



CAMBRIA COMMUNITY SERVICES DISTRICT

I, Cindy Steidel, Chairman of the Cambria Community Services District Finance Committee, hereby call a Special Meeting of the Finance Committee pursuant to California Government Code Section 54956. The Special Meeting will be held: **Tuesday, June 11, 2019, 9:00 AM, 1000 Main Street, Cambria, CA 93428.** The purpose of the Special Meeting is to discuss or transact the following business:

AGENDA

SPECIAL MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT FINANCE COMMITTEE

**Tuesday, June 11, 2019, 9:00 AM
1000 Main Street, Cambria, CA 93428**

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.cambriacsd.org. The District Office hours are Monday - Thursday, and every other Friday from 9:00 a.m. through 4:00 p.m. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

- 1. CALL TO ORDER**
- 2. PUBLIC COMMENT**
- 3. REVIEW OF 2019/20 PRELIMINARY BUDGET AND CONSIDERATION OF A RECOMMENDATION TO THE BOARD OF DIRECTORS**
- 4. ADJOURN**

TABLE OF CONTENTS

ATTACHMENT 1 TO AGENDA ITEM 3

2019/20 DRAFT PRELIMINARY BUDGET	1
---	----------

ATTACHMENT 2 TO AGENDA ITEM 3

WATER, SWF, AND WASTEWATER CIP PRIORITIES	64
--	-----------

ATTACHMENT 3 TO AGENDA ITEM 3

2019/20 DEPARTMENT LINE ITEM BUDGET REQUESTS	67
---	-----------

**CAMBRIA COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET
FISCAL YEAR 2019/20**

TABLE OF CONTENTS

Summary

The Cambria Community Services District (CCSD) preliminary budget for fiscal year (FY) 2019/20 has been prepared reflecting several actions that have been approved by the Board of Directors during the course of the current fiscal year. Those actions include approval of increases in customer rates and charges for enterprise funds, new budget policies, goals for calendar year 2019, and new guidance from standing committees covering numerous details associated with the CCSD finances, operations and capital projects.

Overall, the District's financial condition is improving as a result of the enterprise fund rate increases approved on October 4, 2018. The revenue increases provide the District with the ability to cover the cost of providing water and wastewater services and to begin implementation of multi-year capital improvement projects. On May 23, 2019, the Board of Directors also approved the second phase of rate increases, effective July 1, 2019, which were prescribed in Resolution 27-2018 adopted on October 4, 2018 but which were not automatic. Additional details associated with enterprise fund activities, including recommendations of 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 2019/20, it does not include reserves since those are incorporated at the time that the Final Budget is considered by the Board. The timing provides staff the opportunity to perform year-end accounting closure procedures for the CCSD balance sheet in determining the current years ending reserve balances which are also the beginning reserve balances for FY 2019/20. Since the District is, at this time, working on the FY 2017/18 audit, the reserve balances incorporated into the FY 2019/20 will be the staffs' best estimates at the for the final budget, but they will be unaudited. Interfund loans are likely the most significance issues that may affect balance sheets and reserves. Based on existing Board direction, staff will provide an update on interfund loans prior to the submittal of the final budget.

Service levels in the CCSD General Fund budgets, including Fire, Facilities and Resources, and Parks Recreation and Open Space are generally consistent with the current fiscal year. Since the General Fund budgets are predominantly funded through taxes and assessments, which are increasing similar to the rate of inflation, several unfunded items continue to exist. Additional details on general fund budgets and unfunded items are provided in subsequent sections of this report.

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 Policies adopted December 13, 2018:

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

Board goals for 2019 adopted January 3, 2019:

<https://www.cambriacsd.org/files/8814e5608/2019+01+03+Agenda+Packet+Posted.pdf>

New rates for water, the sustainable water facilities and wastewater approved on October 4, 2018.

<https://www.cambriacsd.org/files/1ebb57118/2018+10+04+Special+Meeting+Agenda+Packet+Posted.pdf>

July 2018 Report by Bartles Wells Inc. supporting the Proposition 218 rate increases approved on October 4, 2018

<https://www.cambriacsd.org/files/6d74886f4/2018+07+11+Special+Meeting+Agenda+Packet+Posted.pdf>

Combined Preliminary Budget

The following table illustrates the combined CCSD budgets.

Cambria CSD - Combined Preliminary Budget Fiscal Year 2019/20	General Fund Budgets	Enterprise Fund Budgets	Budget Subtotals	Eliminating Adjustments	Combined Budgets
Revenues					
Property Taxes	\$ 2,480,735	\$ 25,000	\$ 2,505,735	\$ -	\$ 2,505,735
Fire Assessments	472,500		472,500		472,500
Franchise Fees	86,000		86,000		86,000
Administrative Cost Reimbursements	2,086,016		2,086,016	(2,086,016)	-
Water Rates		2,989,000	2,989,000		2,989,000
Sustainable Water Facility Rates		1,172,000	1,172,000		1,172,000
Wastewater Rates		2,818,000	2,818,000		2,818,000
Grants	75,000		75,000		75,000
Interest Income	42,895		42,895	(27,960)	14,935
Other Revenues	72,040	623,345	695,385	(25,000)	670,385
Total Revenues	\$ 5,315,186	\$ 7,627,345	\$ 12,942,531	\$ (2,138,976)	\$ 10,803,555
Expenditures					
Personnels Services	\$ 3,186,468	\$ 2,133,427	\$ 5,319,895		\$ 5,319,895
Services and Supplies	1,273,302	1,816,773	3,090,075		3,090,075
Capital Outlay	168,960	1,216,656	1,385,616		1,385,616
Debt Service	143,738	888,820	1,032,558	(27,960)	1,004,598
Administrative Cost Allocation	549,801	1,536,215	2,086,016	(2,086,016)	-
Total Expenditures	\$ 5,322,268	\$ 7,591,891	\$ 12,914,159	\$ (2,113,976)	\$ 10,800,183
Net Sources Over / (Under) Uses	\$ (7,082)	\$ 35,454	\$ 28,372	\$ 25,000	\$ 3,372

Total General Fund revenues are estimated to increase \$220,036 (4.3%) from \$5,095,150 estimated for FY 2018/19 to \$5,315,186 in FY 2019/20. After adjusting for an increase in Administrative Costs reimbursement of \$205,166 incurred by the General Fund and charged to the operational budgets, the net revenue increase for the General Fund is estimated to be \$14,780. Property taxes are projected to increase \$105,800 (4.4%) from \$2,420,200 in FY 2018/19 to \$2,526,000 in FY 2019/20, based on estimates received from the County of San Luis Obispo Treasurer Tax Collector. The combined preliminary budget illustration above includes an offset for property taxes collection charges. The remaining changes relate to loan proceeds for equipment, reimbursements for fire personnel assisting on wildfires, and other revenues.

Total General Fund expenditures are estimated to increase \$133,409 (2.6%) from \$5,188,859 estimated for FY 2018/19 to \$5,322,268 in FY 2019/20. The increase in Fire Fund expenditures of \$117,151 represents the primary increase in costs.

Overall, the General Fund budgets are anticipated to incur a deficit of \$93,709 in FY 2018/19, which decreases to \$7,082 in FY 2019/20, which essentially provides for a balanced budget in the proposed budget. Achieving a balanced budget relies on 100% cost recovery for the Administrative Fund. These administrative cost allocations, and other interfund transfers, are eliminated in the CCSD combined budget to determine net revenues and net expenditures after interfund activities.

The Enterprise Fund revenues are estimated to increase \$759,487 (11%) from \$6,867,858 in FY 2018/19 to \$7,627,345 in FY 2019/20. Enterprise Fund expenditures are estimated to increase \$1,018,998 (15.5%). The increases in revenues and expenditures is consistent with the rate increases approved in October 2018. Although the use of reserves and interfund transfers in FY 2019/20 is needed to cover the budgeted costs, doing so is consistent with the Prop 218 estimates and the overall multi-year implementation of the new rate structure. Details comparing the proposed FY 2019/20 budget to the estimates included in the Proposition 218 analysis prepared by Bartles Wells, which documented the need for the rate increases, is subsequently discussed in greater detail.

GENERAL FUND BUDGETS

The General Fund Budgets consist of the following:

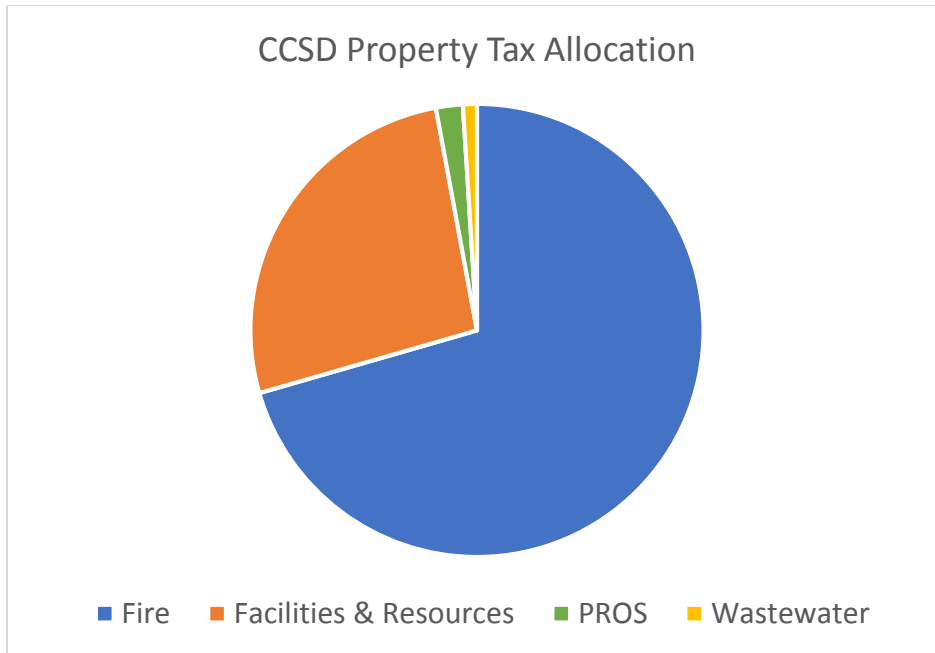
- Fire Fund
- Facilities and Resources Fund
- PROS (Parks, Recreation and Open Space) Fund
- Administrative Fund (Including the Overhead Allocation spreadsheet)

The combined General Fund budgets are illustrated on Page 3, with summary and detailed schedules for each budget on pages 5 to 35.

Significant Budget Items

General Fund revenues are primarily property taxes, which are allocated between Fire, Facilities and Resources, and PROS in order 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 30 illustrating how administrative costs are allocated between the various CCSD budgets. In order to balance the General Fund budgets in FY 2019/20, the Administrative Cost allocation provides for 100% reimbursement of costs. Although Franchise Fee revenues continue to be shown in the Administrative Fund, they are not used to offset administrative cost and therefore help to ensure that the General Fund is balanced.

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 is allocated to one of the budgets versus another budget. The Fire Fund is allocated 71% of the CCSD property taxes, which together with Fire Assessments of \$472,500, provide most of its funding. The Facilities and Resources Fund receives 27% of the CCSD property taxes, which with rental income of the Veterans Hall of \$26,000, provide for most of its funding. Allocating more property taxes to one fund, and decreasing the other, would result in trade-offs, possible changes in staffing, and changes in the list of “Unfunded Requests” illustrated in Section <#>, pages <#> - <#>.

When considering trade-offs between General Fund budgets, it is important to recognize that CCSD has taken on added responsibilities in recent years without funding. Funding for maintenance of open space and the maintenance of the Veterans Hall are two 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.

FIRE & EMERGENCY SERVICES – See budget schedules on pages 5 - 12

Significant Budget Items

- The CCSD Fire Fund provides for 7 full time personnel and 15 volunteer/reserve fire personnel. Staffing levels are consistent with the current FY 2018/19 staffing.
- Expenditures include \$75,000 to upgrade the radio system. Budgeted revenues also include \$75,000 in grant to pay for the upgrade. Grant applications have been successful through two rounds of review. In the event that the grant is not awarded to CCSD, an agenda item will be prepared during mid-year budget review so that any budget savings or available reserves can be considered to fund the upgrade.

- The budget request for FY 2019/20 included several items that are not funded in the preliminary budget and are listed in Section <#> “Unfunded Requests” on page <#>.

Goals, Objectives and Plans

- 1) Continue to seek grant to upgrade radio system & procure in accordance with CCSD policy; prepare funding options for Board consideration if grant is not awarded.
- 2) Complete the goal for the Emergency Services Review adopted January 3, 2019
- 3) Continue to support employee training in maintaining professional licensing or other industry related training.
- 4) Prepare a generator compliance and replacement schedule for Fire Department.

FACILITIES AND RESOURCES– See budget schedules on pages 14 - 20

Significant Budget Items

- The CCSD Facilities and Resources Fund provides for 3 full time personnel. Staffing levels are consistent with the current FY 2018/19 staffing.
- Significant unfunded requests exist and are listed in Section <#> “Unfunded Requests” on page <#>.
 - Significant unfunded requests exist for maintenance of the Veterans Hall.
 - Significant resource constraints exist which affect staff’s ability to maintain open space, street lights, and public restrooms, which may not meet service level expectations of the community.

