	-436.43	-436.43	0.00	-36.43	9.11 %
<b>Category: 44 - PROPERTY TAXES Total:</b>		<b>55,049.00</b>	<b>55,049.00</b>	<b>18,408.44</b>	<b>56,629.18</b>	<b>0.00</b>	<b>1,580.18</b>	<b>2.87%</b>
<b>Category: 45 - FED/STATE</b>								
01-46100-16	GRANTS/MISC REV - PROS DEPT	0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %
<b>Budget Adjustments</b>								
BA0000087	EAST RANCH RESTROOM PROGRAM GR							
	Adjustment							
	-177,952.00							
<b>Category: 45 - FED/STATE Total:</b>		<b>0.00</b>	<b>177,952.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-177,952.00</b>	<b>100.00%</b>
<b>Revenue Total:</b>		<b>55,049.00</b>	<b>247,720.83</b>	<b>26,482.25</b>	<b>71,259.49</b>	<b>0.00</b>	<b>-176,461.34</b>	<b>71.23%</b>
<b>Expense</b>								
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>								
01-60500-16	OFFICE SUPPLIES - PROS DEPT	0.00	0.00	0.00	64.35	0.00	-64.35	0.00 %
01-60550-16	GOV'T FEES & LIC - PROS DEPT	0.00	0.00	0.00	781.85	0.00	-781.85	0.00 %
01-60800-16	PRO SVS-PROS DEPT	18,793.00	18,793.00	4,930.00	4,930.00	0.00	13,863.00	73.77 %
<b>Budget Detail</b>								
	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					
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>		<b>18,793.00</b>	<b>18,793.00</b>	<b>4,930.00</b>	<b>5,776.20</b>	<b>0.00</b>	<b>13,016.80</b>	<b>69.26%</b>



**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 60 - CAPITAL OUTLAY**

01-61700-16 CAP ASSET EXP - PROS DEPT 59,333.00 493,559.83 205,912.10 250,626.55 0.00 242,933.28 49.22 %

**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	205,912.10	250,626.55	0.00	242,933.28	49.22 %

**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: 59,333.00 493,559.83 205,912.10 250,626.55 0.00 242,933.28 49.22%

**Category: 80 - ALLOCATED OH**

01-62000-16 ALLOC OVERHEAD - PROS DEPT 28,610.00 28,610.00 10,051.58 31,509.08 0.00 -2,899.08 -10.13 %

Category: 80 - ALLOCATED OH Total: 28,610.00 28,610.00 10,051.58 31,509.08 0.00 -2,899.08 -10.13%

Expense Total: 106,736.00 540,962.83 220,893.68 287,911.83 0.00 253,051.00 46.78%

Fund: 01 - GENERAL FUND Surplus (Deficit): -51,687.00 -293,242.00 -194,411.43 -216,652.34 0.00 76,589.66 26.12%

Report Surplus (Deficit): -51,687.00 -293,242.00 -194,411.43 -216,652.34 0.00 76,589.66 26.12%

## Group Summary

Category...	Original Budget		Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
	Total Budget	0.00					Favorable (Unfavorable)	Percent Remaining	
<b>Fund: 01 - GENERAL FUND</b>									
<b>Revenue</b>									
43 - OTHER REVENUE	0.00	14,719.83	8,073.81	14,630.31	0.00	-89.52	0.61%		
44 - PROPERTY TAXES	55,049.00	55,049.00	18,408.44	56,629.18	0.00	1,580.18	-2.87%		
45 - FED/STATE	0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00%		
	<b>55,049.00</b>	<b>247,720.83</b>	<b>26,482.25</b>	<b>71,259.49</b>	<b>0.00</b>	<b>-176,461.34</b>	<b>71.23%</b>		
<b>Revenue Surplus (Deficit):</b>									
<b>Expense</b>									
52 - SERVICES & SUPPLIES	18,793.00	18,793.00	4,930.00	5,776.20	0.00	13,016.80	69.26%		
60 - CAPITAL OUTLAY	59,333.00	493,559.83	205,912.10	250,626.55	0.00	242,933.28	49.22%		
80 - ALLOCATED OH	28,610.00	28,610.00	10,051.58	31,509.08	0.00	-2,899.08	-10.13%		
	<b>106,736.00</b>	<b>540,962.83</b>	<b>220,893.68</b>	<b>287,911.83</b>	<b>0.00</b>	<b>253,051.00</b>	<b>46.78%</b>		
<b>Expense Total:</b>									
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>-51,687.00</b>	<b>-293,242.00</b>	<b>-194,411.43</b>	<b>-216,652.34</b>	<b>0.00</b>	<b>76,589.66</b>	<b>26.12%</b>		
<b>Report Surplus (Deficit):</b>	<b>-51,687.00</b>	<b>-293,242.00</b>	<b>-194,411.43</b>	<b>-216,652.34</b>	<b>0.00</b>	<b>76,589.66</b>	<b>26.12%</b>		

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
01 - GENERAL FUND	-51,687.00	-293,242.00	-194,411.43	-216,652.34	0.00	76,589.66
<b>Report Surplus (Deficit):</b>	<b>-51,687.00</b>	<b>-293,242.00</b>	<b>-194,411.43</b>	<b>-216,652.34</b>	<b>0.00</b>	<b>76,589.66</b>

GENERAL FUND  
ADMINISTRATION – 09



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
<b>Category: 42 - FEES</b>									
	FRANCHISE FEES - ADMIN DEPT	185,000.00	185,000.00	26,000.00	139,157.49	0.00	-45,842.51	24.78 %	
	VAC RENTAL REG - ADMIN DEPT	1,000.00	1,000.00	0.00	459.00	0.00	-541.00	54.10 %	
	<b>Category: 42 - FEES Total:</b>	<b>186,000.00</b>	<b>186,000.00</b>	<b>26,000.00</b>	<b>139,616.49</b>	<b>0.00</b>	<b>-46,383.51</b>	<b>24.94%</b>	
<b>Category: 43 - OTHER REVENUE</b>									
	EV CHARGING	0.00	0.00	427.52	427.52	0.00	427.52	0.00 %	
	INTEREST INCOME - ADMIN DEPT	15,000.00	15,000.00	133,473.63	184,650.05	0.00	169,650.05	1,231.00 %	
	RADIO VAULT RNT - ADMIN DEPT	2,400.00	2,400.00	600.00	2,400.00	0.00	0.00	0.00 %	
	MISC. REVENUE - ADMIN DEPT	1,545.00	1,545.00	60.00	7,637.63	0.00	6,092.63	494.34 %	
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>18,945.00</b>	<b>18,945.00</b>	<b>134,561.15</b>	<b>195,115.20</b>	<b>0.00</b>	<b>176,170.20</b>	<b>929.90%</b>	
<b>Category: 44 - PROPERTY TAXES</b>									
	PROPERTY TAX - ADMIN DEPT	0.00	0.00	-991,709.98	0.00	0.00	0.00	0.00 %	
	SB2557 TAX - ADMIN DEPT	0.00	0.00	43,061.73	0.00	0.00	0.00	0.00 %	
	SB1090-PROPTAX - ADMIN DEPT	15,366.00	15,366.00	15,366.04	15,366.04	0.00	0.04	100.00 %	
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>15,366.00</b>	<b>15,366.00</b>	<b>-933,282.21</b>	<b>15,366.04</b>	<b>0.00</b>	<b>0.04</b>	<b>0.00%</b>	
	<b>Revenue Total:</b>	<b>220,311.00</b>	<b>220,311.00</b>	<b>-772,721.06</b>	<b>350,097.73</b>	<b>0.00</b>	<b>129,786.73</b>	<b>58.91%</b>	
<b>Expense</b>									
<b>Category: 50 - SALARIES</b>									
	SALARY & WAGES - ADMIN DEPT	703,269.00	703,269.00	69,546.59	548,326.95	0.00	154,942.05	22.03 %	
	OVERTIME - ADMIN DEPT	2,000.00	2,000.00	51.73	2,283.90	0.00	-283.90	-14.20 %	
	PART-TIME - ADMIN DEPT	0.00	0.00	2,200.00	23,000.00	0.00	-23,000.00	0.00 %	
	SICK/VAC PAY - ADMIN DEPT	0.00	0.00	3,141.94	22,776.11	0.00	-22,776.11	0.00 %	
	HOLIDAY - ADMIN DEPT	0.00	0.00	6,940.39	30,712.57	0.00	-30,712.57	0.00 %	
	<b>Category: 50 - SALARIES Total:</b>	<b>705,269.00</b>	<b>705,269.00</b>	<b>81,880.65</b>	<b>627,099.53</b>	<b>0.00</b>	<b>78,169.47</b>	<b>11.08%</b>	
<b>Category: 51 - BENEFITS</b>									
	MED-PRINCIPAL - ADMIN DEPT	9,114.00	9,114.00	611.08	4,849.16	0.00	4,264.84	46.79 %	
	MED-PERS-CARE - ADMIN DEPT	81,822.00	81,822.00	5,289.54	52,463.54	0.00	29,358.46	35.88 %	
	LIFE INSURANCE - ADMIN DEPT	864.00	864.00	61.98	445.66	0.00	418.34	48.42 %	
	FICA - ADMIN DEPT	41,141.00	41,141.00	5,051.41	38,633.07	0.00	2,507.93	6.10 %	
	MEDICARE - ADMIN DEPT	8,297.00	8,297.00	1,181.37	9,035.13	0.00	-738.13	-8.90 %	
	WORKERS COMP - ADMIN DEPT	3,867.00	3,867.00	1,008.71	11,759.78	0.00	-7,892.78	-204.11 %	
	RETIREMENT-PERS - ADMIN DEPT	218,412.00	218,412.00	5,177.98	172,558.13	0.00	45,853.87	20.99 %	

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
01-51200-09	17,150.00	17,150.00	650.00	16,062.50	0.00	1,087.50	6.34 %
01-51210-09	112,000.00	112,000.00	5,683.15	77,151.12	0.00	34,848.88	31.12 %
01-51220-09	10,400.00	10,400.00	900.00	11,500.00	0.00	-1,100.00	-10.58 %
<b>Category: 51 - BENEFITS Total:</b>	<b>503,067.00</b>	<b>503,067.00</b>	<b>25,615.22</b>	<b>394,458.09</b>	<b>0.00</b>	<b>108,608.91</b>	<b>21.59%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>							
01-60100-09	0.00	0.00	964.14	1,203.76	0.00	-1,203.76	0.00 %
01-60111-09	4,000.00	4,000.00	252.76	1,161.37	0.00	2,838.63	70.97 %
01-6011W-09	3,576.00	3,576.00	0.00	3,645.51	0.00	-69.51	-1.94 %
01-60140-09	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
01-60300-09	343,086.00	343,086.00	0.00	346,650.79	0.00	-3,564.79	-1.04 %
01-6033B-09	6,000.00	6,000.00	126.00	2,796.21	0.00	3,203.79	53.40 %
01-6033G-09	5,000.00	5,000.00	828.88	5,121.40	0.00	-121.40	-2.43 %
01-6041L-09	800.00	800.00	0.00	451.88	0.00	348.12	43.52 %
01-60440-09	129,427.00	129,427.00	1,317.53	125,639.65	0.00	3,787.35	2.93 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
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				
01-60450-09	10,106.00	10,106.00	1,280.49	14,050.50	0.00	-3,944.50	-39.03 %
01-60480-09	500.00	500.00	500.00	39.30	0.00	460.70	92.14 %
01-6048E-09	41.00	41.00	41.00	0.00	0.00	41.00	100.00 %
01-60500-09	4,000.00	4,000.00	4,000.00	6,074.84	0.00	-2,074.84	-51.87 %
01-60510-09	3,500.00	3,500.00	3,500.00	2,074.56	0.00	1,425.44	40.73 %
01-60520-09	6,000.00	6,000.00	6,000.00	8,238.57	0.00	-2,238.57	-37.31 %
01-60530-09	2,200.00	2,200.00	2,200.00	1,124.74	0.00	1,075.26	48.88 %
01-60540-09	14,000.00	14,000.00	0.00	9,575.00	0.00	4,425.00	31.61 %
01-60550-09	46,750.00	46,750.00	0.00	35,158.01	0.00	11,591.99	24.80 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00				
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	21,380.00				
01-6060C-09	5,836.00	5,836.00	5,836.00	5,920.39	0.00	-84.39	-1.45 %
01-6060E-09	9,077.00	9,077.00	9,077.00	10,516.10	0.00	-1,439.10	-15.85 %
01-6060G-09	300.00	300.00	300.00	181.48	0.00	118.52	39.51 %
01-6060I-09	7,000.00	7,000.00	7,000.00	4,596.75	0.00	2,403.25	34.33 %
01-6060P-09	9,385.00	9,385.00	9,385.00	7,302.92	0.00	2,082.08	22.19 %
01-6060S-09	623.00	623.00	623.00	630.86	0.00	-7.86	-1.26 %
01-6060W-09	391.00	391.00	391.00	475.05	0.00	-84.05	-21.50 %

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
01-60700-09	564.00	564.00	0.00	592.80	0.00	-28.80	-5.11 %
01-60750-09	34,127.00	34,127.00	2,771.83	32,897.40	0.00	1,229.60	3.60 %
01-6080A-09	23,848.00	23,848.00	6,405.00	24,305.00	0.00	-457.00	-1.92 %
01-6080F-09	0.00	0.00	3,819.36	13,424.16	0.00	-13,424.16	0.00 %
01-6080K-09	259,381.00	259,381.00	0.00	206,685.50	0.00	52,695.50	20.32 %
01-6080L-09	73,958.00	73,958.00	53,328.02	167,529.12	0.00	-93,571.12	-126.52 %
01-6080M-09	25,000.00	25,000.00	8,912.18	66,166.93	0.00	-41,166.93	-164.67 %
01-6080T-09	30,000.00	30,000.00	0.00	115,509.09	0.00	-85,509.09	-285.03 %
01-60860-09	40,000.00	40,000.00	20,857.68	24,187.78	0.00	15,812.22	39.53 %
01-60890-09	0.00	0.00	0.00	5.36	0.00	-5.36	0.00 %
01-60900-09	2,236.00	2,236.00	0.00	1,357.77	0.00	878.23	39.28 %
01-60940-09	521.00	521.00	0.00	232.57	0.00	288.43	55.36 %
01-60950-09	2,000.00	2,000.00	1,705.68	1,705.68	0.00	294.32	14.72 %
01-60960-09	108.00	108.00	30.00	30.00	0.00	78.00	72.22 %
01-61150-09	9,211.00	9,211.00	9,714.23	62,300.20	0.00	-53,089.20	-576.37 %
01-6120D-09	5,000.00	5,000.00	0.00	2,913.00	0.00	2,087.00	41.74 %
01-6120E-09	10,000.00	10,000.00	1,395.26	18,075.57	0.00	-8,075.57	-80.76 %
01-6120G-09	5,234.00	5,234.00	0.00	5,350.00	0.00	-116.00	-2.22 %
01-61240-09	150.00	150.00	198.35	1,197.29	0.00	-1,047.29	-698.19 %
01-61250-09	2,127.00	2,127.00	350.00	3,963.98	0.00	-1,836.98	-86.36 %
<b>Category: 60 - CAPITAL OUTLAY</b>	<b>1,135,163.00</b>	<b>1,135,163.00</b>	<b>119,577.78</b>	<b>1,341,058.84</b>	<b>0.00</b>	<b>-205,895.84</b>	<b>-18.14%</b>
01-61700-09	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
<b>Budget Detail</b>							
<b>Description</b>							
CAP ASSET EXP - UPDATE SOUND SYSTEM VETS HALL	Units	Price	Amount				
	0.00	0.00	20,000.00				
<b>Category: 60 - CAPITAL OUTLAY Total:</b>							
	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
<b>Category: 80 - ALLOCATED OH</b>							
ALLOC OVERHEAD - ADMIN DEPT	-2,145,188.00	-2,145,188.00	-753,671.34	-2,362,562.34	0.00	217,374.34	-10.13 %
<b>Category: 80 - ALLOCATED OH Total:</b>	<b>-2,145,188.00</b>	<b>-2,145,188.00</b>	<b>-753,671.34</b>	<b>-2,362,562.34</b>	<b>0.00</b>	<b>217,374.34</b>	<b>-10.13%</b>
<b>Expense Total:</b>							
	218,311.00	218,311.00	-526,597.69	54.12	0.00	218,256.88	99.98%
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>							
	2,000.00	2,000.00	-246,123.37	350,043.61	0.00	348,043.61	17,402.18%
<b>Report Surplus (Deficit):</b>							
	2,000.00	2,000.00	-246,123.37	350,043.61	0.00	348,043.61	17,402.18%

## Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
42 - FEES	186,000.00	186,000.00	26,000.00	139,616.49	0.00	-46,383.51	24.94%
43 - OTHER REVENUE	18,945.00	18,945.00	134,561.15	195,115.20	0.00	176,170.20	-929.90%
44 - PROPERTY TAXES	15,366.00	15,366.00	-933,282.21	15,366.04	0.00	0.04	0.00%
	<b>220,311.00</b>	<b>220,311.00</b>	<b>-772,721.06</b>	<b>350,097.73</b>	<b>0.00</b>	<b>129,786.73</b>	<b>-58.91%</b>
<b>Revenue Surplus (Deficit):</b>							
<b>220,311.00</b>							
<b>Expense</b>							
50 - SALARIES	705,269.00	705,269.00	81,880.65	627,099.53	0.00	78,169.47	11.08%
51 - BENEFITS	503,067.00	503,067.00	25,615.22	394,458.09	0.00	108,608.91	21.59%
52 - SERVICES & SUPPLIES	1,135,163.00	1,135,163.00	119,577.78	1,341,058.84	0.00	-205,895.84	-18.14%
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	-753,671.34	-2,362,562.34	0.00	217,374.34	-10.13%
	<b>218,311.00</b>	<b>218,311.00</b>	<b>-526,597.69</b>	<b>54.12</b>	<b>0.00</b>	<b>218,256.88</b>	<b>99.98%</b>
<b>Expense Total:</b>							
<b>218,311.00</b>							
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>							
<b>2,000.00</b>							
<b>Report Surplus (Deficit):</b>							
<b>2,000.00</b>							



### Fund Summary

Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Variance Favorable (Unfavorable)	
	Total Budget		Total Budget		Activity		Activity			
01 - GENERAL FUND	2,000.00		2,000.00		-246,123.37		350,043.61		0.00	348,043.61
<b>Report Surplus (Deficit):</b>	<b>2,000.00</b>		<b>2,000.00</b>		<b>-246,123.37</b>		<b>350,043.61</b>		<b>0.00</b>	<b>348,043.61</b>

# 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: 06/30/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
<b>Fund: 11 - WATER FUND</b>								
Revenue	3,912,500.00	4,287,500.00	787,202.16	3,962,670.50	0.00	-324,829.50	7.58%	
Expense	3,906,060.00	6,370,123.00	989,745.05	3,759,684.64	0.00	2,610,438.36	40.98%	
	<b>6,440.00</b>	<b>-2,082,623.00</b>	<b>-202,542.89</b>	<b>202,985.86</b>	<b>0.00</b>	<b>2,285,608.86</b>	<b>109.75%</b>	
<b>Fund: 12 - WASTEWATER FUND</b>								
Revenue	3,854,900.00	14,113,144.00	939,379.30	5,749,926.93	0.00	-8,363,217.07	59.26%	
Expense	3,806,833.00	14,232,883.00	693,174.69	5,313,398.24	0.00	8,919,484.76	62.67%	
	<b>48,067.00</b>	<b>-119,739.00</b>	<b>246,204.61</b>	<b>436,528.69</b>	<b>0.00</b>	<b>556,267.69</b>	<b>464.57%</b>	
<b>Fund: 39 - WRF OPERATIONS</b>								
Revenue	1,329,000.00	1,329,000.00	226,908.75	1,319,526.40	0.00	-9,473.60	0.71%	
Expense	1,181,556.00	1,894,556.00	43,178.21	953,260.55	0.00	941,295.45	49.68%	
	<b>147,444.00</b>	<b>-565,556.00</b>	<b>183,730.54</b>	<b>366,265.85</b>	<b>0.00</b>	<b>931,821.85</b>	<b>164.76%</b>	
<b>Fund: 40 - WRF CAPITAL</b>								
Expense	0.00	371,594.00	17,463.03	36,448.99	0.00	335,145.01	90.19%	
	<b>0.00</b>	<b>371,594.00</b>	<b>17,463.03</b>	<b>36,448.99</b>	<b>0.00</b>	<b>335,145.01</b>	<b>90.19%</b>	
<b>Report Surplus (Deficit):</b>	<b>201,951.00</b>	<b>-3,139,512.00</b>	<b>209,929.23</b>	<b>969,331.41</b>	<b>0.00</b>	<b>4,108,843.41</b>	<b>130.88%</b>	

## Fund Summary

Fund	Original Budget		Current Total Budget		Period Activity		Fiscal Activity		Encumbrances		Variance Favorable (Unfavorable)
	Total		Total		Activity		Activity				
11 - WATER FUND	6,440.00		-2,082,623.00		-202,542.89		202,985.86		0.00		2,285,608.86
12 - WASTEWATER FUND	48,067.00		-119,739.00		246,204.61		436,528.69		0.00		556,267.69
39 - WRF OPERATIONS	147,444.00		-565,556.00		183,730.54		366,265.85		0.00		931,821.85
40 - WRF CAPITAL	0.00		-371,594.00		-17,463.03		-36,448.99		0.00		335,145.01
<b>Report Surplus (Deficit):</b>	<b>201,951.00</b>		<b>-3,139,512.00</b>		<b>209,929.23</b>		<b>969,331.41</b>		<b>0.00</b>		<b>4,108,843.41</b>

WATER FUND  
WATER DEPARTMENT – 11



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Fund: 11 - WATER FUND Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
<u>11-40000-11</u>	3,595,000.00	3,595,000.00	593,904.03	3,418,498.01	0.00	-176,501.99	4.91 %
<b>Category: 40 - SALES</b>	<b>3,595,000.00</b>	<b>3,595,000.00</b>	<b>593,904.03</b>	<b>3,418,498.01</b>	<b>0.00</b>	<b>-176,501.99</b>	<b>4.91 %</b>
<b>Category: 41 - PENALTIES</b>							
<u>11-40070-11</u>	500.00	500.00	175.00	1,495.00	0.00	995.00	299.00 %
<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	5,400.20	30,979.65	0.00	979.65	103.27 %
<b>Category: 41 - PENALTIES Total:</b>	<b>33,100.00</b>	<b>33,100.00</b>	<b>5,575.20</b>	<b>32,474.65</b>	<b>0.00</b>	<b>-625.35</b>	<b>1.89 %</b>
<b>Category: 42 - FEES</b>							
<u>11-40080-11</u>	4,000.00	4,000.00	462.00	3,503.50	0.00	-496.50	12.41 %
<u>11-40140-11</u>	1,000.00	1,000.00	0.00	99.00	0.00	-901.00	90.10 %
<u>11-40500-10</u>	3,000.00	3,000.00	60.00	3,004.00	0.00	4.00	100.13 %
<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	59,508.00	0.00	-492.00	0.82 %
<u>11-41100-10</u>	28,400.00	28,400.00	0.00	10,600.00	0.00	-17,800.00	62.68 %
<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	231.90	4,742.95	0.00	2,742.95	237.15 %
<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	0.00	1,906.50	0.00	-93.50	4.68 %
<b>Category: 42 - FEES Total:</b>	<b>105,900.00</b>	<b>105,900.00</b>	<b>753.90</b>	<b>83,335.72</b>	<b>0.00</b>	<b>-22,564.28</b>	<b>21.31 %</b>
<b>Category: 43 - OTHER REVENUE</b>							
<u>11-42000-11</u>	8,000.00	8,000.00	191,228.09	246,670.31	0.00	238,670.31	3,083.38 %
<u>11-43900-11</u>	1,000.00	1,000.00	2,656.94	14,387.83	0.00	13,387.83	1,438.78 %
<b>Category: 43 - OTHER REVENUE Total:</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>193,885.03</b>	<b>261,058.14</b>	<b>0.00</b>	<b>252,058.14</b>	<b>2,800.65 %</b>
<b>Category: 44 - PROPERTY TAXES</b>							
<u>11-43110-11</u>	-8,500.00	-8,500.00	-8,185.00	-8,185.00	0.00	315.00	96.29 %
<u>11-43600-11</u>	178,000.00	178,000.00	1,269.00	175,488.98	0.00	-2,511.02	1.41 %
<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>169,500.00</b>	<b>169,500.00</b>	<b>-6,916.00</b>	<b>167,303.98</b>	<b>0.00</b>	<b>-2,196.02</b>	<b>1.30 %</b>

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 45 - FED/STATE**

11-46200-11

**Budget Adjustments**

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

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

**Category: 45 - FED/STATE Total:**

<b>0.00</b>	<b>375,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-375,000.00</b>	<b>100.00%</b>
<b>Revenue Total:</b>						
<b>3,912,500.00</b>	<b>4,287,500.00</b>	<b>787,202.16</b>	<b>3,962,670.50</b>	<b>0.00</b>	<b>-324,829.50</b>	<b>7.58%</b>

**Expense**

**Category: 50 - SALARIES**

<u>11-50000-11</u>	SALARY & WAGES - WATER DEPT	621,417.00	621,417.00	51,670.24	436,334.37	0.00	185,082.63	29.78 %
<u>11-50100-11</u>	OVERTIME - WATER DEPT	35,000.00	35,000.00	2,906.95	16,452.71	0.00	18,547.29	52.99 %
<u>11-50200-11</u>	STANDBY TIME - WATER DEPT	18,250.00	18,250.00	1,400.00	17,650.00	0.00	600.00	3.29 %
<u>11-50400-11</u>	SICK/VAC PAY - WATER DEPT	0.00	0.00	16,239.32	55,432.39	0.00	-55,432.39	0.00 %
<u>11-50500-11</u>	HOLIDAY - WATER DEPT	0.00	0.00	3,246.10	25,512.63	0.00	-25,512.63	0.00 %
<b>Category: 50 - SALARIES Total:</b>		<b>674,667.00</b>	<b>674,667.00</b>	<b>75,462.61</b>	<b>551,382.10</b>	<b>0.00</b>	<b>123,284.90</b>	<b>18.27%</b>

**Category: 51 - BENEFITS**

<u>11-51010-11</u>	UNIFORM ALLOWNC - WATER DEPT	2,400.00	2,400.00	0.00	2,170.00	0.00	230.00	9.58 %
<u>11-51020-11</u>	MED-PRINCIPAL - WATER DEPT	7,668.00	7,668.00	354.60	4,931.93	0.00	2,736.07	35.68 %
<u>11-51030-10</u>	MED-PERS-CARE - RESOURCE CNSRVN	0.00	0.00	-799.44	-2.90	0.00	2.90	0.00 %
<u>11-51030-11</u>	MED-PERS-CARE - WATER DEPT	79,806.00	79,806.00	3,862.37	47,530.22	0.00	32,275.78	40.44 %
<u>11-51050-11</u>	LIFE INSURANCE - WATER DEPT	982.00	982.00	50.36	601.81	0.00	380.19	38.72 %
<u>11-51060-11</u>	FICA - WATER DEPT	37,730.00	37,730.00	4,656.64	33,869.83	0.00	3,860.17	10.23 %
<u>11-51070-11</u>	MEDICARE - WATER DEPT	8,190.00	8,190.00	1,089.04	7,921.11	0.00	268.89	3.28 %
<u>11-51080-11</u>	WORKERS COMP - WATER DEPT	28,275.00	28,275.00	458.49	7,207.83	0.00	21,067.17	74.51 %
<u>11-51090-11</u>	RETIREMENT-PERS - WATER DEPT	163,429.00	163,429.00	3,602.58	146,352.80	0.00	17,076.20	10.45 %
<u>11-51200-11</u>	OTHER EMP BENE - WATER DEPT	5,450.00	5,450.00	396.00	4,632.00	0.00	818.00	15.01 %
<u>11-51210-11</u>	RETIRES HEALTH - WATER DEPT	50,989.00	50,989.00	4,879.78	61,366.36	0.00	-10,377.36	-20.35 %
<u>11-51220-11</u>	MEDICAL REIMBRS - WATER DEPT	14,066.00	14,066.00	847.98	11,348.01	0.00	2,717.99	19.32 %
<b>Category: 51 - BENEFITS Total:</b>		<b>398,985.00</b>	<b>398,985.00</b>	<b>19,398.40</b>	<b>327,929.00</b>	<b>0.00</b>	<b>71,056.00</b>	<b>17.81%</b>

**Category: 52 - SERVICES & SUPPLIES**

<u>11-60111-10</u>	PUBLIC INFO GNL - RESOURCE CNSRVN	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>11-60111-11</u>	PUBLIC INFO GNL - WATER DEPT	310.00	310.00	0.00	219.15	0.00	90.85	29.31 %
<u>11-60300-11</u>	INSURANCE - WATER DEPT	0.00	0.00	0.00	18,034.75	0.00	-18,034.75	0.00 %
<u>11-60310-11</u>	OLD M&R LFT STN - WATER DEPT	0.00	0.00	0.00	1,774.26	0.00	-1,774.26	0.00 %
<u>11-6031D-11</u>	M&R WTR DISTRBN - WATER DEPT	113,879.00	113,879.00	43,019.60	83,799.27	0.00	30,079.73	26.41 %

**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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
M&R WTR DISTRBN - REPLACE ISOLATION VALVES	0.00	50,000.00					
M&R WTR DISTRBN - VALVE MARINE TERRACE	0.00	14,000.00					
M&R WTR DISTRBN - VAULT REPAIR	0.00	20,000.00					
<u>11-6031E-11</u> M&R WTR-FIR HYD - WATER DEPT	5,500.00	5,500.00	19.80	203.98	0.00	5,296.02	96.29 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
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				
<u>11-6031G-11</u> M&R WTR GENRTRS - WATER DEPT	86,576.00	86,576.00	0.00	3,516.36	0.00	83,059.64	95.94 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
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				
<u>11-6031L-11</u> M&R WTR LEIMERT - WATER DEPT	6,848.00	6,848.00	0.00	5,300.00	0.00	1,548.00	22.61 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
M&R WTR LEIMERT	0.00	0.00	848.00				
M&R WTR LEIMERT - REPLACE LEIMERT ROOF	0.00	0.00	6,000.00				
<u>11-6031M-11</u> M&R-WTR METERS - WATER DEPT	6,745.00	6,745.00	0.00	3,666.77	0.00	3,078.23	45.64 %
<u>11-6031P-11</u> M&R WTR PUMPS - WATER DEPT	31,360.00	31,360.00	0.00	12,671.44	0.00	18,688.56	59.59 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
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				
<u>11-6031Q-11</u> SR3 WELL - WATER DEPT	36,815.00	36,815.00	9,889.45	13,687.34	0.00	23,127.66	62.82 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
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				
<u>11-6031R-11</u> M&R WTR SR-4 - WATER DEPT	9,821.00	9,821.00	0.00	12,893.78	0.00	-3,072.78	-31.29 %
<b>Budget Detail</b>							
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
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				



	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
	8,870.00	13,040.00	0.00	143,665.00	91.68 %

11-6031S-11 Budget Detail

Description	Original Total Budget	Current Total Budget	Units	Price	Amount
M&R WTR STORAGE - WATER DEPT	156,705.00	156,705.00			
M&R WATER STORAGE TANKS		4,700.00	0.00	0.00	4,700.00
M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL		10,000.00	0.00	0.00	10,000.00
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K		10,700.00	0.00	0.00	10,700.00
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH		31,305.00	0.00	0.00	31,305.00
M&R WTR STORAGE - MAINT INTERIOR/EXTERIOR		100,000.00	0.00	0.00	100,000.00
M&R WTR TREATMT - WATER DEPT	1,337.00	1,337.00			

11-6031T-11 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

11-6031W-11 Budget Detail

Description	Units	Price	Amount
M&R WTR WELLS			
M&R WTR WELLS - WATER DEPT	12,792.00		12,792.00
M&R WTR WELLS - FLOW METER VERIFICATION	0.00	0.00	2,000.00

11-6031Y-11 Budget Detail

Description	Units	Price	Amount
M&R WTR YARD - WATER DEPT	12,000.00		12,000.00
M&R BUILDINGS - WATER DEPT	2,789.00		2,789.00

11-6033G-11 Budget Detail

Description	Units	Price	Amount
M&R BUILDINGS			
M&R BUILDINGS	0.00	0.00	2,789.00
M&R GROUNDS - WATER DEPT	16,935.00		75,935.00

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
<u>11-6035L-11</u>		M&R - LEAK REP - WATER DEPT	12,000.00
<u>11-6035R-11</u>		M&R - ROAD REP - WATER DEPT	72,100.00
<u>11-6035V-11</u>		VALVE RAISING - WATER DEPT	5,150.00
<u>11-60360-11</u>		M&R-EMERGENCY - WATER DEPT	11,000.00
<u>11-60370-11</u>		M&R SCADA - WATER DEPT	65,000.00
<u>11-60400-11</u>		M&R - EQUIPMENT - WATER DEPT	5,000.00
<u>11-6041L-02</u>		M&R-VEHICLES-L - FAC & RESRC DPT	0.00

Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
0.00	13,810.22	0.00	11,189.78	44.76 %
3,490.94	10,789.63	0.00	1,210.37	10.09 %
23,178.49	27,548.12	0.00	44,551.88	61.79 %
0.00	248.59	0.00	4,901.41	95.17 %
8,280.49	8,280.49	0.00	2,719.51	24.72 %
0.00	21,734.57	0.00	43,265.43	66.56 %
526.48	3,163.82	0.00	1,836.18	36.72 %
0.00	103.01	0.00	-103.01	0.00 %

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
M&R-VEHICLES-L - WATER DEPT	12,000.00	12,000.00	0.00	16,795.27	0.00	-4,795.27	-39.96 %
M&R-VEHICLES-N - WATER DEPT	4,000.00	4,000.00	790.75	4,474.99	0.00	-474.99	-11.87 %
M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	300.00	0.00	700.00	70.00 %
COMP SUPP&PARTS - WATER DEPT	8,572.00	8,572.00	0.00	1,309.83	0.00	7,262.17	84.72 %
SECURITY & SAFETY - WATER DEPT	11,800.00	11,800.00	884.92	3,533.53	0.00	8,266.47	70.05 %

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
OFFICE SUPPLIES - WATER DEPT	1,200.00	1,200.00	1,200.00
POSTAGE & SHIP - RESOURCE CNSRVN	1,000.00	1,000.00	1,000.00
POSTAGE & SHIP - WATER DEPT	7,000.00	7,000.00	7,000.00
BANK CHARGES - WATER DEPT	0.00	0.00	0.00
PRINTING/FORMS - WATER DEPT	1,000.00	1,000.00	1,000.00
MBRSH DUES,PUBS - RESOURCE CNSRVN	4,000.00	4,000.00	4,000.00
MBRSH DUES,PUBS - WATER DEPT	0.00	0.00	0.00
GOV'T FEES & LIC - WATER DEPT	45,000.00	45,000.00	45,000.00
UTILITIES CELL - WATER DEPT	3,100.00	3,100.00	3,100.00
UTILITIES ELEC - WATER DEPT	170,000.00	170,000.00	170,000.00
UTILITIES GAS - WATER DEPT	1,200.00	1,200.00	1,200.00
UTILITS INTRNET - WATER DEPT	6,000.00	6,000.00	6,000.00
UTILITIES PHONE - WATER DEPT	6,000.00	6,000.00	6,000.00
UTILITIES SEWER - WATER DEPT	2,200.00	2,200.00	2,200.00
M&R COMMUN EQP - WATER DEPT	7,261.00	7,261.00	7,261.00
LAND LEASE - WATER DEPT	55,000.00	55,000.00	55,000.00
PRO SVC- ENGRNG - WATER DEPT	30,000.00	30,000.00	30,000.00
PRO SVC- GIS DV - WATER DEPT	3,400.00	3,400.00	3,400.00
PRO SVC- MISC - RESOURCE CNSRVN	2,500.00	2,500.00	2,500.00
PRO SVC- MISC - WATER DEPT	68,229.00	68,229.00	68,229.00

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
PROF SERV-TEMP - WATER DEPT	5,150.00	5,150.00	5,150.00
VOL LOT MERGER - RESOURCE CNSRVN	3,808.00	3,808.00	3,808.00
VOL LOT MERGER - WATER DEPT	700.00	700.00	700.00
DEPT OP SUPPLY - WATER DEPT	15,000.00	15,000.00	15,000.00
LAB TESTS - WATER DEPT	17,850.00	17,850.00	17,850.00

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Description	Units	Price	Amount	Original Budget		Current Budget		Period Activity	Fiscal Activity	Encumbrances	Variance	
				Total	Budget	Total	Budget				Favorable (Unfavorable)	Percent Remaining
11-6091C-11												
11-6091G-11												
11-60920-11												
11-60930-11												
11-60940-11												
<b>Budget Detail</b>												
<b>Description</b>												
CLOTHING/UNIFORM	0.00	0.00	2,500.00									
CLOTHING/UNIFORM - INCREASE ANNUAL AMOUNT	0.00	0.00	500.00									
11-60950-11												
11-60960-11												
11-61150-11												
11-6120E-11												
11-61240-11												
11-61250-11												
11-66100-10												
11-66100-11												
11-66110-10												
<b>Budget Detail</b>												
<b>Description</b>												
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PROGRAM	0.00	0.00	3,000.00									
11-66110-11												
REBATE PROGRAM - WATER DEPT	0.00	0.00	0.00									
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>				<b>1,252,772.00</b>	<b>1,311,772.00</b>	<b>1,207,670.74</b>	<b>439,289.11</b>	<b>0.00</b>	<b>343.60</b>	<b>0.00</b>	<b>-343.60</b>	<b>0.00 %</b>
											<b>104,101.26</b>	<b>7.94%</b>

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 60 - CAPITAL OUTLAY**

CAP ASSET EXP - WATER DEPT

11-61700-11

Budget Detail		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Description								
DESIGN & PRELIM COSTS FOR WATER AND EFFLUENT LINE		530,000.00	2,935,063.00	92,775.62	518,422.80	0.00	2,416,640.20	82.34 %
LEAD AND COPPER SERVICE LINE REGULATIONS								
SOURCE WATER ASSESSMENT								
	<b>Units</b>	<b>Price</b>	<b>Amount</b>					
	0.00	0.00	500,000.00					
	0.00	0.00	20,000.00					
	0.00	0.00	10,000.00					

