

CAMBRIA COMMUNITY SERVICES DISTRICT



**FISCAL YEAR 2016 - 2017
OPERATING BUDGET
JUNE 23, 2016**

June 23, 2016

President Robinette and CCSD Board of Directors,

I am pleased to present the Cambria Community Services District Proposed Annual Budget for Fiscal Year 2016-2017. An organization chart is provided on page 1. Area summaries are provided on pages 2 through 10 and budget details for each area are provided on pages 11 through 37.

In preparation for the Fiscal Year 2016/2017 Budget, certain assumptions needed to be made both from a revenue and expenditure perspective. These budgetary assumptions follow.

The Property Tax Revenue estimate in the budget is projected to increase from FY 2015/2016 to FY 2016/2017 by 5.0% or \$231,128.

The Fire Benefit Assessment is projected to increase from FY 2015/2016 to FY 2016/17 by 2.0% or \$8,680.

This proposed budget includes a Cost of Living Salary increase on July 1, 2016 for SEIU employees of 3.5% and one for IAFF Firefighters on 12/20/16 for 3.5%. Budgeted staff now includes 32 full time and 12 part-time employees representing 33 Full Time Equivalent employees. A detailed staffing plan for Fiscal Year 2016-17 is included as part of the proposed budget.

In the proposed budget the net cost to operate the Administrative Department has been fully allocated to other departments in the General Fund and to the Water and Wastewater Funds based on the percent of administration staffing effort that is dedicated to each department or fund.

The attached proposed budget shows:

- the Fiscal Year 2015-2016 Budget as amended and approved in February 2016,
- actual expenditures for Fiscal Year 2015/2016 through May 31, 2016, and
- the Proposed Budget for Fiscal Year 2016/2017.

Water Fund: Operations Department Analysis. On February 12, 2016, the District adopted increased water and wastewater rates which are designed to eliminate operating deficits in those funds. The new rates became effective March 1, 2016 and are reflected in the budgeted revenues for those funds.

The following chart shows the proposed budget for FY 2016/2017 compared to the revenues and expenditures projected in the rate study associated with the rate increases.

| WATER DEPARTMENT | RATES | |
|----------------------|-----------|-----------|
| | APPROVED | FY 16-17 |
| | FEB 2016 | BUDGET |
| WATER SALES | 1,937,000 | 1,937,000 |
| STANDBY | 178,000 | 178,000 |
| RESOURCE CONSV | 70,000 | 98,500 |
| OTHER | 60,000 | 95,044 |
| PROCEEDS FROM DEBT | 1,000,000 | 660,000 |
| TOTAL REVENUES | 3,245,000 | 2,968,544 |
| PERSONNEL | 769,000 | 689,914 |
| REPAIRS | 250,000 | 263,660 |
| UTILITIES | 139,000 | 136,100 |
| PROFSNAL SERVICES | 58,000 | 160,000 |
| SERVICES/SUPPLIES | 161,000 | 173,000 |
| RESOURCE CONSV | 76,000 | 80,000 |
| OVERHEAD | 634,000 | 582,418 |
| CAPITAL EXPENDITURES | 1,000,000 | 794,401 |
| DEBT SERVICE | 100,000 | 54,804 |
| TOTAL EXPENDITURES | 3,187,000 | 2,934,297 |
| DIFFERENCE | 58,000 | 34,247 |

The rate study anticipated \$2,245,000 in operational revenues and \$2,187,000 in operational expenditures leaving a surplus of \$58,000. The rate study also anticipated incurring debt of \$1,000,000 and paying that debt off using \$100,000 generated by the rates each year. The budget being presented has anticipated revenues of \$2,968,544 and anticipated expenditures of \$2,934,297 leaving a surplus of \$34,247. The surplus results primarily from the fact that not all of the \$1,000,000 in capital projects identified in the rate study have been planned for the current fiscal year. When the District is prepared to proceed with those projects, budget amendments will be submitted to the Board for approval.

Resource conservation revenues are higher than rate study estimates because we are anticipating more remodel fees than estimated in the rate study.

Projected Professional Services are higher than included in the rate study because \$75,000 has been added for development of an Urban Water Management Plan and \$51,000 has been added for continued use of Balance Public Relations to assist the District receive financing (grants and low income loans) for needed capital projects.