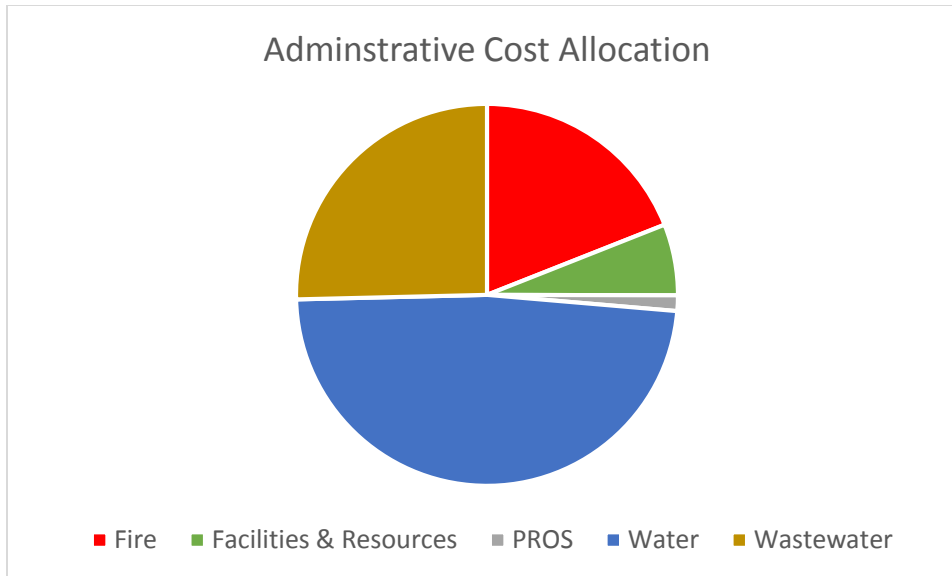
Goals, Objectives and Plans

- 1) Continue coordinating with PROS
- 2) Continue engaging in community dialogue on impacts from homeless encampments.
- 4) Continue to support employee training in maintaining professional licensing or other industry related training.
- 5) Review the fee structure for rental of the Vet’s Hall

ADMINISTRATIVE SERVICES– See budget schedules on pages 22 - 28

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 73.6% of the CCSD administrative costs with water fund budgets (including SWF budgets) covering 48.3% and the wastewater fund covering 25.4%. General fund budgets pay the remaining 26.4% with those costs covered by Fire (19.0%), Facilities and Resources (6.0%) and PROS (1.3%).

Significant Budget Items

- The Administrative Fund surplus for FY 2019/20 is estimated to be \$133,480.
- The surplus assumes that 100% of administrative costs are reimbursed by other operating budgets.
- The surplus helps ensure that the overall General Fund is balanced by covering deficits in the Fire Fund (\$88,933) and Facilities and Resources (\$51,629).
- Alternatives exist regarding revenues that are included in the Administrative Fund:
 - As an alternative to including revenues in the Administrative Fund, which generate the surplus, those revenues could be allocated directly to the other General Fund budgets similar to the allocation of property taxes; thereby eliminating the deficits illustrated in those budgets.
 - As a second alternative, all discretionary General Fund revenues could be included in the Administrative Fund. Do so would create deficits in other general fund budgets representing the true value of funding needed from the General Fund.

Goals, Objectives and Plans

- 1) Support the following goals adopted by the Board of Directors on January 3, 2019:
 - a) Advance the District’s strategic planning efforts
 - b) Develop the annual Proposition 218 rate review process
 - c) Review the District Code and consider whether direction should be provided to draft amendments

- d) Review the District Fee Schedule and consider whether amendments should be provided to make amendments.
- 2) Continue with progress on the following Organizational Goals included in the Board review on January 3, 2019:
 - a) Staffing, vacancies and overall staffing levels
 - b) Labor negotiations
 - c) Employee Training
 - d) Develop and review the annual budget in a timely manner
 - e) Complete the annual audit in a timely manner
 - f) Implement the Tyler Incode Financial Software program
- 3) Work with the Finance Standing Committee on the frequency to re-evaluate the administrative cost methodology
- 4) Continue to support employee training in maintaining professional licensing or other industry related training.

ENTERPRISE FUND BUDGETS

The CCSD Enterprise Fund budgets consist of the following:

- Water Fund
- SWF Operations Fund
- SWF Capital Fund
- Wastewater Fund

The combined Enterprise Fund budgets are illustrated on Page 37, included combined summary information for the three (3) water fund budgets (Water, SWF Operations and SWF Capital Funds). Detailed schedules for the enterprise budget are on pages 37 to 63.

Significant Budget Items

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

- The approval of water and wastewater rates and charges on October 4, 2018 and the second phase increases effective on July 1, 2019 help to ensure sufficient funding for the CCSD enterprise services and investment in CCSD infrastructure.
- Comparison of the Prop. 218 assumptions included in the Bartles Wells Inc. report dated July 2018 and the proposed FY 2019/20 Preliminary Budget is provided for all enterprise funds.
- Administrative cost allocations to enterprise funds exceed Prop 218 estimates. The difference relates to the cost of acquiring the Tyler Incode financial software system.

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 SWF Operations Fund and the SWF Capital Fund and trade-offs may also exist between those three components.

Goals, Objectives and Plans

Enterprise Funds are managed by the District Engineer/Utilities Department Manager. A couple of important goals for FY 2019/20 exist for both water and wastewater operations including the following:

- Recent rate increases provide funding for capital improvements and improved maintenance – implementing those efforts in a cost effective manner will help ensure that the beneficial outcomes of rate increases are maximized.
- Continue to improve regulatory reporting and responsiveness to resource agencies.

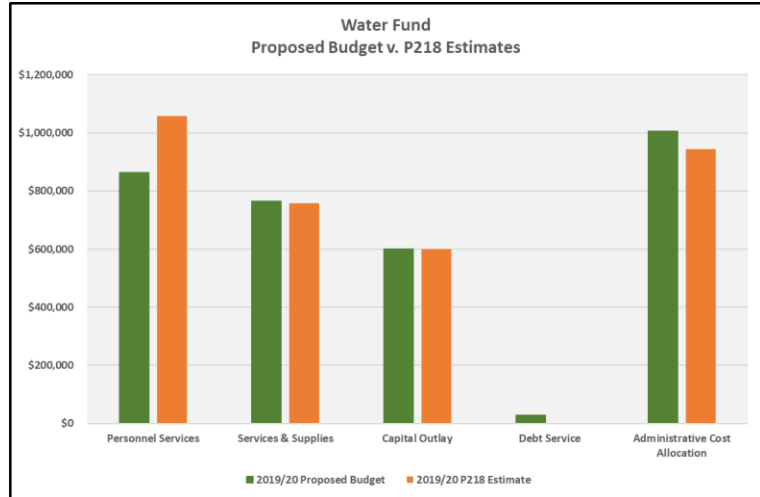
More specifically, advancing the Multi-Year Infrastructure Capital Improvement Program (CIP) will need to address staff roles and responsibilities, how the project priorities are phased, how professional and construction services are procured, and refinement of scope, schedules and budgets for individual projects. Overall project prioritization has recently been completed, reviewed and endorsed by the Resource and Infrastructure Committee and continued coordination with the committee will be a staff priority in FY 2019/20. Details on specific projects and programs are discussed in the following sections on each enterprise budget. Project Prioritization schedules are included in Attachment “-.”

Continued coordination between the Finance Committee and the Resources and Infrastructure Committee will also be important to advance the capital improvement program. Consideration of debt funding, especially for the wastewater system improvements proposed with the PG&E Turnkey project, will be an important point of coordination since it may likely affect the feasibility of beneficial outcomes.

WATER FUND – See budget schedules on pages 39 - 45

The projected surplus in the FY 2019/2020 Water Fund budget is \$163,274, which is \$124,274 greater than the Prop 218 estimated surplus of \$39,000. Budgeted revenues are estimated to be \$3,424,250 and within \$24,250 of the Prop 218 estimate of \$3,400,000. Budget expenditures of \$3,260,976 is \$100,024 less than the Prop 218 estimate of \$3,361,000.

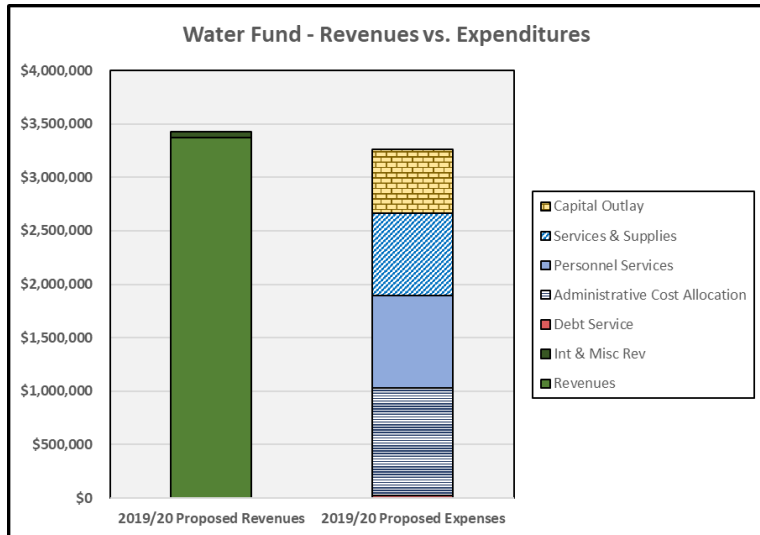
Personnel costs are anticipated to be \$195,385 less than the Prop 218 estimates and primarily results from the deferral of the Utilities Manager position included in Prop 218 estimates until staffing recommendations to the Board of Directors is completed later in the calendar year. Services and supplies are anticipated to be \$6,987 greater than the Prop 218 estimate. Capital Outlay budgeted in the amount of \$600,000, which is the same as Prop 218 estimate. Debt service was not included in the Prop 218 estimates but will be approximately \$26,547 due to the purchase of an F150 Truck and a Dump Truck in the current year with financing. Administrative costs are estimated to exceed Prop 218 estimates by \$61,827 primarily due to the purchase of the Tyler Incode financial software. In total, expenditures are estimated to be \$100,024 less than the Prop 218 estimates.



The adjacent column chart compares budgeted revenues to budgeted expenditures.

Water Fund Trade-Offs

The Capital Outlay expenditures include trade-offs that will be need to be considered by staff, the Resource and Infrastructure Committee and the Board of Directors during the course of FY 2019/20.



Priority #1 projects are listed in

Attachment "X". Since the SCADA system is expected to be implemented over multiple years, its phasing will need to be determined to also determine available funding for water meters and other priority #1 projects. The Capital Outlay budget also includes \$44,000 for a replacement truck and security improvements. As a trade-off, those costs could be funded from the Water Fund surplus and thereby provide an additional \$44,000 in funding for infrastructure. Conversely maintaining the Water Fund surplus may be needed due to the Prop 218 assumptions in the SWF fund that includes an anticipated deficit of \$57,000 and an interfund loan of \$250,000.

Goals, Objectives and Plans

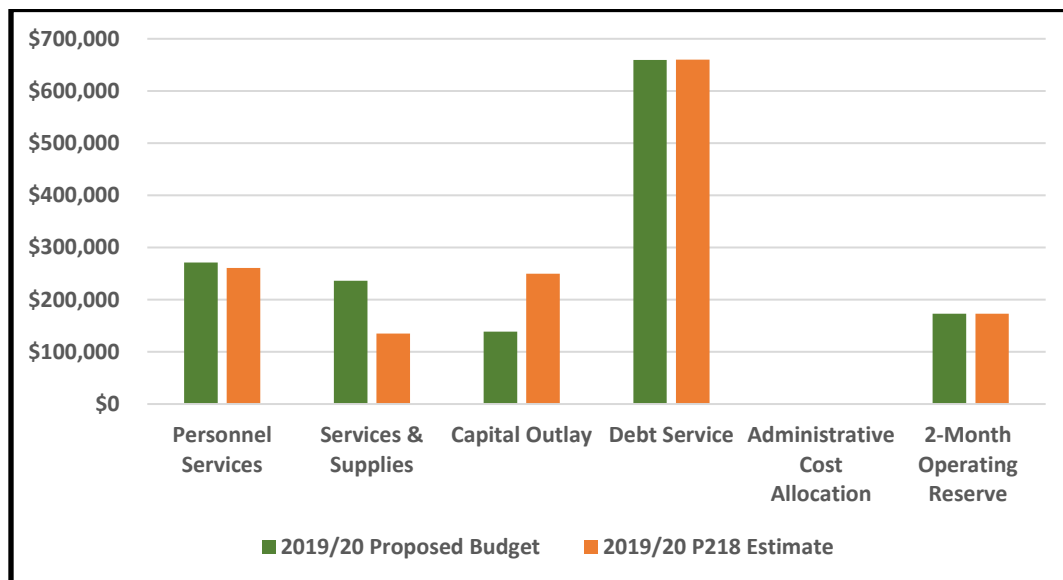
Water system goals for FY 2019/20 include the following:

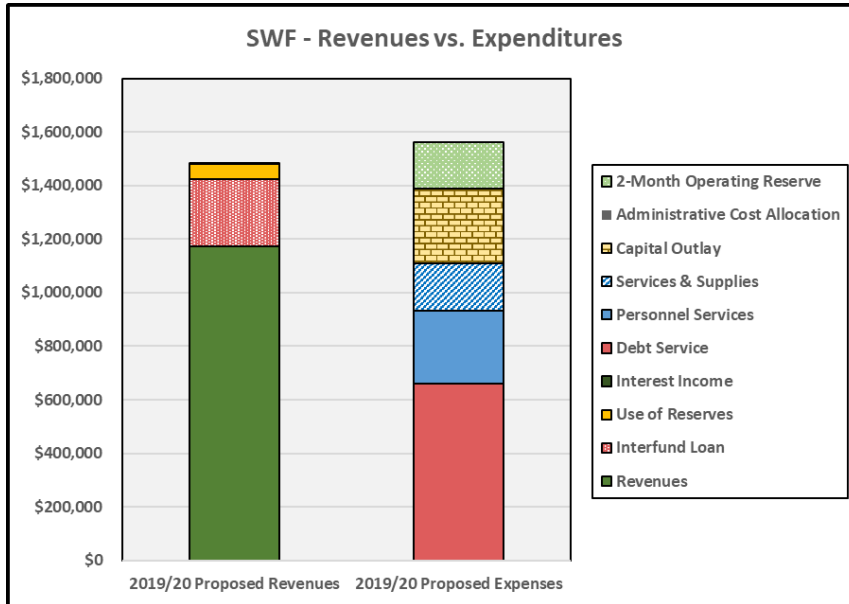
- Check Board adopted goals
- Check with Jim
- Update of Urban Water Management Plan
- Update of Water Use Efficiency Plan
- Continue to support employee training in maintaining professional licensing or other industry related training.
- Evaluate interfund loan activities, document and present to the Finance Committee and Board of Directors
 - Establish specific goals relating to Capital Improvement Projects: Prepare a generator compliance and replacement schedule for Water Department.
 - During quarterly budget reviews, provide status updates on CIP efforts
 - Continue to develop details on scope, schedules and budgets for individual high priority projects.