**Budget Adjustments**

Date	Description	Adjustment
08/21/2023	COVER FOR SHELTERING EQUIPMENT	15,000.00
08/21/2023	DESIGN & PERMIT SSWF TRAN MAIN &	100,000.00
08/21/2023	MODULAR OFFICE BUILDING FOR PLAN	10,000.00
08/21/2023	PINEY WAY EROSION CONTROL	10,000.00
08/21/2023	REMOTE MONITORING EQUIPMENT SS	15,000.00
08/21/2023	REPLACEMENT TRUCK F-150	55,000.00
08/21/2023	RODEO GROUNDS PUMP STATION	62,000.00
08/21/2023	SCADA IMPROVEMENT PROJECT	128,563.00
08/21/2023	STUART STREET TANK REHABILITATION	458,000.00
08/21/2023	WATER METER REPLACEMENT	526,500.00
12/31/2023	EMERGENCY WATER MAIN REPAIR, MA	300,000.00
12/31/2023	SAN SIMEION WELL 3 PUMP REPLACEM	45,000.00
06/30/2024	ADJ WATER METER REPLACEMENT PRO	680,000.00
<b>Category: 60 - CAPITAL OUTLAY Total:</b>		<b>530,000.00</b>

**Category: 70 - DEBT SERVICE**

INTEREST TRUCK - WATER DEPT	1,353.00	1,353.00	0.00	690.48	0.00	662.52	48.97 %
PRINCIPAL/P-UP - WATER DEPT	15,584.00	15,584.00	0.00	16,245.96	0.00	-661.96	-4.25 %
<b>Category: 70 - DEBT SERVICE Total:</b>		<b>16,937.00</b>	<b>16,937.00</b>	<b>0.00</b>	<b>16,936.44</b>	<b>0.56</b>	<b>0.00%</b>

**Category: 80 - ALLOCATED OH**

ALLOC OVERHEAD - WATER DEPT	1,032,699.00	1,032,699.00	362,819.31	1,137,343.56	0.00	-104,644.56	-10.13 %	
<b>Category: 80 - ALLOCATED OH Total:</b>		<b>1,032,699.00</b>	<b>1,032,699.00</b>	<b>362,819.31</b>	<b>1,137,343.56</b>	<b>0.00</b>	<b>-104,644.56</b>	<b>-10.13%</b>

**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
<b>Category: 80 - ALLOCATED OH Total:</b>			<b>1,032,699.00</b>
<b>Expense Total:</b>			<b>3,906,060.00</b>
<b>Fund: 11 - WATER FUND Surplus (Deficit):</b>			<b>6,440.00</b>
<b>Report Surplus (Deficit):</b>			<b>6,440.00</b>

<b>Category: 80 - ALLOCATED OH Total:</b>			<b>1,032,699.00</b>	<b>1,137,343.56</b>	<b>0.00</b>	<b>-104,644.56</b>	<b>-10.13%</b>
<b>Expense Total:</b>			<b>3,906,060.00</b>	<b>3,759,684.64</b>	<b>0.00</b>	<b>2,610,438.36</b>	<b>40.98%</b>
<b>Fund: 11 - WATER FUND Surplus (Deficit):</b>			<b>6,440.00</b>	<b>202,985.86</b>	<b>0.00</b>	<b>2,285,608.86</b>	<b>109.75%</b>
<b>Report Surplus (Deficit):</b>			<b>6,440.00</b>	<b>202,985.86</b>	<b>0.00</b>	<b>2,285,608.86</b>	<b>109.75%</b>

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Group Summary**

Fund: 11 - WATER FUND	Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
	Revenue								
	40 - SALES	3,595,000.00	3,595,000.00	593,904.03	3,418,498.01	0.00	-176,501.99	4.91%	
	41 - PENALTIES	33,100.00	33,100.00	5,575.20	32,474.65	0.00	-625.35	1.89%	
	42 - FEES	105,900.00	105,900.00	753.90	83,335.72	0.00	-22,564.28	21.31%	
	43 - OTHER REVENUE	9,000.00	9,000.00	193,885.03	261,058.14	0.00	252,058.14	-2,800.65%	
	44 - PROPERTY TAXES	169,500.00	169,500.00	-6,916.00	167,303.98	0.00	-2,196.02	1.30%	
	45 - FED/STATE	0.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00%	
		<b>3,912,500.00</b>	<b>4,287,500.00</b>	<b>787,202.16</b>	<b>3,962,670.50</b>	<b>0.00</b>	<b>-324,829.50</b>	<b>7.58%</b>	
	Revenue Surplus (Deficit):								
		674,667.00	674,667.00	75,462.61	551,382.10	0.00	123,284.90	18.27%	
	50 - SALARIES	398,985.00	398,985.00	19,398.40	327,929.00	0.00	71,056.00	17.81%	
	51 - BENEFITS	1,252,772.00	1,311,772.00	439,289.11	1,207,670.74	0.00	104,101.26	7.94%	
	52 - SERVICES & SUPPLIES	530,000.00	2,935,063.00	92,775.62	518,422.80	0.00	2,416,640.20	82.34%	
	60 - CAPITAL OUTLAY	16,937.00	16,937.00	0.00	16,936.44	0.00	0.56	0.00%	
	70 - DEBT SERVICE	1,032,699.00	1,032,699.00	362,819.31	1,137,343.56	0.00	-104,644.56	-10.13%	
	80 - ALLOCATED OH	<b>3,906,060.00</b>	<b>6,370,123.00</b>	<b>989,745.05</b>	<b>3,759,684.64</b>	<b>0.00</b>	<b>2,610,438.36</b>	<b>40.98%</b>	
	Expense Total:	<b>6,440.00</b>	<b>-2,082,623.00</b>	<b>-202,542.89</b>	<b>202,985.86</b>	<b>0.00</b>	<b>2,285,608.86</b>	<b>109.75%</b>	
	Fund: 11 - WATER FUND Surplus (Deficit):								
		<b>6,440.00</b>	<b>-2,082,623.00</b>	<b>-202,542.89</b>	<b>202,985.86</b>	<b>0.00</b>	<b>2,285,608.86</b>	<b>109.75%</b>	
	Report Surplus (Deficit):								

### Fund Summary

Fund	Original Budget		Current Total Budget		Period Activity		Fiscal Activity		Variance Favorable (Unfavorable)	
	Total Budget		Total Budget		Activity		Activity		Encumbrances	
11 - WATER FUND	6,440.00		-2,082,623.00		-202,542.89		202,985.86		0.00	2,285,608.86
<b>Report Surplus (Deficit):</b>	<b>6,440.00</b>		<b>-2,082,623.00</b>		<b>-202,542.89</b>		<b>202,985.86</b>		<b>0.00</b>	<b>2,285,608.86</b>

# WATER FUND

WRF OPERATIONS – 39

WRF CAPITAL - 40



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Fund: 39 - WRF OPERATIONS	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
Category: 40 - SALES									
39-40430-25		1,321,000.00	1,321,000.00	226,908.75	1,310,940.89	0.00	-10,059.11	0.76 %	
EWS BASE COM LD - WTR.SUSTAIN.OP.									
Category: 40 - SALES Total:		1,321,000.00	1,321,000.00	226,908.75	1,310,940.89	0.00	-10,059.11	0.76 %	
Category: 43 - OTHER REVENUE									
39-42000-25		8,000.00	8,000.00	0.00	8,585.51	0.00	585.51	107.32 %	
INTEREST INCOME - WTR.SUSTAIN.OP.									
Category: 43 - OTHER REVENUE Total:		8,000.00	8,000.00	0.00	8,585.51	0.00	585.51	7.32 %	
Revenue Total:		1,329,000.00	1,329,000.00	226,908.75	1,319,526.40	0.00	-9,473.60	0.71 %	
Expense									
Category: 50 - SALARIES									
39-50000-25		138,772.00	138,772.00	11,998.45	108,489.44	0.00	30,282.56	21.82 %	
SALARY & WAGES - WTR.SUSTAIN.OP.									
39-50100-25		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %	
OVERTIME - WTR.SUSTAIN.OP.									
39-50400-25		0.00	0.00	830.90	15,221.40	0.00	-15,221.40	0.00 %	
SICK/VAC PAY - WTR.SUSTAIN.OP.									
39-50500-25		0.00	0.00	729.53	6,809.04	0.00	-6,809.04	0.00 %	
HOLIDAY - WTR.SUSTAIN.OP.									
Category: 50 - SALARIES Total:		139,772.00	139,772.00	13,558.88	130,519.88	0.00	9,252.12	6.62 %	
Category: 51 - BENEFITS									
39-51010-25		0.00	0.00	0.00	80.00	0.00	-80.00	0.00 %	
UNIFORM ALLOWNC - WTR.SUSTAIN.OP.									
39-51020-25		1,369.00	1,369.00	115.44	2,033.04	0.00	-664.04	-48.51 %	
DENTAL INSUR - WTR.SUSTAIN.OP.									
39-51030-25		20,192.00	20,192.00	718.97	14,272.98	0.00	5,919.02	29.31 %	
MED-PERS-CARE - WTR.SUSTAIN.OP.									
39-51050-25		171.00	171.00	7.32	109.85	0.00	61.15	35.76 %	
LIFE INSURANCE - WTR.SUSTAIN.OP.									
39-51060-25		8,522.00	8,522.00	842.29	8,021.88	0.00	500.12	5.87 %	
FICA - WTR.SUSTAIN.OP.									
39-51070-25		1,705.00	1,705.00	196.97	1,876.14	0.00	-171.14	-10.04 %	
MEDICARE - WTR.SUSTAIN.OP.									
39-51080-25		1,990.00	1,990.00	0.00	1,626.76	0.00	363.24	18.25 %	
WORKERS COMP - WTR.SUSTAIN.OP.									
39-51090-25		36,620.00	36,620.00	636.04	33,718.29	0.00	2,901.71	7.92 %	
RETIREMENT-PERS - WTR.SUSTAIN.OP.									
39-51200-25		2,335.00	2,335.00	172.00	2,169.00	0.00	166.00	7.11 %	
OTHER EMP BENE - WTR.SUSTAIN.OP.									
39-51220-25		1,586.00	1,586.00	86.02	1,228.92	0.00	357.08	22.51 %	
MEDICAL REIMBRS - WTR.SUSTAIN.OP.									
Category: 51 - BENEFITS Total:		74,490.00	74,490.00	2,775.05	65,136.86	0.00	9,353.14	12.56 %	
Category: 52 - SERVICES & SUPPLIES									
39-6033B-25		0.00	0.00	1,694.87	1,694.87	0.00	-1,694.87	0.00 %	
M&R BUILDINGS - WTR.SUSTAIN.OP.									
39-6033G-25		0.00	0.00	0.00	179.74	0.00	-179.74	0.00 %	
M&R GROUNDS - WTR.SUSTAIN.OP.									
39-6041L-25		1,136.00	1,136.00	0.00	0.00	0.00	1,136.00	100.00 %	
M&R-VEHICLES-L - WTR.SUSTAIN.OP.									
39-60440-25		0.00	0.00	0.00	120.00	0.00	-120.00	0.00 %	
M&R-COMPS-SVCS - WTR.SUSTAIN.OP.									
39-60550-25		30,000.00	30,000.00	0.00	30,861.00	0.00	-861.00	-2.87 %	
GOVT FEES & LIC - WTR.SUSTAIN.OP.									



**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Description	Original Budget		Current Total Budget		Period Activity	Fiscal Activity	Encumbrances	Variance	
	Total Budget	Price	Total Budget	Amount				Favorable (Unfavorable)	Percent Remaining
UTILITIES CELL - WTR.SUSTAIN.OP.	1,100.00		1,100.00		87.34	981.40	0.00	118.60	10.78 %
UTILITIES ELEC - WTR.SUSTAIN.OP.	10,000.00		10,000.00		1,392.10	10,411.69	0.00	-411.69	-4.12 %
PRO SVC MISC - WTR.SUSTAIN.OP.	29,073.00		29,073.00		4,294.85	18,313.27	0.00	10,759.73	37.01 %
<b>Budget Detail</b>									
PRO SVC - MISC/OTHER	0.00	0.00	7,073.00						
PRO SVC - TROJAN UV ONSITE INSTALLATION	0.00	0.00	7,000.00						
PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I	0.00	0.00	15,000.00						
DEPT OP SUPPLY - WTR.SUSTAIN.OP.	25,588.00		25,588.00		19,360.12	28,181.93	0.00	-2,593.93	-10.14 %
<b>Budget Detail</b>									
DEPARTMENT OPERATING SUPPLIES	0.00	0.00	25,588.00						
LAB TESTS - WTR.SUSTAIN.OP.	1,000.00		1,000.00		0.00	88.84	0.00	911.16	91.12 %
OP SUP-CHEMICAL - WTR.SUSTAIN.OP.	7,472.00		7,472.00		0.00	5,056.60	0.00	2,415.40	32.33 %
<b>Budget Detail</b>									
OPERATING SUPPLIES - CHEMICALS	0.00	0.00	1,472.00						
OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO	0.00	0.00	6,000.00						
BASELINE MON - WTR.SUSTAIN.OP.	20,000.00		20,000.00		0.00	1,930.00	0.00	18,070.00	90.35 %
LAB SUPPLIES - WTR.SUSTAIN.OP.	500.00		500.00		0.00	0.00	0.00	500.00	100.00 %
FUEL - WTR.SUSTAIN.OP.	2,000.00		2,000.00		0.00	343.59	0.00	1,656.41	82.82 %
TVL,TRN,SEM-EMP - WTR.SUSTAIN.OP.	0.00	0.00	0.00		15.00	15.00	0.00	-15.00	0.00 %
WRF - 2 MONTH RESERVE FOR OPS	180,000.00		893,000.00		0.00	0.00	0.00	893,000.00	100.00 %
<b>Budget Adjustments</b>									
Number	Date	Description	Adjustment						
BA0000103	08/21/2023	2 MO OPERATIONS - UNUSED	713,000.00						
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>				<b>307,869.00</b>	<b>1,020,869.00</b>	<b>98,177.93</b>	<b>0.00</b>	<b>922,691.07</b>	<b>90.38%</b>
<b>Category: 70 - DEBT SERVICE</b>									
INT EWS LOAN - WTR.SUSTAIN.OP.			258,791.00		0.00	242,155.88	0.00	16,635.12	6.43 %
PRIN EWS LOAN - WTR.SUSTAIN.OP.			400,634.00		0.00	417,270.00	0.00	-16,636.00	-4.15 %
<b>Category: 70 - DEBT SERVICE Total:</b>				<b>659,425.00</b>	<b>659,425.00</b>	<b>659,425.88</b>	<b>0.00</b>	<b>-0.88</b>	<b>0.00%</b>
<b>Expense Total:</b>				<b>1,181,556.00</b>	<b>1,894,556.00</b>	<b>953,260.55</b>	<b>0.00</b>	<b>941,295.45</b>	<b>49.68%</b>
<b>Fund: 39 - WRF OPERATIONS Surplus (Deficit):</b>				<b>147,444.00</b>	<b>-565,556.00</b>	<b>366,265.85</b>	<b>0.00</b>	<b>931,821.85</b>	<b>164.76%</b>
<b>Report Surplus (Deficit):</b>				<b>147,444.00</b>	<b>-565,556.00</b>	<b>366,265.85</b>	<b>0.00</b>	<b>931,821.85</b>	<b>164.76%</b>

## Group Summary

Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
<b>Fund: 39 - WRF OPERATIONS</b>							
<b>Revenue</b>							
40 - SALES	1,321,000.00	1,321,000.00	226,908.75	1,310,940.89	0.00	-10,059.11	0.76%
43 - OTHER REVENUE	8,000.00	8,000.00	0.00	8,585.51	0.00	585.51	-7.32%
	<b>1,329,000.00</b>	<b>1,329,000.00</b>	<b>226,908.75</b>	<b>1,319,526.40</b>	<b>0.00</b>	<b>-9,473.60</b>	<b>0.71%</b>
<b>Revenue Surplus (Deficit):</b>							
<b>Expense</b>							
50 - SALARIES	139,772.00	139,772.00	13,558.88	130,519.88	0.00	9,252.12	6.62%
51 - BENEFITS	74,490.00	74,490.00	2,775.05	65,136.86	0.00	9,353.14	12.56%
52 - SERVICES & SUPPLIES	307,869.00	1,020,869.00	26,844.28	98,177.93	0.00	922,691.07	90.38%
70 - DEBT SERVICE	659,425.00	659,425.00	0.00	659,425.88	0.00	-0.88	0.00%
	<b>1,181,556.00</b>	<b>1,894,556.00</b>	<b>43,178.21</b>	<b>953,260.55</b>	<b>0.00</b>	<b>941,295.45</b>	<b>49.68%</b>
<b>Expense Total:</b>							
	<b>147,444.00</b>	<b>-565,556.00</b>	<b>183,730.54</b>	<b>366,265.85</b>	<b>0.00</b>	<b>931,821.85</b>	<b>164.76%</b>
<b>Fund: 39 - WRF OPERATIONS Surplus (Deficit):</b>							
	<b>147,444.00</b>	<b>-565,556.00</b>	<b>183,730.54</b>	<b>366,265.85</b>	<b>0.00</b>	<b>931,821.85</b>	<b>164.76%</b>
<b>Report Surplus (Deficit):</b>							

## 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	183,730.54	366,265.85	0.00	931,821.85
<b>Report Surplus (Deficit):</b>	<b>147,444.00</b>	<b>-565,556.00</b>	<b>183,730.54</b>	<b>366,265.85</b>	<b>0.00</b>	<b>931,821.85</b>



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Fund: 40 - WRF CAPITAL**

**Expense**

**Category: 60 - CAPITAL OUTLAY**

CAP ASSET EXP - WRF - CAP.PROJ.

40-61700-30

**Budget Adjustments**

Number	Date	Description	Adjustment
BA0000106	08/21/2023	CDP PERMIT MODELING, DESIGN AND E	26,690.00
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
BA0000105	08/21/2023	SECTION 7 ESA CONSULTANTS	96,904.00

**Category: 60 - CAPITAL OUTLAY Total:**

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
0.00	274,690.00	17,463.03	36,448.99	0.00	238,241.01	86.73 %
<b>0.00</b>	<b>371,594.00</b>	<b>17,463.03</b>	<b>36,448.99</b>	<b>0.00</b>	<b>335,145.01</b>	<b>90.19%</b>
<b>0.00</b>	<b>371,594.00</b>	<b>17,463.03</b>	<b>36,448.99</b>	<b>0.00</b>	<b>335,145.01</b>	<b>90.19%</b>
<b>0.00</b>	<b>371,594.00</b>	<b>17,463.03</b>	<b>36,448.99</b>	<b>0.00</b>	<b>335,145.01</b>	<b>90.19%</b>
<b>0.00</b>	<b>371,594.00</b>	<b>17,463.03</b>	<b>36,448.99</b>	<b>0.00</b>	<b>335,145.01</b>	<b>90.19%</b>

**Category: 60 - CAPITAL OUTLAY Total:**

**Expense Total:**

**Fund: 40 - WRF CAPITAL Total:**

**Report Total:**

## Group Summary

Category...	Original		Current		Period		Fiscal		Variance		
	Total Budget		Total Budget		Activity		Activity		Favorable	Percent Remaining	
Fund: 40 - WRF CAPITAL	0.00		371,594.00		17,463.03		36,448.99		0.00	335,145.01	90.19%
Expense	0.00		371,594.00		17,463.03		36,448.99		0.00	335,145.01	90.19%
60 - CAPITAL OUTLAY	0.00		371,594.00		17,463.03		36,448.99		0.00	335,145.01	90.19%
<b>Expense Total:</b>											
<b>Fund: 40 - WRF CAPITAL Total:</b>											
<b>Report Total:</b>											

### Fund Summary

Fund	Original		Current		Period		Fiscal		Variance	
	Total Budget	0.00	Total Budget	371,594.00	Activity	17,463.03	Activity	36,448.99	Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	0.00	0.00	371,594.00	371,594.00	17,463.03	17,463.03	36,448.99	36,448.99	335,145.01	90.19%
<b>Report Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>371,594.00</b>	<b>371,594.00</b>	<b>17,463.03</b>	<b>17,463.03</b>	<b>36,448.99</b>	<b>36,448.99</b>	<b>335,145.01</b>	<b>90.19%</b>

WASTEWATER FUND  
WASTEWATER DEPARTMENT – 12



Cambria Community Services District , CA

# Budget Report

## Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Fund: 12 - WASTEWATER FUND		Original	Current	Period	Fiscal	Encumbrances	Variance	Percent
Revenue		Total Budget	Total Budget	Activity	Activity		Favorable	Remaining
Category: 40 - SALES							(Unfavorable)	
<u>12-40000-12</u>	SERVICE SALES - WASTEWATER DEPT	3,698,000.00	3,698,000.00	606,716.63	3,571,251.64	0.00	-126,748.36	3.43 %
<b>Category: 40 - SALES Total:</b>		<b>3,698,000.00</b>	<b>3,698,000.00</b>	<b>606,716.63</b>	<b>3,571,251.64</b>	<b>0.00</b>	<b>-126,748.36</b>	<b>3.43 %</b>
<b>Category: 42 - FEES</b>		0.00	0.00	0.00	250.00	0.00	250.00	0.00 %
<u>12-41050-12</u>	LATERAL INSPECT - WASTEWATER DEPT	0.00	0.00	0.00	250.00	0.00	250.00	0.00 %
<b>Category: 42 - FEES Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00 %</b>
<b>Category: 43 - OTHER REVENUE</b>		4,000.00	4,000.00	36,077.20	48,109.02	0.00	44,109.02	1,202.73 %
<u>12-42000-12</u>	INTEREST INCOME - WASTEWATER DEPT	4,000.00	4,000.00	36,077.20	48,109.02	0.00	44,109.02	1,202.73 %
<u>12-43900-12</u>	MISC. REVENUE - WASTEWATER DEPT	20,000.00	20,000.00	0.00	7,458.81	0.00	-12,541.19	62.71 %
<b>Category: 43 - OTHER REVENUE Total:</b>		<b>24,000.00</b>	<b>24,000.00</b>	<b>36,077.20</b>	<b>55,567.83</b>	<b>0.00</b>	<b>31,567.83</b>	<b>131.53 %</b>
<b>Category: 44 - PROPERTY TAXES</b>		25,000.00	25,000.00	7,656.41	25,020.00	0.00	20.00	100.08 %
<u>12-43100-12</u>	PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	7,656.41	25,020.00	0.00	20.00	100.08 %
<u>12-43110-12</u>	SB2557 TAX - WASTEWATER DEPT	-8,100.00	-8,100.00	-8,141.94	-8,141.94	0.00	-41.94	0.52 %
<u>12-43600-12</u>	AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	864.00	114,089.40	0.00	-1,910.60	1.65 %
<b>Category: 44 - PROPERTY TAXES Total:</b>		<b>132,900.00</b>	<b>132,900.00</b>	<b>378.47</b>	<b>130,967.46</b>	<b>0.00</b>	<b>-1,932.54</b>	<b>1.45 %</b>
<b>Category: 46 - LOAN PROCEEDS</b>		0.00	10,258,244.00	296,207.00	1,991,890.00	0.00	-8,266,354.00	80.58 %
<u>12-43980-12</u>	LOAN PROCEEDS - WW COP 2022A BONDS	0.00	10,258,244.00	296,207.00	1,991,890.00	0.00	-8,266,354.00	80.58 %
<b>Budget Adjustments</b>								
<b>Number</b>	<b>Date</b>	<b>Description</b>	<b>Adjustment</b>					
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					
<b>Category: 46 - LOAN PROCEEDS Total:</b>		<b>0.00</b>	<b>10,258,244.00</b>	<b>296,207.00</b>	<b>1,991,890.00</b>	<b>0.00</b>	<b>-8,266,354.00</b>	<b>80.58 %</b>
<b>Revenue Total:</b>		<b>3,854,900.00</b>	<b>14,113,144.00</b>	<b>939,379.30</b>	<b>5,749,926.93</b>	<b>0.00</b>	<b>-8,363,217.07</b>	<b>59.26 %</b>
<b>Expense</b>								
<b>Category: 50 - SALARIES</b>		696,663.00	696,663.00	53,269.09	518,255.64	0.00	178,407.36	25.61 %
<u>12-50000-12</u>	SALARY & WAGES - WASTEWATER DEPT	696,663.00	696,663.00	53,269.09	518,255.64	0.00	178,407.36	25.61 %
<u>12-50100-12</u>	OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	3,163.02	25,330.71	0.00	-330.71	-1.32 %
<u>12-50200-12</u>	STANDBY TIME - WASTEWATER DEPT	18,250.00	18,250.00	1,400.00	15,799.99	0.00	2,450.01	13.42 %
<u>12-50400-12</u>	SICK/VAC PAY - WASTEWATER DEPT	0.00	0.00	3,164.09	73,448.80	0.00	-73,448.80	0.00 %
<u>12-50500-12</u>	HOLIDAY - WASTEWATER DEPT	0.00	0.00	4,315.00	32,186.15	0.00	-32,186.15	0.00 %
<b>Category: 50 - SALARIES Total:</b>		<b>739,913.00</b>	<b>739,913.00</b>	<b>65,311.20</b>	<b>665,021.29</b>	<b>0.00</b>	<b>74,891.71</b>	<b>10.12 %</b>



Category: 51 - BENEFITS

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
UNIFORM ALLOWN - 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	848.84	11,114.87	0.00	2,138.13	16.13 %
MED-PERS-CARE - WASTEWATER DEPT	103,021.00	103,021.00	8,873.18	101,048.08	0.00	1,972.92	1.92 %
LIFE INSURANCE - WASTEWATER DEPT	1,151.00	1,151.00	57.14	707.76	0.00	443.24	38.51 %
FICA - WASTEWATER DEPT	45,091.00	45,091.00	3,970.52	40,144.71	0.00	4,946.29	10.97 %
MEDICARE - WASTEWATER DEPT	8,987.00	8,987.00	928.61	9,388.65	0.00	-401.65	-4.47 %
WORKERS COMP - WASTEWATER DEPT	39,745.00	39,745.00	206.36	9,615.43	0.00	30,129.57	75.81 %
RETIREMENT-PERS - WASTEWATER DEPT	198,971.00	198,971.00	3,859.68	169,877.55	0.00	29,093.45	14.62 %
OTHER EMP BENE - WASTEWATER DEPT	6,215.00	6,215.00	432.00	5,274.00	0.00	941.00	15.14 %
RETIREES HEALTH - WASTEWATER DEPT	39,345.00	39,345.00	3,955.88	45,859.56	0.00	-6,514.56	-16.56 %
MEDICAL REIMBRS - WASTEWATER DEPT	13,387.00	13,387.00	866.00	11,973.07	0.00	1,413.93	10.56 %
<b>Category: 51 - BENEFITS Total:</b>	<b>471,966.00</b>	<b>471,966.00</b>	<b>23,998.21</b>	<b>407,803.68</b>	<b>0.00</b>	<b>64,162.32</b>	<b>13.59%</b>

Category: 52 - SERVICES & SUPPLIES

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
INSURANCE - WASTEWATER DEPT	0.00	0.00	0.00	-79.81	0.00	79.81	0.00 %
M&R WTR TREATMT - WASTEWATER DEPT	0.00	0.00	0.00	117.90	0.00	-117.90	0.00 %
M&R WW COLLECTN - WASTEWATER DEPT	78,000.00	78,000.00	0.00	18,019.96	0.00	59,980.04	76.90 %

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	17,000.00	17,000.00
M&R WW GENERATR - WASTEWATER DEPT	5,000.00	5,000.00	5,000.00
M&R WW LIFT STN - WASTEWATER DEPT	15,000.00	15,000.00	15,000.00
M&R WW MANHOLE - WASTEWATER DEPT	44,640.00	44,640.00	44,640.00
M&R WW SLG DISP - WASTEWATER DEPT	100,000.00	100,000.00	100,000.00
M&R WW TREATMNT - WASTEWATER DEPT	75,000.00	75,000.00	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	15,000.00	15,000.00
M&R GROUNDS - WASTEWATER DEPT	5,150.00	5,150.00	5,150.00
M&R STORM DAMAGE JANUARY 2021	2,337.00	2,337.00	2,337.00
MAJOR MAINT. - WASTEWATER DEPT	61,800.00	61,800.00	61,800.00
M&R SCADA - WASTEWATER DEPT	3,635.00	3,635.00	3,635.00
M&R-VEHICLES-L - WASTEWATER DEPT	5,211.00	5,211.00	5,211.00
M&R-VEHICLES-N - WASTEWATER DEPT	5,150.00	5,150.00	5,150.00
M&R-VEHICLES-V - WASTEWATER DEPT	3,090.00	3,090.00	3,090.00

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Description	Original Budget		Current Total Budget		Period Activity	Fiscal Activity	Encumbrances	Variance		
	Total Budget	Price	Total Budget	Amount				Favorable (Unfavorable)	Percent Remaining	
M&R-COMPS-SVCS - WASTEWATER DEPT	0.00	0.00	0.00	0.00	0.00	1,711.35	0.00	-1,711.35	0.00 %	
COMP SUPP&PARTS - WASTEWATER DEPT	11,695.00	11,695.00	11,695.00	11,695.00	0.00	10,612.31	0.00	1,082.69	9.26 %	
SECURITY & SAFTY - WASTEWATER DEPT	6,791.00	6,791.00	6,791.00	6,791.00	90.00	1,469.67	0.00	5,321.33	78.36 %	
<b>Budget Detail</b>										
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						
OFFICE SUPPLIES - WASTEWATER DEPT	3,680.00	3,680.00	3,680.00	3,680.00	959.11	2,738.05	0.00	941.95	25.60 %	
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 %	
POSTAGE & SHIP - WASTEWATER DEPT	5,000.00	5,000.00	5,000.00	5,000.00	994.64	6,003.82	0.00	-1,003.82	-20.08 %	
PRINTING/FORMS - WASTEWATER DEPT	500.00	500.00	500.00	500.00	0.00	626.29	0.00	-126.29	-25.26 %	
MBRSH DUES,PUBS - WASTEWATER DEPT	2,500.00	2,500.00	2,500.00	2,500.00	0.00	218.00	0.00	2,282.00	91.28 %	
GOVT FEES & LIC - WASTEWATER DEPT	127,000.00	127,000.00	127,000.00	127,000.00	0.00	39,571.97	0.00	87,428.03	68.84 %	
UTILITIES CELL - WASTEWATER DEPT	3,142.00	3,142.00	3,142.00	3,142.00	393.76	3,218.16	0.00	-76.16	-2.42 %	
UTILITIES ELEC - WASTEWATER DEPT	316,319.00	316,319.00	316,319.00	316,319.00	30,022.92	357,598.22	0.00	-41,279.22	-13.05 %	
UTILITIES GAS - WASTEWATER DEPT	3,500.00	3,500.00	3,500.00	3,500.00	29.05	527.10	0.00	2,972.90	84.94 %	
UTILITS INTRNET - WASTEWATER DEPT	8,397.00	8,397.00	8,397.00	8,397.00	1,066.18	6,439.87	0.00	1,957.13	23.31 %	
UTILITIES PHONE - WASTEWATER DEPT	8,500.00	8,500.00	8,500.00	8,500.00	1,243.79	6,655.15	0.00	1,844.85	21.70 %	
UTILITIES WATER - WASTEWATER DEPT	9,373.00	9,373.00	9,373.00	9,373.00	1,580.50	9,256.55	0.00	116.45	1.24 %	
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 %	
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 %	
PRO SVC- GIS DV - WASTEWATER DEPT	1,000.00	1,000.00	1,000.00	1,000.00	0.00	360.00	0.00	640.00	64.00 %	
PRO SVC- MISC - WASTEWATER DEPT	13,754.00	13,754.00	13,754.00	13,754.00	848.22	12,066.19	0.00	1,687.81	12.27 %	
<b>Budget Detail</b>										
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						
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 %	
DEPT OP SUPPLY - WASTEWATER DEPT	575.00	575.00	575.00	575.00	0.00	203.47	0.00	371.53	64.61 %	
LAB TESTS - WASTEWATER DEPT	25,000.00	25,000.00	25,000.00	25,000.00	7,067.00	42,410.35	0.00	-17,410.35	-69.64 %	
OP SUP-CHEMICAL - WASTEWATER DEPT	7,017.00	7,017.00	7,017.00	7,017.00	0.00	127.51	0.00	6,889.49	98.18 %	
LAB SUPPLIES - WASTEWATER DEPT	6,930.00	6,930.00	6,930.00	6,930.00	12.85	3,057.93	0.00	3,872.07	55.87 %	
SMALL TOOLS/EQP - WASTEWATER DEPT	1,000.00	1,000.00	1,000.00	1,000.00	120.66	613.68	0.00	386.32	38.63 %	
CLOTH/UNIFORM - WASTEWATER DEPT	2,500.00	2,500.00	2,500.00	2,500.00	0.00	3,495.38	0.00	-995.38	-39.82 %	
OFFICE FURN/EQP - WASTEWATER DEPT	0.00	0.00	0.00	0.00	0.00	24.10	0.00	-24.10	0.00 %	
FUEL - WASTEWATER DEPT	18,785.00	18,785.00	18,785.00	18,785.00	1,017.83	6,814.12	0.00	11,970.88	63.73 %	
MEETING EXPENSE - WASTEWATER DEPT	126.00	126.00	126.00	126.00	0.00	166.08	0.00	-40.08	-31.81 %	
TVL,TRN,SEM-EMP - WASTEWATER DEPT	6,304.00	6,304.00	6,304.00	6,304.00	485.50	4,945.24	0.00	1,358.76	21.55 %	
EMPLOY RECRUIT - WASTEWATER DEPT	6,000.00	6,000.00	6,000.00	6,000.00	662.00	4,081.71	0.00	1,918.29	31.97 %	
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>							<b>910,312.35</b>	<b>108,915.19</b>	<b>1,034,494.00</b>	<b>12.00%</b>

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 60 - CAPITAL OUTLAY**

Budget Detail		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
CAP ASSET EXP - WASTEWATER DEPT		225,000.00	389,938.00	7,455.58	59,185.58	0.00	330,752.42	84.82 %
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 FK 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

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

**Budget Adjustments**

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

12-61702-12

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

**Budget Adjustments**

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

12-61703-12

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

**Budget Adjustments**

Number	Date	Description	Adjustment
BA0000114	08/21/2023	ECM - 6 BLOWER REPLACEMENT	496,186.00

12-61704-12

Number	Date	Description	Adjustment
BA0000115	08/21/2023	ECM - 7 ELECTRICAL IMPV SERVICE PANEL	44,261.09

**Budget Adjustments**

Number	Date	Description	Adjustment
BA0000116	08/21/2023	ECM - 8 RAS & WAS IMPROVEMENT	1,060,583.00

12-61705-12

Number	Date	Description	Adjustment
BA0000117	08/21/2023	ECM - 9 RAS & WAS IMPROVEMENT	1,060,583.00

**Budget Adjustments**

Number	Date	Description	Adjustment
BA0000118	08/21/2023	ECM - 10 RAS & WAS IMPROVEMENT	1,060,583.00

12-61706-12

Number	Date	Description	Adjustment
BA0000119	08/21/2023	ECM - 11 RAS & WAS IMPROVEMENT	1,060,583.00

Budget Adjustments		Date	Description	Adjustment	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Budget Adjustments		08/21/2023	ECM - 7 ELECTRICAL IMPROVEMENT SEI	454,548.00							
Budget Adjustments		08/21/2023	ECM - 8 GENERATOR REPLACEMENT	771,729.00							
Budget Adjustments		08/21/2023	ECM - 9 SCADA SYSTEM UPGRADE	962,970.00							
Budget Adjustments		08/21/2023	ECM - 12 IMPROVEMENT TO WW LIFT S	1,265,711.00							
Budget Adjustments		08/21/2023	ECM - 12 IMPROVEMENT TO WW LIFT S	1,265,711.00							
Category: 60 - CAPITAL OUTLAY Total:					225,000.00	10,651,050.00	303,662.58	2,053,943.45	0.00	8,597,106.55	80.72%
Budget Detail		PRINCIPAL - WASTEWATER DEPT		102,743.00						102,743.00	100.00 %
Description		INTEREST - INTERFUND LOAN		3,847.00							
Description		PRINCIPAL - INTERFUND LOAN		98,896.00							
Description		INTEREST - WW COP 2022A BOND		594,975.00						11,570.56	1.94 %
Description		INTEREST TRUCK - WASTEWATER DEPT		5,789.00						0.06	0.00 %
Category: 70 - DEBT SERVICE					790,995.00	790,995.00	0.00	676,681.21	0.00	114,313.79	14.45%
Budget Detail		PRINCIPAL/TRUCK - WASTEWATER DEPT		87,488.00						87,487.83	0.00 %
Description		INTEREST - MUNI FINANCE CRANE TRUCK		1,022.00							
Description		INTEREST - MUNI FINANCE VAC TRUCK		4,767.00							
Description		PRINCIPAL - MUNI FINANCE CRANE TRUCK		11,768.00							
Description		PRINCIPAL - MUNI FINANCE VAC TRUCK		75,720.00							
Category: 70 - DEBT SERVICE Total:					790,995.00	790,995.00	0.00	676,681.21	0.00	114,313.79	14.45%

**Budget Report**

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Category: 80 - ALLOCATED OH**

ALLOC OVERHEAD - WASTEWATER DEPT

12-62000-12

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	544,465.00	544,465.00	191,287.51	599,636.26	0.00	-55,171.26	-10.13 %
<b>Category: 80 - ALLOCATED OH Total:</b>	<b>544,465.00</b>	<b>544,465.00</b>	<b>191,287.51</b>	<b>599,636.26</b>	<b>0.00</b>	<b>-55,171.26</b>	<b>-10.13%</b>
<b>Expense Total:</b>	<b>3,806,833.00</b>	<b>14,232,883.00</b>	<b>693,174.69</b>	<b>5,313,398.24</b>	<b>0.00</b>	<b>8,919,484.76</b>	<b>62.67%</b>
<b>Fund: 12 - WASTEWATER FUND Surplus (Deficit):</b>	<b>48,067.00</b>	<b>-119,739.00</b>	<b>246,204.61</b>	<b>436,528.69</b>	<b>0.00</b>	<b>556,267.69</b>	<b>464.57%</b>
<b>Report Surplus (Deficit):</b>	<b>48,067.00</b>	<b>-119,739.00</b>	<b>246,204.61</b>	<b>436,528.69</b>	<b>0.00</b>	<b>556,267.69</b>	<b>464.57%</b>