Services and Supplies are higher than projected in the rate study because of higher licensing fees and higher lab testing and supplies.

Capital Expenditures include \$660,000 for replacement of the Fiscalini Water Tank, \$20,000 for repairs to the Stuart Street Tank, \$81,900 for a SCADA system for the San Simeon Well Field, \$25,000 towards pump station upgrades at the Rodeo Grounds, and \$7,500 for a GIS system.

Sustainable Water Facility Analysis. There are three budgets for the Sustainable Water Facility (SWF).

The first SWF budget is the **Operating Budget**. The additional operating revenues which are charged when the plant is operating are included in this budget. All costs associated with operating the plant are also included in the budget. The preliminary budget to operate the plant for three months projects revenues of \$105,000 and expenditures of \$221,400 resulting in a deficit of \$116,400 for the year. The rate study provided by Bartles and Wells in 2014 projected revenues and expenditures in this area to be \$220,000 per year. Revenues will be substantially below the revenues projected in the rate study because those revenues were based on a 20% reduction in water sales during operation of the plant and the District is actually experiencing closer to a 40% reduction in sales which results in actual revenues being \$108,000 less than projected in the rate study. Expenditures are higher than projected in the rate study primarily due to extensive sampling and operating modifications due to environmental requirements that were not anticipated in the rate study. Staff anticipates that the cost of environmental monitoring will decrease once the permanent operating permit is obtained.

The second SWF budget is the **Capital Cost Recovery Budget**. All revenues from the monthly SWF fixed charges and the monthly SWF usage charges are included in this budget. The funds are dedicated to pay for debt service on the original loan of \$8,939,000 and to pay for maintenance of the SWF when it is not operating. The preliminary budget was developed assuming the SWF will be operational for three months during the fiscal year. The preliminary budget projects revenues of \$847,000 and expenditures of \$830,356 resulting in a surplus of \$16,664 for the year.

The third AWTP budget is the **Capital Projects Budget for the Sustainable Water Facility** (San Simeon Creek Project). This is a continuation of the budget approved last fiscal year – no changes are being recommended to this budget.

The Water Fund also includes a **Capital Project for improvements to the Santa Rosa Creek Equipment**. This is a continuation of the budget approved last fiscal year. Grant funds from the Drinking Water Drought Grant Program in the amount of \$307,876 have been approved. \$248,246 (80%) of those funds have been received and receipt of the additional funds is anticipated this year. Expenditures of \$390,832 have been incurred and future expenses of about \$10,000 are anticipated bringing total projected expenditures to \$400,832. Staff is proposing an increase in expenditure authority to \$400,832 which will leave a deficit of \$92,956 to be funded from the Water Fund Balance.

Wastewater Fund Analysis. On February 12, 2016, the District adopted increased water and wastewater rates which are designed to eliminate operating deficits in those funds. The new rates became effective March 1, 2016 and are reflected in the budgeted revenues for those funds.

The following chart compares the proposed budget for FY 16-17 compared to the revenues and expenditures projected in the rate study associated with the rate increases.

| WASTEWATER DEPARTMENT | RATES | |
|-----------------------|-----------|-----------|
| | APPROVED | FY 16-17 |
| | FEB 2016 | BUDGET |
| WW SALES | 1,862,000 | 1,862,000 |
| STANDBY | 119,000 | 119,000 |
| OTHER | | |
| LOAN PROCEEDS | | 551,000 |
| TOTAL REVENUES | 1,981,000 | 2,532,000 |
| PERSONNEL | 676,000 | 682,445 |
| REPAIRS | 250,000 | 221,873 |
| UTILITIES | 168,000 | 163,700 |
| PROFESSIONAL SERVICES | 27,000 | 68,700 |
| SERVICES/SUPPLIES | 218,000 | 244,700 |
| OVERHEAD | 436,000 | 429,768 |
| DEBT SERVICE | 161,000 | 169,814 |
| CAPITAL PROJECTS | | 551,000 |
| TOTAL EXPENDITURES | 1,936,000 | 2,532,000 |
| DIFFERENCE | 45,000 | (0) |

The rate study anticipated \$1,981,000 in revenues and \$1,936,000 in expenditures leaving a surplus of \$45,000. The proposed budget has anticipated revenues and expenditures of \$2,532,000 leaving no surplus or deficit.