SWF FUND – See budget schedules on pages 47 - 55

The projected operating surplus in the FY 2019/2020 SWF Fund budget is \$10,789 before the \$173,000 reserve set aside for 2 months of additional costs while the facilities are operating. With the operating cost set-aside, the budget shortfall of \$162,211. The Prop 218 estimates assumed a shortfall of \$57,000.

Additionally, the SWF – Capital Fund includes expenditures of \$138,609 which is \$111,391 less than the Proposition 218 estimates. Altogether, the proposed budgets for the SWF funds are \$66,180 less than the Prop 218 estimates.





The unanticipated costs relate to personnel, which is \$10,410 greater than the Prop 218 estimate, and costs related to “pickling of filters” to preserve the membrane filtration units within services and supplies, is \$41,555 greater than the Prop 218 estimates. Budgeted revenues are estimated to be \$1,178,180, which is \$6,180 greater than the Prop 218 estimate of \$1,172,000 due to interest income.

The capital outlay estimate of \$138,609 includes \$80,000 for

tank purchases to replace the current rental units. \$30,000 is also included for other capital outlay costs. Continuing costs for the permitting of the facilities is included in the amount of \$28,609.

SWF – Trade-Offs

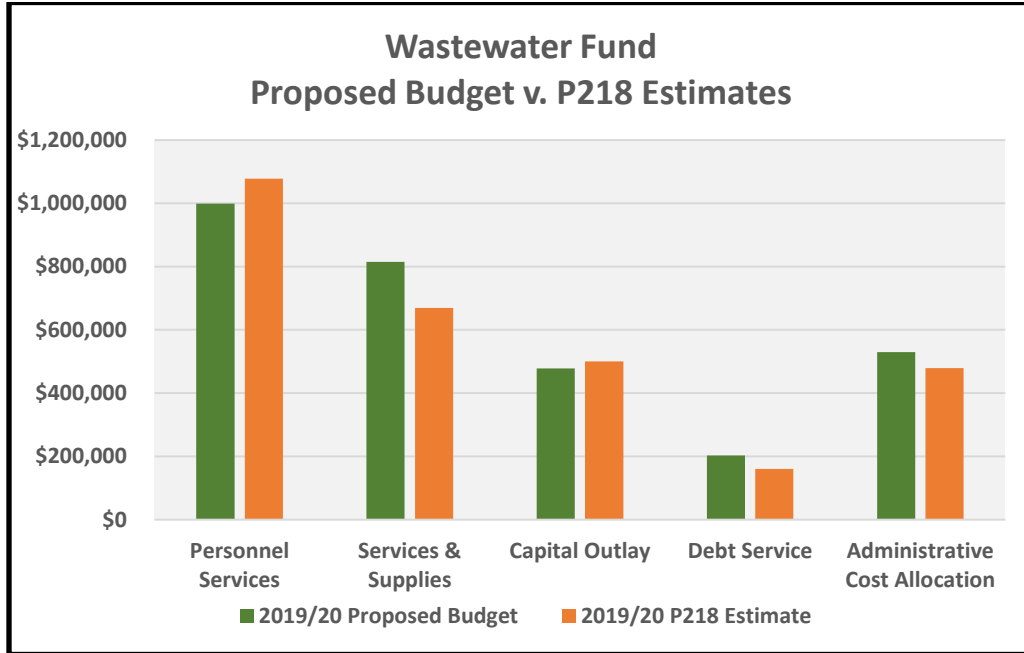
The continuing costs of permitting for SWF facilities is uncertain. The amounts currently budgeted and contracted for environmental services will be encumbered at the end of the FY 2018/19, which will help offset the need for new funding in FY 2019/20. Reducing the \$110,000 budgeted for permitting by \$81,391 will align the SWF budgets with the Prop 218 estimates as a whole.

SWF - Goals, Objectives and Plans

SWF Permits

Check Board goals and check with Jim

WASTEWATER FUND – See budget schedules on pages 57 - 63



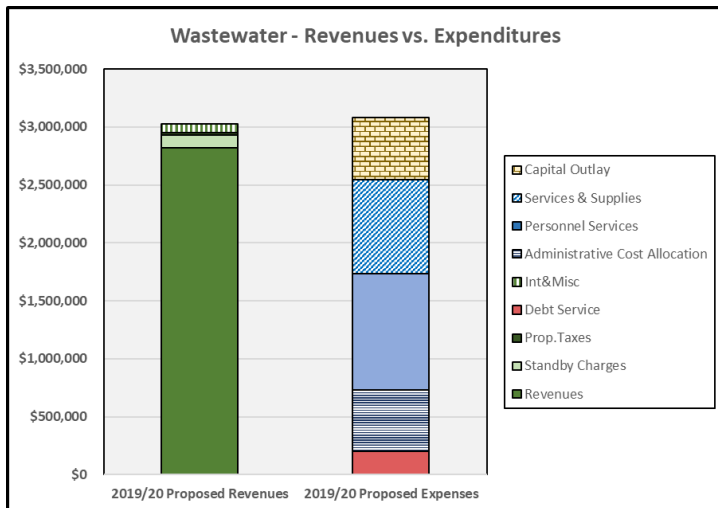
There is no projected *deficit* in the FY 2019/2020 Wastewater budget, which is greater than the Prop 218 estimated *surplus* of \$122,000. Budgeted revenues are estimated to be \$3,024,915 and \$16,915 greater than the Prop 218 estimate of \$3,008,000. Budget expenditures of \$3,024,915 is \$138,915 over the Prop 218 estimate of \$2,886,000.

Personnel costs are anticipated to be \$78,598 less than the Prop 218 estimates and primarily results from the deferral of the Utilities Manager. Services and supplies are anticipated to be \$146,231 greater than the Prop 218 estimate and the greatest difference in any cost category. Capital Outlay is budgeted in the amount of \$478,047, which is \$21,953 less than the Prop 218 estimate. Debt service is estimated at \$202,847, which is \$42,847 greater than the Prop 218 estimates due to interest expense on the interfund loan from the General Fund, which was not included in the Prop 218 estimates, and due to the purchase of the crane truck in the current year with financing. Administrative costs are estimated to exceed Prop 218 estimates by \$50,388

primarily due to the purchase of the Tyler Incode financial software. In total, expenditures are estimated to be \$122,000 greater than the Prop 218 estimates.

Trade-Offs

The most significant Prop 218 estimate that seems inconsistent with historical costs is the estimate for Services and Supplies. Pages 59 to 61 illustrate that actual Services and Supplies costs for



wastewater operations ranged from a low of \$740,030 to a high of \$833,097, with an average of approximately \$775,000, over the past three years. In comparison, the Prop 218 estimate for Services and Supplies is \$669,000. Preliminary review of the Proposition 218 estimates for Services and Supplies seem to indicate that the estimated cost reduction were based on expected savings in power costs and a reduction in maintenance costs on lift stations. Further investigation is needed and included in the goals listed below.

To accomplish a balanced budget, it was necessary to reduce the Priority #1 Projects for the Vac Truck, Video Camera and Lift Station by \$55,953.

Goals, Objectives and Plans

Wastewater system goals for FY 2019/20 include the following:

- Complete due diligence with Standing Committees on the PG&E Turnkey project and provide final recommendations to the Board of Directors.
- Storm Water Pollution Prevention Plan Update
- Haz-Com Plan Update
- Fuel Storage Emergency Response Plan Update
- Odor Control Plan Update
- Operations Maintenance & Management Program Update
- Check Board adopted goals
- Check with John
- Continue to support employee training in maintaining professional licensing or other industry related training.
- Evaluate Proposition 218 estimates of Services and Supplies and review with the Resource and Infrastructure and Finance Committees
- Review recommendations with the Resource and Infrastructure Committee on priority one projects and make final recommendations to the Board of Directors during FY 2019/20.
 - Establish specific goals relating to Capital Improvement Projects.
 - Prepare a generator compliance and replacement schedule for Water Department.
 - Complete due diligence on the PG&E Turnkey project and present final recommendations.
 - Obtain bids on capital equipment and present recommendations in the 1st quarter.
 - Determine priority work on lift stations based on funding available.


CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2019-2020 DRAFT PRELIMINARY BUDGET


GENERAL FUND SUMMARY


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

A	B	C	D	F	G	H	I	J	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT GENERAL FUND								
2	GENERAL FUND SUMMARY								
3									
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
7	SOURCES OF FUNDS								
8									
10	Fire		\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300			
11	Facilities & Resources		\$595,018	\$624,571	\$717,769	\$695,908			
12	PROS		\$31,828	\$236,675	\$45,760	\$48,482			
13	Admin		\$1,747,971	\$1,867,387	\$2,014,390	\$2,219,496			
14	Total Sources of Funds		\$4,407,356	\$4,926,894	\$5,095,150	\$5,315,186			
15	USES OF FUNDS								
18	Fire		\$1,991,889	\$2,393,353	\$2,323,082	\$2,440,233			
19	Facilities & Resources		\$630,093	\$654,435	\$716,470	\$747,537			
20	PROS		\$25,582	\$401,302	\$45,760	\$48,482			
21	Admin		\$1,637,824	\$2,037,398	\$2,103,547	\$2,086,016			
22	Total Expenditures		\$4,285,388	\$5,486,488	\$5,188,859	\$5,322,268			
23	OPERATING SURPLUS/(DEFICIT)								
24	Fire		\$40,650	(\$195,092)	(\$5,851)	(\$88,933)			
25	Facilities & Resources		(\$35,075)	(\$29,864)	\$1,299	(\$51,629)			
26	PROS		\$6,246	(\$164,627)	\$0	\$0			
27	Admin		\$110,147	(\$170,011)	(\$89,157)	\$133,480			
28	OPERATING SURPLUS/(DEFICIT)								
43			\$121,968	(\$559,594)	(\$93,709)	(\$7,082)			
44	RESERVES								
45	Beginning Reserves		\$0	\$0	\$0	\$0			
46	Operating Surplus / (Deficit)		\$121,968	(\$559,594)	(\$93,709)	(\$7,082)			
47	Transfers & Encumbrances		\$0	\$112,082	\$136,806	\$0			
48	ENDING RESERVES								
49			\$121,968	(\$447,512)	\$43,097	(\$7,082)			


GENERAL FUND
FIRE DEPARTMENT - 01

A	B	C	D	E	F	G	H	I	J	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>										
3	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET				
8	SOURCES OF FUNDS									
10	Revenues		\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300				
11	Other Sources of Funds		\$0	\$0	\$0	\$0				
12	Total Sources of Funds		\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300				
13	USES OF FUNDS									
16	Salaries & Wages		\$1,020,265	\$1,077,354	\$962,502	\$956,472				
17	Benefits		\$503,227	\$529,124	\$538,466	\$578,174				
18	Personnel Services		\$1,523,493	\$1,606,478	\$1,500,968	\$1,534,646				
19	Services & Supplies		\$254,797	\$284,699	\$263,151	\$283,159				
20	Capital Outlay		\$200	\$46,774	\$71,501	\$92,500				
21	Debt Service		\$0	\$133,698	\$133,374	\$133,374				
22	Administrative Cost Allocation		\$213,400	\$321,704	\$354,088	\$396,554				
23	Total Expenditures		\$1,991,889	\$2,393,353	\$2,323,082	\$2,440,233				
24	OPERATING SURPLUS/(DEFICIT)		\$40,650	(\$195,092)	(\$5,851)	(\$88,933)				
39	RESERVES									
40	Beginning Reserves									
41	Operating Surplus / (Deficit)		\$40,650	(\$195,092)	(\$5,851)	(\$88,933)				
42	Transfers & Encumbrances		\$0	\$112,082	\$62,023	\$0				
43	ENDING RESERVES		\$40,650	(\$83,010)	\$56,172	(\$88,933)				
44										
45										