## Group Summary

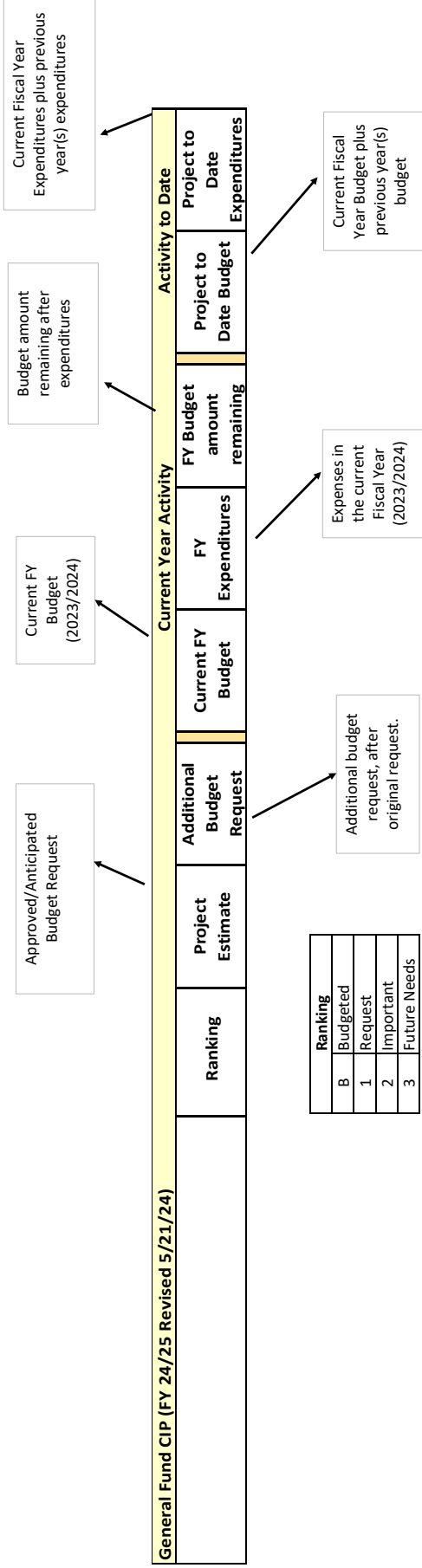
Category...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		Percent Remaining
						Favorable	(Unfavorable)	
<b>Fund: 12 - WASTEWATER FUND</b>								
<b>Revenue</b>								
40 - SALES	3,698,000.00	3,698,000.00	606,716.63	3,571,251.64	0.00	-126,748.36	3.43%	
42 - FEES	0.00	0.00	0.00	250.00	0.00	250.00	0.00%	
43 - OTHER REVENUE	24,000.00	24,000.00	36,077.20	55,567.83	0.00	31,567.83	-131.53%	
44 - PROPERTY TAXES	132,900.00	132,900.00	378.47	130,967.46	0.00	-1,932.54	1.45%	
46 - LOAN PROCEEDS	0.00	10,258,244.00	296,207.00	1,991,890.00	0.00	-8,266,354.00	80.58%	
	<b>3,854,900.00</b>	<b>14,113,144.00</b>	<b>939,379.30</b>	<b>5,749,926.93</b>	<b>0.00</b>	<b>-8,363,217.07</b>	<b>59.26%</b>	
<b>Expense</b>								
50 - SALARIES	739,913.00	739,913.00	65,311.20	665,021.29	0.00	74,891.71	10.12%	
51 - BENEFITS	471,966.00	471,966.00	23,998.21	407,803.68	0.00	64,162.32	13.59%	
52 - SERVICES & SUPPLIES	1,034,494.00	1,034,494.00	108,915.19	910,312.35	0.00	124,181.65	12.00%	
60 - CAPITAL OUTLAY	225,000.00	10,651,050.00	303,662.58	2,053,943.45	0.00	8,597,106.55	80.72%	
70 - DEBT SERVICE	790,995.00	790,995.00	0.00	676,681.21	0.00	114,313.79	14.45%	
80 - ALLOCATED OH	544,465.00	544,465.00	191,287.51	599,636.26	0.00	-55,171.26	-10.13%	
	<b>3,806,833.00</b>	<b>14,232,883.00</b>	<b>693,174.69</b>	<b>5,313,398.24</b>	<b>0.00</b>	<b>8,919,484.76</b>	<b>62.67%</b>	
<b>Fund: 12 - WASTEWATER FUND Surplus (Deficit):</b>								
	<b>48,067.00</b>	<b>-119,739.00</b>	<b>246,204.61</b>	<b>436,528.69</b>	<b>0.00</b>	<b>556,267.69</b>	<b>464.57%</b>	
<b>Report Surplus (Deficit):</b>								
	<b>48,067.00</b>	<b>-119,739.00</b>	<b>246,204.61</b>	<b>436,528.69</b>	<b>0.00</b>	<b>556,267.69</b>	<b>464.57%</b>	

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
12 - WASTEWATER FUND	48,067.00	-119,739.00	246,204.61	436,528.69	0.00	556,267.69
<b>Report Surplus (Deficit):</b>	<b>48,067.00</b>	<b>-119,739.00</b>	<b>246,204.61</b>	<b>436,528.69</b>	<b>0.00</b>	<b>556,267.69</b>

# CAPITAL IMPROVEMENT PROJECTS





Ranking	
B	Budgeted
1	Request
2	Important
3	Future Needs

Capital Improvement Program Timeline	
January	Departments Submit new project requests to the General Manager
February	List is presented to Resources & Infrastructure (R&I)
April	Changes are made and brought back to R&I if necessary
May	CIP list is incorporated in Preliminary Budget presentation to Finance Committee
June	Preliminary Budget including the CIP list is presented to the Board
July	Changes are made if necessary
August	Final budget including all project roll forwards and reserve balances are submitted to the Board

A	B	C	D	E	F	G	H	I	J	K
General Fund CIP (FY 24/25 Revised 7/17/24)										
Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Project to Date Budget	Project to Date Expenditures
<b>Administration Department Projects</b>										
3	3	\$ 30,000		\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
4										
5										
6		\$ 30,000		\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
<b>Subtotal</b>										
<b>Facilities &amp; Resources/PROS Projects</b>										
Electric Vehicle Charging Station (East Village										
8	B	\$ 43,941	\$ -	\$ 24,831	\$ 24,831	\$ -	\$ 43,941	\$ -	\$ 43,941	\$ 43,941
9	B	\$ 1,200,000	\$ -	\$ 123,891	\$ 30,583	\$ 93,308	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 99,411
10	B	\$ 549,432	\$ -	\$ 527,656	\$ 220,044	\$ 307,612	\$ 549,432	\$ -	\$ 549,432	\$ 241,820
11	B	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
12	2	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	2	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	2	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15										
16	3	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	3	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	3	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		\$ 3,383,373	\$ -	\$ 726,378	\$ 275,458	\$ 400,920	\$ 1,843,373	\$ -	\$ 1,843,373	\$ 385,172
<b>Subtotal</b>										
<b>Fire Department Projects</b>										
25	B	\$ 79,097		\$ 79,097	\$ 68,671	\$ 10,426	\$ 79,097	\$ -	\$ 79,097	\$ 68,671
26	1	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
27	2	\$ 150,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
28	2	\$ 1,500,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -
29	2	\$ 21,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -
30	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
31	3	\$ 600,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -
32	3	\$ 12,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -
33										
34	3	\$ 45,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	3	\$ 450,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K
	General Fund CIP (FY 24/25 Revised 7/17/24)										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures			
2	Fire Department Metal Building (Apparatus Bays/Storage/and Gym Relocation)	\$ 220,000		\$ -	\$ -	\$ -		\$ -			
36	3	\$ 220,000		\$ -	\$ -	\$ -		\$ -			
37	Fire Station Bathrooms Remodel	\$ 50,000		\$ -	\$ -	\$ -		\$ -			
38	3	\$ 50,000		\$ -	\$ -	\$ -		\$ -			
39	Fire Training Building	\$ 500,000		\$ -	\$ -	\$ -		\$ -			
40	3	\$ 70,000		\$ -	\$ -	\$ -		\$ -			
41	<b>Subtotal</b>	<b>\$ 3,752,097</b>		<b>\$ 79,097</b>	<b>\$ 68,671</b>	<b>\$ 10,426</b>		<b>\$ 2,417,097</b>	<b>\$ 68,671</b>	<b>\$ 68,671</b>	
42	<b>GRAND TOTAL</b>	<b>\$ 7,165,470</b>									
43	Budgeted (B)	\$ 1,922,470									
44	Priority 1	\$ 2,866,000									
45	Priority 2	\$ 612,000									
46	Priority 3	\$ 1,765,000									
47	Total	\$ 7,165,470									
48	<b>Completed Projects</b>	<b>Project Estimate</b>		<b>Current FY Budget</b>	<b>FY Expenditures</b>	<b>FY Budget amount remaining</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>			
49	F350 Truck - Replace 1999 F150 Truck	\$ 40,000		\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
50	Electric Vehicle Charging Station (Vets Hall)	\$ 22,272		\$ -	\$ -	\$ -	\$ 22,272	\$ 22,272	\$ 22,272	\$ 22,272	
51	Re-Roof - Vets Hall American Legion Kitchen Area	\$ 15,000		\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
52	Tyler Incode	\$ 76,050		\$ -	\$ -	\$ -	\$ 76,050	\$ 76,050	\$ 76,050	\$ 76,050	

	A	B	C	D	E	F	G	H	I	J	K	
	Wastewater CIP (FY 24/25 Revised 7/17/24)											
	Current Year Activity											
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures				
1												
2												
3	<b>Treatment Plant Projects in SST</b>											
4	B	\$ 3,791,224		\$ 3,181,218	\$ 565,747	\$ 2,615,471	\$ 3,791,224	\$ 1,175,754				
5	B	\$ 46,512		\$ 20,288	\$ 30,438	\$ (10,150)	\$ 46,512	\$ 56,661				
6	B	\$ 2,419,093		\$ 2,047,879	\$ 452,360	\$ 1,595,519	\$ 2,419,093	\$ 823,574				
7	B	\$ 603,329		\$ 496,186	\$ 138,425	\$ 357,761	\$ 603,329	\$ 245,568				
8	B	\$ 1,290,972		\$ 1,060,583	\$ 372,600	\$ 687,983	\$ 1,290,972	\$ 602,989				
9	B	\$ 554,687		\$ 454,548	\$ 44,261	\$ 410,287	\$ 554,687	\$ 144,400				
10	B	\$ 925,404		\$ 548,072	\$ 223,657	\$ 324,414	\$ 925,404	\$ 377,332				
11	B	\$ 1,148,557		\$ 962,970	\$ 167,270	\$ 795,700	\$ 1,148,557	\$ 352,856				
12	B	\$ 1,320,222		\$ 1,265,711	\$ -	\$ 1,265,711	\$ 1,320,222	\$ 54,511				
13	2	\$ 318,202		\$ -	\$ -	\$ -	\$ -	\$ -				
14	2	\$ 313,893		\$ -	\$ -	\$ -	\$ -	\$ -				
15	2	\$ 308,394		\$ -	\$ -	\$ -	\$ -	\$ -				
16	2	\$ 1,117,904		\$ -	\$ -	\$ -	\$ -	\$ -				
17	2	\$ 374,580		\$ -	\$ -	\$ -	\$ -	\$ -				
18	2	\$ 1,393,341		\$ -	\$ -	\$ -	\$ -	\$ -				
19	2	\$ 2,110,000		\$ -	\$ -	\$ -	\$ -	\$ -				
20	2	\$ 130,521		\$ -	\$ -	\$ -	\$ -	\$ -				
21	2	\$ 567,815		\$ -	\$ -	\$ -	\$ -	\$ -				
22	3	\$ 889,436		\$ -	\$ -	\$ -	\$ -	\$ -				
23		<b>\$ 19,624,086</b>		<b>\$ 10,037,455</b>	<b>\$ 1,994,758</b>	<b>\$ 8,042,697</b>	<b>\$ 12,100,000</b>	<b>\$ 3,833,645</b>				
24	<b>Treatment Plant Projects</b>											
25	B	\$ 25,000		\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -				
26	B	\$ 15,000		\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -				
27												
28	2	\$ 35,000		\$ -	\$ -	\$ -	\$ -	\$ -				
29	2	\$ 4,100		\$ -	\$ -	\$ -	\$ -	\$ -				
30	2	\$ 9,200		\$ -	\$ -	\$ -	\$ -	\$ -				
31	2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -				
32	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -				
33	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -				
34	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -				
35	2	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -				

	A	B	C	D	E	F	G	H	I	J	K
	Wastewater CIP (FY 24/25 Revised 7/17/24)										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures			
1											
2											
36	3	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -			
37	3	\$ 400,000		\$ -	\$ -	\$ -	\$ -	\$ -			
38	3	\$ 20,000		\$ -	\$ -	\$ -	\$ -	\$ -			
39											
40				\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -			
41	<b>Collection System Projects</b>										
42	B	\$ 20,000		\$ 20,000	\$ 16,731	\$ 3,269	\$ 20,000	\$ -	\$ 20,000	\$ 16,731	
43	B	\$ 2,000,000									
44	B	\$ 40,000		\$ 40,000	\$ 40,107	\$ (107)	\$ 40,000	\$ -	\$ 40,000	\$ 40,107	
45	B	\$ 40,000		\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -	
46	B	\$ 149,938		\$ 149,938	\$ -	\$ 149,938	\$ 149,938	\$ -	\$ 149,938	\$ -	
47											
48	B	\$ 60,000		\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	
49	2	\$ 250,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50											
51	2	\$ 490,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52											
53	2	\$ 265,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	2	\$ 435,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
55	2	\$ 600,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	2	\$ 425,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	2	\$ 95,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	2	\$ 1,000,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
59	2	\$ 12,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62											
63											
64											
65											

A	B	C	D	E	F	G	H	I	J	K
Wastewater CIP (FY 24/25 Revised 7/17/24)										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
1		\$ 5,901,938		\$ 309,938	\$ 56,838	\$ 253,100	\$ 309,938	\$ 56,838		
2										
66	Subtotal	\$ 5,901,938		\$ 309,938	\$ 56,838	\$ 253,100	\$ 309,938	\$ 56,838		
67	Other									
68	Fuel Tank and Computer Replacement	\$ 25,000								
69	Replace 2005 F250	\$ 65,000								
71	<b>GRAND TOTAL</b>	<b>\$ 26,329,324</b>								
73	Budgeted (B)	\$ 14,449,938								
74	Priority 1	\$ 25,000								
75	Priority 2	\$ 10,479,950								
76	Priority 3	\$ 1,374,436								
77	Total	\$ 26,329,324								
79	<b>Completed Projects</b>	<b>Project Estimate</b>		<b>Current FY Budget</b>	<b>FY Expenditures</b>	<b>FY Budget amount remaining</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>		
80	Replace F150	\$ 30,000								
81	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	\$ 75,000								
82	F-350 Service Truck with Crane Body	\$ 57,040								
83	Vector truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%)	\$ 518,000								
84	Replacement Rack Truck (F-150)	\$ 24,193								
85	Influent screen, support platform design, & installation	\$ 164,509								
86	Lift Station A-1 MCC, SCADA improvements	\$ 45,000								
87	Eastern clarifier - Replace chain drive	\$ 40,000					\$ 40,000	\$ 37,552		
88	Replacement of 1999 John Deere Loader and Backhoe Tractor	\$ 70,000					\$ 70,000	\$ 69,054		
89	Replace Van - Transport of Sewer Video Camera System	\$ 55,000					\$ 55,000	\$ 52,392		
90	Investment Grade Audit (30% Design for all ECMs)	\$ 528,404								

	A	B	C	D	E	F	G	H	I	J	K
	Water CIP (FY 24/25 Revised 7/17/24)										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Activity to Date		
2											
3											
4											
5	B	\$ 526,500	\$ -	\$ 526,500	\$ 42,124	\$ 484,376	\$ 526,500	\$ 42,124	\$ 526,500	\$ -	\$ -
6	B	\$ 680,000	\$ -	\$ 680,000	\$ 249,421	\$ 430,579	\$ 680,000	\$ 249,421	\$ 680,000	\$ -	\$ 249,421
7	2	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8											
9	B	\$ 600,000	\$ -	\$ 600,000	\$ 67,678	\$ 532,322	\$ 600,000	\$ 67,678	\$ 600,000	\$ -	\$ 67,678
10	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
11	B	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -
12	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
13	B	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -
14	B	\$ 300,000	\$ -	\$ 300,000	\$ 147,327	\$ 152,673	\$ 300,000	\$ 147,327	\$ 300,000	\$ -	\$ 147,327
15	B	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
16	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
17	2	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	2	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	3	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	3	\$ 532,141	\$ -	\$ 532,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	3	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	3	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	3	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	3	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	3	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	3	\$ 165,000	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28		<b>\$ 3,493,641</b>		<b>\$ 1,506,500</b>	<b>\$ 506,549</b>	<b>\$ 1,488,435</b>	<b>\$ 3,726,500</b>	<b>\$ 506,549</b>	<b>\$ 3,726,500</b>	<b>\$ 506,549</b>	<b>\$ 506,549</b>

	A	B	C	D	E	F	G	H	I	J	K
	Project Description	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2	<b>Tank &amp; Booster Pump Station Projects</b>										
29	Rodeo Grounds Pump Station Generator	B	\$ 130,000	\$ -	\$ 62,000	\$ -	\$ 62,000	\$ 130,000	\$ -		
30	SCADA System - Phased Upgrades (Phase III- Alarms, Flow Data, Monitoring Wells)	B	\$ 128,563	\$ -	\$ 128,563	\$ 19,971	\$ 108,592	\$ 128,563	\$ 19,971		
31	Stuart Street Tank Rehabilitation	B	\$ 458,000	\$ -	\$ 458,000	\$ 80,483	\$ 377,517	\$ 458,000	\$ 80,483		
32	San Simeon Well 3 Pump Replacement	B	\$ 45,000	\$ -	\$ 45,000	\$ 50,535	\$ (5,535)	\$ 45,000	\$ 50,535		
33	Stuart Street Station Roof	1	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34	Well Field Gate	1	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
35	Leimert Fence	1	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36	San Simeon Well 2 Pull and Submersible	1	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
37	SR 3 Rehab	1	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
38	Rodeo Grounds ATS	1	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
39	Fuel Tank and Computer Replacement	1	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40	Electrical transfer switch and conduit to well	SS-									
41	3	2	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42	SR 4 Generator	2	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
43	SR4 ATS	2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
44	Stuart Street 3 Analytic Off Grid Power	2	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
45	Storage Shed Yard	2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
46	Leimert Tank Reserve	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
47	Third Stuart Street Tank Installation	3	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
48	Stuart Street and Leimert Booster Pump Replacement	3	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
49	Rodeo Grounds Pump Station Replacement	3	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
50	<b>Subtotal</b>		<b>\$ 4,686,563</b>		<b>\$ 693,563</b>	<b>\$ 150,989</b>	<b>\$ 542,574</b>	<b>\$ 761,563</b>	<b>\$ 150,989</b>		
51	<b>Vehicles and Trailer-Mounted Equipment</b>										
52	Replacement 2005 F-150 Truck with F-250	B	\$ 55,000	\$ -	\$ 55,000	\$ 53,613	\$ 1,387	\$ 55,000	\$ 53,613		
53	Vac Trailer Reserve	3	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
54	Tractor Reserve	3	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
55	Dump trailer for storing and hauling spoils from road repairs	3	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
56	Truck Replacement Program	3	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
57	<b>Subtotal</b>		<b>\$ 170,000</b>		<b>\$ 55,000</b>	<b>\$ 53,613</b>	<b>\$ 1,387</b>	<b>\$ 55,000</b>	<b>\$ 53,613</b>		
58	<b>Programs and Plans</b>										
59	Hydraulic System Model Update	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
60	Water Master Plan Amendment	3	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		



	A	B	C	D	E	F	G	H	I	J	K
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2	Database for water conservation program/tracking with parcel links & APN file conversion	3	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61			\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	<b>Subtotal</b>		<b>\$ 145,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
64	<b>GRAND TOTAL</b>		<b>\$ 8,495,204</b>		<b>\$ 2,255,063</b>	<b>\$ 711,151</b>	<b>\$ 2,236,998</b>	<b>\$ 4,475,063</b>	<b>\$ 711,151</b>	<b>\$ 4,475,063</b>	<b>\$ 711,151</b>
66	Budgeted (B)		\$ 2,353,063								
67	Priority 1 Total		\$ 345,000								
68	Priority 2 Total		\$ 430,000								
69	Priority 3 Total		\$ 4,687,141								
70	Total		\$ 7,815,204								
78	<b>WRF CIP (FY 22/23 Revised 10/5/22)</b>										
79		Ranking	Project Estimate		Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
80	<b>Permitting &amp; Planning</b>										
81	Groundwater modeling and consulting for CDP (Instream Flow Study)	B	\$ 48,000		\$ 48,000	\$ 11,721	\$ 36,279	\$ 48,000	\$ 20,031	\$ 48,000	\$ 20,031
82	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	B	\$ 26,690		\$ 26,690	\$ 24,728	\$ 1,962	\$ 26,690	\$ 24,728	\$ 26,690	\$ 24,728
83	Section 7 ESA consulting, annual AMP report, & AMP update	2	\$ 100,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	<b>Subtotal</b>		<b>\$ 174,690</b>		<b>\$ 74,690</b>	<b>\$ 36,449</b>	<b>\$ 38,241</b>	<b>\$ 74,690</b>	<b>\$ 44,759</b>	<b>\$ 74,690</b>	<b>\$ 44,759</b>
85	<b>Interim, short-term SWF Modifications</b>										
86	Brine Tank Secondary Containment, Grading, Rock	2	\$ 20,000		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
87	<b>Subtotal</b>		<b>\$ 20,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
88	<b>Advanced Water Treatment Plant</b>										
89	Update Chemical Pumps	1	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	UV Bulbs	1	\$ 80,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	UV Ballasts	1	\$ 60,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	Grade WRF Road	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Membrane and Filter Replacement Program (annual cost to build reserves)	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	Replace CIP Tank (leaking)	3	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Replace chemical storage tank (leaking)	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K
	Project Description	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2	Miscellaneous instrumentation / monitoring upgrades	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96											
97	<b>Subtotal</b>		<b>\$ 275,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
98	<b>Long-Term Improvement Modifications</b>										
	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad]	B	\$ 200,000		\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -
99	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Solar Array System	3	\$ 375,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104											
105	<b>Subtotal</b>		<b>\$ 700,000</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>
106											
107	<b>GRAND TOTAL</b>		<b>\$ 1,169,690</b>								
108											
109	Budgeted (B)		\$ 274,690								
110	Priority 1 Total		\$ 190,000								
111	Priority 2 Total		\$ 210,000								
112	Priority 3 Total		\$ 495,000								
113	Total		\$ 1,169,690								
114											
115	<b>Completed Projects</b>	<b>Ranking</b>	<b>Project Estimate</b>		<b>Current FY Budget</b>	<b>FY Expenditures</b>	<b>FY Budget amount remaining</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>		
116	Filters / membrane replacements and build reserves for future		\$ 59,639					\$ 59,639	\$ 59,639	\$ -	\$ -
117	Short-term flood damage mitigation		\$ 12,566					\$ 12,566	\$ 12,566	\$ -	\$ -
118	Hauling of last 18" of water and cleaning impoundment		\$ 94,515					\$ 94,515	\$ 94,515	\$ -	\$ -
119	Urban Water Management Plan - CDP Portion		\$ 20,463					\$ 20,463	\$ 20,463	\$ -	\$ -
120	Groundwater modeling/piezometer installation/monitoring		\$ 75,758					\$ 75,758	\$ 75,758	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K
		Ranking	Project Estimate	Additional Budget Request		Current FY Budget	FY Expenditures	FY Budget amount remaining		Project to Date Budget	Project to Date Expenditures
2			\$ 25,000							\$ 25,000	\$ 25,000
121	SS2 Electrical Panel Upgrade		\$ 25,000							\$ 25,000	\$ 25,000
122	Santa Rosa Well #4 Replacement		\$ 75,000							\$ 75,000	\$ 75,000

# WASTEWATER COP 2022A BONDS



**Fund: 12 - WASTEWATER FUND**

	Current Total Budget	Fiscal Activity	Prior Year Activity	Total Project Activity to Date	Variance Favorable (Unfavorable)
<b>Revenue</b>					
<u>12-43980-12</u>	12,100,000	1,991,890	1,841,756	3,833,646	8,266,354
LOAN PROCEEDS - WW COP 2022A BONDS					
<b>Expense</b>					
<u>12-61701-12</u>	3,791,224	565,747	610,006	1,175,753	2,615,471
CAP ASSET - WW ECM 1 FLOW EQUAL IMPV					
<u>12-61702-12</u>	46,512	30,438	26,224	56,662	(10,150)
CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV					
<u>12-61703-12</u>	2,419,093	452,360	371,214	823,574	1,595,519
CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD					
<u>12-61704-12</u>	603,329	138,425	107,143	245,568	357,761
CAP ASSET - WW ECM 4 BLOWER REPLACEMENT					
<u>12-61705-12</u>	1,290,972	372,600	230,389	602,989	687,983
CAP ASSET - WW ECM 5 RAS & WAS IMPV					
<u>12-61706-12</u>	554,687	44,261	100,139	144,400	410,287
CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL					
<u>12-61707-12</u>	925,404	223,657	153,675	377,332	548,072
CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT					
<u>12-61708-12</u>	1,148,557	167,270	185,587	352,857	795,700
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					
<b>Expense Total:</b>	<b>12,100,000</b>	<b>1,994,758</b>	<b>1,838,888</b>	<b>3,833,646</b>	<b>8,266,354</b>
<b>Net</b>	<b>-</b>	<b>(2,868)</b>	<b>2,868</b>	<b>0</b>	<b>(0)</b>

Cambria Community Services District  
Debt Listing  
6/30/2024

Department Name	Year in Term	Debt	Principal	Interest	Balance as of 6/30/2024
Facilities & Resources	4 of 4	F350 Truck	11,797	371	12,168
Fire	2 of 5	Chevy Tahoe and Uplift	15,599	2,832	73,723
Water Reclamation Facility	1 of 5	Water Meter Project	125,450	34,279	680,000
Water Reclamation Facility	11 of 20	WRF Construction	434,595	224,830	5,577,857
Wastewater	2 of 30	SST Projects	155,000	591,100	12,175,000
Wastewater	5 of 5	2020 Vac-Con Truck	78,067	2,420	80,487

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA ITEM NO. **4.B.**

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

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Meeting Date: July 23, 2024                      Subject: Discussion and Consideration of the Final Budget FY 2024/2025 and Approve Recommendations to the Board of Directors

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**RECOMMENDATIONS:**

It is recommended that the Finance Committee consider the 2024/2025 final budget and approve recommendations to the Board of Directors.

**DISCUSSION:**

The FY 2024/2025 final budget is being presented to the Finance Committee before consideration by the District Board of Directors on August 15, 2024. The purpose of the final budget is to include fund balances and reserve designations, which must be considered for approval before September 1, 2024.

Staff will also discuss the surplus or deficit of each department ending in FY 2023/2024, capital project, and encumbrance reserve designations requested to be carried forward from FY 2023/2024 to FY 2024/2025. A summary of the fund is listed below:

General Fund

The General Fund, consisting of Fire, Facilities & Resources, PROS, and Administration, ended FY 2023/2024 with an overall surplus of \$120,210, and \$333,933 is being requested to be carried forward in reserve designations for a multi-year capital project, contractual and grant obligations.

Enterprise Funds

The Water Fund, consisting of Water, WRF, and WRF Capital, ended FY 2023/2024 with an overall surplus of \$532,803, and \$2,684,642 is being requested in reserve designations for various multi-year capital projects, contractual obligations, and reserve requirements.

The Wastewater Fund ended FY 2023/2024 with an overall surplus of \$436,529, and \$289,938 is being requested in reserve designations for various multi-year capital projects.

Recommendation

It is recommended that the Finance Committee consider the 2024/2025 final budget and approve recommendations to the Board of Directors.

Attachment: 2024/2025 Final Budget

# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2024-2025  
FINAL BUDGET - FINANCE  
COMMITTEE  
June 23, 2024





# CAMBRIA COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2024-2025

## TABLE OF CONTENTS

### Budget Narrative

**Summary .....4**

**Combined Preliminary Budget .....5**

**General Fund Budgets .....5**

    Fire and Emergency Services ..... 7

    Facilities & Resources, ..... 7

    Administrative Services ..... 8

**Enterprise Fund Budgets.....8**

    Water Fund.....9

    WRF Fund .....10

    Wastewater Fund .....10

### Budget Schedules

#### General Fund

**Summary.....12**

    Fire Department.....15

    Facilities and Resources Department.....20

    Administration Department.....25

#### Enterprise Fund

**Summary.....30**

    Water Department.....33

**WRF Operations & WRF Capital departments.....40**

**Wastewater Department.....48**

**Miscellaneous Attachments**

**Allocation of Administrative Overhead.....54**

**Salary Schedule.....57**

**Position Allocation List.....58**

**Organizational Charts.....59**

**Capital Improvement Program.....61**

**Reserves and Reserve for Encumbrance Requests.....73**

## Summary

The Cambria Community Services District (CCSD) preliminary budget for fiscal year (FY) 2024-2025 has been prepared, reflecting several actions approved by the Board of Directors during the current fiscal year. Those actions include reviewing and updating the budget policies, strategic planning goals for the calendar year 2024, and guidance from standing committees covering numerous details associated with the CCSD's finances, operations, capital projects, and policies.

Overall, the District's financial condition continued to improve due to the District's efforts in fiscal conservation and the creation of operational efficiencies leveraging technology, updated policies and procedures, and a new investment strategy. The District completed a rate analysis in FY 2022-2023 to allow the District to cover the cost of anticipated debt service in the wastewater fund and begin implementing multi-year capital improvement projects in both the water and wastewater funds. These rate increases span three years and are prescribed in Resolution 32-2022, adopted on May 19, 2022, which approved the increases for the water and wastewater rates that would require annual Board review. 2024/2025 is the last year of the three-year increase. The prescribed rate increases also include future annual inflationary adjustments to water and wastewater, which will require Board approval. Additional details associated with enterprise fund activities, including recommendations from the CCSD standing committees guiding the preparation of the preliminary budget, are provided in subsequent sections of this report.

While the preliminary budget includes revenues and expenditure plans for FY 2024-2025, it does not include reserves since those are incorporated when the Board considers the Final Budget. The prescribed timing of the final budget, established by Government Code Section 61110, allows staff to perform year-end accounting closure procedures for the CCSD balance sheet in determining the current year's ending reserve balances. The District completed the FY 2022-2023 audit, and those reserve balances will be incorporated into the FY 2024-2025 estimates for the final budget.

General fund budgets are funded through taxes and assessments, which are not increasing parallel to the inflation rate, and several unfunded items continue to exist. The Facilities and Resources budget has absorbed the property tax allocation and operating budget of the previous Parks, Recreation, and Open Space department. Service levels are being evaluated to address operational deficits within the department. Additional details on General Fund budgets and unfunded items are provided in subsequent sections of this report. Options to increase revenues to address unfunded items are limited but will continue to be explored as part of the Board Adopted Strategic Plan and ad-hoc committee.

The following links to the CCSD website can be used for additional information on recent Board and standing committee actions guiding the preparation of the preliminary budget:

[Budget Policy updated December 14, 2023](#)

[Three-Year Strategic Goals 2022-2025 adopted March 14, 2024](#)

[May 19, 2022, approval of water and sewer rates effective July 1, 2022](#)

[June 15, 2023, approval of water and sewer rates adjustments effective July 15, 2023](#)

[June 13, 2024, approval of water and sewer rates adjustments effective July 1, 2024](#)

## Combined Preliminary Budget

The following table illustrates the combined CCSD budgets.

<b>Cambria CSD - Combined Preliminary Budget Fiscal Year 2024-2025</b>	<b>General Fund Budgets</b>	<b>Enterprise Fund Budgets</b>	<b>Budget Subtotals</b>	<b>Eliminating Adjustments</b>	<b>Combined Budgets</b>
<b>Revenues</b>					
Property Taxes	\$ 3,104,709	\$ 25,000	\$ 3,129,709	\$ -	\$ 3,129,709
Fire Assessments	567,460	-	567,460	-	567,460
Franchise Fees	200,000	-	200,000	-	200,000
Administrative Cost Reimbursements	2,491,088	-	2,491,088	(2,491,088)	-
Water Rates	-	3,811,000	3,811,000	-	3,811,000
Sustainable Water Facility Rates	-	1,321,000	1,321,000	-	1,321,000
Wastewater Rates	-	3,975,000	3,975,000	-	3,975,000
Grants	287,838	-	287,838	-	287,838
Interest Income	30,000	39,450	69,450	-	69,450
Other Revenues	109,125	431,641	540,766	-	540,766
<b>Total Revenues</b>	<b>\$ 6,790,220</b>	<b>\$ 9,603,091</b>	<b>\$ 16,393,311</b>	<b>\$ (2,491,088)</b>	<b>\$ 13,902,223</b>
<b>Expenditures</b>					
Personnel Services	\$ 4,013,397	\$ 2,522,164	\$ 6,535,561	\$ -	\$ 6,535,561
Services and Supplies	\$ 1,836,803	\$ 2,709,005	4,545,808	-	4,545,808
Capital Outlay	\$45,000	\$718,000	763,000	-	763,000
Debt Service	\$30,599	\$1,748,485	1,779,084	-	1,779,084
Administrative Cost Allocation	\$643,910	\$1,847,178	\$2,491,088	(\$2,491,088)	-
<b>Total Expenditures</b>	<b>\$ 6,569,709</b>	<b>\$ 9,544,832</b>	<b>\$ 16,114,541</b>	<b>\$ (2,491,088)</b>	<b>\$ 13,623,453</b>
<b>Net Sources Over / (Under) Uses</b>	<b>\$ 220,511</b>	<b>\$ 58,259</b>	<b>\$ 278,770</b>	<b>\$ -</b>	<b>\$ 278,770</b>

Total General Fund revenues are estimated to increase by \$532,433 (9%) from \$6,257,787 for FY 2023-2024 to \$6,790,220 in FY 2024-2025. This increase is due to property tax, franchise fees, and interest earnings. Property taxes are projected to increase \$143,753 (4.8%) from \$2,985,326 in FY 2023-2024 to \$3,129,079 in FY 2024-2025, based on estimates received from the County of San Luis Obispo Treasurer-Tax Collector.

Total General Fund expenditures are estimated to increase by \$229,076 (3.6%) from \$6,340,633 for FY 2023-2024 to \$6,569,709 in FY 2024-2025. This increase is due to projected salary increases and inflation estimates. Overall, the General Fund budgets are anticipated to have a surplus of \$220,511. This surplus is held in the General Fund for emergencies during the year or much-needed maintenance of General Fund properties. Several Maintenance and Repair projects were not funded for Fire and Facilities & Resources and may come before the board for approval during the year. Achieving a balanced budget relies on 100% cost recovery for the Administrative Fund. These administrative cost allocations and other inter-fund transfers are eliminated in the CCSD combined budget to determine net revenues and expenditures after inter-fund activities.

The Enterprise Fund revenues are estimated to increase by \$506,691 (5.6%) from \$9,096,400 in FY 2023-2024 to \$9,603,091 in FY 2024-2025 due to water and wastewater rate increases. Enterprise Fund expenditures are estimated to increase by \$595,197 (6.7%). The increase in expenses is due to projected salary increases, inflationary projections, and an increase in debt service. An overall surplus of \$58,259 is projected for FY 2024-2025, which can be utilized for future capital or debt expenditures.

## General Fund Budgets

The General Fund Budgets consist of the following:

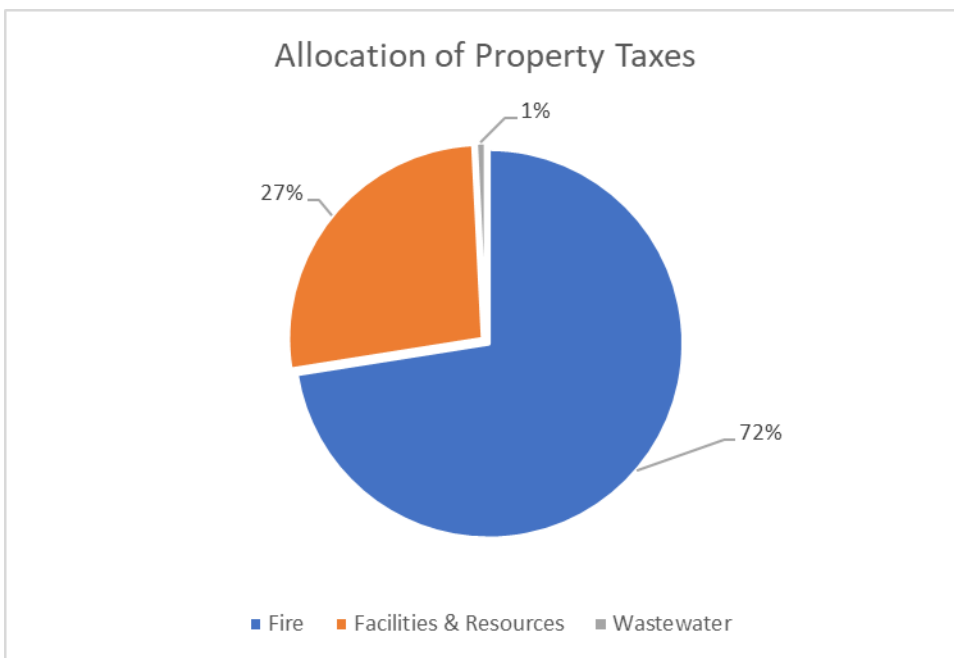
- Fire Fund
- Facilities and Resources Fund
- Administrative Fund (Including the Overhead Allocation spreadsheet)

The combined General Fund budgets are illustrated on page 12, and a summary and detailed schedules for each budget are provided on pages 12 to 29.

Significant Budget Items

General Fund revenues are primarily property taxes allocated between Fire and Facilities and Resources to fund budgeted expenditures. Other revenues, such as the Fire Assessments, are restricted to the Fire Fund. The Administrative Fund budget includes a schedule on page 54 illustrating how administrative costs are allocated between the various CCSD budgets. The Administrative Cost allocation provides for 100% reimbursement of expenses. Revenue collected in the General Fund is not being used to offset administrative costs to help ensure that the General Fund is balanced and able to perform future deferred maintenance on assets within the General Fund.

The following illustrates the allocation of CCSD property taxes.