Projected Professional Services are higher than included in the rate study because \$51,000 has been added for continued use of Balance Public Relations to assist the District receive financing (grants and low income loans) for needed capital projects.

This budget includes \$25,000 for a camera survey and hydro-cleaning of 5% of our wastewater lines which was not anticipated in the Rate Study.

This budget also includes \$551,000 for major maintenance as shown on page 25. This is \$36,000 higher than the budget presented in April. This resulted from an increase of \$126,000 in the cost of the purchase and installation of the influent screen, a reduction of \$45,000 for hand rails, elimination of \$30,000 for cathodic protection, and a reduction of \$15,000 for replacement of the grit pumps. The funds budgeted in Fiscal Year 2015-16 for purchase of the influent screen had to be used for emergency repairs necessitating that it be carried over into the Fiscal Year 2016-17 budget. This major maintenance will be funded with loans from the General Fund which will be repaid using some of the annual "maintenance funds" collected from the increased wastewater rates. The increased rates are designed to provide an additional \$250,000 per year for maintenance but staff believes that maintenance efforts can be restricted to no more than \$175,000 leaving about \$75,000 per year to repay the loan. The Water and Wastewater Ad Hoc

Committee supports this approach to resolving these immediate needs for major maintenance at the wastewater plant.

General Fund Analysis. The preliminary budget for the General Fund is balanced as shown below.

| <u>GENERAL FUND</u> | <u>REVENUES</u> | <u>EXPENDITURES</u> | <u>CHANGE TO FUND BALANCE</u> |
|---------------------|------------------|---------------------|-----------------------------------|
| <u>DEPARTMENTS:</u> | | | |
| FIRE | 2,027,058 | 2,027,059 | (0) |
| F&R | 619,948 | 619,948 | 0 |
| P&R | 161,602 | 161,602 | 0 |
| ADMIN | 1,786,690 | 1,786,690 | 0 |
| TOTAL GF | 4,595,298 | 4,595,299 | (0) |

Fire Department. The budget for the Fire Department includes 3 additional firefighters hired under the Safer Grant Program. The projected revenues for the Fiscal Year include \$167,628 in Safer grant reimbursements for these additional firefighters.

Staff recommends purchasing a new first out fire truck this year. We have a proposal for the truck for approximately \$620,000. The proposed budget assumes we will finance the truck over five years and includes \$134,340 for the first annual payment.

The Fire Department needs to replace all Personal Protective Equipment (PPE) for all fire fighters. There are two sets of PPE: one for fighting structure fires and one for fighting wildland fires. The cost to replace one set of PPE for structure fires is \$2,380. The cost to replace one set of PPE for wildland fires is \$525. We need 25 sets for the entire Fire Department which will cost \$72,625. Those costs have not been included in this budget because the District is applying for grants to pay for these purchases. Once it is known exactly how much of our requirements will be funded by grants, the remaining costs will be requested as an augment to this budget

Facilities and Resources Department. The projected revenues for the Fiscal Year for the Facilities and Resources Department are \$32,300 less than last year. Last year's budget included \$60,000 for a grant to purchase trash containers for Main Street. That revenue is not available this year. However, Vet's Hall rental revenues are expected to exceed last year's budget by \$7,845 because of a policy change that drastically reduced the fee waivers that were previously being granted. The projected expenditures for the Fiscal Year for Facilities and Resources are \$9,033 less than last year. Increases in personnel costs of \$62,248 and overhead costs of \$5,180 were more than offset by the decrease in capital expenditures of \$72,000. Personnel costs are greater this year because there was a vacancy for much of the year last year which has been filled. The \$72,000 that was budgeted for trash containers last year is not required this year.

Parks and Recreation Department. The projected revenues for the Fiscal Year for Parks and Recreation Department are \$161,602. That includes \$135,486 from what is left of the Proposition 1A Reserve Funds that have been committed to the East Ranch Improvement Project. The projected expenditures for the Fiscal Year Budget for Parks and Recreation are \$161,602. This is

primarily due to projected expenditures of \$135,486 for the East Ranch Improvement Project but also includes \$10,000 for demolition and removal of the old Phyllips house on the East Ranch.