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%	
4										
5	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	ACTUAL	ESTIMATED	2019/20				
6		FIRE DEPARTMENT - 01	FY 2016/2017	FY 2017/2018	FY 2018/2019	PROPOSED BUDGET				
7										
8	SOURCES OF FUNDS									
9		REVENUES								
10	01 4127	Reimbursements to Fire Department	21,749	26,756	40,100	0				
11	01 4200	Interest Income	0	0	0	0				
12	01 4310	Property Tax	1,352,522	1,603,280	1,776,839	1,785,400				
13	01 4311	County Administrative Fee	0	(16,649)	(17,000)	(17,850)				
14	01 4335	Assessment-Fire	430,709	438,506	458,000	472,500				
15	01 4370	Weed Abatement	18,662	6,388	48,292	18,000				
16	01 4373	Inspection Fee Revenue	350	12,524	11,000	14,500				
17	01 4390	Miscellaneous Revenue	61,832	10,113	0	0				
18	01 4610	Grants Revenue: SAFER	146,716	117,343	0	0				
19	01 4618	Grant/Revenue: Personnel Protection	0	0	0	0				
20		Grant/Revenue: Federal Firefighters Radios				75,000				
21		Reimbursement for Fuel Tank Repairs - CHCD				3,750				
22										
31										
32										
33		Total Revenues	\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300				
34		OTHER SOURCES OF FUNDS								
40										
42		Total Other Sources of Funds	\$0	\$0	\$0	\$0				
43		Total Sources of Funds	\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300				

A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS								
2	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
3									3%
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
44	USES OF FUNDS								
46	SALARIES & WAGES								
47	5000	Salary & Wages	626,068	697,414	609,102	689,092			
48	5010	Overtime	187,771	166,998	168,100	128,000			
49	5020	Standby	1,845	5,985	2,500	5,000			
50	5031	Reserve Firefighter Pay	94,168	101,501	118,800	137,160			
51	5040	Sick/Vacation Pay	75,120	67,868	59,000	0			
52	5050	Holiday Pay	35,293	37,588	5,000	0			
53		Reduction for "E" Step							(2,780)
54		Total Salaries & Wages	\$1,020,265	\$1,077,354	\$962,502	\$956,472			
55	BENEFITS								
56	5101	Uniform Allowance	5,000	1,625	2,500	2,500			
57	5102	Dental Insurance	12,952	14,236	13,082	6,795			
58	5103	Medical Insurance	130,974	132,959	114,883	124,028			
59	5105	Life Insurance	808	869	900	1,008			
60	5106	FICA	61,741	63,682	53,055	55,006			
61	5107	Medicare	15,221	15,315	13,485	13,983			
62	5108	Workers Compensation	41,830	31,461	50,339	50,058			
63	5109	PERS - Retirement	173,244	201,915	220,024	249,918			
64	5111	Payroll Tax Expense	0	0	0	0			
65	5112	UI Reim Benefit	0	0	0	0			
66	5120	Other Employee Benefits	0	850	2,600	2,600			
67	5121	Retirees Health	53,101	49,037	51,998	56,678			
68	5122	Medical Reimbursements - HRA	8,356	17,175	15,600	15,600			

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


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



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

3%

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

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%	
4										
5	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	ACTUAL	ESTIMATED	2019/20				
6		FIRE DEPARTMENT - 01	FY 2016/2017	FY 2017/2018	FY 2018/2019	PROPOSED BUDGET				
7										
150		CAPITAL OUTLAY								
151	6170	Capital Asset-Install Radio in 5792	200	7,642	0					
152	6170B	Chief/Command Pickup (5 Year Lease)	0	39,132	0					
153	6170C	USAR Equipment (Urban Search & Res	0	0	3,400					
154	6170D	Image Trend Elite Project Management	0	0	6,000					
155	6170F	Zoll X Series EKG	0	0	34,575					
156	6170G	Command Vehicle Buildup	0	0	27,526					
157		Fuel Station Computer Replacement				7,500				
158		Station Security Upgrade				10,000				
159		Radio System Upgrade				75,000				
160										
161										
162		Total Capital Outlay	\$200	\$46,774	\$71,501	\$92,500				
163		DEBT SERVICE								
164	6180H	Principal on Fire Engine lease/Purchase	0	118,749	121,455	124,396				
165	6190	Interest on Fire Engine Lease/Purchase	0	14,949	11,919	8,978				
166		Total Debt Service	\$0	\$133,698	\$133,374	\$133,374				
168		ADMINISTRATIVE COST ALLOCATION								
169	6200	Allocated Overhead	213,400	321,704	354,088	396,554				
170										
171		Total Administrative Cost Allocation	\$213,400	\$321,704	\$354,088	\$396,554				
172		Total Expenditures	\$1,991,889	\$2,393,353	\$2,323,082	\$2,440,233				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

3%

A	B	C	D	F	G	H	I	J	K
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET				
173									
174	OPERATING SURPLUS/(DEFICIT)	\$40,650	(\$195,092)	(\$5,851)	(\$88,933)				
175	TRANSFERS & ENCUMBRANCES								
176	01 4625 Transfers In - From General Fund	0	112,082	62,023					
177	(Transfers Out)		0						
178	Encumbrances - Sources of Funding		0						
179	Encumbrances - (Designated Funds)		0						
180									
181	NET TRANSFERS & ENCUMBRANCES	\$0	\$112,082	\$62,023	\$0				
182	RESERVES								
183	Use of Reserves		0						
184	(Additions to Reserves)		0						
185	Other Adjustments		0						
186									
187	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0				
188	NET BUDGETARY SOURCES/USES	\$40,650	(\$83,010)	\$56,172	(\$88,933)				
189									
190	RESERVES								
191	Beginning Reserves								
192	Operating Surplus / (Deficit)	\$40,650	(\$195,092)	(\$5,851)	(\$88,933)				
193	Transfers & Encumbrances	\$0	\$112,082	\$62,023	\$0				
194	ENDING RESERVES	\$40,650	(\$83,010)	\$56,172	(\$88,933)				

GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4										
5	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	ACTUAL	ESTIMATED	2019/20				
6		FACILITIES & RESOURCES - 02	FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET				
7										
8	SOURCES OF FUNDS									
9		REVENUES								
10	01 4130	Reimbursements - Fire Safe Council				12,463		0		
11	01 4200	Interest Income	0	0	0	0		0		
12	01 4310	Property Tax	566,207	598,132	658,106	667,308				
13	01 4311	County Administrative Fee	0	(1,691)	(2,000)	(2,100)				
14	01 4362	Insurance-Reimbursement	0	0	0	0		0		
15	01 4390	Misc Revenue	0	0	600	600				
16	01 4500	Veterans Hall Rental Fees	25,061	24,930	26,000	26,000				
17	01 4525	Veterans Hall Rents- Private Parties	0	0	500	500				
18	01 4560	Rent Banner Poles	650	100	200	200				
19	01 4570	Rent-Ranch Events	100	100	200	200				
20	01 4590	Veterans Hall Clean Fee	0	0	200	200				
21	01 4610	Grants/Misc Revenue	0	0	0	0				
22	01 4619	Land Conservancy	3,000	3,000	3,000	3,000				
23						0				
24						0				
36		Total Revenues	\$595,018	\$624,571	\$699,269	\$695,908				
37		OTHER SOURCES OF FUNDS								
38		Loan Proceeds			18,500					
39					0					
45		Total Other Sources of Funds	\$0	\$0	\$18,500	\$0				
46		Total Sources of Funds	\$595,018	\$624,571	\$717,769	\$695,908				
47		USES OF FUNDS								



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

3%


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



CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

3%

A	B	C	D	F	G	H	I	J	K
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET				
78	6030 Insurance	0	0	0	0				
79	6033B Maintenance & Repairs - Buildings	8,757	7,258	12,000	12,360				
80	6033G Maintenance & Repairs - Grounds	19,116	22,354	20,500	21,115				
81	New Request				7,000				
82	Sidewalk Repair on Center St				15,000				
83	6033L M & R - Street Lights	(325)	1,941	3,000	3,090				
84	6033R M & R - Ranch	58,815	49,897	50,000	51,500				
85	New Request				14,000				
86	6033V M & R - Vet's Hall	11,389	7,852	13,944	14,362				
87	6040 M & R - Equipment	436	350	500	515				
88	6041L Maintenance & Repairs - Vehicles Licenses	1,083	3,395	3,500	3,605				
89	New Request				895				
90	6041N Maint. & Repairs - Vehicles Non-Licensed	3,575	2,264	2,700	2,781				
91	New Request				2,819				
92	6045 Computer/Copier/Printer Supplies/Maint.	0	0	1,200	1,236				
93	6048 Security Safety	0	0	0	0				
94	6050 Office Supplies	79	0	300	309				
95	6053 Printing/Forms	0	93	0	0				
96	6055 Government Fees & Licenses	3,240	135	360	371				
97	6058 Cash Over (Short)	0	0	0	0				
98	6059 Bad Debt	0	0	0	0				
99	6060C Utilities - Cell Phone	728	662	792	816				
100	6060E Utilities - Electricity	21,030	20,423	22,418	23,091				
101	6060G Utilities - Gas	1,377	1,466	3,450	3,554				
102	6060I Utilities - Internet	6,229	4,443	4,886	5,033				
103	6060P Utilities - Phone-Land Lines, Faxes, Alarms	478	1,254	784	808				
104	6060S Utilities - Sewer	2,464	2,535	3,740	3,852				

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



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

3%

A	B	C	D	F	G	H	I	J	K
1									
2									
3									
4									
5									
6									
7									
	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017//2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET			
163		DEBT SERVICE							
164		Budget Excess				0			0
165	6180J	Loan Principal - John Deere		6,270		522			0
166	6180J	Loan Principal - Ford		6,352		6,740			7,152
167	6180J	Loan Principal - Western Fin (Toro)		-		2,265			2,353
168	6180H	Interest Expense - Ford Motor		-		905			493
169	6180H	Interest Expense - Western Finance		0		455			366
170	6180J	Loan Principal		0		0			0
171	6180H	Interest Expense	1776	1,293		0			0
172									
174		Total Debt Service	\$1,776	\$13,915	\$10,887	\$10,364			
175		ADMINISTRATIVE COST ALLOCATION							
176	6200	Allocated Overhead	91,106	102,298	113,472	125,765			125,765
177									
178		Total Administrative Cost Allocation	\$91,106	\$102,298	\$113,472	\$125,765			
179		Total Expenditures	\$630,093	\$654,435	\$716,470	\$747,537			



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**


3%


A	B	C	D	F	G	H	I	J	K
1									
2									
3									
4									
5									
6									
7									
180									
181									
182									
183									
184									
185									
186									
187									
188									
189									
190									
191									
192									
193									
194									
195									
196									
197									
198									
199									
200									
201									

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017//2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
181	OPERATING SURPLUS/(DEFICIT)	(\$35,075)	(\$29,864)	\$1,299	(\$51,629)
182	TRANSFERS & ENCUMBRANCES				
183	01 4625 Transfers In - From General Fund	0	0	0	
184	(Transfers Out)			0	
185	Encumbrances - Sources of Funding			0	
186	Encumbrances - (Designated Funds)			0	
188	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0
189	RESERVES				
190	Use of Reserves			0	
191	(Additions to Reserves)			0	
192	Other Adjustments			0	
194	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0
195	NET BUDGETARY SOURCES/USES	(\$35,075)	(\$29,864)	\$1,299	(\$51,629)
196	RESERVES				
197	Beginning Reserves				
199	Operating Surplus / (Deficit)	(\$35,075)	(\$29,864)	\$1,299	(\$51,629)
200	Transfers & Encumbrances	\$0	\$0	\$0	\$0
201	ENDING RESERVES	(\$35,075)	(\$29,864)	\$1,299	(\$51,629)

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

A	B	C	D	F	G	H	I	J
1		CAMBRIA COMMUNITY SERVICES DISTRICT						
2		FUND LEVEL ANALYSIS						
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	ACTUAL	ESTIMATED		2019/20
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED BUDGET
6					(unaudited)			
7								
8	SOURCES OF FUNDS							
9	REVENUES							
10	01 4001	Franchise Fees		70,448	0		86,000	86,000
11	01 4013	Vacation Rental Registration Fee		702	756		600	600
12	01 4126	Mandated Cost		0	0		0	0
13	01 4200	Interest Income		5,569	18,853		14,500	42,895
14	01 4310	Property Tax-All		364,616	0		0	0
15	01 4311	County Administrative Fee		(41,551)	0		0	0
16	01 4385	Radio Vault Rent		2,400	2,400		2,400	2,400
17	01 4389	Public Records Request		654	73		40	40
18	01 4390	Miscellaneous Revenue		12,832	1,344		30,000	1,545
19				0	0		0	0
33		Total Revenues		\$415,670	\$23,426		\$133,540	\$133,480
34		OTHER SOURCES OF FUNDS						
35		Allocated Administrative Overhead		1,332,301	1,843,961		1,880,850	2,086,016
40								
42		Total Other Sources of Funds		\$1,332,301	\$1,843,961		\$1,880,850	\$2,086,016
43		Total Sources of Funds		\$1,747,971	\$1,867,387		\$2,014,390	\$2,219,496
44	USES OF FUNDS							
46		SALARIES & WAGES						
47	5000	Salary & Wages		569,337	712,834		782,901	764,846
48	5010	Overtime		7,245	13,704		20,000	20,000