General Fund Trade-Offs

Trade-offs in General Fund budgets link to how much property taxes are allocated to one of the budgets versus another budget. The Fire Fund is allocated 72% of the CCSD property taxes, which, together with Fire Assessments of \$567,460, provide most of its funding. The Facilities and Resources Fund receives 27% of the CCSD property taxes, which, with the Veterans Hall rental income, provides for most of its funding. Allocating more property taxes to one fund and decreasing the other would result in trade-offs, changes in staffing, and changes in the service level provided by each department.

When considering trade-offs between General Fund budgets, it is essential to recognize that CCSD has taken on added responsibilities in recent years without funding. Funding for the maintenance of open space, maintenance of the Veterans Hall, and homeless camp cleanup are three primary responsibilities of the Facilities and Resources budget that continue to be underfunded and where service is provided in the best manner possible within available funding. Over time, as the CCSD continues to maintain the Fiscalini Ranch Preserve and take ownership of more open space parcels with insufficient funding, the General Fund budgets for Fire, Facilities, and Resources, and Admin will continue to decline and impact operations and safety. Significant steps have been taken to assess the operations of the Facilities and Resources department to reduce expenditures. One of the most significant steps was to hire another maintenance technician who would be funded by reducing the work we contracted. This provides the department with an increase in productivity and overall cost savings.

Lastly, \$25,000 in property taxes is budgeted for the low-income discounts for wastewater customers. Based on Proposition 218 requirements for the proportional allocation of costs when establishing customer rates and charges, low-income

discounts cannot be subsidized by other wastewater customers. Property taxes are the sole source of discretionary revenues appropriate to cover the cost of the discounts.

## **Fire and Emergency Services – See budget schedules on pages 15-19**

### Significant Budget Items

- The CCSD Fire Fund provides 10 full-time personnel, 3 full-time grant-funded personnel, and 1 reserve fire personnel.
- Funded budget items include increased funding for equipment, supplies, and building repairs.
- Capital expenditures total \$15,000 for ballistic vests for active shooter response. Capital project requests that were not funded are for the fire station roof and gutter repairs, the fire engine type-1, the rescue ski, and the fire department gate and fencing.

### **STRATEGIC GOAL ALIGNMENT: Fire Department**

**Provide Optimal Fire Protection, Water Rescue, and Emergency Medical Services on a 24/7 Basis.**

### Budget Assumptions

- 1) Continue to seek grants for various equipment and prepare funding options for the Board to consider if grants are not awarded.
- 2) Analyze the staffing model and propose efficiency and employee retention changes.
- 3) Continue to support employee training in maintaining professional licensing or other industry-related training.
- 4) Continue to support upgrading outdated equipment and apparatus.
- 5) Work to make critical updates to the fire station for safety and efficiency.

## **Facilities and Resources– See budget schedules on pages 20-24**

The Facilities and Resources (F&R) budget funds four (4) full-time equivalent staff positions and related expenditures for installation, maintenance, and repairs of District assets, including real property such as the Veterans Hall Building, Dog Park, public restrooms, open space, community parks and recreation, and Fiscalini Ranch Preserve. The property tax allocation and operating expenditures from the PROS department have been moved to F&R. The PROS department will still be used to track capital projects related to F&R, such as the skate park construction and the Fiscalini Ranch Preserve restroom. Current challenges associated with unfunded budget requests are common for local agencies that can fund facility development but need help to fund long-term maintenance efforts. Continued resource demands for open space maintenance, homeless camp cleanups, and storage of personal property are having a significant budgetary impact on General Fund resources and staff.

### Significant Budget Items

- The CCSD Facilities and Resources Fund provides for four (4) full-time personnel. Staffing levels were increased for the 2024/2025 budget. The District is reducing the amount of contracted work and gaining efficiency with a new employee.
- Capital expenditures were not funded due to structural budget deficits in the F&R department. This year's requests were for the relocation of the F&R building and an ATV.
- Significant unfunded requests exist, such as maintenance of the Veterans Hall.
  - Significant resource constraints affect the staff's ability to maintain open space, streetlights, and public restrooms, which may not meet the community's service level expectations.

### **STRATEGIC GOAL ALIGNMENT: Facilities and Resources**

**Manage and Provide Stewardship of District Assets, Parks, Recreation, and Open Space in a Timely, Cost-Effective, and Environmentally Sensitive Manner**

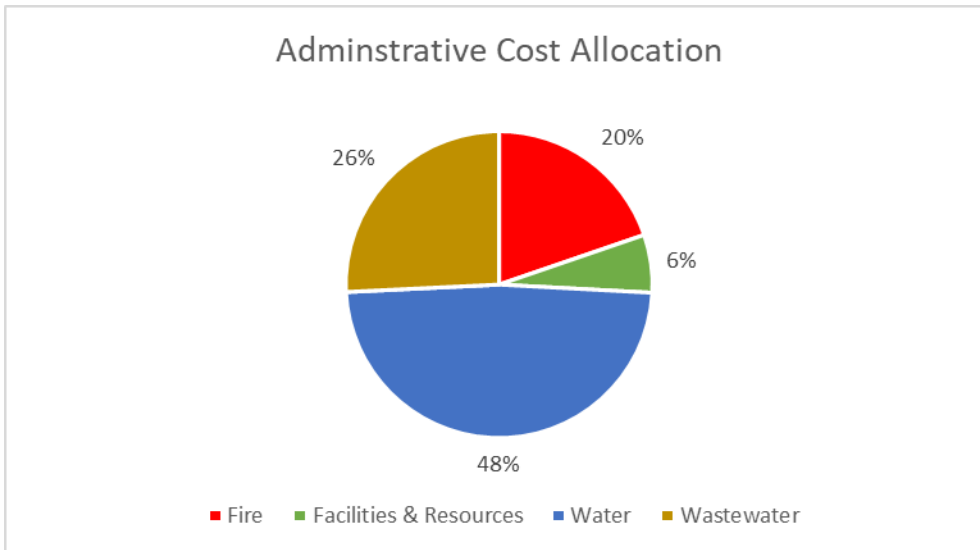
### Budget Assumptions

- 1) Continue to research grant opportunities.
- 2) Continue to support employee training in maintaining professional licensing or other industry-related training.
- 3) Continue discussions & review of the fee structure for the Veterans Hall rental rates.
- 4) Continue the dialogue with the Finance committee and Board to find alternate funding sources.

**Administrative Services– See budget schedules on pages 25-29**

The CCSD Administrative Fund budget includes the cost of the general manager and staff responsible for the District’s accounting and finances, human resources, clerk and records retention, centralized aspects of contract management, and related administrative functions.

The following chart illustrates the CCSD allocation of administrative costs.



Overall, combined enterprise fund budgets pay 74% of the CCSD administrative costs, with water fund budgets (including WRF budgets) covering 48% and wastewater funds covering 26%. General fund budgets pay the remaining 26%, with those costs covered by Fire (20%) and F&R (6.0%).

Significant Budget Items

- The Administrative Fund budget assumes that administrative costs are 100% reimbursed by other operating budgets.

Budget Assumptions

- 1) Support the most current strategic plan and three-year goals the Board of Directors adopted.
- 2) Study the District Fees & Charges Schedule to determine if rates must be amended to cover the service cost.
- 3) Continue with progress on the following Organizational Goals:
  - a) Develop and review the annual budget and continue with quarterly financial updates.
  - b) Begin the FY 2023-2024 audit.
- 4) Continuing work with Standing Committees on various Board-assigned tasks.
- 5) Continue to support employee training in maintaining professional licensing or other industry-related training.
- 6) Implement improved workflow solutions to gain efficiency.

**Enterprise Fund Budgets**

The CCSD Enterprise Fund budgets consist of the following:

- Water Fund
- WRF Operations Fund
- WRF Capital Fund
- Wastewater Fund

The combined Enterprise Fund budgets are illustrated on page 30, including the combined summary information for the three (3) water fund budgets (Water, WRF Operations, and WRF Capital Funds) and the Wastewater Fund. Detailed schedules for the enterprise budget are on pages 30-53.

## Significant Budget Items

As with the General Fund budgets, some significant items are common to all enterprise fund budgets, while others are budget-specific. The following is a list of budget issues common to all enterprise funds.

- The approval of three-year increases to water and wastewater rates on May 19, 2022, effective July 1, 2022, increases the funding for the District’s enterprise services, planned capital project activities, and debt service. WRF fees are not increasing and will remain as prescribed in year three of the 2018 rate study.

## Trade-Offs

In contrast to the General Fund budgets, where trade-offs exist between the budget units depending on the allocation of property tax and general fund discretionary revenues, the enterprise funds have their own dedicated revenues, and trade-offs are budget-specific. For CCSD water services, there are three “component units” of the budget – the Water Fund, the WRF Operations Fund, and the WRF Capital Fund and trade-offs may also exist between those three components.

### **STRATEGIC GOAL ALIGNMENT: Water Services Meet the Ongoing Challenges of Effectively and Reliably Managing Water Resources in our Sensitive Ecosystem**

## Budget Assumptions

The Utilities Department Manager manages Enterprise Funds. A couple of important goals for FY 2024-2025 exist for both water and wastewater operations, including the following:

- The July 1, 2024, rate increases for water and wastewater fund capital improvements and improved proactive maintenance. Implementing those efforts cost-effectively will help maximize the beneficial outcomes of rate increases.
- Continue to improve regulatory reporting and responsiveness to resource agencies.
- Advancing the Capital Improvement Program (CIP).

Forward movement on CIP will need to address staff roles and responsibilities, how the project priorities are phased, how professional and construction services are procured, and the refinement of scope, schedules, and budgets for individual projects. Overall project prioritization has been completed, reviewed, and endorsed by the Resource and Infrastructure Committee, and continued coordination with the committee will be a staff priority in FY 2024-2025. Details on specific projects and programs are discussed in the following sections on each enterprise budget. Capital Improvement Program Project Prioritization schedules are included on page 62.

Continued coordination between the Finance and Resources & Infrastructure Committees will also be essential to advancing the capital improvement program.

## **Water Fund – See budget schedules on pages 33-39**

Budgeted revenues and expenditures are estimated at \$4,134,450, resulting in a balanced budget.

## Significant Budget Items

- Staffing levels are consistent with the current FY 2023-2024 staffing.
- Capital expenditures total \$448,000, including projects approved at the Resource & Infrastructure Committee meeting and by the Finance Committee.

## Water Fund Trade-Offs

The Capital Outlay expenditures include trade-offs that will continue to be considered by staff, the Resource and Infrastructure Committee, and the Board of Directors during FY 2024-2025.

Capital projects are listed in priority order on page 68. Many of the projects in the water fund have been implemented over multiple years, and funding has been accumulated over several fiscal years. The proposed capital projects, as discussed



above, include multi-year and new project requests. Maintaining the Water Fund surplus is essential to fund future capital projects.

### Budget Assumptions

Water system goals for FY 2024-2025 include the following:

- Update of Urban Water Management Plan.
- Update San Simeon Creek Basin Management O&M Manual.
- Continue to support employee training in maintaining professional licensing and other industry-related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high-priority projects.

### **WRF Fund – See budget schedules on pages 40-47**

The projected operating surplus in the FY 2024-2025 WRF Operations Fund budget is \$190,000.

### Significant Budget Items

- Staffing levels are consistent with the current FY 2023-2024 staffing.
- Capital expenditures total \$190,000 and include projects approved by the Resource & Infrastructure Committee and by the Finance Committee.

### WRF – Trade-Offs

The continuing costs of permitting WRF facilities are uncertain. The amounts currently budgeted and contracted for environmental services will be encumbered at the end of FY 2023-2024, offsetting the need for new funding in FY 2024-2025.

## **STRATEGIC GOAL ALIGNMENT: Water Services Advance Coastal Development Permit (CDP) to Achieve County and Coastal Commission Approval**

### WRF - Budget Assumptions

WRF goals for FY 2024-2025 include the following:

- Continue to support employee training in maintaining professional licensing or other industry-related professional development.
- Continue working on the Section 7 consultation and acquiring the Regular Coastal Development Permit.
- Installation of Media Preservation.

### **Wastewater Fund – See budget schedules on pages 48-53**

Budgeted revenues are estimated to be \$4,139,641, and expenditures are estimated to be \$4,081,382.04, resulting in a surplus of \$58,258.96.

### Significant Budget Items

- Staffing levels are consistent with the current FY 2023-2024 staffing.
- Capital expenditures total \$80,000 to help fund a new fuel tank and an EV Truck. The purchase of an EV truck was added to the preliminary budget after it went through the R&I and Finance Committee. Staff deemed this addition essential to take advantage of an opportunity to purchase the first District EV vehicle.

### Trade-Offs

The most significant is the historical issue of the deferral of plant maintenance and capital improvement activities. The 2022 Prop 218 rate increase addressed a portion of this historic issue.

### Budget Assumptions

Wastewater system goals for FY 2024-2025 include the following:

- Continue managing the Sustainable Solution Turnkey (SST) project.
- Complete various maintenance & repair projects at the plant.
- Continue to support employee training in maintaining professional licensing or other industry-related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high-priority projects.

## GENERAL FUND SUMMARY

- Fire Department – 01
- Facilities & Resources Department – 02
  - Administration Department - 09



# Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND	4,299,132.00	4,299,132.00	0.00	0.00	0.00	-4,299,132.00	100.00%
Revenue	4,078,621.00	4,078,621.00	0.00	0.00	0.00	4,078,621.00	100.00%
Expense	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	220,511.00	220,511.00	0.00	0.00	0.00	-220,511.00	
<b>Report Surplus (Deficit):</b>	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	

# GENERAL FUND

## FIRE - 01



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<b>Category: 42 - FEES</b>							
<a href="#">01-43730-01</a>	INSPECTION FEE - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
	<b>Category: 42 - FEES Total:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-5,000.00</b>	<b>100.00%</b>
<b>Category: 44 - PROPERTY TAXES</b>							
<a href="#">01-43100-01</a>	PROPERTY TAX - FIRE DEPT	2,268,747.35	2,268,747.35	0.00	0.00	-2,268,747.35	100.00 %
<a href="#">01-43110-01</a>	SB2557 TAX - FIRE DEPT	-32,621.00	-32,621.00	0.00	0.00	32,621.00	0.00 %
<a href="#">01-43350-01</a>	ASSESSMENT-FIRE - FIRE DEPT	567,460.00	567,460.00	0.00	0.00	-567,460.00	100.00 %
<a href="#">01-43700-01</a>	WEED ABATEMENT - FIRE DEPT	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>2,903,586.35</b>	<b>2,903,586.35</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,903,586.35</b>	<b>100.00%</b>
<b>Category: 45 - FED/STATE</b>							
<a href="#">01-46180-01</a>	GRANT/REVENUE - FIRE	287,838.00	287,838.00	0.00	0.00	-287,838.00	100.00 %
	<b>Category: 45 - FED/STATE Total:</b>	<b>287,838.00</b>	<b>287,838.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-287,838.00</b>	<b>100.00%</b>
	<b>Revenue Total:</b>	<b>3,196,424.35</b>	<b>3,196,424.35</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,196,424.35</b>	<b>100.00%</b>
<b>Expense</b>							
<b>Category: 50 - SALARIES</b>							
<a href="#">01-50000-01</a>	SALARY & WAGES - FIRE DEPT	1,244,541.00	1,244,541.00	0.00	0.00	1,244,541.00	100.00 %
<a href="#">01-50100-01</a>	OVERTIME - FIRE DEPT	118,000.00	118,000.00	0.00	0.00	118,000.00	100.00 %
<a href="#">01-50310-01</a>	FIREFIGHTER PAY - FIRE DEPT	9,088.06	9,088.06	0.00	0.00	9,088.06	100.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>1,371,629.06</b>	<b>1,371,629.06</b>	<b>0.00</b>	<b>0.00</b>	<b>1,371,629.06</b>	<b>100.00%</b>
<b>Category: 51 - BENEFITS</b>							
<a href="#">01-51010-01</a>	UNIFORM ALLOWNC - FIRE DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">01-51020-01</a>	MED-PRINCIPAL - FIRE DEPT	17,074.00	17,074.00	0.00	0.00	17,074.00	100.00 %
<a href="#">01-51030-01</a>	MED-PERS-CARE - FIRE DEPT	162,540.00	162,540.00	0.00	0.00	162,540.00	100.00 %
<a href="#">01-51050-01</a>	LIFE INSURANCE - FIRE DEPT	1,872.00	1,872.00	0.00	0.00	1,872.00	100.00 %
<a href="#">01-51060-01</a>	FICA - FIRE DEPT	77,456.00	77,456.00	0.00	0.00	77,456.00	100.00 %
<a href="#">01-51070-01</a>	MEDICARE - FIRE DEPT	16,934.00	16,934.00	0.00	0.00	16,934.00	100.00 %
<a href="#">01-51080-01</a>	WORKERS COMP - FIRE DEPT	72,067.00	72,067.00	0.00	0.00	72,067.00	100.00 %
<a href="#">01-51090-01</a>	RETIREMENT-PERS - FIRE DEPT	431,296.00	431,296.00	0.00	0.00	431,296.00	100.00 %
<a href="#">01-51200-01</a>	OTHER EMP BENE - FIRE DEPT	2,600.00	2,600.00	0.00	0.00	2,600.00	100.00 %
<a href="#">01-51210-01</a>	RETIRES HEALTH - FIRE DEPT	55,488.00	55,488.00	0.00	0.00	55,488.00	100.00 %
<a href="#">01-51220-01</a>	MEDICAL REIMBRS - FIRE DEPT	19,900.00	19,900.00	0.00	0.00	19,900.00	100.00 %
	<b>Category: 51 - BENEFITS Total:</b>	<b>861,227.00</b>	<b>861,227.00</b>	<b>0.00</b>	<b>0.00</b>	<b>861,227.00</b>	<b>100.00%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>							
<a href="#">01-6011W-01</a>	PUB INF-WEBSITE - FIRE DEPT	250.00	250.00	0.00	0.00	250.00	100.00 %
<a href="#">01-60300-01</a>	INSURANCE - FIRE DEPT	813.86	813.86	0.00	0.00	813.86	100.00 %
<a href="#">01-6033B-01</a>	M&R BUILDINGS - FIRE DEPT	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
<a href="#">01-6033G-01</a>	M&R GROUNDS - FIRE DEPT	300.00	300.00	0.00	0.00	300.00	100.00 %
<a href="#">01-6041L-01</a>	M&R-VEHICLES-L - FIRE DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<a href="#">01-60440-01</a>	M&R-COMPS-SVCS - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">01-60450-01</a>	COMP SUPP&PARTS - FIRE DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">01-60500-01</a>	OFFICE SUPPLIES - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-60530-01</a>	PRINTING/FORMS - FIRE DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-60540-01</a>	MBRSH DUES,PUBS - FIRE DEPT	2,575.00	2,575.00	0.00	0.00	2,575.00	100.00 %
<a href="#">01-60550-01</a>	GOVT FEES & LIC - FIRE DEPT	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00 %
<a href="#">01-6060C-01</a>	UTILITIES CELL - FIRE DEPT	9,543.98	9,543.98	0.00	0.00	9,543.98	100.00 %
<a href="#">01-6060E-01</a>	UTILITIES ELEC - FIRE DEPT	16,032.35	16,032.35	0.00	0.00	16,032.35	100.00 %
<a href="#">01-6060G-01</a>	UTILITIES GAS - FIRE DEPT	5,385.41	5,385.41	0.00	0.00	5,385.41	100.00 %
<a href="#">01-6060I-01</a>	UTILITS INTRNET - FIRE DEPT	1,577.33	1,577.33	0.00	0.00	1,577.33	100.00 %

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

		<b>Original</b>	<b>Current</b>	<b>Period</b>	<b>Fiscal</b>	<b>Variance</b>	<b>Percent</b>
		<b>Total Budget</b>	<b>Total Budget</b>	<b>Activity</b>	<b>Activity</b>	<b>(Unfavorable)</b>	<b>Remaining</b>
<a href="#">01-6060P-01</a>	UTILITIES PHONE - FIRE DEPT	6,239.08	6,239.08	0.00	0.00	6,239.08	100.00 %
<a href="#">01-6060S-01</a>	UTILITIES SEWER - FIRE DEPT	2,282.18	2,282.18	0.00	0.00	2,282.18	100.00 %
<a href="#">01-6060W-01</a>	UTILITIES WATER - FIRE DEPT	5,382.10	5,382.10	0.00	0.00	5,382.10	100.00 %
<a href="#">01-6080M-01</a>	PRO SVC- MISC - FIRE DEPT	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
<a href="#">01-60890-01</a>	EMER MED SUPP - FIRE DEPT	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
<a href="#">01-60900-01</a>	DEPT OP SUPPLY - FIRE DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">01-60930-01</a>	SMALL TOOLS/EQP - FIRE DEPT	44,000.00	44,000.00	0.00	0.00	44,000.00	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
SMALL TOOLS/EQP - ANNUAL BUDGET		0.00	0.00	15,000.00			
SMALL TOOLS/EQP - HOSES/GAS DETECTOR		0.00	0.00	29,000.00			
<a href="#">01-60940-01</a>	CLOTH/UNIFORM - FIRE DEPT	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<a href="#">01-60960-01</a>	FUEL - FIRE DEPT	20,500.00	20,500.00	0.00	0.00	20,500.00	100.00 %
<a href="#">01-61150-01</a>	MEETING EXPENSE - FIRE DEPT	450.00	450.00	0.00	0.00	450.00	100.00 %
<a href="#">01-6120A-01</a>	EMPLOYEE ALS CT - FIRE DEPT	800.00	800.00	0.00	0.00	800.00	100.00 %
<a href="#">01-6120E-01</a>	TVL,TRN,SEM-EMP - FIRE DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">01-61240-01</a>	EMPLOYEE RECOG - FIRE DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-61250-01</a>	EMPLOY RECRUIT - FIRE DEPT	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>		<b>309,631.29</b>	<b>309,631.29</b>	<b>0.00</b>	<b>0.00</b>	<b>309,631.29</b>	<b>100.00%</b>
<b>Category: 60 - CAPITAL OUTLAY</b>							
<a href="#">01-61700-01</a>	CAP ASSET EXP - FIRE DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
CAP ASSET EXP - BALLISTIC VESTS FOR ACTIVE SHOOTER		0.00	0.00	15,000.00			
<a href="#">01-6220A-01</a>	FD-AWARE/EDUCTN - FIRE DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">01-6220B-01</a>	FD-BREATHG-SCBA - FIRE DEPT	4,622.00	4,622.00	0.00	0.00	4,622.00	100.00 %
<a href="#">01-6220P-01</a>	PERS PROT EQUIP - FIRE DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">01-6220R-01</a>	FHRP CONTRACT - FIRE DEPT	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
<b>Category: 60 - CAPITAL OUTLAY Total:</b>		<b>143,622.00</b>	<b>143,622.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,622.00</b>	<b>100.00%</b>
<b>Category: 70 - DEBT SERVICE</b>							
<a href="#">01-61800-01</a>	PRINCIPAL	14,920.00	14,920.00	0.00	0.00	14,920.00	100.00 %
<a href="#">01-6180H-01</a>	INTEREST TRUCK - FIRE DEPT	3,511.00	3,511.00	0.00	0.00	3,511.00	100.00 %
<b>Category: 70 - DEBT SERVICE Total:</b>		<b>18,431.00</b>	<b>18,431.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,431.00</b>	<b>100.00%</b>
<b>Category: 80 - ALLOCATED OH</b>							
<a href="#">01-62000-01</a>	ALLOC OVERHEAD - FIRE DEPT	491,884.00	491,884.00	0.00	0.00	491,884.00	100.00 %
<b>Category: 80 - ALLOCATED OH Total:</b>		<b>491,884.00</b>	<b>491,884.00</b>	<b>0.00</b>	<b>0.00</b>	<b>491,884.00</b>	<b>100.00%</b>
<b>Expense Total:</b>		<b>3,196,424.35</b>	<b>3,196,424.35</b>	<b>0.00</b>	<b>0.00</b>	<b>3,196,424.35</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>



**Group Summary**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
42 - FEES	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00%
44 - PROPERTY TAXES	2,903,586.35	2,903,586.35	0.00	0.00	-2,903,586.35	100.00%
45 - FED/STATE	287,838.00	287,838.00	0.00	0.00	-287,838.00	100.00%
<b>Revenue Total:</b>	<b>3,196,424.35</b>	<b>3,196,424.35</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,196,424.35</b>	<b>100.00%</b>
<b>Expense</b>						
50 - SALARIES	1,371,629.06	1,371,629.06	0.00	0.00	1,371,629.06	100.00%
51 - BENEFITS	861,227.00	861,227.00	0.00	0.00	861,227.00	100.00%
52 - SERVICES & SUPPLIES	309,631.29	309,631.29	0.00	0.00	309,631.29	100.00%
60 - CAPITAL OUTLAY	143,622.00	143,622.00	0.00	0.00	143,622.00	100.00%
70 - DEBT SERVICE	18,431.00	18,431.00	0.00	0.00	18,431.00	100.00%
80 - ALLOCATED OH	491,884.00	491,884.00	0.00	0.00	491,884.00	100.00%
<b>Expense Total:</b>	<b>3,196,424.35</b>	<b>3,196,424.35</b>	<b>0.00</b>	<b>0.00</b>	<b>3,196,424.35</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

GENERAL FUND  
FACILITIES & RESOURCES – 02



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<b>Category: 42 - FEES</b>							
<a href="#">01-45000-02</a>	VET'S HALL RENT - PPT MGMT DEPT	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
	<b>Category: 42 - FEES Total:</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-25,000.00</b>	<b>100.00%</b>
<b>Category: 43 - OTHER REVENUE</b>							
<a href="#">01-43900-02</a>	MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	-500.00	100.00 %
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>	<b>100.00%</b>
<b>Category: 44 - PROPERTY TAXES</b>							
<a href="#">01-43100-02</a>	PROPERTY TAX - PPT MGMT DEPT	835,961.65	835,961.65	0.00	0.00	-835,961.65	100.00 %
<a href="#">01-43110-02</a>	SB2557 TAX - PPT MGMT DEPT	-12,020.00	-12,020.00	0.00	0.00	12,020.00	0.00 %
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>823,941.65</b>	<b>823,941.65</b>	<b>0.00</b>	<b>0.00</b>	<b>-823,941.65</b>	<b>100.00%</b>
	<b>Revenue Total:</b>	<b>849,441.65</b>	<b>849,441.65</b>	<b>0.00</b>	<b>0.00</b>	<b>-849,441.65</b>	<b>100.00%</b>
<b>Expense</b>							
<b>Category: 50 - SALARIES</b>							
<a href="#">01-50000-02</a>	SALARY & WAGES - PPT MGMT DEPT	292,501.00	292,501.00	0.00	0.00	292,501.00	100.00 %
<a href="#">01-50100-02</a>	OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>302,501.00</b>	<b>302,501.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,501.00</b>	<b>100.00%</b>
<b>Category: 51 - BENEFITS</b>							
<a href="#">01-51010-02</a>	UNIFORM ALLOWNC - PPT MGMT ...	1,600.00	1,600.00	0.00	0.00	1,600.00	100.00 %
<a href="#">01-51020-02</a>	MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	0.00	0.00	3,800.00	100.00 %
<a href="#">01-51030-02</a>	MED-PERS-CARE - PPT MGMT DEPT	32,760.00	32,760.00	0.00	0.00	32,760.00	100.00 %
<a href="#">01-51050-02</a>	LIFE INSURANCE - FAC & RESRC DPT	575.00	575.00	0.00	0.00	575.00	100.00 %
<a href="#">01-51060-02</a>	FICA - PPT MGMT DEPT	18,402.00	18,402.00	0.00	0.00	18,402.00	100.00 %
<a href="#">01-51070-02</a>	MEDICARE - PPT MGMT DEPT	3,691.00	3,691.00	0.00	0.00	3,691.00	100.00 %
<a href="#">01-51080-02</a>	WORKERS COMP - PPT MGMT DEPT	12,743.00	12,743.00	0.00	0.00	12,743.00	100.00 %
<a href="#">01-51090-02</a>	RETIREMENT-PERS - PPT MGMT DE...	78,835.00	78,835.00	0.00	0.00	78,835.00	100.00 %
<a href="#">01-51200-02</a>	OTHER EMP BENE - PPT MGMT DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<a href="#">01-51210-02</a>	RETIRES HEALTH - PPT MGMT DEPT	23,934.00	23,934.00	0.00	0.00	23,934.00	100.00 %
<a href="#">01-51220-02</a>	MEDICAL REIMBRS - PPT MGMT DE...	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
	<b>Category: 51 - BENEFITS Total:</b>	<b>186,340.00</b>	<b>186,340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>186,340.00</b>	<b>100.00%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>							
<a href="#">01-6033B-02</a>	M&R BUILDINGS - PPT MGMT DEPT	10,560.00	10,560.00	0.00	0.00	10,560.00	100.00 %
<a href="#">01-6033E-02</a>	M&R ENCAMPMENTS - FAC & RESR...	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
<a href="#">01-6033G-02</a>	M&R GROUNDS - PPT MGMT DEPT	22,200.00	22,200.00	0.00	0.00	22,200.00	100.00 %
<a href="#">01-6033L-02</a>	M&R-STREETLIGHT - FAC & RESRC ...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-6033R-02</a>	M&R-RANCH - FAC & RESRC DPT	15,724.78	15,724.78	0.00	0.00	15,724.78	100.00 %
<a href="#">01-6033V-02</a>	M&R-VET'S HALL - FAC & RESRC DPT	30,994.00	30,994.00	0.00	0.00	30,994.00	100.00 %
<a href="#">01-6041L-02</a>	M&R-VEHICLES-L - PPT MGMT DEPT	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
<a href="#">01-6041N-02</a>	M&R-VEHICLES-N - PPT MGMT DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">01-60440-02</a>	M&R-COMPS-SVCS - PPT MGMT DE...	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-60450-02</a>	COMP SUPP&PARTS - PPT MGMT D...	300.00	300.00	0.00	0.00	300.00	100.00 %
<a href="#">01-60500-02</a>	OFFICE SUPPLIES - FAC & RESRC DPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-6060C-02</a>	UTILITIES CELL - PPT MGMT DEPT	2,310.00	2,310.00	0.00	0.00	2,310.00	100.00 %
<a href="#">01-6060E-02</a>	UTILITIES ELEC - PPT MGMT DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<a href="#">01-6060G-02</a>	UTILITIES GAS - PPT MGMT DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">01-6060I-02</a>	UTILITS INTRNET - PPT MGMT DEPT	5,709.00	5,709.00	0.00	0.00	5,709.00	100.00 %
<a href="#">01-6060P-02</a>	UTILITIES PHONE - PPT MGMT DEPT	1,543.00	1,543.00	0.00	0.00	1,543.00	100.00 %
<a href="#">01-6060S-02</a>	UTILITIES SEWER - PPT MGMT DEPT	3,980.00	3,980.00	0.00	0.00	3,980.00	100.00 %
<a href="#">01-6060W-02</a>	UTILITIES WATER - PPT MGMT DEPT	8,586.00	8,586.00	0.00	0.00	8,586.00	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01-60700-02</a>	EQUIP RENTAL - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-6080M-02</a>	PRO SVC- MISC - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-60900-02</a>	DEPT OP SUPPLY - PPT MGMT DEPT	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
<a href="#">01-60930-02</a>	SMALL TOOLS/EQP - PPT MGMT DE...	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<a href="#">01-60940-02</a>	CLOTH/UNIFORM - PPT MGMT DEPT	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<a href="#">01-60960-02</a>	FUEL - FAC & RESRC DPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>		<b>196,406.78</b>	<b>196,406.78</b>	<b>0.00</b>	<b>0.00</b>	<b>196,406.78</b>	<b>100.00%</b>
<b>Category: 70 - DEBT SERVICE</b>							
<a href="#">01-6180H-02</a>	INTEREST TRUCK - FAC & RESRC DPT	371.35	371.35	0.00	0.00	371.35	100.00 %
<a href="#">01-6180J-02</a>	PRINCIPAL/P-UP	11,796.52	11,796.52	0.00	0.00	11,796.52	100.00 %
<b>Category: 70 - DEBT SERVICE Total:</b>		<b>12,167.87</b>	<b>12,167.87</b>	<b>0.00</b>	<b>0.00</b>	<b>12,167.87</b>	<b>100.00%</b>
<b>Category: 80 - ALLOCATED OH</b>							
<a href="#">01-62000-02</a>	ALLOC OVERHEAD - PPT MGMT DE...	152,026.00	152,026.00	0.00	0.00	152,026.00	100.00 %
<b>Category: 80 - ALLOCATED OH Total:</b>		<b>152,026.00</b>	<b>152,026.00</b>	<b>0.00</b>	<b>0.00</b>	<b>152,026.00</b>	<b>100.00%</b>
<b>Expense Total:</b>		<b>849,441.65</b>	<b>849,441.65</b>	<b>0.00</b>	<b>0.00</b>	<b>849,441.65</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Group Summary**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
42 - FEES	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00%
43 - OTHER REVENUE	500.00	500.00	0.00	0.00	-500.00	100.00%
44 - PROPERTY TAXES	823,941.65	823,941.65	0.00	0.00	-823,941.65	100.00%
<b>Revenue Total:</b>	<b>849,441.65</b>	<b>849,441.65</b>	<b>0.00</b>	<b>0.00</b>	<b>-849,441.65</b>	<b>100.00%</b>
<b>Expense</b>						
50 - SALARIES	302,501.00	302,501.00	0.00	0.00	302,501.00	100.00%
51 - BENEFITS	186,340.00	186,340.00	0.00	0.00	186,340.00	100.00%
52 - SERVICES & SUPPLIES	196,406.78	196,406.78	0.00	0.00	196,406.78	100.00%
70 - DEBT SERVICE	12,167.87	12,167.87	0.00	0.00	12,167.87	100.00%
80 - ALLOCATED OH	152,026.00	152,026.00	0.00	0.00	152,026.00	100.00%
<b>Expense Total:</b>	<b>849,441.65</b>	<b>849,441.65</b>	<b>0.00</b>	<b>0.00</b>	<b>849,441.65</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

GENERAL FUND  
ADMINISTRATION– 09





		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<b>Category: 42 - FEES</b>							
<a href="#">01-40010-09</a>	FRANCHISE FEES - ADMIN DEPT	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
<a href="#">01-40130-09</a>	VAC RENTAL REG - ADMIN DEPT	500.00	500.00	0.00	0.00	-500.00	100.00 %
	<b>Category: 42 - FEES Total:</b>	<b>200,500.00</b>	<b>200,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-200,500.00</b>	<b>100.00%</b>
<b>Category: 43 - OTHER REVENUE</b>							
<a href="#">01-42000-09</a>	INTEREST INCOME - ADMIN DEPT	30,000.00	30,000.00	0.00	0.00	-30,000.00	100.00 %
<a href="#">01-43850-09</a>	RADIO VAULT RNT - ADMIN DEPT	2,400.00	2,400.00	0.00	0.00	-2,400.00	100.00 %
<a href="#">01-43900-09</a>	MISC. REVENUE - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>37,400.00</b>	<b>37,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-37,400.00</b>	<b>100.00%</b>
<b>Category: 44 - PROPERTY TAXES</b>							
<a href="#">01-43120-09</a>	SB1090-PROPTAX - ADMIN DEPT	15,366.00	15,366.00	0.00	0.00	-15,366.00	100.00 %
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>15,366.00</b>	<b>15,366.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-15,366.00</b>	<b>100.00%</b>
	<b>Revenue Total:</b>	<b>253,266.00</b>	<b>253,266.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-253,266.00</b>	<b>100.00%</b>
<b>Expense</b>							
<b>Category: 50 - SALARIES</b>							
<a href="#">01-50000-09</a>	SALARY & WAGES - ADMIN DEPT	776,652.00	776,652.00	0.00	0.00	776,652.00	100.00 %
<a href="#">01-50100-09</a>	OVERTIME - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>778,652.00</b>	<b>778,652.00</b>	<b>0.00</b>	<b>0.00</b>	<b>778,652.00</b>	<b>100.00%</b>
<b>Category: 51 - BENEFITS</b>							
<a href="#">01-51020-09</a>	MED-PRINCIPAL - ADMIN DEPT	9,114.00	9,114.00	0.00	0.00	9,114.00	100.00 %
<a href="#">01-51030-09</a>	MED-PERS-CARE - ADMIN DEPT	68,040.00	68,040.00	0.00	0.00	68,040.00	100.00 %
<a href="#">01-51050-09</a>	LIFE INSURANCE - ADMIN DEPT	864.00	864.00	0.00	0.00	864.00	100.00 %
<a href="#">01-51060-09</a>	FICA - ADMIN DEPT	47,653.00	47,653.00	0.00	0.00	47,653.00	100.00 %
<a href="#">01-51070-09</a>	MEDICARE - ADMIN DEPT	9,550.00	9,550.00	0.00	0.00	9,550.00	100.00 %
<a href="#">01-51080-09</a>	WORKERS COMP - ADMIN DEPT	4,476.00	4,476.00	0.00	0.00	4,476.00	100.00 %
<a href="#">01-51090-09</a>	RETIREMENT-PERS - ADMIN DEPT	229,901.00	229,901.00	0.00	0.00	229,901.00	100.00 %
<a href="#">01-51200-09</a>	OTHER EMP BENE - ADMIN DEPT	17,150.00	17,150.00	0.00	0.00	17,150.00	100.00 %
<a href="#">01-51210-09</a>	RETIREEES HEALTH - ADMIN DEPT	112,000.00	112,000.00	0.00	0.00	112,000.00	100.00 %
<a href="#">01-51220-09</a>	MEDICAL REIMBRS - ADMIN DEPT	14,300.00	14,300.00	0.00	0.00	14,300.00	100.00 %
	<b>Category: 51 - BENEFITS Total:</b>	<b>513,048.00</b>	<b>513,048.00</b>	<b>0.00</b>	<b>0.00</b>	<b>513,048.00</b>	<b>100.00%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>							
<a href="#">01-60100-09</a>	ADS-LEGAL/OTHER - ADMIN DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-60110-09</a>	PUBLIC INFO GNL - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">01-6011W-09</a>	PUB INF-WEBSITE - ADMIN DEPT	3,576.00	3,576.00	0.00	0.00	3,576.00	100.00 %
<a href="#">01-60300-09</a>	INSURANCE - ADMIN DEPT	354,781.00	354,781.00	0.00	0.00	354,781.00	100.00 %
<a href="#">01-6033B-09</a>	M&R BUILDINGS - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<a href="#">01-6033G-09</a>	M&R GROUNDS - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">01-6041L-09</a>	M&R-VEHICLES-L - ADMIN DEPT	800.00	800.00	0.00	0.00	800.00	100.00 %
<a href="#">01-60440-09</a>	M&R-COMPS-SVCS - ADMIN DEPT	129,762.00	129,762.00	0.00	0.00	129,762.00	100.00 %
<b>Budget Detail</b>							
	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
	M&R-COMP-SVCS	0.00	0.00	111,262.00			
	M&R-COMP-SVCS - COMPUTER NETWORK UPDATE	0.00	0.00	15,000.00			
	M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE	0.00	0.00	1,000.00			
	M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE	0.00	0.00	2,500.00			
<a href="#">01-60450-09</a>	COMP SUPP&PARTS - ADMIN DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<a href="#">01-60480-09</a>	SECURTY & SAFTY - ADMIN DEPT	100.00	100.00	0.00	0.00	100.00	100.00 %
<a href="#">01-60500-09</a>	OFFICE SUPPLIES - ADMIN DEPT	5,000.52	5,000.52	0.00	0.00	5,000.52	100.00 %