Administration Department. The projected revenues for the Fiscal Year for the Administrative Department are \$157,371 more than last fiscal year. Increases in property taxes of \$216,876 were partially offset by a decrease of \$57,031 for state mandated costs reimbursements. The proposed expenditures for Fiscal Year 16-17 for the Administrative Department are \$231,598 more than last fiscal year. This increase is primarily due to increases in personnel costs of \$181,974 and capital project expenditures of \$40,000. Last year, two part-time Admin Tech 2 positions that were originally included in the budget were not filled. As a result, at the mid-year budget review, the personnel budget was reduced by almost \$100,000 to reflect those vacancies. The additional \$82,000 being budgeted this year reflects changing both of those part-time positions to full time positions and Cost of Living salary increases for those Admin staff who are members of SEIU. Also in the original budget last year, \$37,500 was included for capital equipment but at the mid-year budget review it was recognized that those expenditures were not going to be made so the budget for last year was reduced to zero at that time.

CONCLUSION:

The **Water Fund** has a total projected deficit of \$65,510 as follows:

| | |
|----------------------------------|-----------------|
| Department Operating Budget | 34,247 |
| SWF Operations Budget | (116,400) |
| SWF Capital Cost Recovery Budget | 16,644 |
| TOTAL WATER FUND | <u>(65,509)</u> |

The **Wastewater Fund** is essentially balanced and no contribution to or from the Fund Balance is projected at this time. The budget includes \$551,000 in capital expenditures and \$244,403 in debt service.

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

Major maintenance and capital improvement projects in all three funds (General Fund, Water Fund and Wastewater Fund) have been deferred for many years. As a result of the poor condition of both plants (water and wastewater) and their associated delivery and collection systems, the District now experiences equipment failures requiring expensive emergency corrective action. This is a problem that has been developing for years and it gets worse each year. The rate study conducted in 2015 partially addressed this issue by providing \$100,000 each year in the Water Fund to allow that fund to borrow \$1,000,000 immediately to pay for crucial infrastructure improvements including the replacement of the Fiscalini Water tank. However, that rate study did not provide any funding for infrastructure improvements in the Wastewater Fund.

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

It is again that time of the year for me to thank all the staff at the CCSD for their dedication and hard work this past year. The Water Department staff operated the SWF plant successfully and continues to operate the regular plant in an outstanding manner. The Wastewater staff has operated short staffed and without a permanent supervisor for much of the year and continues to deal with crisis situations in a professional and exemplary manner. Administrative functions were understaffed during much of the year but all necessary work was accomplished due to the dedication of the staff we did have. And the firefighters in the Fire Department rallied around a temporary Fire Chief to continue providing all fire prevention and emergency medical services while transitioning to a new fire chief.