A	B	C	D	F	G	H	I	J
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
3								
4								
5	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2019/20
6	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		PROPOSED BUDGET
7								
49	5030	Director's		29,174	31,800	30,000		30,000
50	5040	Sick Leave/Vacation Pay		51,220	57,273	104,504		0
51	5050	Holiday Pay		29,179	36,165	24,245		0
52		Reduction for "E" Step				0		(26,913)
53								
54		Total Salaries & Wages		\$686,155	\$851,776	\$961,650		\$787,933
55		BENEFITS						
56	5102	Dental Insurance - Ameritas		7,733	8,597	8,371		7,307
57	5103	Medical Insurance		79,898	96,490	72,342		109,341
58	5105	Life Insurance		612	673	724		1,008
59	5106	FICA		36,538	46,524	42,538		48,391
60	5107	Medicare		10,570	12,364	13,201		12,090
61	5108	Workers Compensation		5,223	4,912	4,491		4,179
62	5109	Retirement-PERS		185,895	144,902	148,012		177,772
63	5111	Payroll Tax Expense		(16)	0	40		0
64	5112	Unemployment Insurance		0	0	14,850		0
65	5120	Other Employee Benefits		18,767	18,843	10,195		18,923
66	5121	Retirees Health		78,339	68,188	81,395		88,721
67	5122	Medical Reimbursements - HRA		8,140	13,060	9,733		14,365
72						0		
74		Total Benefits		\$431,699	\$414,553	\$405,892		\$482,097
75		Total Personnel Services		\$1,117,854	\$1,266,329	\$1,367,542		\$1,270,030
76		SERVICES & SUPPLIES						
77	6010	Ads - Legal/Other		0	133	826		851


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




**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

3%

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

A	B	C	D	F	G	H	I	J	
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
4									
5	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	ACTUAL	ESTIMATED	2019/20			
6		ADMINISTRATIVE DEPARTMENT - 09	FY 2016/2017	FY 2017/2018	FY 2018/2019	PROPOSED BUDGET			
7				(unaudited)					
132									
147		Total Services & Supplies	\$515,104	\$720,783	\$686,922	\$739,526	0		
148		CAPITAL OUTLAY							
149	61701	Purchase Administrative Office			0				
150	6170	Purchase Administrative Software			32,742	68,900			
151		Purchase Fixed Asset Module				1,260			
152		Purchase Work Order Module				6,300			
153	6170	Remodel Administration Office			16,341	0			
154	6170	Capital Assets - Replace Servers		45,282	0				
155									
157									
158		Total Capital Outlay	\$0	\$45,282	\$49,083	\$76,460			
159		DEBT SERVICE							
160	6180J	Loan Principal - Ford Fusion	4672	4,835	0				
161	6180H	Interest Expense - Ford Fusion	194	169	0				
162									
163		Total Debt Service	\$4,866	\$5,004	\$0	\$0			
164		ADMINISTRATIVE COST ALLOCATION							
165									
166									
167		Total Administrative Cost Allocation	\$0	\$0	\$0	\$0			
168		Total Expenditures	\$1,637,824	\$2,037,398	\$2,103,547	\$2,086,016			

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

ALLOCATION OF ADMINISTRATIVE OVERHEAD

CAMBRIA COMMUNITY SERVICES DISTRICT
 ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
 FINANCE COMMITTEE DIRECTION - MEETING MAY 28, 2019, REVISED MAY 31, 2019
 FOR FISCAL YEAR 2019/20 PROPOSED BUDGET

"E" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	515	86	86	86	86	86	64	21	515
Public Information-Website	5,150	858	858	858	858	858	644	215	5,150
TOTAL "E" COSTS ALLOCATED	5,665	944	944	944	944	944	708	236	5,665

"L" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,270,030	215,905	76,202	15,240	388,629	320,048	190,505	63,502	1,270,030
Prd. Ser.-District Counsel	183,340	31,168	11,000	2,200	56,102	46,202	27,501	9,167	183,340
Prd. Ser.-Legal	36,050	6,129	2,163	433	11,031	9,085	5,408	1,803	36,050
Office Rent	34,171	5,809	2,050	410	10,456	8,611	5,126	1,709	34,171
Travel, Training (EES & Directors)	21,630	3,677	1,298	260	6,619	5,451	3,245	1,082	21,630
Meetings, Employee Recruitment	10,753	1,828	645	129	3,290	2,710	1,613	538	10,753
TOTAL "L" COSTS ALLOCATED	1,555,974	264,516	93,358	18,672	476,128	392,105	233,396	77,799	1,555,974

"R" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	524,377	131,094	31,463	7,866	136,338	136,338	60,959	20,320	524,377
TOTAL "R" COSTS ALLOCATED	524,377	131,094	31,463	7,866	136,338	136,338	60,959	20,320	524,377
TOTAL ALL COSTS ALLOCATED	2,086,016	396,554	125,765	27,482	613,410	529,388	295,063	98,354	2,086,016
ALLOCATION per PROPOSED BUDGET	2,086,016	396,554	125,765	27,482	1,006,827	529,388	0	0	2,086,016 *
INCREASE/DECREASE	-	(0)	0	(0)	(393,417)	(0)	295,063	98,354	-
									DIFFERENCE
									-

Legend:
 "E" Equal Allocation All Departments
 "L" % of Administration Effort Allocation to Each Department
 "R" % Based on Size of Department
 8

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16





**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16

A	B	C	D	F	G	H	I	J	T
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018 (unaudited)	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET				
SOURCES OF FUNDS									
10	Revenues	\$25,432	\$236,675	\$45,760	\$48,482				
11	Other Sources of Funds	\$6,396	\$0	\$0	\$0				
12	Total Sources of Funds	\$31,828	\$236,675	\$45,760	\$48,482				
USES OF FUNDS									
16	Salaries & Wages	\$0	\$0	\$0	\$0				
17	Benefits	\$0	\$0	\$0	\$0				
18	Personnel Services	\$0	\$0	\$0	\$0				
19	Services & Supplies	\$3,586	\$10,163	\$21,000	\$21,000				
20	Capital Outlay	\$6,396	\$341,626	\$0	\$0				
21	Debt Service	\$0	\$0	\$0	\$0				
22	Administrative Cost Allocation	\$15,600	\$49,513	\$24,760	\$27,482				
23	Total Expenditures	\$25,582	\$401,302	\$45,760	\$48,482				
24	OPERATING SURPLUS/(DEFICIT)	\$6,246	(\$164,627)	\$0	\$0				
RESERVES									
40	Beginning Reserves	\$0	\$0	\$0	\$0				
41	Operating Surplus / (Deficit)	\$6,246	(\$164,627)	\$0	\$0				
42	Transfers & Encumbrances	\$0	\$0	\$0	\$0				
43	ENDING RESERVES	\$6,246	(\$164,627)	\$0	\$0				

	A	B	C	D	F	G	H	I	J	W	
1			CAMBRIA COMMUNITY SERVICES DISTRICT								
2			FUND LEVEL ANALYSIS								
3			PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
4											
5	ACCOUNT NO.	GENERAL FUND (GF)	PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET				
6											
7											
8		SOURCES OF FUNDS									
9		REVENUES									
10	01 4001	Franchise Fees			85,842	0				0	
11	01 4310	Property Tax		24,927	150,754	45,555				48,292	
12	01 4311	County Administrative Fee			(426)	(300)				(315)	
13	01 4390	Miscellaneous Revenue		505	505	505				505	
31						0				0	
32											
33		Total Revenues		\$25,432	\$236,675	\$45,760				\$48,482	
34		OTHER SOURCES OF FUNDS									
38	01 4395	Proposition 1A Reserve			0	0				0	
39	01 4615	Reserve Transfer In		6,396	0	0				0	
43		Total Other Sources of Funds		\$6,396	\$0	\$0				\$0	
44		Total Sources of Funds		\$31,828	\$236,675	\$45,760				\$48,482	
45		USES OF FUNDS									
47		SALARIES & WAGES									
48										0	
55		Total Salaries & Wages		\$0	\$0	\$0				\$0	
56		BENEFITS									
57										0	
71		Total Benefits		\$0	\$0	\$0				\$0	
72		Total Personnel Services		\$0	\$0	\$0				\$0	

A	B	C	D	F	G	H	I	J	W	
1		 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
2										
3										
4										
5										
6										
7										
	ACCOUNT NO.	GENERAL FUND (GF)	PROS DEPARTMENT - 16	ACTUAL	ACTUAL	ESTIMATED	2019/20	PROPOSED BUDGET		
				FY 2016/2017	FY 2017/2018	FY 2018/2019				
					(unaudited)					
73		SERVICES & SUPPLIES								
74	6011I	Public Information - General		852	0	276	276			
75	6033R	M & R - Ranch		1,915	10,000	19,580	19,580			
76	6053	Printing Forms		819	0	1,144	1,144			
77	6115	Meeting Expense		0	163	0	0			
133										
135		Total Services & Supplies		\$3,586	\$10,163	\$21,000	\$21,000			
136		CAPITAL OUTLAY								
137				6,396	341,626	0	0			
144		Total Capital Outlay		\$6,396	\$341,626	\$0	\$0			
145		DEBT SERVICE								
146				0		0	0			
149		Total Debt Service		\$0	\$0	\$0	\$0			
150		ADMINISTRATIVE COST ALLOCATION								
151				15,600	49,513	24,760	27,482			
153		Total Administrative Cost Allocation		\$15,600	\$49,513	\$24,760	\$27,482			
154		Total Expenditures		\$25,582	\$401,302	\$45,760	\$48,482			

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

ENTERPRISE FUND SUMMARY

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

WATER FUND
WATER DEPARTMENT – 11



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS							
10	Revenues	\$2,541,179	\$2,713,608	\$3,194,622	\$3,424,250	\$3,400,000	\$24,250
11	Other Sources of Funds	\$0	\$0	\$76,000	\$0	\$0	\$0
12	Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250
USES OF FUNDS							
16	Salaries & Wages	\$445,122	\$541,578	\$484,416	\$507,477		
17	Benefits	\$316,875	\$281,470	\$291,469	\$355,138		
18	Personnel Services	\$761,997	\$823,048	\$775,885	\$862,615	\$1,058,000	\$195,385
19	Services & Supplies	\$703,684	\$664,640	\$670,376	\$764,987	\$758,000	(\$6,987)
20	Capital Outlay	\$715,506	\$0	\$303,597	\$600,000	\$600,000	\$0
21	Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	\$0	(\$26,547)
22	Administrative Cost Allocation	\$582,420	\$909,348	\$554,969	\$1,006,827	\$945,000	(\$61,827)
23	Total Expenditures	\$2,772,634	\$2,406,316	\$2,314,438	\$3,260,976	\$3,361,000	\$100,024
24	OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$956,184	\$163,274	\$39,000	\$124,274
RESERVES							
40	Beginning Reserves	0	0	0			
41	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$163,274	39,000	124,274
42	Transfers & Encumbrances	\$0	\$0	\$0	\$0	0	0
43	ENDING RESERVES	(\$231,455)	\$307,292	\$956,184	\$163,274	\$39,000	\$124,274

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11										
4			3%										
5	ACCOUNT NO.	WATER FUND	WATER DEPARTMENT - 11	ACTUAL	(unaudited) ACTUAL	ESTIMATED	PROPOSED BUDGET	2019/20	2019/20	2019/20	EST. P218	2019/20	VARIANCE
6				FY 2016/2017	FY 2017/2018	FY 2018/2019		BUDGET	ESTIMATES				
7													
8			SOURCES OF FUNDS										
9			REVENUES										
10	11 4000	Service Sales		2,158,781	2,354,809	2,805,012	2,989,000	2,989,000	0	0	0	0	0
11	11 4007	Returned Ck Fee		605	905	800			0	0	0	0	0
12	11 4008	Acct Setup/c/se		7,084	8,291	4,600			0	0	0	0	0
13	11 4009	Off Hours		0	0	0			0	0	0	0	0
14	11 4010	Water Penalty		45,264	45,927	50,000			0	0	0	0	0
15	11 4011	Serv/Disc/Recon		235	641	700			0	0	0	0	0
16	11 4012	Meter Serv Fees		340	0	0			0	0	0	0	0
17	11 4014	Water Serv Fees		500	16,349	8,000			0	0	0	0	0
18	11 4023	Penalty/Surcharge		0	0	5,460			0	0	0	0	0
19	11 4050	Administrative Fee Revenue		1,454	10,731	4,000			0	0	0	0	0
20	11 4100	Connect Rev-SFR		(1,800)	11,632	0			10,000	0	0	10,000	0
21	11 4101	Wait List Maintenance Fee		98,162	21,541	61,300			62,000	0	0	62,000	0
22	11 4110	Remodel Impact Fees		36,945	38,307	20,000			70,000	0	0	70,000	0
23	11 4120	Connect Rev-Com		0	0	0			0	0	0	0	0
24	11 4122	Retrofit In-Lieu Fee		0	18,000	44,050			0	0	0	0	0
25	11 4124	Assignment Fees		2,417	5,759	10,000			4,150	0	0	4,150	0
26	11 4128	Admin Fees		0	0	0			70,000	0	0	70,000	0
27	11 4130	Voluntary Lot Merger		0	0	0			0	0	0	0	0
28	11 4311	County Administrative Fee		0	(7,890)	(7,800)			0	0	0	0	0
29	11 4360	Standby Availability Charges		177,100	175,896	175,500			178,000	0	0	178,000	0
30	11 4373	Inspection Fee Revenue		9,103	12,040	13,000			9,100	0	0	9,100	0
31	11 4390	Miscellaneous Revenue		1,182	670	0			1,000	0	0	1,000	0
32	11 4200	Interest Income		3,807	0	0			31,000	0	0	31,000	0
33													
34		Total Revenues		\$2,541,179	\$2,713,608	\$3,194,622	\$3,424,250	\$3,400,000	\$24,250				
35		OTHER SOURCES OF FUNDS											
36	11 4397	Loan Proceeds - Dump Truck				76,000			0	0	0	0	0
37						0			0	0	0	0	0
43		Total Other Sources of Funds		\$0	\$0	\$76,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Total Sources of Funds		\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250				
45		USES OF FUNDS											