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<a href="#">01-60510-09</a>	POSTAGE & SHIP - ADMIN DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<a href="#">01-60520-09</a>	BANK CHARGES - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">01-60530-09</a>	PRINTING/FORMS - ADMIN DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-60540-09</a>	MBRSH DUES,PUBS - ADMIN DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<a href="#">01-60550-09</a>	GOVT FEES & LIC - ADMIN DEPT	57,087.48	57,087.48	0.00	0.00	57,087.48	100.00 %

**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00				
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	31,717.48				
<a href="#">01-6060C-09</a>	UTILITIES CELL - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<a href="#">01-6060E-09</a>	UTILITIES ELEC - ADMIN DEPT	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
<a href="#">01-6060G-09</a>	UTILITIES GAS - ADMIN DEPT	300.00	300.00	0.00	0.00	300.00	100.00 %
<a href="#">01-6060I-09</a>	UTILITS INTRNET - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<a href="#">01-6060P-09</a>	UTILITIES PHONE - ADMIN DEPT	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
<a href="#">01-6060S-09</a>	UTILITIES SEWER - ADMIN DEPT	623.00	623.00	0.00	0.00	623.00	100.00 %
<a href="#">01-6060W-09</a>	UTILITIES WATER - ADMIN DEPT	450.00	450.00	0.00	0.00	450.00	100.00 %
<a href="#">01-60700-09</a>	EQUIP RENTAL - ADMIN DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-60750-09</a>	RENT OFFICE - ADMIN DEPT	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
<a href="#">01-6080A-09</a>	PRO SVC- AUDIT - ADMIN DEPT	24,563.00	24,563.00	0.00	0.00	24,563.00	100.00 %
<a href="#">01-6080F-09</a>	PRO SVC- FINANC - ADMIN DEPT	24,000.00	24,000.00	0.00	0.00	24,000.00	100.00 %
<a href="#">01-6080K-09</a>	PRO SVC-COUNSEL - ADMIN DEPT	259,381.00	259,381.00	0.00	0.00	259,381.00	100.00 %
<a href="#">01-6080L-09</a>	PRO SVC- LEGAL - ADMIN DEPT	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
<a href="#">01-6080M-09</a>	PRO SVC- MISC - ADMIN DEPT	47,500.00	47,500.00	0.00	0.00	47,500.00	100.00 %
<a href="#">01-60860-09</a>	OUTSIDE SERVICES - ADMIN DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<a href="#">01-60900-09</a>	DEPT OP SUPPLY - ADMIN DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">01-60940-09</a>	CLOTH/UNIFORM - ADMIN DEPT	600.00	600.00	0.00	0.00	600.00	100.00 %
<a href="#">01-60950-09</a>	OFFICE FURN/EQP - ADMIN DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">01-60960-09</a>	FUEL - ADMIN DEPT	100.00	100.00	0.00	0.00	100.00	100.00 %
<a href="#">01-61150-09</a>	MEETING EXPENSE - ADMIN DEPT	50,719.00	50,719.00	0.00	0.00	50,719.00	100.00 %
<a href="#">01-6120D-09</a>	TVL,TRN,SEM-DIR - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">01-6120E-09</a>	TVL,TRN,SEM-EMP - ADMIN DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">01-6120G-09</a>	TRAINING-LCW - ADMIN DEPT	5,700.00	5,700.00	0.00	0.00	5,700.00	100.00 %
<a href="#">01-61240-09</a>	EMPLOYEE RECOG - ADMIN DEPT	600.00	600.00	0.00	0.00	600.00	100.00 %
<a href="#">01-61250-09</a>	EMPLOY RECRUIT - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>		<b>1,202,143.00</b>	<b>1,202,143.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,202,143.00</b>	<b>100.00%</b>

**Category: 60 - CAPITAL OUTLAY**

<a href="#">01-61700-09</a>	CAP ASSET EXP - ADMIN DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
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**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
SOUND SYSTEM VETS HALL ADDITIONAL INCREASE	0.00	0.00	30,000.00				
<b>Category: 60 - CAPITAL OUTLAY Total:</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>100.00%</b>

**Category: 80 - ALLOCATED OH**

<a href="#">01-62000-09</a>	ALLOC OVERHEAD - ADMIN DEPT	-2,491,088.00	-2,491,088.00	0.00	0.00	-2,491,088.00	100.00 %
<b>Category: 80 - ALLOCATED OH Total:</b>		<b>-2,491,088.00</b>	<b>-2,491,088.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,491,088.00</b>	<b>100.00%</b>
<b>Expense Total:</b>		<b>32,755.00</b>	<b>32,755.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,755.00</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>		<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>		<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>

**Group Summary**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
42 - FEES	200,500.00	200,500.00	0.00	0.00	-200,500.00	100.00%
43 - OTHER REVENUE	37,400.00	37,400.00	0.00	0.00	-37,400.00	100.00%
44 - PROPERTY TAXES	15,366.00	15,366.00	0.00	0.00	-15,366.00	100.00%
<b>Revenue Total:</b>	<b>253,266.00</b>	<b>253,266.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-253,266.00</b>	<b>100.00%</b>
<b>Expense</b>						
50 - SALARIES	778,652.00	778,652.00	0.00	0.00	778,652.00	100.00%
51 - BENEFITS	513,048.00	513,048.00	0.00	0.00	513,048.00	100.00%
52 - SERVICES & SUPPLIES	1,202,143.00	1,202,143.00	0.00	0.00	1,202,143.00	100.00%
60 - CAPITAL OUTLAY	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%
80 - ALLOCATED OH	-2,491,088.00	-2,491,088.00	0.00	0.00	-2,491,088.00	100.00%
<b>Expense Total:</b>	<b>32,755.00</b>	<b>32,755.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,755.00</b>	<b>100.00%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>	<b>100.00%</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	220,511.00	220,511.00	0.00	0.00	-220,511.00
<b>Report Surplus (Deficit):</b>	<b>220,511.00</b>	<b>220,511.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-220,511.00</b>

## ENTERPRISE FUND SUMMARY

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



Cambria Community Services District, CA

# Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
<b>Fund: 11 - WATER FUND Surplus (Deficit):</b>							
<b>Fund: 11 - WATER FUND</b>							
Revenue	4,134,450.00	4,134,450.00	0.00	0.00	0.00	-4,134,450.00	100.00%
Expense	4,134,450.00	4,134,450.00	0.00	0.00	0.00	4,134,450.00	100.00%
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 12 - WASTEWATER FUND</b>							
Revenue	4,139,641.00	4,139,641.00	0.00	0.00	0.00	-4,139,641.00	100.00%
Expense	4,081,382.04	4,081,382.04	0.00	0.00	0.00	4,081,382.04	100.00%
	<b>58,258.96</b>	<b>58,258.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-58,258.96</b>	<b>100.00%</b>
<b>Fund: 39 - WRF OPERATIONS</b>							
Revenue	1,329,000.00	1,329,000.00	0.00	0.00	0.00	-1,329,000.00	100.00%
Expense	1,139,000.00	1,139,000.00	0.00	0.00	0.00	1,139,000.00	100.00%
	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-190,000.00</b>	<b>100.00%</b>
<b>Fund: 40 - WRF CAPITAL</b>							
Expense	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	100.00%
	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>
<b>Fund: 40 - WRF CAPITAL Total:</b>						<b>0.00</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>						<b>58,258.96</b>	<b>100.00%</b>

### Fund Summary

Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Encumbrances		Variance
	Total		Total		Total		Total		Total		Favorable (Unfavorable)
11 - WATER FUND	0.00		0.00		0.00		0.00		0.00		0.00
12 - WASTEWATER FUND	58,258.96		58,258.96		0.00		0.00		0.00		-58,258.96
39 - WRF OPERATIONS	190,000.00		190,000.00		0.00		0.00		0.00		-190,000.00
40 - WRF CAPITAL	-190,000.00		-190,000.00		0.00		0.00		0.00		190,000.00
<b>Report Surplus (Deficit):</b>											
	<b>58,258.96</b>		<b>58,258.96</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>-58,258.96</b>

WATER FUND

WATER – 11





	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 11 - WATER FUND</b>						
<b>Revenue</b>						
<b>Category: 40 - SALES</b>						
<a href="#">11-40000-11</a>	SERVICE SALES - WATER DEPT	3,811,000.00	3,811,000.00	0.00	0.00	-3,811,000.00 100.00 %
	<b>Category: 40 - SALES Total:</b>	<b>3,811,000.00</b>	<b>3,811,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,811,000.00 100.00%</b>
<b>Category: 41 - PENALTIES</b>						
<a href="#">11-40070-11</a>	RETURNED CK FEE - WATER DEPT	500.00	500.00	0.00	0.00	-500.00 100.00 %
<a href="#">11-40100-11</a>	WATER PENALTY - WATER DEPT	30,000.00	30,000.00	0.00	0.00	-30,000.00 100.00 %
	<b>Category: 41 - PENALTIES Total:</b>	<b>30,500.00</b>	<b>30,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-30,500.00 100.00%</b>
<b>Category: 42 - FEES</b>						
<a href="#">11-40080-11</a>	ACCT SETUP/CLSE - WATER DEPT	3,000.00	3,000.00	0.00	0.00	-3,000.00 100.00 %
<a href="#">11-40140-11</a>	WATER SERV FEES - WATER DEPT	500.00	500.00	0.00	0.00	-500.00 100.00 %
<a href="#">11-40500-10</a>	ADMIN FEE REV - RESOURCE CNSR...	3,000.00	3,000.00	0.00	0.00	-3,000.00 100.00 %
<a href="#">11-41010-10</a>	W/L ANNUAL FEE - RESOURCE CNS...	60,000.00	60,000.00	0.00	0.00	-60,000.00 100.00 %
<a href="#">11-41100-10</a>	REMODEL IMPACT - RESOURCE CNS...	15,000.00	15,000.00	0.00	0.00	-15,000.00 100.00 %
<a href="#">11-41240-10</a>	ASSIGNMENT FEES - RESOURCE CN...	3,000.00	3,000.00	0.00	0.00	-3,000.00 100.00 %
<a href="#">11-43730-11</a>	INSPECTION FEE - WATER DEPT	2,000.00	2,000.00	0.00	0.00	-2,000.00 100.00 %
	<b>Category: 42 - FEES Total:</b>	<b>86,500.00</b>	<b>86,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-86,500.00 100.00%</b>
<b>Category: 43 - OTHER REVENUE</b>						
<a href="#">11-42000-11</a>	INTEREST INCOME - WATER DEPT	27,450.00	27,450.00	0.00	0.00	-27,450.00 100.00 %
<a href="#">11-43900-11</a>	MISC. REVENUE - WATER DEPT	1,000.00	1,000.00	0.00	0.00	-1,000.00 100.00 %
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>28,450.00</b>	<b>28,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-28,450.00 100.00%</b>
<b>Category: 44 - PROPERTY TAXES</b>						
<a href="#">11-43600-11</a>	AVAILABILITY - WATER DEPT	178,000.00	178,000.00	0.00	0.00	-178,000.00 100.00 %
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>178,000.00</b>	<b>178,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-178,000.00 100.00%</b>
	<b>Revenue Total:</b>	<b>4,134,450.00</b>	<b>4,134,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,134,450.00 100.00%</b>
<b>Expense</b>						
<b>Category: 50 - SALARIES</b>						
<a href="#">11-50000-11</a>	SALARY & WAGES - WATER DEPT	591,455.00	591,455.00	0.00	0.00	591,455.00 100.00 %
<a href="#">11-50100-11</a>	OVERTIME - WATER DEPT	35,000.00	35,000.00	0.00	0.00	35,000.00 100.00 %
<a href="#">11-50200-11</a>	STANDBY TIME - WATER DEPT	18,250.00	18,250.00	0.00	0.00	18,250.00 100.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>644,705.00</b>	<b>644,705.00</b>	<b>0.00</b>	<b>0.00</b>	<b>644,705.00 100.00%</b>
<b>Category: 51 - BENEFITS</b>						
<a href="#">11-51010-11</a>	UNIFORM ALLOWNC - WATER DEPT	2,400.00	2,400.00	0.00	0.00	2,400.00 100.00 %
<a href="#">11-51020-11</a>	MED-PRINCIPAL - WATER DEPT	7,668.00	7,668.00	0.00	0.00	7,668.00 100.00 %
<a href="#">11-51030-11</a>	MED-PERS-CARE - WATER DEPT	78,945.00	78,945.00	0.00	0.00	78,945.00 100.00 %
<a href="#">11-51050-11</a>	LIFE INSURANCE - WATER DEPT	982.00	982.00	0.00	0.00	982.00 100.00 %
<a href="#">11-51060-11</a>	FICA - WATER DEPT	37,189.00	37,189.00	0.00	0.00	37,189.00 100.00 %
<a href="#">11-51070-11</a>	MEDICARE - WATER DEPT	8,128.00	8,128.00	0.00	0.00	8,128.00 100.00 %
<a href="#">11-51080-11</a>	WORKERS COMP - WATER DEPT	27,700.00	27,700.00	0.00	0.00	27,700.00 100.00 %
<a href="#">11-51090-11</a>	RETIREMENT-PERS - WATER DEPT	163,079.00	163,079.00	0.00	0.00	163,079.00 100.00 %
<a href="#">11-51200-11</a>	OTHER EMP BENE - WATER DEPT	5,450.00	5,450.00	0.00	0.00	5,450.00 100.00 %
<a href="#">11-51210-11</a>	RETIRES HEALTH - WATER DEPT	50,989.00	50,989.00	0.00	0.00	50,989.00 100.00 %
<a href="#">11-51220-11</a>	MEDICAL REIMBRS - WATER DEPT	14,066.00	14,066.00	0.00	0.00	14,066.00 100.00 %
	<b>Category: 51 - BENEFITS Total:</b>	<b>396,596.00</b>	<b>396,596.00</b>	<b>0.00</b>	<b>0.00</b>	<b>396,596.00 100.00%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>						
<a href="#">11-60111-10</a>	PUBLIC INFO GNL - RESOURCE CNS...	1,000.00	1,000.00	0.00	0.00	1,000.00 100.00 %
<a href="#">11-60111-11</a>	PUBLIC INFO GNL - WATER DEPT	310.00	310.00	0.00	0.00	310.00 100.00 %
<a href="#">11-60300-11</a>	INSURANCE - WATER DEPT	6,134.00	6,134.00	0.00	0.00	6,134.00 100.00 %
<a href="#">11-6031D-11</a>	M&R WTR DISTRBN - WATER DEPT	120,000.00	120,000.00	0.00	0.00	120,000.00 100.00 %

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<a href="#">11-6031F-11</a>	M&R WTR-FIR HYD - WATER DEPT	11,500.00	11,500.00	0.00	0.00	11,500.00	100.00 %
<a href="#">11-6031G-11</a>	M&R WTR GENRTRS - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">11-6031L-11</a>	M&R WTR LEIMERT - WATER DEPT	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<a href="#">11-6031M-11</a>	M&R-WTR METERS - WATER DEPT	6,745.00	6,745.00	0.00	0.00	6,745.00	100.00 %
<a href="#">11-6031P-11</a>	M&R WTR PUMPS - WATER DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
<a href="#">11-6031Q-11</a>	SR3 WELL - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">11-6031R-11</a>	M&R WTR SR-4 - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">11-6031S-11</a>	M&R WTR STORAGE - WATER DEPT	156,705.00	156,705.00	0.00	0.00	156,705.00	100.00 %

**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>
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

<a href="#">11-6031T-11</a>	M&R WTR TREATMT - WATER DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
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**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>
M&R WTR TREATMT	0.00	0.00	3,000.00
M&R WTR TREATMT - DISTRIBUTION LINE TYGON	0.00	0.00	1,000.00

<a href="#">11-6031W-11</a>	M&R WTR WELLS - WATER DEPT	12,792.00	12,792.00	0.00	0.00	12,792.00	100.00 %
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**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>
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

<a href="#">11-6033B-11</a>	M&R BUILDINGS - WATER DEPT	14,789.00	14,789.00	0.00	0.00	14,789.00	100.00 %
<a href="#">11-6033G-11</a>	M&R GROUNDS - WATER DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
<a href="#">11-6033Z-11</a>	M&R STORM DAMAGE JANUARY 20...	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<a href="#">11-6035L-11</a>	M&R - LEAK REP - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">11-6035R-11</a>	M&R - ROAD REP - WATER DEPT	74,329.96	74,329.96	0.00	0.00	74,329.96	100.00 %
<a href="#">11-6035V-11</a>	VALVE RAISING - WATER DEPT	5,150.00	5,150.00	0.00	0.00	5,150.00	100.00 %
<a href="#">11-60360-11</a>	M&R-EMERGENCY - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">11-60370-11</a>	M&R SCADA - WATER DEPT	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
<a href="#">11-60400-11</a>	M&R - EQUIPMENT - WATER DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<a href="#">11-6041L-11</a>	M&R-VEHICLES-L - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">11-6041N-11</a>	M&R-VEHICLES-N - WATER DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">11-60440-11</a>	M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">11-60450-11</a>	COMP SUPP&PARTS - WATER DEPT	8,571.00	8,571.00	0.00	0.00	8,571.00	100.00 %
<a href="#">11-60480-11</a>	SECURTY & SAFTY - WATER DEPT	11,800.00	11,800.00	0.00	0.00	11,800.00	100.00 %
<a href="#">11-60500-11</a>	OFFICE SUPPLIES - WATER DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">11-60510-10</a>	POSTAGE & SHIP - RESOURCE CNSR...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">11-60510-11</a>	POSTAGE & SHIP - WATER DEPT	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
<a href="#">11-60530-11</a>	PRINTING/FORMS - WATER DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">11-60540-10</a>	MBRSH DUES,PUBS - RESOURCE CN...	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">11-60540-11</a>	MBRSH DUES,PUBS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">11-60550-11</a>	GOVT FEES & LIC - WATER DEPT	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
<a href="#">11-6060C-11</a>	UTILITIES CELL - WATER DEPT	3,100.00	3,100.00	0.00	0.00	3,100.00	100.00 %
<a href="#">11-6060E-11</a>	UTILITIES ELEC - WATER DEPT	195,500.00	195,500.00	0.00	0.00	195,500.00	100.00 %
<a href="#">11-6060G-11</a>	UTILITIES GAS - WATER DEPT	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
<a href="#">11-6060I-11</a>	UTILITS INTRNET - WATER DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<a href="#">11-6060P-11</a>	UTILITIES PHONE - WATER DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<a href="#">11-6060S-11</a>	UTILITIES SEWER - WATER DEPT	2,200.00	2,200.00	0.00	0.00	2,200.00	100.00 %
<a href="#">11-60630-11</a>	M&R COMMUN EQP - WATER DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<a href="#">11-60780-11</a>	LAND LEASE - WATER DEPT	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
<a href="#">11-6080E-11</a>	PRO SVC- ENGRNG - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">11-6080G-11</a>	PRO SVC- GIS DV - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<a href="#">11-6080M-10</a>	PRO SVC- MISC - RESOURCE CNSRVN	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<a href="#">11-6080M-11</a>	PRO SVC- MISC - WATER DEPT	78,000.00	78,000.00	0.00	0.00	78,000.00	100.00 %

**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
PROF SVC - GRANT WRITER	0.00	0.00	20,000.00				
PROF SVC - MISC/OTHER	0.00	0.00	28,000.00				
PROF SVC - WATERSHED REPORT	0.00	0.00	30,000.00				
<a href="#">11-6080T-11</a>	PROF SERV-TEMP - WATER DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">11-6080V-10</a>	VOL LOT MERGER - RESOURCE CNS...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">11-6080V-11</a>	VOL LOT MERGER - WATER DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<a href="#">11-60900-11</a>	DEPT OP SUPPLY - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">11-60910-11</a>	LAB TESTS - WATER DEPT	22,000.00	22,000.00	0.00	0.00	22,000.00	100.00 %
<a href="#">11-6091C-11</a>	OP SUP-CHEMICAL - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">11-6091G-11</a>	CALIBRATION - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">11-60920-11</a>	LAB SUPPLIES - WATER DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<a href="#">11-60930-11</a>	SMALL TOOLS/EQP - WATER DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">11-60940-11</a>	CLOTH/UNIFORM - WATER DEPT	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
<a href="#">11-60950-11</a>	OFFICE FURN/EQP - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">11-60960-11</a>	FUEL - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">11-61150-11</a>	MEETING EXPENSE - WATER DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">11-6120E-11</a>	TVL,TRN,SEM-EMP - WATER DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<a href="#">11-61240-11</a>	EMPLOYEE RECOGNITION	200.00	200.00	0.00	0.00	200.00	100.00 %
<a href="#">11-61250-11</a>	EMPLOY RECRUIT - WATER DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">11-66100-10</a>	RETROFIT PGM - RESOURCE CNSRVN	700.00	700.00	0.00	0.00	700.00	100.00 %
<a href="#">11-66110-10</a>	REBATE PROGRAM - RESOURCE CN...	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %

**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PRGRAM	0.00	0.00	3,000.00				
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>			<b>1,280,225.96</b>	<b>1,280,225.96</b>	<b>0.00</b>	<b>0.00</b>	<b>1,280,225.96 100.00%</b>

**Category: 60 - CAPITAL OUTLAY**

<a href="#">11-61700-11</a>	CAP ASSET EXP - WATER DEPT	448,000.00	448,000.00	0.00	0.00	448,000.00	100.00 %
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**Budget Detail**

<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
FUEL TANK AND COMPUTER REPLACEMENT	0.00	0.00	25,000.00				
INCREASE - RODEO GROUNDS PUMP STATION	0.00	0.00	68,000.00				
INCREASE - SERVICE LINE REGULATIONS	0.00	0.00	30,000.00				
LEIMERT FENCE	0.00	0.00	30,000.00				
RODEO GROUNDS ATS	0.00	0.00	25,000.00				
SR 3 REHAB	0.00	0.00	100,000.00				
STUART STREET 2 PULL	0.00	0.00	150,000.00				
STUART STREET STATION	0.00	0.00	10,000.00				
WELL FIELD GATE	0.00	0.00	10,000.00				
<b>Category: 60 - CAPITAL OUTLAY Total:</b>			<b>448,000.00</b>	<b>448,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>448,000.00 100.00%</b>

**Category: 70 - DEBT SERVICE**

<a href="#">11-6180H-11</a>	INTEREST TRUCK - WATER DEPT	34,278.75	34,278.75	0.00	0.00	34,278.75	100.00 %
<a href="#">11-6180J-11</a>	PRINCIPAL/P-UP - WATER DEPT	125,450.29	125,450.29	0.00	0.00	125,450.29	100.00 %
<b>Category: 70 - DEBT SERVICE Total:</b>			<b>159,729.04</b>	<b>159,729.04</b>	<b>0.00</b>	<b>0.00</b>	<b>159,729.04 100.00%</b>

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<b>Category: 80 - ALLOCATED OH</b>						
<a href="#">11-62000-11</a> ALLOC OVERHEAD - WATER DEPT	1,205,194.00	1,205,194.00	0.00	0.00	1,205,194.00	100.00 %
<b>Budget Detail</b>						
<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
ADMINISTRATIVE COST ALLOCATION - WRF FUND	0.00	0.00	352,140.00			
ADMINISTRATIVE COST ALLOCATION - WRF-C FUND	0.00	0.00	117,380.00			
ADMINSTRATIVE COST ALLOCATION - WATER DEPARTMENT	0.00	0.00	735,674.00			
<b>Category: 80 - ALLOCATED OH Total:</b>	<b>1,205,194.00</b>	<b>1,205,194.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,205,194.00</b>	<b>100.00%</b>
<b>Expense Total:</b>	<b>4,134,450.00</b>	<b>4,134,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,134,450.00</b>	<b>100.00%</b>
<b>Fund: 11 - WATER FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Group Summary**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance		
					Favorable (Unfavorable)	Percent Remaining	
<b>Fund: 11 - WATER FUND</b>							
<b>Revenue</b>							
40 - SALES	3,811,000.00	3,811,000.00	0.00	0.00	-3,811,000.00	100.00%	
41 - PENALTIES	30,500.00	30,500.00	0.00	0.00	-30,500.00	100.00%	
42 - FEES	86,500.00	86,500.00	0.00	0.00	-86,500.00	100.00%	
43 - OTHER REVENUE	28,450.00	28,450.00	0.00	0.00	-28,450.00	100.00%	
44 - PROPERTY TAXES	178,000.00	178,000.00	0.00	0.00	-178,000.00	100.00%	
<b>Revenue Total:</b>	<b>4,134,450.00</b>	<b>4,134,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,134,450.00</b>	<b>100.00%</b>	
<b>Expense</b>							
50 - SALARIES	644,705.00	644,705.00	0.00	0.00	644,705.00	100.00%	
51 - BENEFITS	396,596.00	396,596.00	0.00	0.00	396,596.00	100.00%	
52 - SERVICES & SUPPLIES	1,280,225.96	1,280,225.96	0.00	0.00	1,280,225.96	100.00%	
60 - CAPITAL OUTLAY	448,000.00	448,000.00	0.00	0.00	448,000.00	100.00%	
70 - DEBT SERVICE	159,729.04	159,729.04	0.00	0.00	159,729.04	100.00%	
80 - ALLOCATED OH	1,205,194.00	1,205,194.00	0.00	0.00	1,205,194.00	100.00%	
<b>Expense Total:</b>	<b>4,134,450.00</b>	<b>4,134,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,134,450.00</b>	<b>100.00%</b>	
<b>Fund: 11 - WATER FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	
<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
11 - WATER FUND	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

# WATER FUND

WRF OPERATIONS – 39

WRF CAPITAL - 40



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 39 - WRF OPERATIONS</b>							
<b>Revenue</b>							
<b>Category: 40 - SALES</b>							
<a href="#">39-40430-25</a>	EWS BASE COM LD - WTR.SUSTAIN....	1,321,000.00	1,321,000.00	0.00	0.00	-1,321,000.00	100.00 %
	<b>Category: 40 - SALES Total:</b>	<b>1,321,000.00</b>	<b>1,321,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,321,000.00</b>	<b>100.00%</b>
<b>Category: 43 - OTHER REVENUE</b>							
<a href="#">39-42000-25</a>	INTEREST INCOME - WTR.SUSTAIN....	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00 %
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,000.00</b>	<b>100.00%</b>
	<b>Revenue Total:</b>	<b>1,329,000.00</b>	<b>1,329,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,329,000.00</b>	<b>100.00%</b>
<b>Expense</b>							
<b>Category: 50 - SALARIES</b>							
<a href="#">39-50000-25</a>	SALARY & WAGES - WTR.SUSTAIN....	142,430.00	142,430.00	0.00	0.00	142,430.00	100.00 %
<a href="#">39-50100-25</a>	OVERTIME - WTR.SUSTAIN.OP.	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>143,430.00</b>	<b>143,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,430.00</b>	<b>100.00%</b>
<b>Category: 51 - BENEFITS</b>							
<a href="#">39-51020-25</a>	DENTAL INSUR - WTR.SUSTAIN.OP.	1,369.00	1,369.00	0.00	0.00	1,369.00	100.00 %
<a href="#">39-51030-25</a>	MED-PERS-CARE - WTR.SUSTAIN.OP.	13,583.00	13,583.00	0.00	0.00	13,583.00	100.00 %
<a href="#">39-51050-25</a>	LIFE INSURANCE - WTR.SUSTAIN.OP.	171.00	171.00	0.00	0.00	171.00	100.00 %
<a href="#">39-51060-25</a>	FICA - WTR.SUSTAIN.OP.	8,749.00	8,749.00	0.00	0.00	8,749.00	100.00 %
<a href="#">39-51070-25</a>	MEDICARE - WTR.SUSTAIN.OP.	1,749.00	1,749.00	0.00	0.00	1,749.00	100.00 %
<a href="#">39-51080-25</a>	WORKERS COMP - WTR.SUSTAIN.OP.	1,884.00	1,884.00	0.00	0.00	1,884.00	100.00 %
<a href="#">39-51090-25</a>	RETIREMENT-PERS - WTR.SUSTAIN....	37,940.00	37,940.00	0.00	0.00	37,940.00	100.00 %
<a href="#">39-51200-25</a>	OTHER EMP BENE - WTR.SUSTAIN....	2,335.00	2,335.00	0.00	0.00	2,335.00	100.00 %
<a href="#">39-51220-25</a>	MEDICAL REIMBRS - WTR.SUSTAIN....	1,586.00	1,586.00	0.00	0.00	1,586.00	100.00 %
	<b>Category: 51 - BENEFITS Total:</b>	<b>69,366.00</b>	<b>69,366.00</b>	<b>0.00</b>	<b>0.00</b>	<b>69,366.00</b>	<b>100.00%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>							
<a href="#">39-6031P-11</a>	M&R WTR PUMPS - WATER DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
<a href="#">39-6033B-25</a>	M&R BUILDINGS - WTR.SUSTAIN.OP.	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">39-6033G-11</a>	M&R GROUNDS - WATER DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<a href="#">39-6041L-25</a>	M&R-VEHICLES-L - WTR.SUSTAIN.O...	1,136.00	1,136.00	0.00	0.00	1,136.00	100.00 %
<a href="#">39-60440-11</a>	M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<a href="#">39-60550-25</a>	GOVT FEES & LIC - WTR.SUSTAIN.OP.	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
<a href="#">39-6060C-25</a>	UTILITIES CELL - WTR.SUSTAIN.OP.	1,100.00	1,100.00	0.00	0.00	1,100.00	100.00 %
<a href="#">39-6060E-25</a>	UTILITIES ELEC - WTR.SUSTAIN.OP.	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">39-6080M-25</a>	PRO SVC MISC - WTR.SUSTAIN.OP.	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
PRO SVC - MISC/OTHER		0.00	0.00	25,000.00			
PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I		0.00	0.00	20,000.00			
<a href="#">39-60900-25</a>	DEPT OP SUPPLY - WTR.SUSTAIN.OP.	39,543.12	39,543.12	0.00	0.00	39,543.12	100.00 %
<a href="#">39-60910-25</a>	LAB TESTS - WTR.SUSTAIN.OP.	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">39-6091C-25</a>	OP SUP-CHEMICAL - WTR.SUSTAIN....	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">39-6091E-25</a>	BASELINE MON - WTR.SUSTAIN.OP.	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
<a href="#">39-60920-25</a>	LAB SUPPLIES - WTR.SUSTAIN.OP.	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
<a href="#">39-60960-25</a>	FUEL - WTR.SUSTAIN.OP.	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
	<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>	<b>266,779.12</b>	<b>266,779.12</b>	<b>0.00</b>	<b>0.00</b>	<b>266,779.12</b>	<b>100.00%</b>
<b>Category: 70 - DEBT SERVICE</b>							
<a href="#">39-6180I-25</a>	INT EWS LOAN - WTR.SUSTAIN.OP.	224,829.88	224,829.88	0.00	0.00	224,829.88	100.00 %



**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<a href="#">39-6180P-25</a> PRIN EWS LOAN - WTR.SUSTAIN.OP.	434,595.00	434,595.00	0.00	0.00	434,595.00	100.00 %
<b>Category: 70 - DEBT SERVICE Total:</b>	<b>659,424.88</b>	<b>659,424.88</b>	<b>0.00</b>	<b>0.00</b>	<b>659,424.88</b>	<b>100.00%</b>
<b>Expense Total:</b>	<b>1,139,000.00</b>	<b>1,139,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,139,000.00</b>	<b>100.00%</b>
<b>Fund: 39 - WRF OPERATIONS Surplus (Deficit):</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-190,000.00</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-190,000.00</b>	<b>100.00%</b>

**Group Summary**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance		
					Favorable (Unfavorable)	Percent Remaining	
<b>Fund: 39 - WRF OPERATIONS</b>							
<b>Revenue</b>							
40 - SALES	1,321,000.00	1,321,000.00	0.00	0.00	-1,321,000.00	100.00%	
43 - OTHER REVENUE	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00%	
<b>Revenue Total:</b>	<b>1,329,000.00</b>	<b>1,329,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,329,000.00</b>	<b>100.00%</b>	
<b>Expense</b>							
50 - SALARIES	143,430.00	143,430.00	0.00	0.00	143,430.00	100.00%	
51 - BENEFITS	69,366.00	69,366.00	0.00	0.00	69,366.00	100.00%	
52 - SERVICES & SUPPLIES	266,779.12	266,779.12	0.00	0.00	266,779.12	100.00%	
70 - DEBT SERVICE	659,424.88	659,424.88	0.00	0.00	659,424.88	100.00%	
<b>Expense Total:</b>	<b>1,139,000.00</b>	<b>1,139,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,139,000.00</b>	<b>100.00%</b>	
<b>Fund: 39 - WRF OPERATIONS Surplus (Deficit):</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-190,000.00</b>	<b>100.00%</b>	
<b>Report Surplus (Deficit):</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-190,000.00</b>	<b>100.00%</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
39 - WRF OPERATIONS	190,000.00	190,000.00	0.00	0.00	-190,000.00
<b>Report Surplus (Deficit):</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-190,000.00</b>



Cambria Community Services District , CA

# Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 40 - WRF CAPITAL</b>						
Expense						
Category: 60 - CAPITAL OUTLAY						
<a href="#">40-61700-30</a> CAP ASSET EXP - WRF - CAP.PROJ.	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00 %
<b>Budget Detail</b>						
Description	Units	Price	Amount			
WRF CAP - UPDATE CHEMICAL PUMPS	0.00	0.00	50,000.00			
WRF CAP - UV BALLASTS	0.00	0.00	60,000.00			
WRF CAP - UV BULBS	0.00	0.00	80,000.00			
<b>Category: 60 - CAPITAL OUTLAY Total:</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>
<b>Expense Total:</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>
<b>Fund: 40 - WRF CAPITAL Total:</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>
<b>Report Total:</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>

### Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
Fund: 40 - WRF CAPITAL						
Expense						
60 - CAPITAL OUTLAY	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Expense Total:	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>
Fund: 40 - WRF CAPITAL Total:	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>
Report Total:	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
<b>Report Total:</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>100.00%</b>

WASTEWATER FUND  
WASTEWATER – 12



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 12 - WASTEWATER FUND</b>							
<b>Revenue</b>							
<b>Category: 40 - SALES</b>							
<a href="#">12-40000-12</a>	SERVICE SALES - WASTEWATER DEPT	3,975,000.00	3,975,000.00	0.00	0.00	-3,975,000.00	100.00 %
	<b>Category: 40 - SALES Total:</b>	<b>3,975,000.00</b>	<b>3,975,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,975,000.00</b>	<b>100.00%</b>
<b>Category: 43 - OTHER REVENUE</b>							
<a href="#">12-42000-12</a>	INTEREST INCOME - WASTEWATER ...	4,000.00	4,000.00	0.00	0.00	-4,000.00	100.00 %
<a href="#">12-43900-12</a>	MISC. REVENUE - WASTEWATER DE...	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
	<b>Category: 43 - OTHER REVENUE Total:</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-24,000.00</b>	<b>100.00%</b>
<b>Category: 44 - PROPERTY TAXES</b>							
<a href="#">12-43100-12</a>	PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
<a href="#">12-43110-12</a>	SB2557 TAX - WASTEWATER DEPT	-359.00	-359.00	0.00	0.00	359.00	0.00 %
<a href="#">12-43600-12</a>	AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	0.00	0.00	-116,000.00	100.00 %
	<b>Category: 44 - PROPERTY TAXES Total:</b>	<b>140,641.00</b>	<b>140,641.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-140,641.00</b>	<b>100.00%</b>
	<b>Revenue Total:</b>	<b>4,139,641.00</b>	<b>4,139,641.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,139,641.00</b>	<b>100.00%</b>
<b>Expense</b>							
<b>Category: 50 - SALARIES</b>							
<a href="#">12-50000-12</a>	SALARY & WAGES - WASTEWATER ...	731,601.00	731,601.00	0.00	0.00	731,601.00	100.00 %
<a href="#">12-50100-12</a>	OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<a href="#">12-50200-12</a>	STANDBY TIME - WASTEWATER DE...	18,250.00	18,250.00	0.00	0.00	18,250.00	100.00 %
	<b>Category: 50 - SALARIES Total:</b>	<b>774,851.00</b>	<b>774,851.00</b>	<b>0.00</b>	<b>0.00</b>	<b>774,851.00</b>	<b>100.00%</b>
<b>Category: 51 - BENEFITS</b>							
<a href="#">12-51010-12</a>	UNIFORM ALLOWNC - WASTEWAT...	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00 %
<a href="#">12-51020-12</a>	MED-PRINCIPAL - WASTEWATER DE...	13,253.00	13,253.00	0.00	0.00	13,253.00	100.00 %
<a href="#">12-51030-12</a>	MED-PERS-CARE - WASTEWATER D...	126,978.00	126,978.00	0.00	0.00	126,978.00	100.00 %
<a href="#">12-51050-12</a>	LIFE INSURANCE - WASTEWATER D...	1,151.00	1,151.00	0.00	0.00	1,151.00	100.00 %
<a href="#">12-51060-12</a>	FICA - WASTEWATER DEPT	47,257.00	47,257.00	0.00	0.00	47,257.00	100.00 %
<a href="#">12-51070-12</a>	MEDICARE - WASTEWATER DEPT	9,406.00	9,406.00	0.00	0.00	9,406.00	100.00 %
<a href="#">12-51080-12</a>	WORKERS COMP - WASTEWATER D...	41,531.00	41,531.00	0.00	0.00	41,531.00	100.00 %
<a href="#">12-51090-12</a>	RETIREMENT-PERS - WASTEWATER...	191,893.00	191,893.00	0.00	0.00	191,893.00	100.00 %
<a href="#">12-51200-12</a>	OTHER EMP BENE - WASTEWATER ...	6,215.00	6,215.00	0.00	0.00	6,215.00	100.00 %
<a href="#">12-51210-12</a>	RETIRES HEALTH - WASTEWATER ...	39,345.00	39,345.00	0.00	0.00	39,345.00	100.00 %
<a href="#">12-51220-12</a>	MEDICAL REIMBRS - WASTEWATER...	13,387.00	13,387.00	0.00	0.00	13,387.00	100.00 %
	<b>Category: 51 - BENEFITS Total:</b>	<b>493,216.00</b>	<b>493,216.00</b>	<b>0.00</b>	<b>0.00</b>	<b>493,216.00</b>	<b>100.00%</b>
<b>Category: 52 - SERVICES &amp; SUPPLIES</b>							
<a href="#">12-6032C-12</a>	M&R WW COLLECTN - WASTEWAT...	78,000.00	78,000.00	0.00	0.00	78,000.00	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
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			
<a href="#">12-6032D-12</a>	M&R WW DISP EFF - WASTEWATER...	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
<a href="#">12-6032G-12</a>	M&R WW GENERATR - WASTEWAT...	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">12-6032L-12</a>	M&R WW LIFT STN - WASTEWATER...	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<a href="#">12-6032M-12</a>	M&R WW MANHOLE - WASTEWAT...	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
<a href="#">12-6032S-12</a>	M&R WW SLG DISP - WASTEWATER...	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
<a href="#">12-6032T-12</a>	M&R WW TREATMNT - WASTEWAT...	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
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			



Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP	0.00	0.00	50,000.00			
<a href="#">12-6033B-12</a>	M&R BUILDINGS - WASTEWATER D...	15,000.00	15,000.00	0.00	0.00	15,000.00 100.00 %
<a href="#">12-6033G-12</a>	M&R GROUNDS - WASTEWATER DE...	15,150.00	15,150.00	0.00	0.00	15,150.00 100.00 %
<a href="#">12-6033Z-12</a>	M&R STORM DAMAGE JANUARY 20...	5,000.00	5,000.00	0.00	0.00	5,000.00 100.00 %
<a href="#">12-60350-12</a>	MAJOR MAINT. - WASTEWATER DE...	61,800.00	61,800.00	0.00	0.00	61,800.00 100.00 %
<a href="#">12-60370-12</a>	M&R SCADA - WASTEWATER DEPT	3,635.00	3,635.00	0.00	0.00	3,635.00 100.00 %
<a href="#">12-6041L-12</a>	M&R-VEHICLES-L - WASTEWATER D...	5,211.00	5,211.00	0.00	0.00	5,211.00 100.00 %
<a href="#">12-6041N-12</a>	M&R-VEHICLES-N - WASTEWATER ...	5,150.00	5,150.00	0.00	0.00	5,150.00 100.00 %
<a href="#">12-6041V-12</a>	M&R-VEHICLES-V - WASTEWATER ...	4,500.00	4,500.00	0.00	0.00	4,500.00 100.00 %
<a href="#">12-60440-11</a>	M&R-COMPS-SVCS - WATER DEPT	1,500.00	1,500.00	0.00	0.00	1,500.00 100.00 %
<a href="#">12-60450-12</a>	COMP SUPP&PARTS - WASTEWATE...	11,695.00	11,695.00	0.00	0.00	11,695.00 100.00 %
<a href="#">12-60480-12</a>	SECURTY & SAFTY - WASTEWATER ...	2,000.00	2,000.00	0.00	0.00	2,000.00 100.00 %
<a href="#">12-60500-12</a>	OFFICE SUPPLIES - WASTEWATER D...	3,680.00	3,680.00	0.00	0.00	3,680.00 100.00 %
<a href="#">12-60510-12</a>	POSTAGE & SHIP - WASTEWATER D...	5,000.00	5,000.00	0.00	0.00	5,000.00 100.00 %
<a href="#">12-60530-12</a>	PRINTING/FORMS - WASTEWATER ...	700.00	700.00	0.00	0.00	700.00 100.00 %
<a href="#">12-60540-12</a>	MBRSH DUES,PUBS - WASTEWATER...	2,500.00	2,500.00	0.00	0.00	2,500.00 100.00 %
<a href="#">12-60550-12</a>	GOVT FEES & LIC - WASTEWATER D...	127,000.00	127,000.00	0.00	0.00	127,000.00 100.00 %
<a href="#">12-6060C-12</a>	UTILITIES CELL - WASTEWATER DEPT	3,142.00	3,142.00	0.00	0.00	3,142.00 100.00 %
<a href="#">12-6060E-12</a>	UTILITIES ELEC - WASTEWATER DEPT	400,000.00	400,000.00	0.00	0.00	400,000.00 100.00 %
<a href="#">12-6060G-12</a>	UTILITIES GAS - WASTEWATER DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00 100.00 %
<a href="#">12-6060I-12</a>	UTILITS INTRNET - WASTEWATER D...	8,000.00	8,000.00	0.00	0.00	8,000.00 100.00 %
<a href="#">12-6060P-12</a>	UTILITIES PHONE - WASTEWATER D...	8,500.00	8,500.00	0.00	0.00	8,500.00 100.00 %
<a href="#">12-6060W-12</a>	UTILITIES WATER - WASTEWATER D...	9,000.00	9,000.00	0.00	0.00	9,000.00 100.00 %
<a href="#">12-60700-12</a>	EQUIP RENTAL - WASTEWATER DEPT	1,093.00	1,093.00	0.00	0.00	1,093.00 100.00 %
<a href="#">12-6080G-12</a>	PRO SVC- GIS DV - WASTEWATER D...	1,000.00	1,000.00	0.00	0.00	1,000.00 100.00 %
<a href="#">12-6080M-12</a>	PRO SVC- MISC - WASTEWATER DE...	13,754.00	13,754.00	0.00	0.00	13,754.00 100.00 %

Budget Detail

Description	Units	Price	Amount
PROF SVC	0.00	0.00	3,754.00
PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA	0.00	0.00	10,000.00
<a href="#">12-6080T-12</a>	PROF SERV-TEMP - WASTEWATER ...	1,000.00	1,000.00
<a href="#">12-60900-12</a>	DEPT OP SUPPLY - WASTEWATER D...	575.00	575.00
<a href="#">12-60910-12</a>	LAB TESTS - WASTEWATER DEPT	35,000.00	35,000.00
<a href="#">12-6091C-12</a>	OP SUP-CHEMICAL - WASTEWATER...	5,000.00	5,000.00
<a href="#">12-60920-12</a>	LAB SUPPLIES - WASTEWATER DEPT	6,930.00	6,930.00
<a href="#">12-60930-12</a>	SMALL TOOLS/EQP - WASTEWATER...	1,000.00	1,000.00
<a href="#">12-60940-12</a>	CLOTH/UNIFORM - WASTEWATER ...	3,500.00	3,500.00
<a href="#">12-60960-12</a>	FUEL - WASTEWATER DEPT	18,785.00	18,785.00
<a href="#">12-61150-12</a>	MEETING EXPENSE - WASTEWATER...	200.00	200.00
<a href="#">12-6120E-12</a>	TVL,TRN,SEM-EMP - WASTEWATER...	6,500.00	6,500.00
<a href="#">12-61250-12</a>	EMPLOY RECRUIT - WASTEWATER ...	6,000.00	6,000.00
<b>Category: 52 - SERVICES &amp; SUPPLIES Total:</b>	<b>1,162,000.00</b>	<b>1,162,000.00</b>	<b>0.00</b>

Category: 60 - CAPITAL OUTLAY

<a href="#">12-61700-12</a>	CAP ASSET EXP - WASTEWATER DEPT	80,000.00	80,000.00	0.00	0.00	80,000.00 100.00 %
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Budget Detail

Description	Units	Price	Amount
WW CAP ASSET - EV TRUCK	0.00	0.00	55,000.00
WW CAP ASSET - FUEL TANK/COMPUTER REPLACE	0.00	0.00	25,000.00
<b>Category: 60 - CAPITAL OUTLAY Total:</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>

Category: 70 - DEBT SERVICE

<a href="#">12-61800-12</a>	PRINCIPAL - WASTEWATER DEPT	102,743.00	102,743.00	0.00	0.00	102,743.00 100.00 %
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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

**Budget Report**

**For Fiscal: 2024-2025 Period Ending: 07/31/2024**

		<b>Original</b>	<b>Current</b>	<b>Period</b>	<b>Fiscal</b>	<b>Variance</b>	<b>Percent</b>
		<b>Total Budget</b>	<b>Total Budget</b>	<b>Activity</b>	<b>Activity</b>	<b>Favorable (Unfavorable)</b>	<b>Remaining</b>
<a href="#">12-61801-12</a>	INTEREST - WW COP 2022A BOND	591,100.00	591,100.00	0.00	0.00	591,100.00	100.00 %
<a href="#">12-61802-12</a>	PRINCIPAL - WW COP 2022A BONDS	155,000.00	155,000.00	0.00	0.00	155,000.00	100.00 %
<a href="#">12-6180H-12</a>	INTEREST TRUCK - WASTEWATER D...	2,420.05	2,420.05	0.00	0.00	2,420.05	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
INTEREST - MUNI FINANCE VAC TRUCK		0.00	0.00	2,420.05			
<a href="#">12-6180J-12</a>	PRINCIPAL/TRUCK - WASTEWATER ...	78,066.99	78,066.99	0.00	0.00	78,066.99	100.00 %
<b>Budget Detail</b>							
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
PRINCIPAL - MUNI FINANCE VAC TRUCK		0.00	0.00	78,066.99			
<b>Category: 70 - DEBT SERVICE Total:</b>		<b>929,330.04</b>	<b>929,330.04</b>	<b>0.00</b>	<b>0.00</b>	<b>929,330.04</b>	<b>100.00%</b>
<b>Category: 80 - ALLOCATED OH</b>							
<a href="#">12-62000-12</a>	ALLOC OVERHEAD - WASTEWATER ...	641,985.00	641,985.00	0.00	0.00	641,985.00	100.00 %
<b>Category: 80 - ALLOCATED OH Total:</b>		<b>641,985.00</b>	<b>641,985.00</b>	<b>0.00</b>	<b>0.00</b>	<b>641,985.00</b>	<b>100.00%</b>
<b>Expense Total:</b>		<b>4,081,382.04</b>	<b>4,081,382.04</b>	<b>0.00</b>	<b>0.00</b>	<b>4,081,382.04</b>	<b>100.00%</b>
<b>Fund: 12 - WASTEWATER FUND Surplus (Deficit):</b>		<b>58,258.96</b>	<b>58,258.96</b>	<b>0.00</b>	<b>0.00</b>	<b>-58,258.96</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>		<b>58,258.96</b>	<b>58,258.96</b>	<b>0.00</b>	<b>0.00</b>	<b>-58,258.96</b>	<b>100.00%</b>

**Group Summary**

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 12 - WASTEWATER FUND</b>						
<b>Revenue</b>						
40 - SALES	3,975,000.00	3,975,000.00	0.00	0.00	-3,975,000.00	100.00%
43 - OTHER REVENUE	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00%
44 - PROPERTY TAXES	140,641.00	140,641.00	0.00	0.00	-140,641.00	100.00%
<b>Revenue Total:</b>	<b>4,139,641.00</b>	<b>4,139,641.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,139,641.00</b>	<b>100.00%</b>
<b>Expense</b>						
50 - SALARIES	774,851.00	774,851.00	0.00	0.00	774,851.00	100.00%
51 - BENEFITS	493,216.00	493,216.00	0.00	0.00	493,216.00	100.00%
52 - SERVICES & SUPPLIES	1,162,000.00	1,162,000.00	0.00	0.00	1,162,000.00	100.00%
60 - CAPITAL OUTLAY	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00%
70 - DEBT SERVICE	929,330.04	929,330.04	0.00	0.00	929,330.04	100.00%
80 - ALLOCATED OH	641,985.00	641,985.00	0.00	0.00	641,985.00	100.00%
<b>Expense Total:</b>	<b>4,081,382.04</b>	<b>4,081,382.04</b>	<b>0.00</b>	<b>0.00</b>	<b>4,081,382.04</b>	<b>100.00%</b>
<b>Fund: 12 - WASTEWATER FUND Surplus (Deficit):</b>	<b>58,258.96</b>	<b>58,258.96</b>	<b>0.00</b>	<b>0.00</b>	<b>-58,258.96</b>	<b>100.00%</b>
<b>Report Surplus (Deficit):</b>	<b>58,258.96</b>	<b>58,258.96</b>	<b>0.00</b>	<b>0.00</b>	<b>-58,258.96</b>	<b>100.00%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
12 - WASTEWATER FUND	58,258.96	58,258.96	0.00	0.00	-58,258.96
<b>Report Surplus (Deficit):</b>	<b>58,258.96</b>	<b>58,258.96</b>	<b>0.00</b>	<b>0.00</b>	<b>-58,258.96</b>

# ALLOCATION OF ADMINISTRATIVE OVERHEAD

**CAMBRIA COMMUNITY SERVICES DISTRICT  
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION  
6/20/2024**

**FOR FISCAL YEAR 2024/2025 PROPOSED BUDGET**

	<b>AMOUNT TO ALLOCATE</b>	<b>FIRE</b>	<b>F&amp;R</b>	<b>WATER</b>	<b>WASTE WATER</b>	<b>SWF- OPERATING</b>	<b>SWF- Capital</b>	<b>TOTAL CHECK</b>
<b>"E" COSTS</b>								
ALLOCATION %	100.0%	20.0%	20.0%	20.0%	20.0%	15.0%	5.0%	100.0%
Public Information-General	2,000	400	400	400	400	300	100	2,000
Public Information-Website	3,576	715	715	715	715	536	179	3,576
<b>TOTAL "E" COSTS ALLOCATED</b>	<b>5,576</b>	<b>1,115</b>	<b>1,115</b>	<b>1,115</b>	<b>1,115</b>	<b>836</b>	<b>279</b>	<b>5,576</b>

	<b>AMOUNT TO ALLOCATE</b>	<b>FIRE</b>	<b>F&amp;R</b>	<b>WATER</b>	<b>WASTE WATER</b>	<b>SWF</b>	<b>SWF</b>	<b>TOTAL CHECK</b>
<b>"L" COSTS</b>								
ALLOCATION %	100.0%	17.0%	7.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,291,700	219,589	93,002	395,260	325,508	193,755	64,585	1,291,700
Prof. Ser.-District Counsel	259,381	44,095	18,675	79,371	65,364	38,907	12,969	259,381
Prof. Ser.-Legal	76,177	12,950	5,485	23,310	19,197	11,427	3,809	76,177
Office Rent	35,000	5,950	2,520	10,710	8,820	5,250	1,750	35,000
Travel, Training ('EES & Directors)	20,000	3,400	1,440	6,120	5,040	3,000	1,000	20,000
Meetings, Employee Recruitment	52,719	8,962	3,796	16,132	13,285	7,908	2,636	52,719
<b>TOTAL "L" COSTS ALLOCATED</b>	<b>1,734,977</b>	<b>294,946</b>	<b>124,918</b>	<b>530,903</b>	<b>437,214</b>	<b>260,247</b>	<b>86,749</b>	<b>1,734,977</b>

	<b>AMOUNT TO ALLOCATE</b>	<b>FIRE</b>	<b>F&amp;R</b>	<b>WATER</b>	<b>WASTE WATER</b>	<b>SWF</b>	<b>SWF</b>	<b>TOTAL CHECK</b>
<b>"R" COSTS</b>								
ALLOCATION %	100.0%	25.0%	7.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	783,290	195,823	58,747	203,655	203,655	91,057	30,352	783,290
<b>TOTAL "R" COSTS ALLOCATED</b>	<b>783,290</b>	<b>195,823</b>	<b>58,747</b>	<b>203,655</b>	<b>203,655</b>	<b>91,057</b>	<b>30,352</b>	<b>783,290</b>
<b>TOTAL ALL COSTS ALLOCATED</b>	<b>2,491,088</b>	<b>491,884</b>	<b>152,026</b>	<b>735,674</b>	<b>641,985</b>	<b>352,140</b>	<b>117,380</b>	<b>2,491,090</b>
<b>ALLOCATION per PROPOSED BUDGET</b>	<b>2,491,088</b>	<b>491,884</b>	<b>152,026</b>	<b>1,205,194</b>	<b>641,985</b>	<b>0</b>	<b>0</b>	<b>2,491,090</b>
<b>INCREASE/(DECREASE</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>(469,521)</b>	<b>(0)</b>	<b>352,140</b>	<b>117,380</b>	<b>(0)</b>
								<b>DIFFERENCE</b>

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

## STAFFING INFORMATION

- SALARY SCHEDULE
- POSITION ALLOCATION LIST (PAL)
  - ORGANIZATIONAL CHARTS:
- FY 2023-2024 CURRENT & FY 2024-2025 PROPOSED

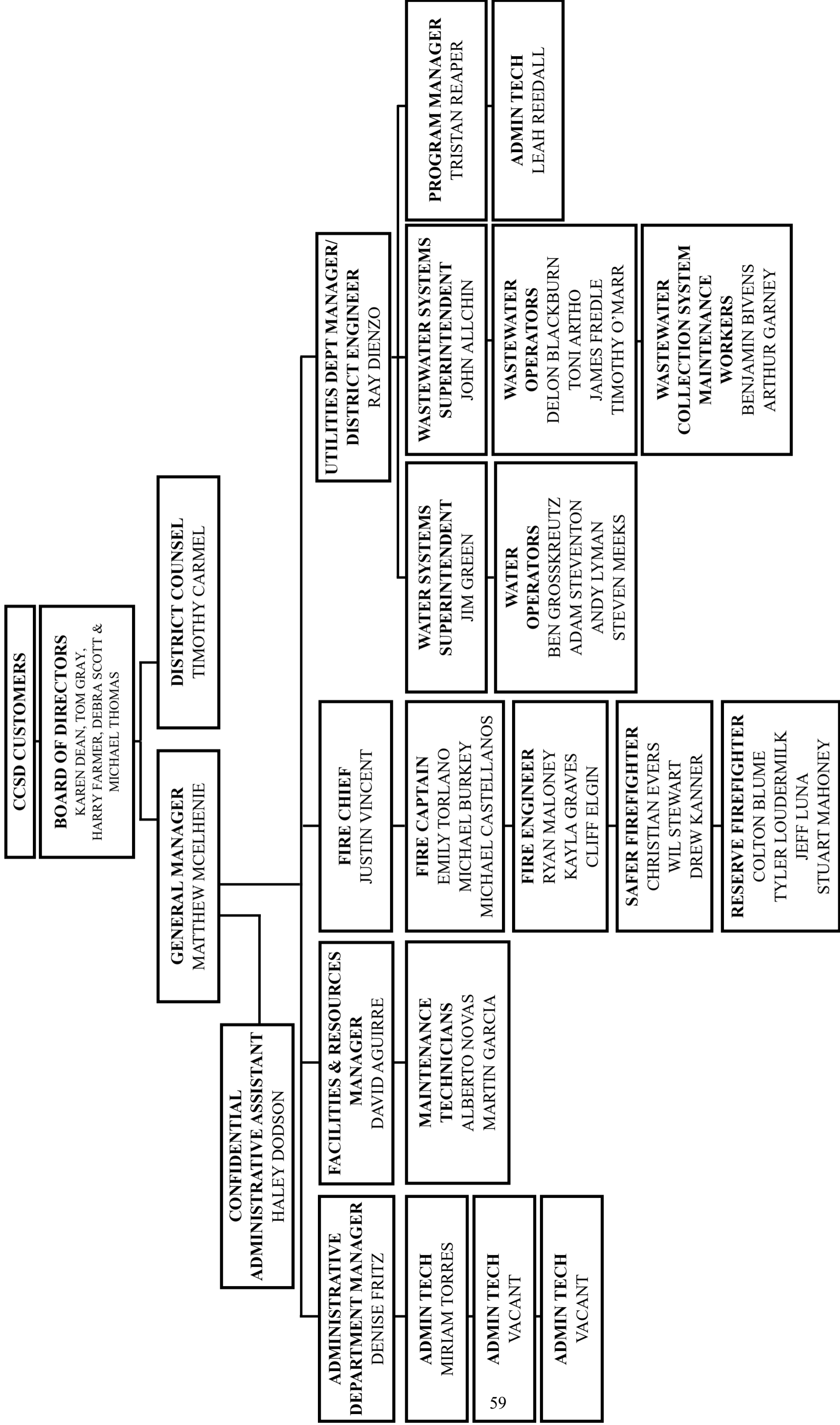
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SALARY SCHEDULE**  
**FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**  
**Updated January 11, 2024**

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	GM Approval STEP E + 1%- 5%	10 YEARS	15 YEARS	20 YEARS
							SERVICE STEP E+5%	SERVICE STEP E+7.5%	SERVICE STEP E+10%
<b>SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS) - Wage Increases Effective 1st Full Payroll Following January 16, 2024</b>									
<b>Administration (Includes 1.5% Wage Increase)</b>									
Administrative Technician I	44,987	47,236	49,598	52,078	54,682	N/A	57,416	58,783	60,150
Administrative Technician II	53,382	56,051	58,854	61,796	64,886	N/A	68,130	69,753	71,375
Administrative Technician III	65,069	68,322	71,738	75,325	79,091	N/A	83,046	85,023	87,000
Administrative Technician IV	79,051	83,004	87,154	91,512	96,087	N/A	100,892	103,294	105,696
<b>Facilities &amp; Resources (Includes 1.5% Wage Increase &amp; 1.0% Equity Adjustment)</b>									
Maintenance Technician	50,165	52,673	55,306	58,072	60,975	N/A	64,024	65,548	67,073
<b>Water, SWF &amp; Wastewater Operations (Includes 1.5% Wage Increase &amp; 1.0% Equity Adjustment)</b>									
Water Treatment OIT	49,914	52,410	55,031	57,782	60,671	N/A	63,705	65,222	66,738
Water Treatment Operator I	52,205	54,816	57,556	60,434	63,456	N/A	66,629	68,215	69,801
Water Treatment Operator II	59,138	62,095	65,200	68,460	71,883	N/A	75,477	77,274	79,071
Water Systems Operator T3/D2	66,992	70,342	73,859	77,552	81,429	N/A	85,501	87,536	89,572
WasteWater Collection System Worker	52,392	55,011	57,762	60,650	63,683	N/A	66,867	68,459	70,051
WasteWater Systems OIT	55,149	57,907	60,802	63,842	67,034	N/A	70,386	72,062	73,737
WasteWater Systems Operator I	57,970	60,868	63,912	67,107	70,463	N/A	73,986	75,747	77,509
Laboratory Technician	64,051	67,254	70,616	74,147	77,855	N/A	81,747	83,694	85,640
WasteWater Systems Operator II	65,342	68,609	72,039	75,641	79,423	N/A	83,394	85,380	87,366
WasteWater Systems Operator III	72,196	75,806	79,596	83,576	87,755	N/A	92,142	94,336	96,530
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS) 4% Wage Increases Effective 1st Full Payroll Following December 31, 2023</b>									
Fire Captain	86,683	91,017	95,568	100,346	105,364	N/A	110,632	113,266	115,900
Fire Engineer	71,890	75,485	79,259	83,222	87,383	N/A	91,752	93,936	96,121
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS) 4% Wage Increases Effective 1st Full Payroll Following December 31, 2023</b>									
Firefighter (SAFER Grant)	59,631	62,612	65,743	69,030	72,482	N/A	N/A	N/A	N/A
Firefighter	59,631	62,612	65,743	69,030	72,482	N/A	N/A	N/A	N/A
<b>CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS) 1/1/2024</b>									
Reserve Recruit Firefighter **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS) 3% Wage Increases Effective January 18, 2024</b>									
Facilities & Resources Manager	95,969	100,768	105,806	111,096	116,651	117,817-122,484	N/A	N/A	N/A
Program Manager	95,969	100,768	105,806	111,096	116,651	117,817-122,484	N/A	N/A	N/A
Confidential Administrative Assistant	107,909	113,304	118,970	124,918	131,164	132,476-137,722	N/A	N/A	N/A
Water Systems Superintendent	107,909	113,304	118,970	124,918	131,164	132,476-137,722	N/A	N/A	N/A
Wastewater Systems Superintendent	107,909	113,304	118,970	124,918	131,164	132,476-137,722	N/A	N/A	N/A
Fire Chief	138,293	145,208	152,468	160,091	168,096	169,777-176,501	N/A	N/A	N/A
Utilities Department Manager	138,293	145,208	152,468	160,091	168,096	169,777-176,501	N/A	N/A	N/A
Administrative Department Manager	138,293	145,208	152,468	160,091	168,096	169,777-176,501	N/A	N/A	N/A
General Manager	180,250	180,250	180,250	180,250	180,250	N/A	N/A	N/A	N/A

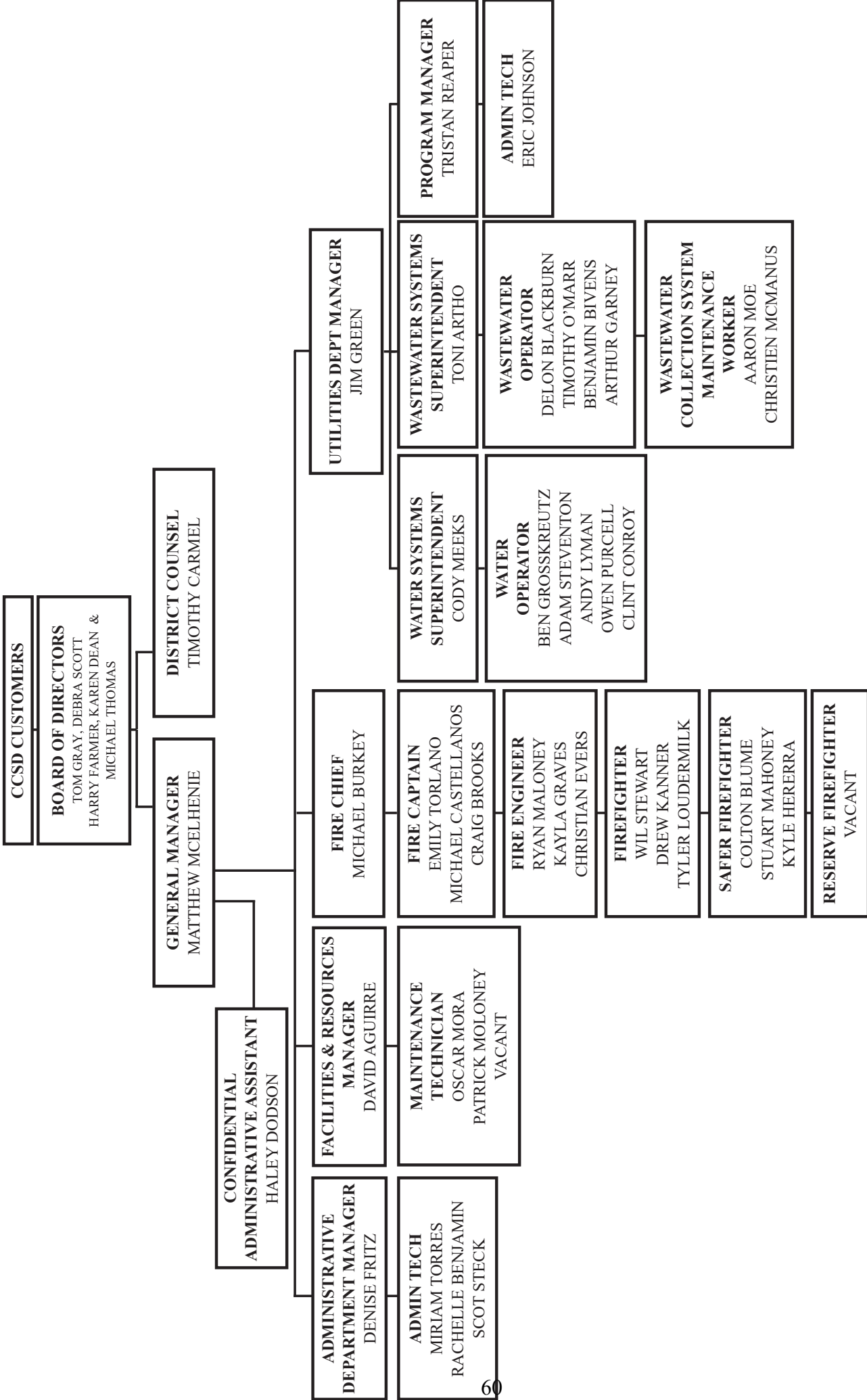
Red denotes a change



<b>CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)</b>				
<b>Job Class</b>	<b>Job Class Name</b>	<b>FY 2023/24 Adopted Budget</b>	<b>FY 2024/25 Requested Budget</b>	<b>Change from Adopted FY 2023/24 Budget</b>
<b>Permanent</b>	<b>Administration and Facilities &amp; Resources</b>			
	GENERAL MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER	1.00	1.00	0.00
	CONFIDENTIAL ADMINISTRATIVE ASSISTANT	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN I, II, III, OR IV	3.00	3.00	0.00
	FACILITIES & RESOURCES MANAGER	1.00	1.00	0.00
	MAINTENANCE TECHNICIANS	2.00	3.00	1.00
<b>Permanent Totals</b>		<b>9.00</b>	<b>10.00</b>	<b>1.00</b>
<b>Permanent</b>	<b>Utilities</b>			
	UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	WASTEWATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER	2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WATER SYSTEM OPERATOR T3/D2	2.00	2.00	0.00
	WATER TREATMENT OPERATOR OIT, I OR II	3.00	3.00	0.00
	PROGRAM MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN II	1.00	1.00	0.00
<b>Permanent Totals</b>		<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
<b>Permanent</b>	<b>Fire</b>			
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	FIREFIGHTER	3.00	3.00	0.00
	RESERVE FIREFIGHTER	4.00	4.00	0.00
	FIREFIGHTER (SAFER GRANT)	3.00	3.00	0.00
<b>Permanent Totals</b>		<b>17.00</b>	<b>17.00</b>	<b>0.00</b>
<b>Department Totals</b>		<b>42.00</b>	<b>43.00</b>	<b>1.00</b>
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>		<b>FISCAL YEAR 2024-25 RECOMMENDED BUDGET</b>		

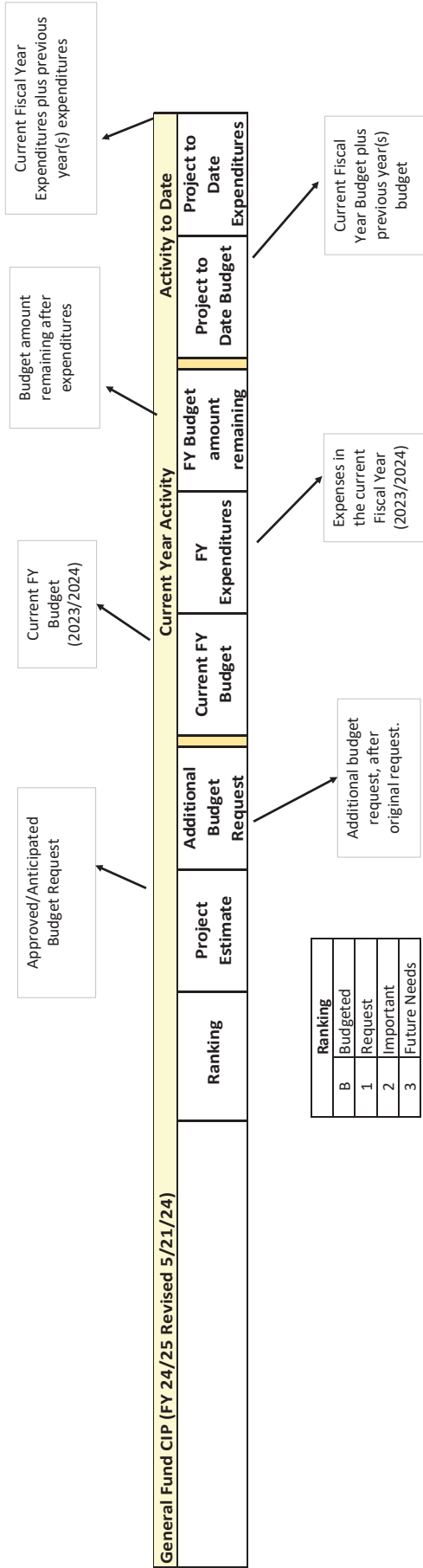


**Cambria Community Services District Organizational Chart Fiscal Year 2023-2024**



**Cambria Community Services District Organizational Chart Fiscal Year 2024-2025**

# CAPITAL IMPROVEMENT PROJECTS



Ranking	
B	Budgeted
1	Request
2	Important
3	Future Needs

Capital Improvement Program Timeline	
January	Departments Submit new project requests to the General Manager
February	List is presented to Resources & Infrastructure (R&I)
April	Changes are made and brought back to R&I if necessary
May	CIP list is incorporated in Preliminary Budget presentation to Finance Committee
June	Preliminary Budget including the CIP list is presented to the Board
July	Changes are made if necessary
August	Final budget including all project roll forwards and reserve balances are submitted to the Board

A	B	C	D	E	F	G	H	I	J	K
General Fund CIP (FY 24/25 Revised 7/11/2024)										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
<b>Administration Department Projects</b>										
3	3	\$ 30,000		\$ -	\$ -	\$ -	\$ 30,000	\$ -		
4										
5										
6		\$ 30,000		\$ -	\$ -	\$ -	\$ 30,000	\$ -		
7										
<b>Facilities &amp; Resources/PROS Projects</b>										
8	B	\$ 1,200,000	\$ -	\$ 197,414	\$ -	\$ 197,414	\$ 1,200,000	\$ 99,411		
9	B	\$ 549,432	\$ -	\$ 307,612	\$ -	\$ 307,612	\$ 549,432	\$ 241,820		
10	B	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -		
11	2	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	2	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13	2	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
14										
15	3	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
16	3	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19	3	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
20	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
21	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
22		\$ 3,339,432	\$ -	\$ 555,026	\$ -	\$ 505,026	\$ 1,799,432	\$ 341,231		
<b>Fire Department Projects</b>										
23										
24	B	\$ 15,000		\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -		
25	2	\$ 150,000		\$ -	\$ -	\$ -	\$ 150,000	\$ -		
26	2	\$ 1,500,000		\$ -	\$ -	\$ -	\$ 1,500,000	\$ -		
27	2	\$ 21,000		\$ -	\$ -	\$ -	\$ 21,000	\$ -		
28	2	\$ 40,000		\$ -	\$ -	\$ -	\$ 40,000	\$ -		
29	3	\$ 600,000		\$ -	\$ -	\$ -	\$ 600,000	\$ -		
30	3	\$ 12,000		\$ -	\$ -	\$ -	\$ 12,000	\$ -		
31										
32	3	\$ 45,000		\$ -	\$ -	\$ -	\$ 45,000	\$ -		
33	3	\$ 450,000		\$ -	\$ -	\$ -	\$ 450,000	\$ -		
34	3	\$ 220,000		\$ -	\$ -	\$ -	\$ 220,000	\$ -		

	A	B	C	D	E	F	G	H	I	J	K
	General Fund CIP (FY 24/25 Revised 7/11/2024)										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Project to Date Budget	Project to Date Expenditures	Project to Date Expenditures
2											
35	3	\$ 50,000		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
36	3	\$ 500,000		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
37	3	\$ 70,000		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
38	<b>Subtotal</b>	<b>\$ 3,673,000</b>		<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>		<b>\$ 2,338,000</b>		<b>\$ -</b>	<b>\$ -</b>
39	<b>GRAND TOTAL</b>	<b>\$ 7,042,432</b>									
40	Budgeted (B)	\$ 1,922,470									
41	Priority 1	\$ 2,866,000									
42	Priority 2	\$ 612,000									
43	Priority 3	\$ 1,765,000									
44	Total	\$ 7,165,470									
45	<b>Completed Projects</b>	<b>Ranking</b>	<b>Project Estimate</b>		<b>Current FY Budget</b>	<b>FY Expenditures</b>	<b>FY Budget amount remaining</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>
46	F350 Truck - Replace 1999 F150 Truck		\$ 40,000		\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
47	Electric Vehicle Charging Station (Vets Hall)		\$ 22,272		\$ -	\$ -	\$ -	\$ 22,272	\$ 22,272	\$ 22,272	\$ 22,272
48	Re-Roof - Vets Hall American Legion Kitchen Area		\$ 15,000		\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
49	Tyler Incode		\$ 76,050		\$ -	\$ -	\$ -	\$ 76,050	\$ 76,050	\$ 76,050	\$ 76,050
50	Electric Vehicle Charging Station (East Village Parking Lot)		\$ 43,941	\$ -	\$ 24,831	\$ -	\$ -	\$ 43,941	\$ 43,941	\$ 43,941	\$ 43,941
51	Radio System Upgrade Phase 2		\$ 79,097	\$ -	\$ 79,097	\$ -	\$ 10,426	\$ 79,097	\$ 79,097	\$ 79,097	\$ 68,671

	A	B	C	D	E	F	G	H	I	J	K
	Wastewater CIP (FY 24/25 Revised 7/11/24)										
	Activity to Date										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Project to Date	Project to Date	Expenditures
1											
2											
3	<b>Treatment Plant Projects in SST</b>										
4	B	\$ 3,791,224		\$ 2,615,470	\$ -	\$ 2,615,470	\$ 3,791,224	\$ 1,175,754	\$ -	\$ 3,791,224	\$ 1,175,754
5	B	\$ 46,512		\$ (10,149)	\$ -	\$ (10,149)	\$ 46,512	\$ 56,661	\$ -	\$ 46,512	\$ 56,661
6	B	\$ 2,419,093		\$ 1,595,519	\$ -	\$ 1,595,519	\$ 2,419,093	\$ 823,574	\$ -	\$ 2,419,093	\$ 823,574
7	B	\$ 603,329		\$ 357,761	\$ -	\$ 357,761	\$ 603,329	\$ 245,568	\$ -	\$ 603,329	\$ 245,568
8	B	\$ 1,290,972		\$ 687,983	\$ -	\$ 687,983	\$ 1,290,972	\$ 602,989	\$ -	\$ 1,290,972	\$ 602,989
9	B	\$ 554,687		\$ 410,287	\$ -	\$ 410,287	\$ 554,687	\$ 144,400	\$ -	\$ 554,687	\$ 144,400
10	B	\$ 925,404		\$ 548,072	\$ -	\$ 548,072	\$ 925,404	\$ 377,332	\$ -	\$ 925,404	\$ 377,332
11	B	\$ 1,148,557		\$ 795,701	\$ -	\$ 795,701	\$ 1,148,557	\$ 352,856	\$ -	\$ 1,148,557	\$ 352,856
12	B	\$ 1,320,222		\$ 1,265,711	\$ -	\$ 1,265,711	\$ 1,320,222	\$ 54,511	\$ -	\$ 1,320,222	\$ 54,511
13	2	\$ 318,202		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	2	\$ 313,893		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	2	\$ 308,394		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2	\$ 1,117,904		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	2	\$ 374,580		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	2	\$ 1,393,341		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	2	\$ 2,110,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	2	\$ 130,521		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	2	\$ 567,815		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	3	\$ 889,436		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		\$ 19,624,086		\$ 8,266,355	\$ -	\$ 8,266,355	\$ 12,100,000	\$ 3,833,645	\$ -	\$ 12,100,000	\$ 3,833,645
24	<b>Treatment Plant Projects</b>										
25	B	\$ 25,000		\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -
26	B	\$ 15,000		\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -
27											
28	2	\$ 35,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	2	\$ 4,100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	2	\$ 9,200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



	A	B	C	D	E	F	G	H	I	J	K
	Activity to Date										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Project to Date Expenditures		
1	<b>Wastewater CIP (FY 24/25 Revised 7/11/24)</b>										
2											
35	2	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	3	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	3	\$ 400,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	3	\$ 20,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39											
40		\$ 713,300		\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -
41	<b>Collection System Projects</b>										
42	B	\$ 40,000		\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -
43	B	\$ 149,938		\$ 149,938	\$ -	\$ 149,938	\$ 149,938	\$ -	\$ 149,938	\$ -	\$ -
44											
45	B	\$ 60,000		\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
46	1	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	2	\$ 250,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48											
49	2	\$ 490,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50											
51	2	\$ 265,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52											
53	2	\$ 435,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	2	\$ 600,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	2	\$ 425,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	2	\$ 95,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	2	\$ 1,000,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	2	\$ 12,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	2	\$ 3,841,938		\$ 249,938	\$ -	\$ 249,938	\$ 249,938	\$ -	\$ 249,938	\$ -	\$ -
62											
63											
64											

	A	B	C	D	E	F	G	H	I	J	K
	Wastewater CIP (FY 24/25 Revised 7/11/24)										
	Current Year Activity			Current Year Activity			Activity to Date			Activity to Date	
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Project to Date Budget	Project to Date Expenditures	Project to Date Expenditures
2.	<b>Other</b>										
65											
66	B	\$ 25,000		\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -
67	B	\$ 55,000		\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -
69	<b>GRAND TOTAL \$ 24,259,324</b>										
71		Budgeted (B)		\$ 12,449,938							
72		Priority 1		\$ 25,000							
73		Priority 2		\$ 10,479,950							
74		Priority 3		\$ 1,364,436							
75		Total		\$ 24,319,324							
77		<b>Completed Projects</b>	<b>Ranking</b>	<b>Project Estimate</b>	<b>Current FY Budget</b>	<b>FY Expenditures</b>	<b>FY Budget amount remaining</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>	<b>Project to Date Expenditures</b>	<b>Project to Date Expenditures</b>
78		Replace F150		\$ 30,000							
79		Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)		\$ 75,000							
80		F-350 Service Truck with Crane Body		\$ 57,040							
81		Vector truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%)		\$ 518,000							
82		Replacement Rack Truck (F-150)		\$ 24,193							
83		Influent screen, support platform design, & installation		\$ 164,509							
84		Lift Station A-1 MCC, SCADA Improvements		\$ 45,000							
85		Eastern clarifier - Replace chain drive		\$ 40,000				\$ 40,000	\$ 37,552	\$ 37,552	
86		Replacement of 1999 John Deere Loader and Backhoe Tractor		\$ 70,000				\$ 70,000	\$ 69,054	\$ 69,054	
87		Replace Van - Transport of Sewer Video Camera System		\$ 55,000				\$ 55,000	\$ 52,392	\$ 52,392	
88		Investment Grade Audit (30% Design for all ECMs)		\$ 528,404							
89		Effluent Line - Engineering		\$ 40,000	\$ 40,000	\$ 40,107	\$ (107)	\$ 40,000	\$ 40,107	\$ 40,107	\$ 40,107
90		Portable Generator		\$ 20,000	\$ 20,000	\$ 16,731	\$ 3,269	\$ 20,000	\$ 20,000	\$ 16,731	\$ 16,731

	A	B	C	D	E	F	G	H	I	J	K
	Water CIP (FY 24/25 Revised 5/21/2024)										
	Current Year Activity										
	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Activity to Date		
2											
3											
4											
5	B	\$ 526,500	\$ -	\$ 484,376	\$ -	\$ 484,376	\$ 526,500	\$ -	\$ -	\$ -	\$ -
6	B	\$ 680,000	\$ -	\$ 430,579	\$ -	\$ 430,579	\$ 680,000	\$ -	\$ -	\$ -	\$ 42,124
7	2	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,421
8											
9	B	\$ 600,000	\$ -	\$ 532,322	\$ -	\$ 532,322	\$ 600,000	\$ -	\$ -	\$ -	\$ 67,678
10	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
11	B	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
12	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
13	B	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
14	B	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
15	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
16	2	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	2	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	3	\$ 532,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	3	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	3	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	3	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	3	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	3	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27		\$ 3,193,641		\$ 1,506,500	\$ -	\$ 1,488,435	\$ 3,726,500	\$ -	\$ -	\$ -	\$ 359,223
28											
29	B	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2	SCADA System - Phased Upgrades (Phase III- Alarms, Flow Data, Monitoring Wells)	B	\$ 128,563	\$ -	\$ 108,592	\$ -	\$ 108,592	\$ 128,563	\$ 19,971		
30	Stuart Street Tank Rehabilitation	B	\$ 833,000	\$ -	\$ 752,517	\$ -	\$ 752,517	\$ 833,000	\$ 80,483		
31	Stuart Street Station Roof	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -		
32	Well Field Gate	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -		
33	Leimert Fence	B	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -		
34	San Simeon Well 2 Pull and Submersable	B	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -		
35	SR 3 Rehab	B	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -		
36	Rodeo Grounds ATS	B	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -		
37	Fuel Tank and Computer Replacement	B	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -		
38	Electrical transfer switch and conduit to well										
39	3	2	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40	SR 4 Generator	2	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
41	SR4 ATS	2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42	Stuart Street 3 Analytic Off Grid Power	2	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
43	Storage Shed Yard	2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
44	Leimert Tank Reserve	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
45	Third Stuart Street Tank Installation	3	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
46	Stuart Street and Leimert Booster Pump Replacement	3	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
47	Rodeo Grounds Pump Station Replacement	3	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
48	<b>Subtotal</b>		<b>\$ 5,016,563</b>		<b>\$ 1,336,109</b>		<b>\$ 991,109</b>	<b>\$ 1,436,563</b>	<b>\$ 100,454</b>		
49	<b>Vehicles and Trailer-Mounted Equipment</b>										
50	Vac Trailer Reserve	3	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
51	Tractor Reserve	3	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
52	Dump trailer for storing and hauling spoils from road repairs	3	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Truck Replacement Program	3	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
54	<b>Subtotal</b>		<b>\$ 115,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
55	<b>Programs and Plans</b>										
56	Hydraulic System Model Update	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
57	Water Master Plan Amendment	3	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
58	Database for water conservation program/tracking with parcel links & APN file conversion	3	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
59	<b>Subtotal</b>		<b>\$ 145,000</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

	A	B	C	D	E	F	G	H	I	J	K
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2											
61	<b>GRAND TOTAL</b>		\$ 8,470,204		\$ 2,255,063	\$ -	\$ 2,236,998	\$ 4,475,063	\$ 459,677		
63		Budgeted (B)	\$ 2,728,063								
64		Priority 1 Total	\$ 345,000								
65		Priority 2 Total	\$ 430,000								
66		Priority 3 Total	\$ 4,687,141								
67		Total	\$ 8,190,204								
75	<b>WRF CIP (FY 22/23 Revised 10/5/22)</b>										
76		Ranking	Project Estimate		Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
77	<b>Permitting &amp; Planning</b>										
78	Groundwater modeling and consulting for CDP (Instream Flow Study)	B	\$ 48,000		\$ 27,969	\$ -	\$ 27,969	\$ 48,000	\$ 20,031		
79	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	B	\$ 26,690		\$ 1,962	\$ -	\$ 1,962	\$ 26,690	\$ 24,728		
80	Section 7 ESA consulting, annual AMP report, & AMP update	ON HOLD	\$ 96,904		\$ 96,904	\$ -	\$ 96,904	\$ 96,904	\$ -		
81	<b>Subtotal</b>		<b>\$ 171,594</b>		<b>\$ 126,835</b>	<b>\$ -</b>	<b>\$ 126,835</b>	<b>\$ 171,594</b>	<b>\$ 44,759</b>		
82	<b>Interim, short-term SWF Modifications</b>										
83	Brine Tank Secondary Containment, Grading, Rock	2	\$ 20,000		\$ -	\$ -		\$ -	\$ -		
84	<b>Subtotal</b>		<b>\$ 20,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
85	<b>Advanced Water Treatment Plant</b>										
86	Update Chemical Pumps	B	\$ 50,000		\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -		
87	UV Bulbs	B	\$ 80,000		\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -		
88	UV Ballasts	B	\$ 60,000		\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -		
89	Grade WRF Road	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		
90	Membrane and Filter Replacement Program (annual cost to build reserves)	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -		
91	Replace CIP Tank (leaking)	3	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -		
92	Replace chemical storage tank (leaking)	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		
93	Miscellaneous instrumentation / monitoring upgrades	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -		
94	<b>Subtotal</b>		<b>\$ 275,000</b>		<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ -</b>		
95	<b>Long-Term Improvement Modifications</b>										

	A	B	C	D	E	F	G	H	I	J	K
	Project Description	Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad]	B	\$ 200,000		\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -		
96	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -		
97	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -		
98	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -		
99	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		
100	Solar Array System	3	\$ 375,000		\$ -	\$ -	\$ -	\$ -	\$ -		
101	<b>Subtotal</b>		<b>\$ 700,000</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>		
102	<b>GRAND TOTAL</b>		<b>\$ 1,166,594</b>								
104											
106	Budgeted (B)		\$ 274,690								
107	Priority 1 Total		\$ 190,000								
108	Priority 2 Total		\$ 206,904								
109	Priority 3 Total		\$ 495,000								
110	Total		\$ 1,166,594								
112	<b>Completed Projects</b>	<b>Ranking</b>	<b>Project Estimate</b>		<b>Current FY Budget</b>	<b>FY Expenditures</b>	<b>FY Budget amount remaining</b>	<b>Project to Date Budget</b>	<b>Project to Date Expenditures</b>		
113	Filters / membrane replacements and build reserves for future		\$ 59,639					\$ 59,639	\$ 59,639		
114	Short-term flood damage mitigation		\$ 12,566					\$ 12,566	\$ 12,566		
115	Hauling of last 18" of water and cleaning impoundment		\$ 94,515					\$ 94,515	\$ 94,515		
116	Urban Water Management Plan - CDP Portion		\$ 20,463					\$ 20,463	\$ 20,463		
117	Groundwater modeling/piezometer installation/monitoring		\$ 75,758					\$ 75,758	\$ 75,758		
118	SS2 Electrical Panel Upgrade		\$ 25,000					\$ 25,000	\$ 25,000		
119	Santa Rosa Well #4 Replacement		\$ 75,000					\$ 75,000	\$ 75,000		
120	San Simeion Well 3 Pump Replacement		\$ 45,000		\$ 45,000	\$ 50,535	\$ (5,535)	\$ 45,000	\$ 50,535		

	A	B	C	D	E	F	G	H	I	J	K
		Ranking	Project Estimate	Additional Budget Request		Current FY Budget	FY Expenditures	FY Budget amount remaining		Project to Date Budget	Project to Date Expenditures
2											
121	Emergency Water Main Repair - Main Street (Budget Adjustment)		\$ 300,000	\$ -		\$ 300,000	\$ 147,327	\$ 152,673		\$ 300,000	\$ 147,327
122	Replacement 2005 F-150 Truck with F-250		\$ 55,000	\$ -		\$ 55,000	\$ 53,613	\$ 1,387		\$ 55,000	\$ 53,613

RESERVES  
AND  
RESERVE FOR ENCUMBRANCE REQUESTS



**Cambria Community Services District  
Reserve Estimates - Cash Basis  
Final Budget - FY 2024/2025**

	General Fund	Wastewater Fund	Water Department			Total Water Fund	Total Enterprise (WW & Water)	Total CCSD
			Department	WRF Operations	WRF Capital			
<b>RESERVES</b>								
Cash in Bank per Audit at June 30, 2023	\$ 3,359,267	\$ 805,016	\$ 3,044,220	\$ 1,299,403	\$ 1,223,766	\$ 5,567,389	\$ 6,372,405	\$ 9,731,672
Estimated Fiscal Year 2023/24 Actuals:								
Operating Surplus / (Deficit) based on projected activity to 6/30/24, transfers, encumbrances and project carryforwards	\$ 120,210	\$ 436,529	\$ 202,986	\$ 366,266	\$ (36,449)	\$ 532,803	\$ 969,331	\$ 1,089,541
<b>Cash Based Reserves at June 30, 2024</b>	<b>\$ 3,479,477</b>	<b>\$ 1,241,545</b>	<b>\$ 3,247,206</b>	<b>\$ 1,665,669</b>	<b>\$ 1,187,317</b>	<b>\$ 6,100,192</b>	<b>\$ 7,341,736</b>	<b>\$ 10,821,213</b>
Fiscal Year 2024/2025 Proposed Budget								
Operating Surplus / (Deficit)	\$ 220,511	\$ 58,259	\$ -	\$ 190,000	\$ (190,000)	\$ -	\$ 58,259	\$ 278,770
<b>Estimated Cash Based Reserves at June 30, 2025</b>	<b>\$ 3,699,988</b>	<b>\$ 1,299,804</b>	<b>\$ 3,247,206</b>	<b>\$ 1,855,669</b>	<b>\$ 997,317</b>	<b>\$ 6,100,192</b>	<b>\$ 7,399,995</b>	<b>\$ 11,099,983</b>
<b>INTERFUND LOANS</b>								
Amounts per 6/30/2023 Audit	\$ 350,057	\$ (192,331)				\$ (157,726)	\$ (350,057)	\$ -
Estimated Increase in Interfund Loans								
To eliminate negative cash balances at 6/30/2023	\$ -	\$ -				\$ -	\$ -	\$ -
FY 2023/24 Estimated Loan Repayment	\$ 253,030	\$ (95,304)				\$ (157,726)	\$ -	\$ 253,030
FY 2019/20,2020/21, 2021/22 Unused Reserve, FY 2022/23 Reserve Requirement per Prop 218	\$ -	\$ -				\$ (713,000)	\$ (713,000)	\$ (713,000)
<b>Total Interfund Loans/Required Reserves</b>	<b>\$ 253,030</b>	<b>\$ (95,304)</b>				<b>\$ (713,000)</b>	<b>\$ (713,000)</b>	<b>\$ (459,971)</b>
<b>June 30, 2025 Adjusted Cash Based Reserves (Estimated)</b>	<b>\$ 3,953,017</b>	<b>\$ 1,204,500</b>				<b>\$ 5,387,192</b>	<b>\$ 6,686,995</b>	<b>\$ 10,640,013</b>

CAMBRIA COMMUNITY SERVICES DISTRICT  
 2024-2025 RESERVE FOR ENCUMBRANCE REQUESTS  
 RECOMMENDED TO CARRYFORWARD FROM FY 2023/2024 to 2024/2025

**Reserve for Encumbrance Requests**

<b>Fund</b>	<b>Purpose</b>	<b>Amount</b>
GF	EAST RANCH RESTROOM	307,612
GF	SKATEPARK	197,414
GF	VETS HALL SOUND SYSTEM	20,000
GF	PROP 68 PER CAPITA PROGRAM GRANT - EAST RANCH RESTROOM	(177,952)
GF	CAMBRIA COMMUNITY COUNCIL CONTRIBUTION	(13,141)
GF	FUNDING FROM RESERVES	(333,933)
Fund Sub-Total		-
W	COVER FOR SHELTERING EQUIPMENT	15,000
W	MODULAR OFFICE BUILDING FOR PLANT	10,000
W	STUART STREET TANK REHABILITATION	752,517
W	WATER METER REPLACEMENT	914,955
W	SCADA IMPROVEMENT PROJECT	108,592
W	DESIGN & PEERMIT SSWF TRAN MAIN @ ST PARK WETLANDS	532,322
W	PINEY WAY EROSION CONTROL	10,000
W	REMOTE MONITORING EQUIPMENT SS CREEK WELLS	15,000
W	LEAD AND COPPER SERVICE LINE REGULATIONS	20,000
W	SOURCE WATER ASSESSMENT	10,000
W	RODEO GROUNDS PUMP STATION GENERATOR	62,000
W	GRANT FUNDING - STUART STREET TANK	(375,000)
W	FUNDING FROM LOAN - WATER METER PROJECT	(430,579)
W	FUNDING FROM RESERVES	(1,644,807)
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	REVISION TO INSTREAM FLOW STUDY	27,969
WRF-C	CDP PERMIT MODELING, DESIGN AND ENGINEERING	1,962
WRF-C	FUNDING FROM RESERVES	(326,835)
Fund Sub-Total		-
WW	LIFT STATION IMPROVEMENTS	149,938
WW	SECURITY IMPROVEMENTS	15,000
WW	NEW POLYMER SKID FOR SLUDGE PRESS	25,000
WW	ENGINEERING FOR GRAVITY REPLACEMENT FOR LIFT STATION B-1	40,000
WW	LIFT STATION B-3 - NEW CONTROL PANEL	60,000
WW	FUNDING FROM RESERVES	(289,938)
Fund Sub-Total		-
WW-SST	ECM - 1 FLOW EQUAL IMPROVEMENTS	2,615,470
WW-SST	ECM - 2 INFLUENT LIFT STATION IMPROVEMENTS	-
WW-SST	ECM - 3 MLW AERATION BASIN UPGRADE	1,595,519
WW-SST	ECM - 4 BLOWER REPLACEMENT	357,761
WW-SST	ECM - 5 RAS & WAS IMPROVEMENT	687,983
WW-SST	ECM - 7 ELECTRICAL IMPROVEMENT SERVICE PANEL	410,287
WW-SST	ECM - 8 GENERATOR REPLACEMENT	548,072
WW-SST	ECM - 9 SCADA SYSTEM UPGRADE	795,701
WW-SST	ECM - 12 IMPROVEMENT TO WW LIFT STATIONS	1,265,711
WW-SST	FUNDING FROM BOND PROCEEDS	(8,276,504)
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

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.C.**

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

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Meeting Date: July 23, 2024

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

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**RECOMMENDATIONS:**

It is recommended that the Finance Committee discuss, review, and approve the Purchasing Policy revisions and provide a recommendation to the Board of Directors.

**DISCUSSION:**

The board approved the previous Purchasing Policy on September 24, 2015. The new policy meets all legal and ethical requirements required by government code and accounting principles.

It is recommended that the Finance Committee discuss, review, and approve the Purchasing Policy revisions and provide a recommendation to the Board of Directors.

Attachments: Draft Purchasing Policy  
CCSD Purchasing Policy 2135 September 2015



## **CAMBRIA COMMUNITY SERVICES DISTRICT**

### **PROCUREMENT POLICIES AND PROCEDURES POLICY 2135**

**Chapter 1 – Policy**

**Chapter 2 – General**

**Chapter 3 – Procurement of Materials, Supplies, Equipment, and Recurring Expenditures**

**Chapter 4 – Procurement of Professional Services**

**Chapter 5 – Procurement of Public Works**

**Chapter 6 – Payment**

## Chapter 1 - Policy

### 1.1 Purpose

It is in the interest of the Cambria Community Services District (CCSD) to establish administrative procurement practices that facilitate efficient business operations and provide fair compensation and local workforce opportunities whenever possible within a framework of high quality, competitive service offerings, and to establish procurement standards that comply with requirements contained with Federal regulations.

### 1.2 Procedures

This Procurement Policy provides the authority, approval requirements and procedures for the procurement of materials, supplies, equipment, services, and Public Works referenced in the approved fiscal year budget.

### 1.3 Definitions

- A. General Manager: The CCSD General Manager.
- B. Administrative Department Manager: The Administrative Department Manager.
- C. Board of Directors or Board: The CCSD Board of Directors, which establishes policies for the operation of the CCSD.
- D. Capital Equipment: Equipment with a useful life of two years or more and more than five thousand dollars (\$5,000) as designated by the General Manager.
- E. Contract: A written agreement covering the performance of work or services, including the furnishing of labor, materials, tools, and equipment in performing services to the CCSD. The term Contract includes Purchase Orders.
- F. CCSD: Cambria Community Services District.
- G. Department Manager: The Administrative Department Manager, Utilities Department Manager, and Fire Chief.
- H. Change Order or Contract Amendment: Alterations, deviations, additions to or deletions from the plan, specifications, and/or scope of services, including the right to increase or decrease the quantity of any item or portion of the work or services or to delete any item or portion of the work or services as may be deemed to be necessary, as determined by the CCSD, for the proper completion, construction of the work or services contemplated.
- I. Task Order Contract: A contract with a pre-qualified consultant or contractor in which specific services are contracted through Task Orders. Task Order contracts for public works projects are limited to amounts up to \$60,000 as negotiated contracts pursuant to Public Contracts Code Section 22032(a).
- J. Emergency: "Emergency" means a sudden, unexpected occurrence involving a clear and imminent danger that demands immediate action to prevent or mitigate loss of or damage to life, health, property, or essential public services.

- K. Purchasing Agent: Department Manager.
- L. Purchase Order: A form designed to contain all necessary information and signatures relevant to purchases by the CCSD and is used as a written order to a vendor and may be either an original order or a verbal order. The current Purchase Order forms may be developed and/or modified from time to time at the discretion of the General Manager.
- M. Recurring Expenditures: Administrative expenditures that occur from time to time in the normal course of CCSD business, including, but not limited to, the following: Utilities (electricity, natural gas, telephone service, etc.), servicing of CCSD equipment under contract, fuel for the operation of CCSD vehicles and equipment, debt service payments, payroll, payroll taxes and benefits, insurance, postage, postage meter rental, and ongoing rental payments.
- N. Warrants: Checks and electronic payment for materials, supplies, equipment, Public Works and services received by the CCSD.
- O. Public Works: Public works are a broad category of infrastructure projects procured by a government body for recreational and health and safety uses in the greater community, and includes any “public project” as set forth in Public Contracts Code Section 22002.

#### **1.4 Fiscal Year Budget**

The fiscal year budget approved by the Board provides the authority to CCSD staff to procure materials, supplies, equipment, services, and Public Works referenced in the approved budget for the upcoming fiscal year.

#### **1.5 Conflicts with the Law**

To the extent any provision herein conflicts or is inconsistent with State or Federal law, then said State or Federal law shall control, but only to the extent of the inconsistency, and no other provisions herein shall be affected.

#### **1.6 Severability**

If any one or more of the provisions/sections contained in this Procurement Policy shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions hereof, and such invalidity, illegality or unenforceability shall not affect any other provision hereof, and this Procurement Policy shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

#### **1.7 Monitoring**

- A. It is important for the CCSD to evaluate materials, equipment, and services of all current suppliers. Suppliers with a low rating can be viewed as costing the CCSD time and money, and, therefore, should be terminated upon documentation.
- B. In an effort to obtain the best prices possible, vendors contacted for quotes and/or bids shall be regularly reviewed to ensure competitive pricing and maintenance of vendor lists.
- C. This Procurement Policy should be reviewed on a periodic basis and updated where deemed appropriate to reflect changes in the CCSD's operations. The General Manager, acting with the Board, may at any

time make changes to this Procurement Policy to facilitate a more efficient and accountable procurement process for the CCSD.

## **1.8 Procurements Containing Both Equipment and Services**

When contracting for services that include the purchase and installation of equipment such as computers and electronic devices, the determination of whether the purchase should be as a procurement of material, supplies, and equipment or the procurement of services shall be made at the General Manager's discretion after giving consideration to the costs of the equipment, whether or not the equipment is unique to the person or firm providing the services and the cost of the services.

## **1.9 Compliance with Other District Policies and Potential Conflicts**

Procurement practices must comply with other District policies and procedures such as, but not limited to, the CCSD Recycled Content Paper Procurement Policy. If there is a conflict between policies, the General Manager will use their discretion to determine the appropriate solution.

## **1.10 Federally Declared Emergencies**

In the event of an emergency declared by the President of the United States, CCSD must comply with Federal procurement standards as a condition of receiving public assistance funding from the Federal Emergency Management Agency (FEMA) for contract costs for eligible work. FEMA funding is governed by Title 2 of the Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. In the event of a Federally declared emergency, CCSD will utilize the required FEMA purchasing regulations for all new expenditures that may be eligible for reimbursement. When possible, CCSD will still abide by the District's Procurement Policies, but if a conflict exists, the Federal regulations will take precedence.

## **1.11 Procurement Related to Federal Grants**

In the event the District receives Federal grant awards, CCSD must comply with Federal procurement standards as a condition of receiving funding as governed by Title 2 of the Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards for all related purchases. When possible, CCSD will still abide by the District's Procurement Policies, but if a conflict exists, the Federal regulations will take precedence.

## **1.12 Conflicts of Interest**

A. CCSD employees, department managers, and Directors are prohibited from using the following practices in conducting business activities:

1. Practices which might result in unlawful activity, including, but not limited to, rebates, kickbacks, commissions, or other unlawful considerations.
2. Participating in the selection process when the employee, department manager, or Director has a relationship with a person or business entity seeking a contract which would subject the employee to the same prohibition as in Government Code Section 87100 related to Conflicts of Interest, which provides.

"No public official at any level of state or local government shall make, participate in making or in any way attempt to use his official position to influence a governmental decision in which

he knows or has reason to know he has a financial interest."

3. Purchasing or otherwise acquiring CCSD property and equipment, including surplus property and equipment, for personal use or profit.
4. CCSD employees may not perform services for the CCSD on a contractual basis. Employees may not economically benefit from their employment within the CCSD except as related to their approved salary and benefits.

Failure of any employee to adhere to the provisions of this Section may be subject to disciplinary action in accordance with the CCSD's Personnel Policy, Procedures and Rules.

B. No CCSD employee, Department Manager, or Director shall accept, directly or indirectly, any gift, rebate, money or anything else of value from any person or entity if such gift, rebate, money or anything of value is intended to reward or be an inducement for conducting business, placing orders with, or otherwise using the recipient's position with CCSD to secure an agreement with the CCSD.

### **1.13 Ethical Conduct in Procurement**

A. Ethical conduct in managing the CCSD's procurement activities is absolutely essential. Staff must always be mindful that they represent the District and the Board of Directors and share a professional trust with other staff and the public. Therefore, when making a purchase, keep in mind the following factors:

1. Is this purchase necessary for the job at hand or for the CCSD to carry on its normal business activities?
2. Is this a reasonable and lowest possible cost for this type of purchase?

B. This Policy explicitly prohibits splitting purchase orders in a fiscal year for the purpose of evading the specified dollar limits and avoiding its procurement requirements. Splitting purchases does not allow for a competitive marketplace, increases administrative workflow, and may create ethical issues.

## **Chapter 2 - General**

### **2.1 Signing Authority**

The General Manager, or in their absence, the Administrative Department Manager, is hereby authorized to sign on behalf of the CCSD the following documents:

1. Any documents necessary to conduct the general business of the CCSD that do not require prior approval of the Board of Directors.
2. Any documents necessary to conduct the general business of the CCSD requiring approval of the Board after said documents have received approval of the Board of Directors.
3. Any agreements or other documents necessary to secure and receive state, federal, or other agency grants or loans.
4. Any agreements or documents necessary for the receipt and/or disbursement of any grant monies contracted for by the CCSD.

### **2.2 Budgeted Procurements**



- A. Budget: At the beginning of each fiscal year, the Administrative Department Manager shall issue a complete CCSD Budget approved by the Board. This budget will contain the purchasing account titles and numbers corresponding to the budgeted funds for each item. Each CCSD department will receive its budget for conducting purchasing transactions. Each Department Manager is responsible for controlling spending and monitoring the funds in the account line items. A quarterly status report will show a comparison between budgeted amounts and the department's purchasing activity.

The General Manager is authorized to exceed budgeted expenditures by twenty percent (20%) without Board approval. If this occurs, the General Manager shall account to the Board at the mid-year budget review or if after its completion, within sixty (60) days of the expenditures and request the appropriate budget amendments and/or transfers.

- B. General Manager Approval: Subject to Section C below, the General Manager or, in their absence, the Administrative Department Manager shall approve all Contracts, Contract Amendments, Change Orders, Task Order Contracts (and related Task Orders), and Purchase Orders. "Absence" means the General Manager's inability to exercise their authority at the time when the CCSD needs to take the necessary steps to procure goods or services.

- C. Board Approval Required: Board approval is required for the following.

1. Contracts, Contract Amendments, and Purchase Orders for the purchase of supplies, equipment, materials, or recurring expenditures outside of the already approved fiscal year budget, where the estimated cumulative cost is fifty thousand dollars (\$50,000) or more. If the total price exceeds the budgeted amount by more than 5%, the General Manager's approval will be required.
2. Professional service contracts and Amendments where the estimated cumulative cost is fifty thousand dollars (\$50,000) or more.
3. Public Works contracts where the estimated cumulative cost is two hundred thousand dollars (\$200,000) or more, or the threshold specified in Public Contract Code Section 22032(c) as it may be amended from time-to-time.
4. Task orders or task order amendments where the original scope of service or work is exceeded by twenty thousand dollars (\$20,000), provided that for Public Works projects, that such total contract amount does not exceed the amount specified in Public Contract Code Section 22032(a).
5. The General Manager or Administrative Department Manager should refer any procurement to the Board for consideration.

### **2.3 Emergency Procurements**

Upon the written finding of the General Manager that an emergency situation exists, the General Manager is authorized to approve unbudgeted expenditures up to fifty thousand dollars (\$50,000). The General Manager shall account to the Board within thirty (30) days of the expenditures and request the appropriate budget amendments and/or transfers.

### **2.4 Methods of Procurements**

The following chart summarizes methods of procurement by category.

**A. Supplies, Equipment, and Recurring Expenditures:** See Chapter 3 below for procedures and limitations.

<b>DOLLAR AMOUNT</b>	<b>PROCUREMENT METHOD</b>
\$0-\$5,000	No Purchase Order Required.
\$5,001-\$10,000	Written Quote (minimum 1 quote) Purchase Order or Contract Required.
\$10,001-\$24,999	Written Quote (minimum 2 quotes) Purchase Order or Contract Required.
\$25,001-\$49,999	Prepare Request for Proposal
\$50,000+	Prepare Request for Proposal – Board Approval Required for Contract or Purchase Order if Amount is over Fifty Thousand (\$50,000)

**B. Professional Services:** See Chapter 4 below for procedures and limitations.

<b>DOLLAR AMOUNT</b>	<b>PROCUREMENT METHOD</b>
\$0-\$24,999	Solicit Proposals from a Qualified Consultant/Professional by Whatever Method the Purchasing Agent Deems Appropriate Under the Circumstances.
\$25,000-\$49,999	Prepare Request for Qualification and/or Request for Proposal
\$50,000+	Prepare Request for Qualification and/or Request for Proposal – Board Approval Required for Contract or Purchase Order if Amount is over Fifty Thousand (\$50,000)

**C. Public Works:** See Chapter 5 below for procedures and limitations.

<b>DOLLAR AMOUNT</b>	<b>PROCUREMENT METHOD</b>
(Dollar limits are provided in the Uniform Public Construction Cost Accounting Act and may subsequently be amended)	(Informal bidding procedures are provided in the Uniform Public Construction Cost Accounting Act and may subsequently be amended)
\$0-\$60,000	May be performed by CCSD employees by force account, by negotiated contract, or by purchase order.

\$60,001-\$200,000	Contract by informal procedures as set forth in the Uniform Public Construction Cost Accounting Act. General Manager may approve in accordance with CCSD Municipal Code Section 1.06.010(D).
\$200,001+	Contract by formal procedures as set forth in the Uniform Public Construction Cost Accounting Act. Board Approval of Contract Required.

## Chapter 3 – Procurement of Materials, Supplies, Equipment, and Recurring Expenditures

### 3.1 Introduction

- A. The following procedures are established for the procurement of materials, supplies and equipment, as referenced in Government Code Section 54202.
- B. In addition to the procedures of this Chapter:
1. The CCSD may request the State Department of General Services to make purchases of materials, equipment, supplies, or recurring expenditures on its behalf pursuant to Public Contract Code Section 10298.
  2. The CCSD may request the Purchasing Agent of the County of San Luis Obispo to make purchases of materials, equipment, supplies, or recurring expenditures on its behalf pursuant to Article 7 (commencing with Section 25500) of Chapter 5 of Division 2 of Title 3 of the Government Code.
  3. The CCSD may rely on a legally compliant solicitation conducted by another local, regional, state, or national public agency or cooperative purchasing entity provided that the materials, supplies, and equipment are provided to the CCSD at the same price, and on the same terms and conditions as in that solicitation.

#### C. Methods of Procurement

1. Purchases of materials, supplies, equipment, and recurring expenditures are normally made pursuant to Purchase Orders as described in this Chapter.
2. A contract may substitute for a purchase order at the discretion of the Purchasing Agent and with the approval of the General Manager and CCSD Legal Counsel.

### 3.2 Purchases of Materials, Supplies, and Equipment with an Estimated Cost of Less Than Twenty-Five Thousand Dollars (\$25,000)

For purchases of materials, supplies, and equipment with an estimated cost of less than \$25,000, the following shall apply:

#### A. Types of Quotations

1. No purchase order is required for standard or non-complex materials with an estimated price of \$5,000 or less.

2. Verbal. Verbal requests for quotations will be provided to a minimum of three (3) vendors for purchases of standard or non-complex materials with an estimated price of \$5,001 to \$10,000 and not covered by a contractual agreement.
3. Written. Under the following conditions, written requests for quotations (RFQ) will be sent to a minimum of three (3) vendors.
  - a. Purchases estimated to exceed \$10,000, but less than a total of \$25,000.
  - b. All Capital Equipment purchases exceeding \$10,000, but less than a total of \$25,000.
  - c. Non-standard conditions, requirements, instructions, etc.
  - d. Any occasion where more permanent documentation is advisable.
  - e. Any purchase based on best value rather than lowest price.

B. **Award of Purchase Orders:** The Department Manager will examine the quotations for completion and thereon determine the most responsive bidder with consideration of price, date of delivery, and quality. The quotation will be attached to the Purchase Order. The purchase order and the award will be made by the Department Manager after review by the General Manager. The Department Manager or their designee will notify the successful and unsuccessful vendors.

### **3.3 Purchases of Materials, Supplies and Equipment Equal to Or Greater Than Fifty Thousand Dollars (\$50,000)**

- A. Purchases of material, supplies and equipment equaling to or greater than fifty thousand dollars (\$50,000) shall be approved by the Board with the vendor who, in response to the Request for Proposal, submits a proposal that most closely meets the CCSD's specifications with the consideration of price and delivery dates.
- B. The Request for Proposals (RFP) shall be published and distributed by the Department Manager in a manner to reasonably assure that the proposed purchase is made to a vendor that most closely meets the CCSD's specification with consideration of price, availability of service and delivery dates.
- C. The Request for Proposals shall include the following:
  1. A statement of specifications of equipment and/or supplies to be purchased.
  2. The location and deadline for submission of proposals;
  3. The location where the specifications and proposal forms, if required, may be secured;
  4. The proposed delivery date and place of delivery;
  5. The date, time, and place assigned for the opening of sealed proposals;
  6. The type and character of proposal security required, if any;

7. A statement that the CCSD intends to award the Contract to the vendor who submits a proposal that most closely meets the CCSD specifications with the consideration of price and delivery dates;
  8. That the CCSD reserves the right to reject all proposals; and
  9. Notice that no vendor can withdraw its proposal for a period of sixty (60) days from the date of opening proposals.
- D. Alternative Procedure. As an alternative to the procedures described in Paragraphs A, B, and C, above, the Board may approve the purchase of supplies and equipment by accepting a proposal submitted by a vendor to another public agency for similar equipment and/or supplies upon the Board approving the purchase by Resolution making the following findings:
1. The other agency's procedures for the purchase were substantially similar to the CCSD's procedures as stated in Paragraphs A, B, and C, above.
  2. The equipment and/or supplies to be purchased by CCSD is substantially similar to the supplies and equipment purchased by the other agency, so that the submitted proposals would be responsive to the CCSD's specifications.
  3. The negotiations regarding the purchase are minor and the proposed purchase is consistent with the policy of awarding the contract to the most responsive vendor with the consideration of price and delivery date.

### **3.4 Non-Competitive Negotiations**

- A. Under some circumstances, the CCSD competitive solicitation requirements may be dispensed with when the services, materials, supplies, equipment, and recurring expenditures are only available from one source either because the brand or trade name article, goods, or product is the only one which will properly meet the needs of the CCSD, or the item is unique and available only from a sole source.
- B. This approach involves procurement of materials, supplies, and equipment through solicitation of a proposal from only one source. Such negotiations may be used in limited situations when the award of a contract or purchase order is not feasible under other methods upon the following findings:
  1. The purchase price is reasonable; and
  2. One or more of the following exists:
    - a. The product is the only one that will properly meet the needs of the CCSD because:
      - i. The item is unique and is available only from a sole source; or
      - ii. The item is unique and is designed to match others used in or furnished to a particular installation, program, facility, or location.
    - b. The product will be used in a field test or experiment to determine the product's suitability for future use.

- c. The procurement is for the renewal or extension of a contract for continuing professional services to the CCSD.
- d. Public exigency or emergency will not permit delay.
- e. A Federal Grantor authorized non-competitive negotiations.

### C. Findings

1. The Department Manager shall make written findings referenced in subparagraph B2 above to be approved by the General Manager for purchases less than fifty thousand dollars (\$50,000) that are not otherwise approved by the Board.
2. The Board by Resolutions shall adopt findings for purchases referenced in subparagraph B2 above for purchases of fifty thousand dollars (\$50,000) or more.