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

3%

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



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

3%


A	B	C	D	F	G	H	I	J	K	X	Y	Z
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
118	6060E	Utilities - Electricity	140,114	132,541	162,244	167,111	0	(167,111)				
119	6060G	Utilities - Gas	0	0	0	0	0					
120	6060I	Utilities - Internet	4,142	3,556	4,303	4,432	0	(4,432)				
121	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,038	5,699	6,660	6,860	0	(6,860)				
122	6060S	Utilities - Sewer	1,024	1,079	1,152	1,187	0	(1,187)				
123	6060W	Utilities - Water	1,280	0	0	0	0	0				
124	6063	M & R Communications Equipment	0	1,848	2,500	2,575	0	(2,575)				
125	6078	Land Lease - Well Site	37,554	38,624	40,145	41,349	0	(41,349)				
126	6080E	Professional Services - Engineering	0	270	0	0	0	(30,000)				
127		Urban Water Mgmt Plan				30,000	0	(10,000)				
128		Water Use Efficiency Plan Update				10,000	0	(7,725)				
129	6080G	Professional Services - GIS Development	5,070	3,220	7,500	7,725	0	(5,150)				
130	6080K	Professional Services - District Counsel	24,006	7,794	5,000	5,150	0	(15,000)				
131	6080L	Land Conservancy - Lot Inventory, Etc.	8,539	21,157	0	0	0	(8,499)				
132	6080M	Professional Services - Misc./Other	85,778	50,391	14,563	15,000	0	(206)				
133	6080V	Voluntary Lot Merger Program	10,747	12,715	8,251	8,499	0	(21,445)				
134	6086	Outside Services	0	0	200	206	0	(92)				
135	6089	Emergency Medical Supplies	0	0	89	92	0	(21,445)				
136	6090	Department Operating Supplies	6,511	2,656	20,820	21,445	0	(11,415)				
137	6090B	Sensor Cleaning	355	0	0	0	0	0				
138	6091	Lab Tests	22,571	10,527	11,083	11,415	0	(9,008)				
139	6091B	Operating Supplies	418	2,497	0	0	0	(5,008)				
140	6091G	Calibration	2,627	5,028	2,625	2,704	0	(12,360)				
141	6091H	Lab Testing	(95)	0	0	0	0	(284)				
142	6092	Lab Supplies	0	0	0	0	0	0				
143	6093	Small Tools and Equipment	5,443	4,105	8,746	9,008	0	(5,008)				
144	6094	Clothing and Uniform	8,182	3,986	4,862	5,008	0	(12,360)				
145	6096	Fuel - Gas and Diesel	16,000	17,323	12,000	12,360	0	(284)				
146	6115	Meeting Expenses	108	0	276	284	0	(3,090)				
147	6120E	Travel, Training, Seminars-Employees,	4,176	4,230	3,000	3,090	0	(2,544)				
148	6125	Employee Recruitment	3,772	5,399	2,470	2,544	0	0				
149	6610	Retrofit Program	0	0	0	0	0	0				
150	6611	Rebate Program - Cisterns, Toilets, Wash	0	0	7,500	7,725	0	758,000				
151		Prop 218 Estimates										
159		Total Services & Supplies	\$703,684	\$664,640	\$670,376	\$764,987	\$758,000	(\$6,987)				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

3%


ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
CAPITAL OUTLAY							
160	Capital Assets						
163	6170 Replace 2005 F150 Truck	715,506	0	0	35,000	0	(35,000)
164	Security Improvements @ WTP				9,000	0	(9,000)
165	6170 Trailer-Mounted Vacuum Exactor				46,169	0	0
166	6170 Air Compressor & Jack Hammer				22,557	0	0
167	6170 Dump Truck Replacement (Ford F-650)				74,871	0	0
168	6170 Zone 2 to 7 Trans Main SR Crk Ped Brdg				20,000	0	0
169	6170 Replacement of Leimert Service Lines				0	0	0
170	6170 Water Meter Replacement/Upgrade				50,000	0	0
171	6170 GIS Update/Upgrade				10,000	0	0
172	6170 Valve Replacements				10,000	0	0
173	6170 Rodeo Grounds Pump Station Replacement				0	0	0
174	6170 SCADA System - LT Water Portion				70,000	0	0
175							
176							
177							
178	Waterline Crossing at Pedestrian Bridge				120,000	0	(120,000)
179	Water Meters/SCADA System				436,000	0	(436,000)
180							
181							
182	Prop 218 Estimates					600,000	600,000
185	Total Capital Outlay	\$715,506	\$0	\$303,597	\$600,000	\$600,000	\$0
DEBT SERVICE							
186	6180U Loan Principal-Ford F-250	0	8,363	8,816	8,726	0	(8,726)
187	6180H Interest Expense	0	917	795	885	0	(885)
188	6180U Loan Principal-City National Bank	8811	0	0	0	0	0
189	6180H Interest Expense	216	0	0	0	0	0
190	6180U Loan Principal-Muni Fin Ford Dump Trk	0	0	0	13,754	0	(13,754)
191	6180H Interest Expense - Muni Fin Ford Dump Trk	0	0	0	3,182	0	(3,182)
192							
193							
194	Total Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	\$0	(\$26,547)
ADMINISTRATIVE COST ALLOCATION							
195	Administrative Cost Allocation - Water Fund						
196	Administrative Cost Allocation - SWF Fund	582,420	909,348	554,969	613,410	945,000	331,590
197	Administrative Cost Allocation - SWF-C Fund				295,063	0	(295,063)
198	Administrative Cost Allocation - SWF-C Fund				98,354	0	(98,354)


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11											
2	WATER FUND - 11, DEPARTMENT - 11 3%											
3												
4												
5												
6												
7												
ACCOUNT NO.	WATER FUND	WATER DEPARTMENT - 11	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
201		Total Administrative Cost Allocation	\$582,420	\$909,348	\$554,969	\$1,006,827	\$945,000	(\$61,827)				
202		Total Expenditures	\$2,772,634	\$2,406,316	\$2,314,438	\$3,260,976	\$3,361,000	\$100,024				
203	OPERATING SURPLUS/(DEFICIT)											
204			(\$231,455)	\$307,292	\$956,184	\$163,274	\$39,000	\$124,274				
205	TRANSFERS & ENCUMBRANCES											
206	01.4625	Transfers In - From General Fund	0	0	0	0	0	0				
207		(Transfers Out)										
208		Encumbrances - Sources of Funding										
209		Encumbrances - (Designated Funds)										
210												
211		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0				
212	RESERVES											
213		Use of Reserves			0		0	0				
214		(Additions to Reserves - Vehicle Repl)			0		0	0				
215		Other Adjustments			0		0	0				
216												
217		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0				
218	NET BUDGETARY SOURCES/USES											
219			(\$231,455)	\$307,292	\$956,184	\$163,274	\$39,000	\$124,274				
220	RESERVES											
221		Beginning Reserves										
222		Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$163,274	\$39,000	\$124,274				
223		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0				
224		ENDING RESERVES	(\$231,455)	\$307,292	\$956,184	\$163,274	\$39,000	\$124,274				
225												


WATER FUND


SWF OPERATIONS – 39


SWF CAPITAL - 40

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25												
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
SOURCES OF FUNDS													
8													
9	Revenues	\$989,347	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180						
10	Other Sources of Funds	\$219,113	\$0	\$0	\$0	\$0	\$0						
11	Total Sources of Funds	\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180						
USES OF FUNDS													
12													
13	Salaries & Wages	\$40,177	\$6,439	\$156,794	\$170,825								
14	Benefits	\$0	\$2,381	\$74,062	\$100,585								
15	Personnel Services	\$40,177	\$8,820	\$230,856	\$271,410	\$261,000	(\$10,410)						
16	Services & Supplies	\$246,987	\$660,026	\$260,633	\$236,555	\$135,000	(\$41,555)						
17	Capital Outlay	\$0	\$49,321	\$35,000	\$0	\$0	\$0						
18	Debt Service	\$654,051	\$682,025	\$659,424	\$659,426	\$660,000	\$574						
19	Administrative Cost Allocation	\$0	\$0	\$267,485	\$0	\$0	\$0						
20	Total Expenditures	\$941,215	\$1,400,192	\$1,453,398	\$1,167,391	\$1,056,000	(\$51,391)						
21	OPERATING SURPLUS/(DEFICIT)	\$267,245	(\$487,784)	(\$462,380)	\$10,789	\$116,000	(\$45,211)						
22	RESERVES												
23	Beginning Reserves	\$0	\$0	\$0	\$0	-	-						
24	Operating Surplus / (Deficit)	\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(57,000)	(45,211)						
25	Transfers & Encumbrances	\$0	\$0	\$0	\$0	0	0						
26	ENDING RESERVES	\$267,245	(\$487,784)	(\$462,380)	(\$162,211)	(\$57,000)	(\$45,211)						


	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
2	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
3	3%											
4	ACCOUNT											
5	WATER FUND											
6	SWF DEPARTMENT - 25											
7	ACTUAL											
8	ACTUAL (unaudited)											
9	ESTIMATED											
10	2019/20											
11	PROPOSED											
12	BUDGET											
13	2019/20											
14	PROP. 218											
15	ESTIMATES											
16	2019/20											
17	EST. P218											
18	2019/20											
19	EST. P218											
20	VARIANCE											
21	ACTUAL											
22	ACTUAL (unaudited)											
23	ESTIMATED											
24	2019/20											
25	PROPOSED											
26	BUDGET											
27	2019/20											
28	PROP. 218											
29	ESTIMATES											
30	2019/20											
31	EST. P218											
32	2019/20											
33	EST. P218											
34	VARIANCE											
35	ACTUAL											
36	ACTUAL (unaudited)											
37	ESTIMATED											
38	2019/20											
39	PROPOSED											
40	BUDGET											
41	2019/20											
42	PROP. 218											
43	ESTIMATES											
44	2019/20											
45	EST. P218											
46	2019/20											
47	EST. P218											
48	VARIANCE											
49	ACTUAL											
50	ACTUAL (unaudited)											
51	ESTIMATED											
52	2019/20											
53	PROPOSED											
54	BUDGET											
55	2019/20											
56	PROP. 218											
57	ESTIMATES											
58	2019/20											
59	EST. P218											
60	VARIANCE											


	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
2	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
3	3%											
4	ACCOUNT	WATER FUND	ACTUAL	(unaudited)	ESTIMATED	2019/20	2019/20	2019/20	2019/20	EST. P218	2019/20	
5	NO.	SWF DEPARTMENT - 25	FY 2016/2017	ACTUAL	FY 2017/2018	FY 2018/2019	PROPOSED	BUDGET	ESTIMATES	EST. P218	VARIANCE	
6												
7												
60		BENEFITS										
61	5101	Uniform Allowance	0	0	400	400	400	0	0	0	(400)	
62	5102	Dental Insurance	0	212	3,358	1,762	1,762	0	0	0	(1,762)	
63	5103	Medical Insurance	0	603	24,395	39,152	39,152	0	0	0	(39,152)	
64	5105	Life Insurance	0	2	115	239	239	0	0	0	(239)	
65	5106	FICA	0	387	9,331	10,482	10,482	0	0	0	(10,482)	
66	5107	Medicare	0	91	2,291	2,586	2,586	0	0	0	(2,586)	
67	5108	Workers Compensation	0	236	6,742	8,912	8,912	0	0	0	(8,912)	
68	5109	PERs - Retirement	0	850	25,403	33,178	33,178	0	0	0	(33,178)	
69	5120	Other Employee Benefits	0	0	1,637	1,716	1,716	0	0	0	(1,716)	
70	5122	Medical Reimbursements - HRA	0	0	390	2,158	2,158	0	0	0	(2,158)	
71												
72		Prop 218 Estimates								261,000	261,000	
75		Total Benefits	\$0	\$2,381	\$74,062	\$100,585	\$100,585	\$261,000	\$261,000	\$160,415	\$160,415	
76		Total Personnel Services	\$40,177	\$8,820	\$230,856	\$271,410	\$271,410	\$261,000	\$261,000	(\$10,410)	(\$10,410)	
77		SERVICES & SUPPLIES										
78	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0	0	0	0	
79	6031G	Maintenance & Repairs - Generators	0	0	0	0	0	0	0	0	0	
80	6031Z	Maintenance	27,191	115,387	20,155	20,760	20,760	0	0	0	(20,760)	
81	6032B	Off-Hauling RO Brine	0	0	3,000	3,090	3,090	0	0	0	(3,090)	
82	6033B	Maintenance & Repairs - Buildings	0	450	1,368	1,409	1,409	0	0	0	(1,409)	
83	6033G	Maintenance & Repairs - Grounds	0	0	2,016	2,076	2,076	0	0	0	(2,076)	
84		Replace Analyzers (2)				7,500	7,500	0	0	0	(7,500)	
85		Pickling Filters for Preservation				60,000	60,000	0	0	0	(60,000)	
86	6036	Maintenance & Repairs- Emergency	0	16,253	36,881	37,987	37,987	0	0	0	(37,987)	
87	6041L	Maintenance & Repairs - Vehicles Licenses	0	0	225	232	232	0	0	0	(232)	
88	6044	Comp/Copier/Printer Services	0	0	401	413	413	0	0	0	(413)	
89	6051	Postage & Shipping	0	32	3,773	3,886	3,886	0	0	0	(3,886)	
90	6055	Government Fees & Licenses	108	44,790	22,000	22,660	22,660	0	0	0	(22,660)	
91	6060C	Utilities - Cell Phone	0	45	216	222	222	0	0	0	(222)	
92	6060E	Utilities - Electricity	38,527	48,518	15,600	16,068	16,068	0	0	0	(16,068)	
93	6070	Equipment Rent	0	4,036	24,192	24,918	24,918	0	0	0	(24,918)	
94		Reduce Tank Rental to 3 Months				(18,688)	(18,688)	0	0	0	18,688	
95	6080K	Professional Services - District Counsel	18,299	23,816	0	0	0	0	0	0	0	