## 3.5 Purchase Order Preparation

- A. Purchase orders shall be prepared using a properly completed purchase order form. The form is designed to contain all the necessary information and signatures relevant to the purchase within the CCSD.
- B. The purchase order form is used as a written order to a vendor and shall include a Purchase Order number. A Purchase Order may also serve as a written change order. Purchase Orders must be approved as referenced in Section 3.2 above.
- C. Each purchase order form shall be filled out by the CCSD employee prior to CCSD funds being obligated for a purchase and shall contain the following information:
  1. Purchase order number, date, department, and who wrote it.
  2. To whom the purchase order is issued, together with a complete address.
  3. Quantity/unit and description of the item(s) to be purchased.
  4. General Ledger account number to be charged.
  5. Unit price and extended amount (depending upon quantity).
  6. If applicable, the words "OPEN PO" and "EXPIRATION DATE" are not to exceed past the end of the current fiscal year at the top of the purchase order form.
  7. The words "NOT TO EXCEED" if it is for a repetitive purchase or a contract amount.
  8. The total amount of the purchase order shall include charges for freight and tax, if applicable.
  9. The initial purchase order MUST include the written quote or estimate, a copy of the contract, or other backup supporting documentation.
- D. The following intermediate supervisory or management staff, as approved by the General Manager, can initiate and authorize a purchase order up to \$9,999.99:
  1. Facilities & Resources Manager
  2. Fire Chief
  3. Utilities Department Manager
  4. Wastewater Systems Superintendent
  5. Water Systems Superintendent
- E. All Purchases over \$10,000.00 will require the signature of a department manager.
- F. All purchase orders must be approved by the General Manager or their designee. The purchase order

date must precede the order date.

- G. Any incomplete purchase orders will be returned to the Department Manager for completion.
- H. Insofar as it does not conflict with any other Procurement Policy limitations, a purchase order may be exceeded by up to 10% of the original purchase order amount. No increase may be given for quoted prices.

### **3.6 Open Purchase Orders**

- A. A blanket or open purchase order can be used to reduce the time-consuming process of filling out a purchase order form for each purchase when it is with the same vendor and for repeat materials.
- B. Open purchase orders are to be used when the CCSD will:
  - 1. Purchase repetitive, specified services or items or categories of items from the same vendor over a period of less than one year or on a monthly basis.
  - 2. Order standard materials or maintenance supplies, which require numerous shipments.
  - 3. Obtain more favorable pricing through volume commitments.
- C. An employee making a purchase with an open purchase order vendor shall immediately transmit the invoice to their Department Manager for processing. The Department Manager shall sign the invoice and indicate the budgetary account upon the face of the invoice and promptly route the invoice to Accounts Payable for payment.
- D. Open purchase orders generally should NOT be used when:
  - 1. No benefit will be derived over and above a regular purchase.
  - 2. Prices are unknown at ordering time or subject to change later without notice.
  - 3. The quality of the vendor or service is questionable.
  - 4. Control over CCSD expenditures would be weakened significantly.
- E. An open purchase order differs from a normal purchase order only in the date entry block, which now has a date range that does not exceed past the end of the current fiscal year.
- F. Each year during the month of June, each Department Manager will review all department blanket purchase orders and reissue all necessary blanket purchase orders effective July 1.

## **Chapter 4 – Procurement of Professional Services**

### **4.1 Applicability**

- A. The procedures established herein are for the procurement of professional and consulting services including, but not limited to, auditors, financial advisors, technology advisors, rate consultants, , private architects, landscape architects, engineers, environmental consultants, land surveyors, and/or construction project managers, or other individuals or organizations possessing a high degree of professional, unique, specialized technical skill or expertise, not always adaptable to competitive

bidding. If the CCSD is seeking the professional services of private architectural, landscape architectural, engineering, environmental, land surveying, or construction project management firms, special provisions apply. The selection must then be based upon the demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required in accordance with Government Code Section 4526. Government Code Section 4526 does not apply when the CCSD determines that the services are of a more technical nature and involve little professional judgment and that requiring bids would not be in the public interest. (Government Code Section 4529.)

- B. It is the policy of the CCSD to employ professional and other consultant services whenever it is in the CCSD's best interest.
- C. The requirements to solicit proposals referenced in Sections 4.4 & 4.5 below, do not apply to:
  - 1. Contract Amendments so long as the amendment is related to the completion of the contemplated work or services of the original Contract.
  - 2. Contracts for the continuation of professional service where the key personnel providing services have relocated to a different firm or company.
  - 3. Contracts for services related to litigation.

#### **4.2 Method of Procurement**

Procurement of Professional Services is normally made pursuant to a Contract or Task Order Contract.

#### **4.3 Qualifications**

Professional service contracts shall be awarded on the basis of demonstrated competence and qualifications for the type of service to be performed and at a fair and reasonable price to the CCSD.

#### **4.4 Professional Services with An Estimated Cost of Less Than Fifty Thousand Dollars (\$50,000)**

- A. For contracts estimated to be less than fifty thousand dollars (\$50,000), the Department Manager will solicit proposals from qualified consultants and professionals by whatever method the Department Manager deems most appropriate under the circumstances.
- B. Professional services will only be procured through a contract approved by the General Manager and CCSD legal counsel.

#### **4.5 Professional Services with An Estimated Cost of Fifty Thousand Dollars (\$50,000) Or More**

The following procedures shall apply to the procurement of professional services with an estimated cost of fifty thousand dollars (\$50,000) or greater.

- A. The Board of Directors shall approve the award of professional service contracts.
- B. The written contract shall be awarded to the professional service provider who, in response to a request for proposals, submits a statement of qualifications and proposal for services that most closely meet the CCSD's requirements at a fair and reasonable cost.

#### **4.6 Non-Competitive Negotiations**

- A. Under some circumstances, the CCSD competitive solicitation requirements may be dispensed with when the professional service is only available from one source, either because the professional service



provider is the only provider that will properly meet the needs of the CCSD, or the professional service is unique and available only from a sole source.

B. This approach involves the procurement of professional services through the solicitation of proposals from only one source. Such negotiations may be used in limited situations based on the following findings:

1. The service provider is qualified pursuant to Section 4.3.
2. The cost of the services is reasonable, and
3. One or more of the following exists:
  - a. The proposed service provider is uniquely knowledgeable and qualified because similar/related services have been previously provided to the CCSD or
  - b. An Emergency will not permit delay.

C. Findings

1. The Department Manager shall make written findings referenced in subparagraph A above to be approved by the General Manager for Professional Services Contracts where the cumulative costs are estimated at less than fifty thousand dollars (\$50,000) that are not otherwise approved by the Board.
2. The Board, by Resolutions, shall adopt findings referenced in subparagraph A above for Professional Services Contracts where the cumulative costs are estimated at fifty thousand dollars (\$50,000) or more.

## **Chapter 5 – Procurement of Public Works**

### **5.1 Uniform Public Construction Cost Accounting Act (UPCCAA)**

Pursuant to Public Contract Code Section 20682(g), the CCSD has elected to become subject to the Uniform Public Construction Cost Accounting Act ("UPCCAA"), Public Contract Code Sections 22000 et seq., when contracting for the construction of public projects, as defined by Public Contract Code Section 22002 (reference CCSD Municipal Code Section 1.06.010). Where applicable, the CCSD will adhere to the alternative bidding procedures provided by the UPCCAA. Public projects (as defined in Public Contract Code Section 22002) that do not exceed the dollar limits in Public Contract Code Section 22032(b) (as such limits currently exist or may subsequently be amended) may be let to contract by informal procedures as set forth in the UPCCAA.

### **5.2 UPCCAA Contracting Procedures and Dollar Amount Limitations**

Contracts for public projects shall be awarded pursuant to the dollar limitations established by the UPCCAA (Public Contract Code Section 22032, which, as of the time of the adoption of this Policy, are as follows:

- A. Public projects of sixty thousand dollars (\$60,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order.
- B. Public projects of two hundred thousand dollars (\$200,000) or less may be let to contract by informal procedures as set forth in the UPCCAA. Contracts between \$60,001 and \$200,000 requires Board approval.
- C. Public projects of more than two hundred thousand dollars (\$200,000) shall, except as otherwise

provided in the UPCCAA, be let to contract by formal bidding procedures. Contracts over \$200,000 require Board approval.

Pursuant to Public Contract Code Section 22033, it shall be unlawful to split or separate into smaller work orders or projects any public project for the purpose of evading the requirements of the UPCCAA.

### **5.3 Informal Bidding Procedures**

Pursuant to the UPCCAA (Public Contract Code Section 22034), the CCSD enacted an informal bidding ordinance to govern the selection of contractors to perform public projects subject to informal bidding procedures under Public Contract Code Section 22032(b). The CCSD's informal bidding ordinance is codified in Section 1.06.010 of the CCSD Municipal Code.

Pursuant to Public Contract Code Section 22034(d), if all bids received pursuant to the CCSD's informal bidding procedures are in excess of two hundred thousand dollars (\$200,000), the Board may, by adoption of a resolution by a four-fifths vote, award the contract, at two hundred twelve thousand five hundred dollars (\$212,500) or less, to the lowest responsible bidder, if it determines the cost estimate of the CCSD was reasonable.

### **5.4 Formal Bidding Procedures**

The formal bidding procedures provided by the UPCCAA (Public Contract Code Sections 22037 et seq.) will govern the selection of contractors to perform public projects subject to formal bidding procedures under Public Contract Code Section 22032(b).

### **5.5 Emergencies**

- A. Pursuant to Public Contract Code Section 22035, in cases of emergency when repair or replacements are necessary, the Board may proceed at once to replace or repair any public facility without giving notice for bids to let contracts. The work may be done by day labor under the direction of the Board, by contractor, or by a combination of the two.
- B. In case of an emergency, if notice for bids to let contracts will not be given, the public agency shall comply with Chapter 2.5 of the Public Contract Code (commencing with Section 22050).

## **Chapter 6 – Payment**

### **6.1 Warrants**

- A. All supporting documents including the purchase order, task order, proof of receipt, packing slip, etc. will be attached to the invoice and presented to the General Manager for payment pursuant to subparagraph B, below. The invoices will be reviewed and approved (paper or digital signature) by the General Manager verifying that the documents are internally consistent, that invoices being paid are original, that receipt of goods or services has been acknowledged by the CCSD Department Manager and that the amounts agree between documents.
- B. A copy of the warrant shall be made prior to it being mailed. The invoice and supporting documentation shall be attached to the copy of the warrant and then filed (paper or digital) by vendor/service provider and separated by the fiscal year in which the payment was made.

### **6.2 Check Signing Procedures**

- A. All checks must have two authorized signatures per the current bank resolution adopted by the CCSD Board of Directors.

- B. Checks less than \$25,000 require two computer-generated signatures.
- C. Checks in the amount of \$25,000 to 99,999 require one handwritten signature, which shall be the General Manager or their designee, and one computer-generated signature.
- D. Checks in the amount of \$100,00 and greater require two handwritten signatures, one of which shall be the General Manager or their designee.
- E. The General Manager has the authority to authorize the employee signatories.
- F. The General Manager shall review and initial issued checks in the amount of \$25,000 and greater.

### **6.3 Payment Via CCSD Credit Cards**

- A. All purchases using a CCSD credit card are subject to the same requirements and procedures as outlined in this policy and the following additional requirements:
  - 1. All CCSD credit cards shall be issued on a department basis in the name of each Department Manager. The General Manager shall manage the administration of CCSD credit cards.
  - 2. Only the General Manager and Department Managers are authorized to sign credit card purchases. Department Managers may allow their department employees to use the department credit card; however, the Department Manager is responsible for its care and control.
  - 3. Credit card purchases related to travel will adhere to the District's Travel Policy.
  - 4. The credit limit on the CCSD credit cards shall be ten thousand dollars (\$10,000) per month for the General Manager and five thousand dollars (\$5,000) per month for each Department Manager.
  - 5. Credit card purchases for orders that are made via telephone or Internet are permitted. A receipt must be obtained and turned in to Accounts Payable.
  - 6. The use of CCSD credit cards for personal purchases or spending is prohibited. Any violation of this policy will result in loss of CCSD credit card privileges and violations are subject to disciplinary action.
  - 7. Cash advances on any CCSD credit card are prohibited. Any violation of this policy will result in disciplinary action.

### **6.4 Payment by Electronic Funds Transfer**

- A. CCSD may make payments by Electronic Funds Transfer (EFT), Automated Clearing House network (ACH), and electronic check(s) in compliance with the applicable payment provisions of this Chapter 6 and banking rules and regulations.
- B. CCSD may make payments by Wire Transfer for exceptional circumstances with prior approval from the General Manager or the Board. Examples of exceptional circumstances include instances when expediency is required, or for real estate transactions. If other types of payment options are available, Wire Transfers should not be used due to their increased cost and lower security compared to other forms of electronic payment.

### **6.5 Petty Cash Procedures**

- A. Invoices shall be approved based on the same monetary limits as applicable to Purchase Order signatory.
- B. Invoices should only be approved for payment if all related goods and/or services have been satisfactorily received. Registrations for seminars/workshops/classes, subscriptions, membership dues, and payments to government agencies are exempt from this process. Any other prepayments require the approval of the Administrative Department Manager.

#### **6.6 Invoice Approval Procedures**

- A. The CCSD Administrative Department Manager or their designee shall maintain a petty cash fund of \$300.00.
- B. This fund will be used to purchase items no more than \$25.00 and must be authorized by the department manager or their designated employee.
- C. Purchase orders should be used whenever practical, and receipts are required for reimbursement. There are no exceptions to the receipt rule.
- D. The CCSD Administrative Department Manager or their designee shall reconcile the petty cash fund on a monthly basis. Manager or their designee shall reconcile the petty cash fund on a monthly basis.



**POLICY TITLE: Purchasing**

**POLICY NUMBER: 2135**

**I. PURPOSE**

- A. The Board of Directors for the Cambria Community Services District (“CCSD”) adopts the overall CCSD purchasing policy and implements it through the adoption of the annual budget, which is then administered by the General Manager. This policy will be used by CCSD staff to secure supplies and equipment at the lowest possible cost commensurate with quality needed and to exercise positive financial control over purchases. In the event that the CCSD does not have an approved budget, only essential goods and services may be obtained until such time as the annual budget is adopted. The responsibility for buying materials and services is assigned to staff members skilled in negotiating cost reductions and purchasing within the budgeted funds.
- B. Goals of this policy are:
- to purchase needed items at the best possible price and at the best possible value within the required deadlines and maintain the necessary support for CCSD operations; and
  - to establish procurement standards that comply with requirements contained in Federal regulations to receive grant funding.

When the best possible value conflicts with the best possible price, a detailed justification for the best possible value shall be prepared.

- C. At the beginning of each fiscal year the Finance Manager will issue a complete CCSD Budget approved by the Board of Directors. This budget contains the purchasing account titles, description of line items, and numbers corresponding with budgeted funds for each item. Each CCSD department will receive its own budget for conducting purchasing transactions. It is the responsibility of each department manager to control spending and monitor the funds in the account line items that they are authorized to use. A monthly or quarterly status report will be issued showing a comparison between budgeted amounts and the department purchasing activity. All CCSD department purchases will be identified with the appropriate line item account number by the requestor. All unbudgeted expenditures that are approved and paid through the system are to be tracked. The following will occur if a department must purchase an item that that is not authorized on its chart of accounts:
1. Obtain the approval from a department that is authorized to purchase the items. This will require the authorized department manager to initial the purchase order.
  2. The General Manager or Administrative Services Officer approves the purchase transaction.

**II. PROCUREMENT STANDARDS**

- A. **All materials, goods and services shall be procured using one of the following five methods of procurement.**
1. **Procurement by micro-purchases.** Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold, currently \$3,000 established in Federal Code of Regulations (§200.67). To the extent practicable, micro-purchases will be distributed equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the price is reasonable.
  2. **Procurement by small purchase procedures.** Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or property that do not cost more than the

Simplified Acquisition Threshold, currently \$150,000, established in the Federal Code of Regulations. Price or rate quotations must be obtained from an adequate number of qualified sources.

**3. Procurement by sealed bids (formal advertising).** Bids for materials, goods and services will be publicly solicited and a firm fixed price contract (lump sum or unit price) will be awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids is the lowest price. In order for sealed bidding to be feasible, the following conditions should be present:

- a complete, adequate and realistic specification or purchase description should be present;
- two or more responsible bidders are willing and able to compete effectively for the business; and
- the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids will be solicited from an adequate number of known suppliers;
- The invitation for bids will be publicly advertised;
- Sufficient time will be provided to allow bidders sufficient response time prior to the date set for opening the bids;
- The invitation for bids will adequately define the items or services in order for the bidders to properly respond;
- All bids will be opened publicly at the time and place prescribed in the invitation for bids;
- Any or all bids may be rejected if there is a sound documented reason; and
- A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.

**4. Procurement by competitive proposals.** This method is used when conditions are not appropriate for the use of sealed bids and is normally conducted with more than one source submitting an offer and either a fixed price or cost-reimbursement type contract is awarded. The following requirements apply:

- Requests for proposals which identify all evaluation factors and their relative importance will be publicized;
- Proposals will be solicited from an adequate number of qualified sources;
- Responders will be rated by a committee assigned by the General Manager with scores assigned for each evaluation factor;
- Contracts will be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors included in the evaluation factors considered; and
- CCSD will use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualification are evaluated and the most qualified competitor is selected consistent with the requirements of Government Code Section 4526, subject to negotiation of fair and reasonable compensation. This method cannot be used to purchase other types of services even if A/E firms are a potential source to perform the proposed effort. (Also see Section IX, herein, relating to Professional Services Agreements)

**5. Procurement by non-competitive proposals.** Procurement through solicitation of a proposal from only one source will be used only when one or more of the following circumstances apply.

- The item is only available from a single source;
- The public exigency or emergency for the requirement will not permit a delay from competitive solicitation; or
- After solicitation of a number of sources, competition is determined inadequate.

See Section IX(E) relating to sole source contracts for professional services.

- B. **Purchasing materials, goods and services from small and minority businesses, women's business enterprises, and labor surplus area firms.** It is the express intent of CCSD to award as much business as practical to small and minority businesses, women's business enterprises and labor surplus area firms. To that end, the following policies shall apply:
- Qualified small and minority businesses and women's business enterprises will be included on all solicitation lists;
  - Qualified small and minority businesses and women's business enterprises will be directly solicited whenever they are a potential source of required materials or services;
  - When economically feasible, requirements will be divided into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
  - When feasible, delivery schedules will be established that encourage participation by small and minority businesses and women's business enterprises;
  - When appropriate, the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce will be consulted concerning maximizing the participation of small and minority businesses and women's business enterprises; and
  - Prime contractors will be required to take the affirmative steps listed above.
- C. Procurement of recovered materials. The District will comply and will require compliance by all contractors with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, in all of its procurement solicitations and contract awards. When a purchase price exceeds \$10,000, only items designated in guidelines of the EPA (40 FR part 247) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition will be purchased. Solid waste management services will be procured in a manner that maximizes energy and resource recovery.

### III. **SIGNING AUTHORITY**

- A. The General Manager, or in his/her absence the Administrative Services Officer, is hereby authorized to sign on behalf of the CCSD the following documents:
1. Any documents necessary to conduct the general business of the CCSD that does not require prior approval of the Board of Directors.
  2. Any documents necessary to conduct the general business of the CCSD requiring approval of the Board, after said documents have received approval of the Board of Directors.
  3. Any agreements or other documents necessary to secure and receive state, federal, or other agency grants or loans.
  4. Any agreements or documents necessary for the receipt and/or disbursement of any grant monies contracted for by the CCSD.

### IV. **COMMITMENT AUTHORITY**

- A. The General Manager and department heads identified below are responsible for conducting purchasing transactions within the guidelines and procedures set forth in this policy. Transactions involving contractual agreements must be reviewed and approved by District Counsel and are subject to Section VII.

#### **Employee**

#### **Category**

General Manager

Legal Services (at the direction of the Board).  
All categories listed below.

Administrative Services Officer

Parks and recreation planning and development materials and supplies.  
Human resources and training services.  
Departmental operational materials and supplies for Administration.  
Office supplies, dues and subscriptions, and travel arrangements.

All categories listed below.

District Engineer	Engineering and professional consulting services. Departmental operational supplies for Water and Wastewater, and Property Management, repair, training, and maintenance materials, equipment rentals, employee clothing, fuel & oil, vehicle repair services and janitorial supplies.
Fire Chief	Departmental operational supplies, repair, training, and maintenance materials, equipment rentals, employee clothing, fuel & oil, vehicle repair services and janitorial supplies.
Finance Manager	Financial services and arrangements; audit engagements; office supplies; computer equipment.

## V. APPROVAL REQUIREMENTS

- A. A system of approval limits is the next element of purchasing control. Within the authorized categories, employees may commit CCSD funds up to their maximum approval amounts. Department managers are authorized to purchase items that fall within the approved budget's amount for their department and account category. Department managers may delegate purchasing authority to any employee within his/her department as necessary.
- B. Board approval is required for all purchases of \$25,000 or more, unless the purchase is for equipment, materials or services that has been previously approved by the General Manager and is contained within the CCSD's budget. If the total price exceeds the budgeted amount by more than 5%, the General Manager's approval shall be required.
- C.
- D. A CCSD Purchase Order is required for all purchases greater than \$250.00. Exceptions to the policy are listed below. Any CCSD employee authorized by his/her department manager can sign a purchase order up to \$500.00. The department manager will provide a written list of his/her authorized employees, who can sign purchase orders, to the Finance Manager or his/her designee. The department manager will be responsible for updating the employee signatory list as needed.

Purchase Orders are not required for:

- Regular, recurring utility services.
  - Payroll, including payroll vendor payments.
  - Petty cash.
  - Travel advances when a Travel Advance Claim form is used.
  - Travel expenses when a Travel Expense Claim form is used.
  - Credit card payment if related to approved travel or meeting expenses.
- E. The following intermediate supervisory or management staff, as approved by the General Manager, can initiate and authorize a purchase order up to \$5,000.00:
    - FACILITIES AND RESOURCES SUPERVISOR
    - FIRE CAPTAIN
    - WASTEWATER SUPERVISOR
    - WATER SUPERVISOR

Purchases over \$5,000.00 will require the signature of a department manager.

## VI. PURCHASE ORDER PREPARATION

- A. All formal purchase orders shall be prepared from a properly completed purchase order form. The form is designed to contain all the necessary information and signatures relevant to the purchase within the CCSD. The current



purchase order form may be redesigned from time to time at the discretion of the General Manager, or his/her designee, whenever conditions warrant.

- B. Each purchase order shall include a purchase order number only after the appropriate approval procedures are completed. The purchase order form is used as a written order to a vendor and may be either an original order or may confirm a verbal order. This form may also serve as a written change order.
- C. Each purchase order form (Attachment P-1) shall be filled out by the CCSD employee prior to CCSD funds being obligated for a purchase and shall contain the following information:
  - 1. Purchase order number, date, department, and who wrote it.
  - 2. To whom the purchase order is issued, together with a complete address.
  - 3. Quantity/unit and description of item(s) to be purchased.
  - 4. Account number to be charged.
  - 5. Unit price and extended amount (depending upon quantity).
  - 6. If applicable, the words "OPEN PO" and "EXPIRATION DATE," not to exceed past the end of the current fiscal year, at the top of the purchase order form.
  - 7. The words "NOT TO EXCEED" if it is for a repetitive purchase or a contract amount.
  - 8. The total amount of the purchase order shall include charges for freight and tax, if applicable.
  - 9. The initial purchase order MUST have attached to it the following: the written quote or estimate or a copy of the contract, or other backup supporting documentation.
- D. The purchase order must be submitted immediately to the Finance Manager or his/her designee. The purchase order date must precede the order date.
- E. Any incomplete purchase orders will be returned to the department manager for completion.
- F. Insofar that it does not conflict with any other Purchasing Policy limitations, a purchase order may be exceeded by up to 10% of the original purchase order amount. No increase may be given for quoted prices.
- G. When a purchase order is intended to be used to issue a check, write "Check Request" on the purchase order.

## **VII. OPEN PURCHASE ORDERS**

- A. A blanket or open purchase order can be used to reduce the time consuming process of filling out a purchase order form for each purchase when it is with the same vendor and for repeat materials.
- B. Open purchase orders are to be used when the CCSD will:
  - 1. Purchase repetitive, specified services or items, or categories of items from the same vendor over a period of less than one year, or on a monthly basis.
  - 2. Order standard materials or maintenance supplies, which require numerous shipments.
  - 3. Obtain more favorable pricing through volume commitments.
- C. Open purchase orders generally should NOT be used when:
  - 1. No benefit will be derived over and above a regular purchase.
  - 2. Prices are unknown at ordering time, or subject to change later without notice.
  - 3. Quality of vendor or service is questionable.
  - 4. Control over CCSD expenditures would be weakened significantly.
- D. An open purchase order differs from the normal purchase order only in the date entry block that now has a date range not to exceed past the end of the current fiscal year.
- E. Each year during the month of June, each department manager will review all department blanket purchase orders and reissue all necessary blanket purchase orders effective July 1.

## VIII. QUOTATION

- A. The policy of obtaining competitive quotes applies to purchase of materials and/or services with an estimated price of greater than \$100 but less than \$25,000 and not covered by a contractual agreement.
- B. Types of quotations:
1. Verbal – Verbal quotations will be obtained for purchases of standard or non-complex materials with an estimated price of under \$1,000 and not covered by a contractual agreement. Prices are to be recorded on a quotation sheet that will serve as backup documentation after the order is placed and will be attached to the purchase order. The quotation sheet will be attached to the original purchase order and shall contain the name of the vendor, the person giving the quote, the date and time of the verbal quote, and the price quoted. A minimum of two (2) suppliers is acceptable for verbal requests providing the buyer is familiar with the market and prices of the materials in question.
  2. Written – Written requests for quotations (RFQ) will be sent to vendors under the following conditions:
    - a) Purchases estimated to exceed \$1,000, but less than a total of \$25,000.
    - b) All capital equipment purchases exceeding \$1,000, but less than a total of \$25,000.
    - c) Non-standard conditions, requirements, instructions, etc.
    - d) Any occasion where more permanent documentation is advisable.
    - e) Any purchase based on best value rather than lowest price.
- D. Written requests for quotations will incorporate a clear and accurate description of the technical requirement of the material, product or service to be procured.
1. The description will not contain features which unduly restrict competition.
  2. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.
  3. Detailed product specifications should be avoided if at all possible.
  4. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly state.
  5. The description will identify all requirements which the offerors must fulfill and all other factors to be used in evaluating the bids or proposals.
- E. The CCSD employee, when purchasing materials and/or services requiring written request for quotations, will solicit prices from three (3) or more vendors. After the quotations have been received and examined for completeness, a determination of the low bidder and award of the order will be made by the department manager and reviewed with the General Manager or Administrative Services Officer. The department manager or his/her designee will notify unsuccessful vendors that the quotations have been closed and the contract awarded.

## IX. BIDS

- A. For bids estimated to exceed the Simplified Acquisition Threshold established in the Federal Code of Regulations, (\$150,000 on June 1, 2015), the following actions must be taken:
- CCSD staff must make or have made an independent estimate of the expected cost before receiving bids or proposals;
  - CCSD staff must negotiate a fair and reasonable profit as a separate element of the price of the contract considering things such the complexity of the work, the risk borne by the contractor, the contractor’s investment, the quality of the contractor’s past performance and industry profit rates in the surrounding geographical area for similar work;

- The cost plus a percentage of cost and percentage of cost methods of contracting will not be used.
  - CCSD staff will ensure contracts include administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and will specify sanctions and penalties to be applied in each circumstance;
  - All contracts in excess of \$10,000 will include provisions for termination for cause and for convenience of the District including the manner by which it will be effected and the basis of settlement.
- B. The CCSD may require a performance bond before entering a contract in such amount as it finds reasonably necessary to protect the interests of the CCSD. For purchasing contracts that exceed the Simplified Acquisition Threshold and for which grant funds have been received, the following minimum bonding requirements will be established:
- A bid guarantee from each bidder equivalent to five percent of the bid price consisting of a firm commitment such as a bid bond, certified check, or other negotiable instrument as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified;
  - A performance bond on the part of the contractor for 100 percent of the contract price;
  - A payment bond on the part of the contractor for 100 percent of the contract price to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.
- C. At its discretion, the Board of Directors may reject any bids presented and re-advertise.
- D. The CCSD may dispense with bidding when an emergency is declared.

#### **X. PROFESSIONAL SERVICES AGREEMENTS**

- A. The CCSD may contract with any specially trained and experienced person, firm, or corporation for special services and advice in financial, economic, accounting, legal or administrative matters. Contracts for professional services are not subject to competitive bidding requirements. (Government Code Section 4526. Also, however, see Sections II(A)( 4) and (5), herein ).
- B. If the CCSD is seeking the professional services of private architectural, landscape architectural, engineering, environmental, land surveying, or construction project management firms, special provisions apply. The selection must then be based upon the demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required. Government Code Section 4526 does not apply when the CCSD determines that the services are more of a technical nature and involve little professional judgment and that requiring bids would not be in the public interest. (Government Code Section 4529.)
- C. It is the policy of the CCSD to conform to the preceding paragraphs in using professional and other contract services whenever it is in the CCSD's best interest. This may be when outside professionals will be less expensive than in-house staff; a project or study is of a limited duration and not warranting permanent staff; or existing staff is unavailable to undertake the project or they lack the expertise and/or ability necessary.
- D. For contracts estimated to be less than \$25,000, the General Manager or department manager, or his/her designee, will solicit proposals from the qualified consultants and negotiate the fee.
- E. Sole source contracts are permitted only when the product or service has limited availability and/or is proprietary (copyrighted or patented), or under emergency conditions such as those implemented with an Emergency Operations Center situation or a State or Federal Disaster Declaration. Under such emergency conditions, the General Manager, or his/her designee, with consultation of one or more Directors, has full authority to complete sole source purchasing transactions. In such situations, every attempt shall be made to obtain the best value to the CCSD. Only the minimal amount of goods and services required to address the emergency conditions shall be obtained and normal documentation and approvals shall be obtained in a timely fashion once the emergency situation has

stabilized. (Also see Section II(A)(5))

## **XI. PURCHASES VIA DISTRICT CREDIT CARD**

A. The primary use of a CCSD credit card is for CCSD travel. All purchases using a CCSD credit card are subject to the same procedures as outlined previously in this policy, plus the following additional requirements:

1. All CCSD credit cards shall be issued on a department basis in the name of each department manager, the on-staff District Counsel, and each Board Member. The Administrative Services Officer shall manage the administration of CCSD credit cards.
2. Only the General Manager, Administrative Services Officer, District Engineer, department managers, or Board Members are authorized to sign credit card purchases. Department managers can allow their department employees to use the department credit card; however, they are fully responsible for its care and control.
3. Travel on CCSD business is to be paid for via CCSD credit card. Telephone calls to the CCSD when out of town, expenses related to travel by car on CCSD business, lodging and meals when out of town on CCSD business, and CCSD approved seminars and business meetings, are expenses authorized to be paid with the CCSD credit cards.

Credit card receipts MUST BE obtained for these expenses and turned in immediately upon return to the Finance Manager or his/her designee. If a credit card receipt is lost or misplaced, the receipt replacement form needs to be promptly filled out by the responsible party and turned in to the Finance Manager or his/her designee.

Other purchases requiring instant payment ability must be accompanied by a purchase order.

4. The credit limit on the CCSD credit cards shall be no more than \$5,000 for each department and on-staff, \$5,000 for each Director, and \$10,000 for the General Manager.
5. Credit card purchases for orders that are made via telephone or Internet are permitted in limited circumstances (e.g., offsite internet connections while traveling, on-line registrations, manual/resource guide/book orders, etc.). A receipt or quote sheet must be obtained and turned in immediately to the Finance Manager or his/her designee.
6. Personal purchases or spending on a CCSD credit card are prohibited. Any violation of this policy will result in loss of CCSD credit card privileges and may include disciplinary action.
7. Cash advances on any CCSD credit card are prohibited. Any violation of this policy will result in disciplinary action.

## **XII. CHECK SIGNING PROCEDURES**

A. All checks must have two (2) authorized signatures per the current bank resolution adopted by the CCSD Board of Directors.

1. Checks in the amount of \$100,000 and greater require two (2) handwritten signatures, one of which shall be the General Manager's or his/her designee.
2. Checks in the amount of \$25,000-\$99,999 require one (1) handwritten signature, which shall be the General Manager's or his/her designee, and one (1) computer generated signature.

3. Checks in the amount of \$24,999 and less require two (2) computer-generated signatures.
- B. The General Manager has the authority to authorize employee signatories.
- C. The General Manager shall review and initial all issued checks in the amount of \$5,000 - \$24,999.

### **XIII. INVOICE APPROVAL PROCEDURES**

- A. Invoices shall be approved based on the same monetary limits as applicable to Purchase Order signatory.
- B. Invoices should only be approved for payment if all related goods and/or services have been satisfactorily received. Registrations for seminars/workshops/classes are exempt from this process as are subscriptions, membership dues, and payments to government agencies. Any other prepayments require the approval of the Finance Manager.

### **XIV. PETTY CASH PROCEDURES**

- A. The CCSD Finance Manager or his/her designee shall maintain a petty cash fund of \$300.00.
- B. This fund will be used to purchase items costing no more than \$25.00 and must be authorized by department managers or his/her designated employee.
- C. Purchase orders should be used whenever practical and receipts are required for reimbursement. There are no exceptions to the receipt rule.
- D. The CCSD Finance Manager or his/her designee shall perform a reconciliation of the petty cash fund on a monthly basis.

### **XV. CONFLICT OF INTEREST**

- A. Employees must recuse themselves from all purchasing activities when a real or apparent economic conflict of interest exists. CCSD employees may not perform services for the CCSD on a contractual basis. Employees may not economically benefit from their employment within the CCSD except as related to their approved salary and benefits.
- B. Employees shall not use their employment status with the CCSD to obtain discounts or any other advantage for personal purchases. Unsolicited discounts offered by vendors for all CCSD employees are exempt.
- C. Failure of any employee to adhere to the provisions of this Section may be subject to disciplinary action in accordance with the CCSD's Personnel Policy, Procedures and Rules.

### **XVI. ADDITIONAL PURCHASING POLICIES AND PROCEDURES**

- A. It is important for the CCSD to evaluate materials, equipment, and services of all current suppliers. Suppliers with a low rating can be viewed as costing the CCSD time and money, and, therefore, should be terminated upon documentation.
- B. In an effort to obtain the best prices possible, vendors contacted for quotes and/or bids shall be regularly reviewed to ensure competitive pricing and maintenance of vendor lists.

- C. Documentation associated with procurements exceeding the micro-purchase threshold, currently \$3,000 established in Federal Code of Regulations (§200.67) shall be maintained for auditing purposes for at least ten years. As a minimum, the following will be maintained:
- Technical specifications on procurements to ensure that the item or service specified is the one being proposed for acquisition;
  - Requests for proposals, invitation for bids, and/or independent cost estimates;
  - Any proposed or actual contract modifications that change the scope of the contract;
- D. All contracts exceeding micro-purchase threshold must include the equal opportunity clause provided under 41 CFR 60-1.4(b),
- E. All contracts in excess of \$2,000 will include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144 and 3146-3148) as supplemented. Contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. A contract will not be issued unless the contractor accepts the wage determination. CCSD will report all suspected or reported violations to the Federal Awarding Agency.
- F. All contracts in excess of \$2,000 will include a provision for compliance with the Copeland Anti-Kickback Act (40 U.S.C. 3145)
- G. All contracts in excess of \$100,000 that involve the employment of mechanics or laborers will comply with 40 U.S.C. 3702 and 3704 requiring that work in excess of the standard work week will be compensated at a rate of not less than one and a half times the basic rate of pay and further requiring that no laborer or mechanic may be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous.
- H. All contracts in excess of \$150,000 will comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations will be reported to the Federal awarding agency (if grant funds are involved) and to the Regional Office of the Environmental Protection Agency (EPA).
- I. Contracts will not be awarded to parties listed on the government wide exclusions in the System for Award Management (SAM).
- J. Contractors that apply or bid for an award exceeding \$100,000 will file the required certifications under the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) certifying that it has not and will not use Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352.

## **XVII. REVIEW**

This policy should be reviewed on an annual basis and changed where deemed appropriate to reflect changes in the CCSD's operations. The General Manager, acting with the Board of Directors, may at any time make changes to this policy to facilitate a more efficient purchasing process for the CCSD.



**CAMBRIA COMMUNITY SERVICES DISTRICT**

P.O. Box 65, Cambria, California 93428

**PURCHASE ORDER**

OPEN	
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MAIL: MONTHLY STATEMENT  
MAIL: 2 COPIES OF YOUR INVOICE  
TO  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
PHONE: 927-6223  
P.O. BOX 65  
Cambria, CA 93428

NOT VALID WITHOUT NUMBER AND SIGNATURE OF PURCHASING AGENT. ALL PURCHASES ARE SUBJECT TO THE CONDITIONS PRINTED BELOW.

**PURCHASE ORDER NO.**

THIS ORDER NO. MUST APPEAR ON ALL INVOICES, BILLS OF LADING, AND CORRESPONDENCE.

DELIVER ALL MERCHANDISE TO:

CAMBRIA, CALIFORNIA 93428

**VENDOR:**

DATE \_\_\_\_\_

WRITTEN BY \_\_\_\_\_

DEPT \_\_\_\_\_

COST CENTER \_\_\_\_\_

EXPIRES ON \_\_\_\_\_

QUANTITY	UNIT	DESCRIPTION	ACCOUNT TO BE CHARGED	UNIT PRICE	AMOUNT

- TERMS AND CONDITIONS**
1. Statements must be mailed to the Accounts Payable Department at the address of the District Office printed above.
  2. The Cambria Community Services District will not be responsible for articles or services furnished officials or employees without a Purchase Order signed by the authorized purchasing agent.
  3. The right is reserved to purchase in the open market and to charge the difference to the Vendor in the event that deliveries are not made at the time specified in the bid or contract.
  4. Whenever a delivery is rejected, the Vendor shall be notified and given reason for rejection. All rejected deliveries shall be held at Vendor's risk and he shall bear the expense of removal.
  5. We reserve the right to take cash discounts if paid within 30 days of receipt of statement.

<b>SUBTOTAL</b> →	
<b>FREIGHT</b>	
<b>TAX</b>	
<b>TOTAL AMOUNT</b> →	

I HEREBY AUTHORIZE PURCHASE OF THE ABOVE DESCRIBED GOODS OR SERVICES

AUTHORIZED SIGNATURE \_\_\_\_\_

NOTE:            WHITE - ACCTS PAYABLE            CANARY - WRITTEN BY            PINK - LOG BOOK