	B	C	D	F	G	H	I	J	K	X	Y	Z
	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
3	3%											
4	3%											
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
96	6080L Professional Services - Legal	23,840	8,035	6,708	0	0	0					
97	6080M Professional Services - Misc./Other	26,149	154,425	16,834	17,339	0	(17,339)					
98	6086 Outside Services	0	0	43	44	0	(44)					
99	6090 Department Operating Supplies	0	0	1,895	1,952	0	(1,952)					
100	6090B Sensor Cleaning	2,865	0	0	0	0	0					
101	6091 Lab Tests	4,909	152,950	10,000	10,300	0	(10,300)					
102	6091B Operating Supplies	2,483	7,567	4,548	4,684	0	(4,684)					
103	6091E Baseline Mon	150	0	0	0	0	0					
104	6091F Remote Monitoring	3,243	500	6,000	6,180	0	(6,180)					
105	6091G Calibration	0	0	0	0	0	0					
106	6091H Lab Testing	0	10,277	0	0	0	0					
107	6092 Clothing and Uniform	0	574	2,376	2,447	0	(2,447)					
108	6094 Fuel - Gas and Diesel	0	0	168	173	0	(173)					
109	6096 Meeting Expense	0	0	4,440	4,573	0	(4,573)					
110	6115 Travel, Training, Seminars – Employees	0	0	0	0	0	0					
111	6120E Employee Recruitment	57	700	1,090	1,123	0	(1,123)					
112	6125 Vehicles	0	0	0	0	0	0					
113	6195 Performance Bonds	0	0	5,054	5,206	0	(5,206)					
114	6829D Financial Services	71,649	71,649	71,650	0	0	0					
115	6829M EWS Environmental	0	0	0	0	0	0					
116	6829S Prop 218 Estimates	27,517	22	0	0	0	0					
148				0	0	135,000	135,000					
151	Total Services & Supplies	\$246,987	\$660,026	\$260,633	\$236,555	\$135,000	(\$41,555)					
152	CAPITAL OUTLAY											
153	6170E Impoundment Basin	0	49,321	35,000	0	0	0					
154	Capital Assets											
155	Prop 218 Estimates			0	0	0	0					
161	Total Capital Outlay	\$0	\$49,321	\$35,000	\$0	\$0	\$0					
162	DEBT SERVICE											
163	6195 Vehicle	0	22,599	0	0	0	0					
164	6180P Loan Principal	313,861	326,893	340,465	354,604	0	(354,604)					
165	6180I Interest Expense	340,190	332,533	318,959	304,822	0	(304,822)					
166				0		660,000	660,000					

	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
2	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
3	3%											
4	ACCOUNT WATER FUND SWF DEPARTMENT - 25											
5	ACTUAL (unaudited) ACTUAL ESTIMATED 2019/20 PROPOSED 2019/20 PROP. 218 2019/20 NO. FY 2016/2017 FY 2017/2018 FY 2018/2019 BUDGET ESTIMATES VARIANCE											
6	Total Debt Service \$654,051 \$682,025 \$659,424 659,426 \$660,000 \$574											
7	ADMINISTRATIVE COST ALLOCATION											
168	Administrative Cost Allocation - See Water Fund FY 2019/20 0 0 267,485 0 0 0 0											
169	Total Administrative Cost Allocation \$0 \$0 \$267,485 \$0 \$0 \$0 \$0											
170	Total Expenditures \$941,215 \$1,400,192 \$1,453,398 \$1,167,391 \$1,056,000 (\$51,391)											
171	OPERATING SURPLUS/(DEFICIT) \$267,245 (\$487,784) (\$462,380) \$10,789 \$116,000 (\$45,211)											
172	TRANSFERS & ENCUMBRANCES											
173	Transfers In - From General Fund 0 0 0 0 0 0 0											
174	(Transfers Out) 0 0 0 0 0 0 0											
175	Encumbrances - Sources of Funding 0 0 0 0 0 0 0											
176	Encumbrances - (Designated Funds) 0 0 0 0 0 0 0											
177	NET TRANSFERS & ENCUMBRANCES \$0 \$0 \$0 \$0 \$0 \$0 \$0											
178	RESERVES											
179	Use of Reserves 0 0 0 0 0 0 0											
180	(Additions to Reserves - 2 Month Operations) (173,000) (173,000) (173,000) 0 0 0 0											
181	Other Adjustments 0 0 0 0 0 0 0											
182	RESERVES - INCREASE / (DECREASE) \$0 \$0 \$0 (\$173,000) (\$173,000) \$0 \$0											
183	NET BUDGETARY SOURCES/USES \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
184	RESERVES											
185	Beginning Reserves 0 0 0 0 0 0 0											
186	Operating Surplus / (Deficit) \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
187	Transfers & Encumbrances \$0 \$0 \$0 \$0 \$0 \$0 \$0											
188	ENDING RESERVES \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
189	NET BUDGETARY SOURCES/USES \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
190	RESERVES											
191	Beginning Reserves 0 0 0 0 0 0 0											
192	Operating Surplus / (Deficit) \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
193	Transfers & Encumbrances \$0 \$0 \$0 \$0 \$0 \$0 \$0											
194	ENDING RESERVES \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
195	NET BUDGETARY SOURCES/USES \$267,245 (\$487,784) (\$462,380) (\$162,211) (\$57,000) (\$45,211)											
196	RESERVES											

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30										
4			SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30										
5	ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
8		SOURCES OF FUNDS											
10		Revenues	\$0	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0			
11		Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
12		Total Sources of Funds	\$0	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0			
13		USES OF FUNDS											
16		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
17		Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
18		Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
19		Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
20		Capital Outlay	\$0	\$0	\$235,946	\$138,609	\$250,000	\$111,391	\$111,391	\$0			
21		Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
22		Administrative Cost Allocation	\$0	\$0	\$89,162	\$0	\$0	\$0	\$0	\$0			
23		Total Expenditures	\$0	\$0	\$325,108	\$138,609	\$250,000	\$111,391	\$111,391	\$0			
24		OPERATING SURPLUS/(DEFICIT)											
39			\$0	\$0	(\$256,402)	(\$138,609)	(\$250,000)	\$111,391	\$111,391				
40		RESERVES											
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	\$0	\$0	(\$256,402)	(\$138,609)	(250,000)	111,391	111,391	0			
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
44		ENDING RESERVES											
45			\$0	\$0	(\$256,402)	(\$138,609)	(\$250,000)	\$111,391	\$111,391				

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
			CAMBRIA COMMUNITY SERVICES DISTRICT										
		FUND LEVEL ANALYSIS											
		SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30											
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
SOURCES OF FUNDS													
REVENUES													
9													
10	4390	Miscellaneous Revenue			68,706		0						
33		Total Revenues	\$0	\$0	\$68,706	\$0	\$0						
OTHER SOURCES OF FUNDS													
34							0						
35							0						
42		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0						
43		Total Sources of Funds	\$0	\$0	\$68,706	\$0	\$0						
USES OF FUNDS													
SALARIES & WAGES													
46							0						
47							0						
54		Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0						
BENEFITS													
55							0						
56							0						
70		Total Benefits	\$0	\$0	\$0	\$0	\$0						
71		Total Personnel Services	\$0	\$0	\$0	\$0	\$0						
SERVICES & SUPPLIES													
72							0						
73							0						
134		Total Services & Supplies	\$0	\$0	\$0	\$0	\$0						
CAPITAL OUTLAY													
135							0						
136							0						
137	6170	Interim SWF AWT/P Off-Hauling Facilities			50,000		0						
138	6170	Impoundment Basin Design Evaluation			11,885		0						
139	39-1829C-11	CIP Brackish Environmental			6,728		0						
140	39-1829I-11	CIP Brackish Legal			40,000		0						
141	39-1829K-11	CIP SWF Public Outreach			2,333		0						
142	6910	Section 7 ESA Consultation			125,000		0						
147							0						

A	B	C	D	F	G	H	I	J	K	X	Y	Z
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</p>												
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
148	EIR Consulting and Section 7 Consultation				28,609	0	(28,609)					
149	Off Hauling / Secondary Containment				20,000	0	(20,000)					
150	Increase in Off Hauling Estimate				10,000	0	(10,000)					
151	Tank Purchase				80,000	0	(80,000)					
152						0	0					
153						0	0					
154	Prop 218 Estimates			0		250,000	250,000					
156	Total Capital Outlay	\$0	\$0	\$235,946	\$138,609	\$250,000	\$111,391					
157	DEBT SERVICE											
158		0		0		0	0					
159		0		0		0	0					
161	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0					
162	ADMINISTRATIVE COST ALLOCATION											
163	Administrative Cost Allocation - See Water Fund FY 2019/20			89,162	0	0	0					
165	Total Administrative Cost Allocation	\$0	\$0	\$89,162	\$0	\$0	\$0					
166	Total Expenditures	\$0	\$0	\$325,108	\$138,609	\$250,000	\$111,391					

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12										
4													
5	ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	2019/20	2019/20	2019/20	EST. P218	2019/20	EST. P218
6				FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET	ESTIMATES	ESTIMATES	VARIANCE			
7					(unaudited)								
8			SOURCES OF FUNDS										
9			Revenues	\$2,017,860	\$2,150,012	\$2,480,472	\$3,024,915	\$3,008,000	\$16,915				
10			Other Sources of Funds	\$0	\$0	\$57,040	\$0	\$0	\$0				
11			Total Sources of Funds	\$2,017,860	\$2,150,012	\$2,537,512	\$3,024,915	\$3,008,000	\$16,915				
12			USES OF FUNDS										
13			Salaries & Wages	\$451,357	\$464,418	\$466,867	\$597,669						
14			Benefits	\$295,618	\$270,400	\$277,391	\$401,733						
15			Personnel Services	\$746,975	\$734,818	\$744,258	\$999,402						
16			Services & Supplies	\$833,097	\$743,910	\$740,030	\$815,231	\$1,078,000	\$146,231	\$78,598			
17			Capital Outlay	\$346,929	\$117,278	\$326,889	\$478,047	\$500,000	\$21,953	(\$42,847)			
18			Debt Service	\$147,686	\$166,124	\$191,859	\$202,847	\$160,000	(\$42,847)	(\$50,388)			
19			Administrative Cost Allocation	\$429,775	\$461,098	\$476,913	\$529,388	\$479,000	(\$50,388)				
20			Total Expenditures	\$2,504,462	\$2,223,228	\$2,479,949	\$3,024,915	\$2,886,000	(\$138,915)				
21			OPERATING SURPLUS/(DEFICIT)	(\$486,602)	(\$73,216)	\$57,563	\$0	\$122,000	(\$122,000)				
22			RESERVES										
23			Beginning Reserves	\$0	\$0	\$0	\$0	\$0	0				
24			Operating Surplus / (Deficit)	(\$486,602)	(\$73,216)	\$57,563	\$0	122,000	(122,000)				
25			Transfers & Encumbrances	\$0	\$0	(\$47,061)	\$0	-	-				
26			ENDING RESERVES	(\$486,602)	(\$73,216)	\$10,502	\$0	\$122,000	(\$122,000)				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

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



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

A	B	C	D	F	G	H	I	J	X	Y	Z
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
98	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$2,702	\$451	\$3,782	3,895		(3,895)			
99	6041V	Maint. & Repairs - Vehicles - Vactor	\$2,115	\$3,630	\$3,000	3,090		(3,090)			
100	6044	Computer Services	\$880	\$0	\$401	413		(413)			
101	6045	Computer/Copier/Printer Supplies/Maint.	\$2,397	\$3,087	\$5,000	5,150		(5,150)			
102		Replace Computers				10,000		(10,000)			
103	6048	Security & Safety	\$8,741	\$3,710	\$4,000	4,120		(4,120)			
104	6050	Office Supplies	\$5,893	\$5,691	\$3,245	3,342		(3,342)			
105	6051	Printing & Shipping	\$5,069	\$5,689	\$13,361	13,762		(13,762)			
106	6052	Bank Services	\$22	\$0	\$0	0		0			
107	6053	Printing/Forms	\$2,548	\$2,137	\$2,014	2,074		(2,074)			
108	6054	Membership Dues, Publications/Books	\$657	\$754	\$343	353		(353)			
109	6055	Government Fees & Licenses	\$89,141	\$83,129	\$91,072	93,804	94,000	196			
110		SWPPP Update				3,000		(3,000)			
111		Haz-Com Update				2,000		(2,000)			
112		Fuel Storage Emergency Response Update				2,000		(2,000)			
113		Odor Control Update				2,000		(2,000)			
114		Operation Maint & Mgmt Program Update				14,000		(14,000)			
115	6060C	Utilities - Cell Phone	\$1,398	\$1,484	\$2,506	2,581		(2,581)			
116	6060E	Utilities - Electricity	\$209,974	\$199,902	\$242,946	250,234	225,000	(25,234)			
117	6060G	Utilities - Gas	\$1,280	\$1,138	\$794	818		(818)			
118	6060I	Utilities - Internet	\$5,202	\$5,367	\$6,511	6,706		(6,706)			
119	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$6,229	\$6,033	\$7,822	8,057		(8,057)			
120	6060W	Utilities - Water	\$13,344	\$5,299	\$1,403	1,445		(1,445)			
121	6063	M & R Communications Equipment	\$150	\$447	\$0	0		0			
122	6070	Equipment Rental	\$9,595	\$697	\$1,000	1,030		(1,030)			
123	6080	Professional Services - Engineering	\$0	\$407	\$0	0		0			
124	6080G	Professional Services - GIS Development	\$3,735	\$4,885	\$6,000	6,180		(6,180)			
125	6080K	Professional Services - District Counsel	\$3,933	\$3,743	\$0	0		0			
126	6080L	Land Conservancy - Lot Inventory, Etc.	\$1,438	\$0	\$0	0		0			
127	6080M	Professional Services - Misc./Other	\$44,063	\$19,527	\$5,000	5,150		(5,150)			
128	6086	Outside Services	\$3,881	\$28,721	\$2,333	2,403		(2,403)			
129	6089	Emergency & Medical Supplies	\$165	\$0	\$500	515		(515)			
130	6090	Department Operating Supplies	\$484	\$0	\$100	103		(103)			
131	6091	Lab Tests	\$25,223	\$28,002	\$25,000	25,750		(25,750)			
132	6091H	Lab Testing	\$125	\$0	\$0	0		0			
133	6092	Lab Supplies	\$1,734	\$2,348	\$2,791	2,875		(2,875)			

Water CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)				
		Ranking	Project Cost	10 yr Cost
Water Distribution System Projects				
1	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 120,000
2	Water Meter Replacements & Upgrades	1	\$ 1,050,000	\$ 1,050,000
3	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000
4	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000
			Priority 1 Subtotal	\$ 1,190,000
5	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000
6	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000
			Priority 2 Subtotal	\$ 608,000
7	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000
8	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000
9	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000
10	Valve Replacements	3	\$ 20,000	\$ 20,000
			Priority 3 Subtotal	\$ 235,000
11	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ 80,000	\$ 80,000
12	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000
			Priority 4 Subtotal	\$ 245,000
Tank & Booster Pump Station Projects				
1	SCADA System - Long-term Water Portion	1	\$ 250,000	\$ 250,000
2	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000
3	San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000
			Priority 2 Subtotal	\$ 125,000
4	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000
Water conservation				
1	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000
Vehicles & Trailer Mounted-Equipment				
1	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000
Overhead Projects				
1	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000
			Grand Total	\$ 4,619,000
			Priority 1 Total	\$ 1,940,000
			Priority 2 Total	\$ 733,000
			Priority 3 Total	\$ 1,701,000
			Priority 4 Total	\$ 245,000
SWF CIP - Capital Improvement Program (Revised 4/30/2019 - For Discussion Only)				
		Ranking	Project Cost	10 yr Cost
Permitting				
1	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 10,000	\$ 10,000
2	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000
			Priority 1 Subtotal	\$ 110,000
Interim, short-term SWF Modifications				
1	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)			
	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000
	b) Tank purchase	1	\$ 80,000	\$ 80,000
			Priority 1 Subtotal	\$ 100,000
Advanced Water Treatment Plant				
1	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000
2	Filters / membrane replacements (or build reserves for future)	2		\$ -
			Priority 2 Subtotal	\$ 10,000
Long-Term Improvement Modifications				
1	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000
2	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000
3	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000
			Priority 2 Subtotal	\$ 250,000
4	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000
5	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000
6	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000
			Priority 3 Subtotal	\$ 410,000
			Grand Total	\$ 920,000
			Priority 1 Total	\$ 250,000
			Priority 2 Total	\$ 260,000
			Priority 3 Total	\$ 410,000
			Priority 4 Total	-

1 Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)				
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
3	Wastewater Treatment Plant Projects in SST			
4	1 Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ 232,500	\$ 232,500
5	2 Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000
6	3 Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000
7	4 Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ 846,250	\$ 846,250
8	5 Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750
9	6 Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000
10	7 Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ 733,750	\$ 733,750
11	8 RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ 496,250	\$ 496,250
12	9 SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250
13	10 Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500
14	11 Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000
15	12 Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ 961,250	\$ 961,250
16		Subtotal	\$ 11,877,500	\$ 11,877,500
17	Treatment Plant Projects Not in SST			
18	1 Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000
19	Collection System Projects			
20	1 Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000
21	2 Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000
22	3 Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000
23	4 Five-Year Replacement and New PCs for operators	1	\$ 10,000	\$ 20,000
24	5 Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)	1	\$ 40,000	\$ 400,000
25	6 Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs,)	1	\$ 50,000	\$ 500,000
26	7 Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000
27	8 Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000
28	9 Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, MCC, bypass piping	1	\$ 265,000	\$ 265,000
29		Subtotal	\$ 1,615,000	\$ 2,435,000
30				
31	1 Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000
32	2 Annual manhole raising due to street overlays & roadway work/Manhole cover replacements	2	\$ 10,000	\$ 100,000
33		Subtotal	\$ 85,000	\$ 175,000
34				
35	1 Annual Collection System Repairs to reduce I/I & damaged pipe sections	3	\$ 50,000	\$ 500,000
36	2 Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)	3	\$ 300,000	\$ 300,000
37	3 Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ 10,000	\$ 10,000
38	4 Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000
39	5 Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000
40	6 Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000
41		Subtotal	\$ 700,000	\$ 1,420,000
42				
43	1 Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000
44	2 Collection System smoke testing	4	\$ 50,000	\$ 50,000
45		Subtotal	\$ 75,000	\$ 75,000
46	Vehicles and Trailer- Mounted Equipment			
47	1 Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 50,000	\$ 50,000
48	2 Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000
49		Subtotal	\$ 568,000	\$ 568,000
50				
51	3 Vehicle Replacement Program (Annual reserves)	3	\$ 25,000	\$ 250,000
52				
53	4 Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)	4	\$ 15,000	\$ 150,000
54	Deferred Major Maintenance			
55	1 Cleaning of aeration basins (after screen installation)	1	\$ 20,000	\$ 20,000
56	2 Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions	1	\$ 10,000	\$ 10,000
57		Subtotal	\$ 30,000	\$ 30,000
58				
59	3 Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000
60	4 Eastern clarifer - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000

1 **Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)**

2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
61	5 Repainting of WWTP	2	\$ 30,000	\$ 30,000
62	6 Repainting of lift station facilities	2	\$ 10,000	\$ 10,000
63		Subtotal	\$ 40,000	\$ 40,000
64				
65	7 Seal coat AC pavement at WWTP	4	\$ 65,000	\$ 65,000
66			Grand Total	\$ 17,120,500
67			Priority 1 Total	\$ 3,068,000
68			Priority 2 Total	\$ 215,000
69			Priority 3 Total	\$ 1,670,000
70			Priority 4 Total	\$ 290,000
71			SST Total	\$ 11,877,500

Cambria Community Services District
FY 2019/20 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2019/20 Funded Amount	FY 2019/20 Unfunded Amount
General Fund	Fire	Image Trend EMS Software	2,800	2,800	-
General Fund	Fire	Image Trend Fire Software	2,000	2,000	-
General Fund	Fire	SCBA Fire Flow Testing	600	600	-
General Fund	Fire	Fuel Station Computer Replacement	7,500	7,500	-
General Fund	Fire	SCBA Bottle Replacements (6)	12,000	6,000	6,000
General Fund	Fire	Computer Replacements (3)	5,000	-	5,000
General Fund	Fire	Copier Replacement	6,000	-	6,000
General Fund	Fire	Rope Rescue Gear	3,000	3,000	-
General Fund	Fire	Replace Gym Equipment	5,300	-	5,300
General Fund	Fire	Station Security Upgrade	72,000	10,000	62,000
General Fund	Fire	Radio Upgrade/Replacement	75,000	75,000	-
General Fund	Fire	Public Information - website	1,200	1,200	-
General Fund	Fire	Public Events	1,000	1,000	-
General Fund	Fire	Office Supplies	1,000	1,000	-
General Fund	Fire	Printing & Shipping	1,200	1,200	-
General Fund	Fire	Membership, Dues & Publications	1,500	1,500	-
General Fund	Fire	FR Haz Defensible Space/Chipping	10,300	2,000	8,300
General Fund	Fire	Employee Recognition	500	500	-
General Fund	Fire	Employee Recruitment	500	500	-
General Fund	Fire	FD-Aware/Education/Cert	7,500	7,500	-
Sub-Total			215,900	123,300	92,600
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step E & Benefits)	86,750	-	86,750
General Fund	Facilities & Resources	Buildings & Grounds Increase for Homeless camp cleanup, weed abatement & tree removal	15,000	7,000	8,000
General Fund	Facilities & Resources	Fiscalini Ranch Increase for Parking Lot Maint, Dog Park Fence, ADA Pathway	30,000	14,000	16,000
General Fund	Facilities & Resources	Paint Ladder Rack F250	1,000	1,000	-
General Fund	Facilities & Resources	Repairs to Tractor & Skid Steer	2,819	2,819	-
General Fund	Facilities & Resources	Equipment Rental of Stump Grinder	1,200	1,200	-
General Fund	Facilities & Resources	Center St Sidewalk Repairs	15,000	15,000	-
General Fund	Facilities & Resources	Vets Hall Replace Legion Kitchen Roof	19,000	-	19,000
General Fund	Facilities & Resources	Vets Hall Public Restroom Improvements	7,500	-	7,500
General Fund	Facilities & Resources	Vets Hall Shed Replacement	5,000	-	5,000
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line	50,000	-	50,000
General Fund	Facilities & Resources	Vets Hall Paint Exterior Building	25,000	-	25,000
General Fund	Facilities & Resources	Vets Hall Recoat/Seal & Restripe Parking Lot	15,000	-	15,000
Sub-Total			273,269	41,019	232,250
General Fund	Administration	Addition of Clerical Assistant (Step E & Benefits)	68,290	-	68,290
General Fund	Administration	Tyler Annual Maintenance	36,800	36,800	-
General Fund	Administration	Purchase Admin Software (add full system cost)	68,900	68,900	-
General Fund	Administration	Purchase Fixed Asset Module	1,260	1,260	-
General Fund	Administration	Purchase Work Order Module	6,300	6,300	-
Sub-Total			181,550	113,260	68,290
Total General Fund			670,719	277,579	393,140
Water Fund	Water	Addition of Water Operator II (Step E & Benefits)	98,970	98,970	-
Water Fund	Water	Annual Tank Inspection	10,000	10,000	-
Water Fund	Water	SS Well Field Dosing Lines & Analyzers	7,500	7,500	-
Water Fund	Water	Paint Building	10,000	10,000	-
Water Fund	Water	Reporting Software	2,000	2,000	-
Water Fund	Water	Replace 3 Computers	5,000	5,000	-
Water Fund	Water	Urban Water Mgmt Plan	30,000	30,000	-
Water Fund	Water	Water Use Efficiency Plan Update	10,000	10,000	-
Water Fund	Water	Replace 2005 F150 Truck	35,000	35,000	-
Water Fund	Water	Security Improvements @ WTP	9,000	9,000	-
Sub-Total			217,470	217,470	-
Water Fund	SWF - Operations	Replace Analyzers (2)	7,500	7,500	-
Water Fund	SWF - Operations	Pickling of Filters for Preservation	60,000	60,000	-
Water Fund	SWF - Operations	Reduce Tank Rental to 3 Months	(18,688)	(18,688)	-
Sub-Total			48,812	48,812	-

Cambria Community Services District
FY 2019/20 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2019/20 Funded Amount	FY 2019/20 Unfunded Amount
Water Fund	SWF - Capital	Increase in Off Hauling Expense	10,000	10,000	-
		Sub-Total	10,000	10,000	-
Wastewater Fund	Wastewater	Addition of (2) Wastewater Collection System Operator (Step E & Benefits)	183,280	183,280	-
Wastewater Fund	Wastewater	Paint Building	20,000	20,000	-
Wastewater Fund	Wastewater	Replace Computers	10,000	10,000	-
Wastewater Fund	Wastewater	SWPPP Update	3,000	3,000	-
Wastewater Fund	Wastewater	Haz-Com Update	2,000	2,000	-
Wastewater Fund	Wastewater	Fuel Storage Emergency Response Update	2,000	2,000	-
Wastewater Fund	Wastewater	Odor Control Update	2,000	2,000	-
Wastewater Fund	Wastewater	Operation Maint & Mgmt Program Update	14,000	14,000	-
Wastewater Fund	Wastewater	Security Improvements @ WWTP	9,000	9,000	-
Wastewater Fund	Wastewater	Replace 1996 F150 Rack Truck	25,000	25,000	-
		Sub-Total	270,280	270,280	-
Total Enterprise Funds			546,562	546,562	-