Respectfully submitted,



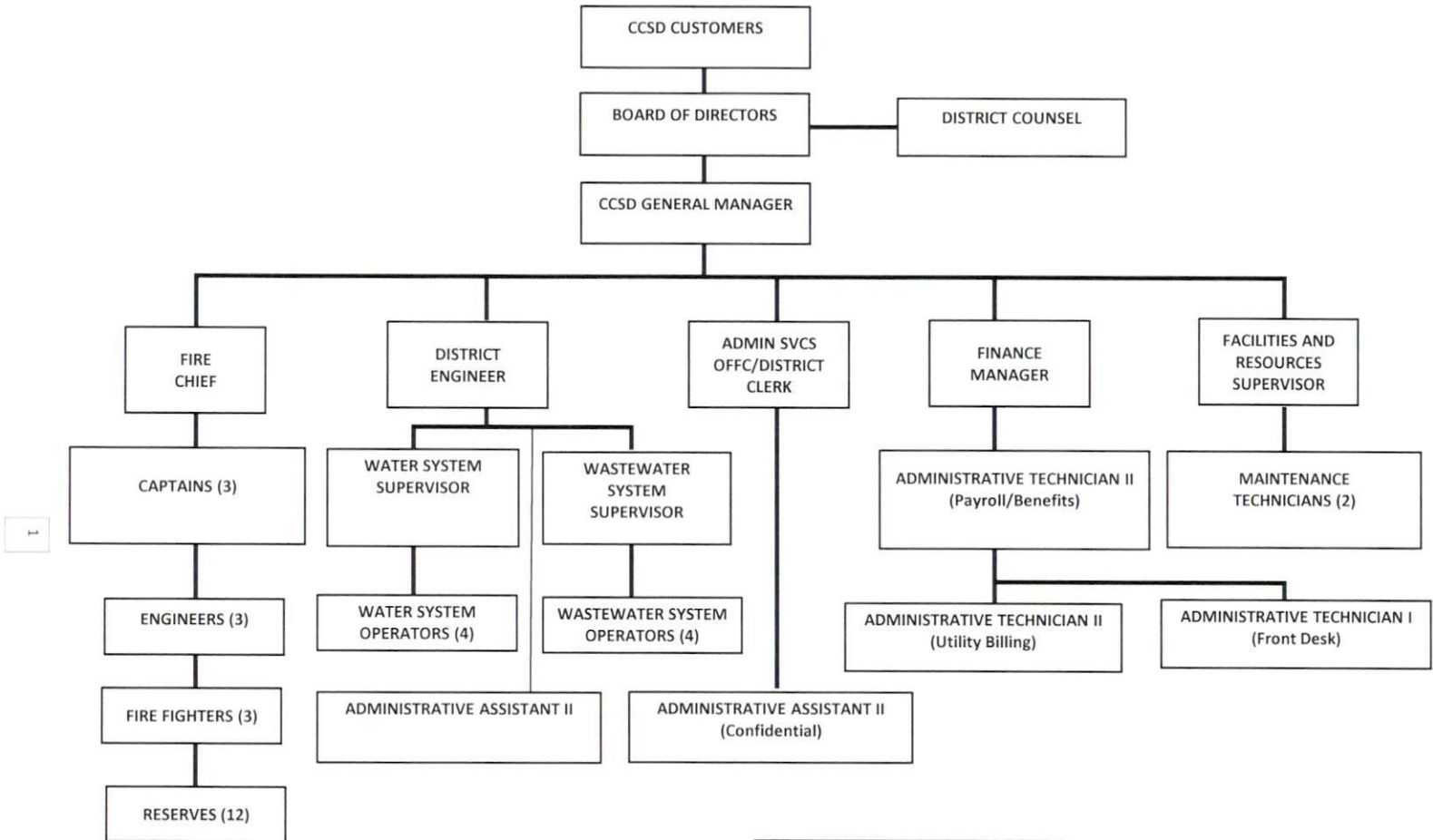
Jerry Gruber
General Manager
Cambria Community Services District

**Cambria Community Services District
Fiscal Year 2016- 2017 Budget**

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CCSD BUDGETED ORGANIZATIONAL CHART FISCAL YEAR 2016-2017



1

New Positions
 1. 3 Fire Fighters funded by SAFER Grant

Changed Positions
 1. Confidential Admin Assistant (24 hours per week) changed to 40 hours per week
 2. Admin Tech I (Front Desk)(28 hours per week) changed to 40 hours per week
 3. Admin Tech II (Office Support)(24 hours per week) changed to 40 hours per week

Deleted Positions
 1. Admin Tech I (Office Support) (16 hrs per week)

Staffing Plan

Directors: 5

Employees:
 Full Time 32 (32.0 Full Time Equivalent)
 Part-Time 12 (3.0 Full Time Equivalent)
 Total 44 (35.0 Full Time Equivalent)

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WATER FUND - OPERATIONS SUMMARY**

| ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|------------------------------------|----------------------------|--|
| OPERATING REVENUES | | | |
| SERVICE FEES | 1,555,700 | 1,363,533 | 1,937,000 |
| STANDBY AVAILABILITY | 127,000 | 175,700 | 178,000 |
| ACCOUNT SERVICE FEES | 24,700 | 23,516 | 31,600 |
| LATE FEES | 30,500 | 36,184 | 40,154 |
| ADMIN FEES | - | 25,999 | 3,290 |
| INTEREST INCOME | - | - | - |
| PROCEEDS FROM DEBT | - | - | 660,000 |
| OTHER | 14,000 | 31,053 | 20,000 |
| RESOURCE CONSERVATION | 97,700 | 88,363 | 98,500 |
| | <u>1,849,600</u> | <u>1,744,348</u> | <u>2,968,543</u> |
| OPERATING EXPENDITURES | | | |
| SALARIES & WAGES | 355,895 | 393,749 | 384,364 |
| PAYROLL TAXES & BENEFITS | 315,688 | 265,515 | 335,550 |
| MAINTENANCE & REPAIR-DELIVERY SYSTEM | 222,800 | 231,602 | 195,300 |
| MAINTENANCE & REPAIR-PLANT | - | 1,402 | 40,000 |
| MAINTENANCE & REPAIR-VEHICLES & EQUIP | 39,000 | 29,309 | 25,000 |
| MAJOR MAINTENANCE | - | - | 3,360 |
| OFFICE SUPPLIES & EQUIPMENT | 22,200 | 18,889 | 23,300 |
| GOVERNMENT FEES, DUES, PUBLICATIONS | 55,000 | 40,155 | 50,000 |
| UTILITIES | 142,300 | 110,004 | 136,100 |
| BAD DEBT & CLAIMS | 2,800 | 1,408 | 2,800 |
| PROFESSIONAL SERVICES | 93,800 | 68,528 | 160,000 |
| LEASE-WELL SITE | 36,100 | 36,727 | 36,200 |
| OPERATING SUPPLIES & EQUIPMENT | 47,350 | 40,332 | 54,550 |
| TRAINING/TRAVEL & RECRUITMENT | 5,400 | 1,858 | 4,900 |
| PUBLIC OUTREACH & EDUCATION | 1,250 | 299 | 1,250 |
| DEBT SERVICE | 9,097 | 285 | 54,804 |
| CAPITAL OUTLAY | 45,800 | 64,132 | 794,401 |
| RESOURCE CONSERVATION PROGRAMS | 87,563 | 55,878 | 50,000 |
| ALLOCATED OVERHEAD | 610,216 | 559,365 | 582,418 |
| | <u>2,092,259</u> | <u>1,919,436</u> | <u>2,934,297</u> |
| OPERATING REVENUE & DEBT PROCEEDS | | | |
| LESS EXPENDITURES | <u>(242,659)</u> | <u>(175,089)</u> | <u>34,247</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WATER FUND - SUSTAINABLE WATER FACILITY OPERATIONS
SUMMARY**

| | <u>REVENUES</u> | <u>EXPENDITURES</u> | <u>NET</u> |
|-----------------------|-----------------|---------------------|-----------------|
| CAPITAL COST RECOVERY | 847,000 | 830,356 | 16,644 |
| PLANT OPERATIONS | 105,000 | 221,400 | (116,400) |
| COMBINED | <u>952,000</u> | <u>1,051,756</u> | <u>(99,756)</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET
SANTA ROSA CREEK CAPITAL PROJECT**

| | <u>Approved Budget FY 2015/16</u> | <u>Already Incurred 5/31/2016</u> | <u>Projected</u> | <u>Grand Total</u> | <u>Proposed Budget Authority</u> |
|--------------|---|---|------------------|------------------------|--|
| REVENUES | 307,876 | 248,246 | 59,630 | 307,876 | 307,876 |
| EXPENDITURES | 394,134 | 390,832 | 10,000 | 400,832 | 400,832 |
| DIFFERENCE | (86,258) | (142,586) | 49,630 | (92,956) | (92,956) |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2016 - 2017
SUSTAINABLE WATER FACILITY CAPITAL PROJECT
SUMMARY**

| | Approved Budget <u>FY 2015/16</u> | Already Incurred <u>5/31/2016</u> | <u>Projected</u> | Grand <u>Total</u> |
|--------------------------------------|--|--|-------------------------|-------------------------------|
| REVENUES | 13,321,256 | 13,102,142 | 219,113 | 13,321,255 |
| EXPENDITURES | | | | |
| CDM SMITH TASK ORDERS | 2,786,818 | 2,554,227 | 232,591 | 2,786,818 |
| DESIGN BUILD COSTS: CDM CONSTRUCTORS | 7,366,742 | 7,366,742 | - | 7,366,742 |
| COASTAL DEVELOPMENT PERMIT | 1,350,080 | 533 | 1,349,547 | 1,350,080 |
| PROFESSIONAL SERVICES | 560,699 | 535,699 | 25,000 | 560,699 |
| START-UP COSTS | 412,023 | 372,953 | 39,070 | 412,023 |
| OTHER COSTS | 433,747 | 240,747 | 193,000 | 433,747 |
| TOTAL EXPENDITURES | <u>12,910,109</u> | <u>11,070,901</u> | <u>1,839,208</u> | <u>12,910,109</u> |
| DIFFERENCE | <u>411,147</u> | <u>2,031,241</u> | <u>(1,620,095)</u> | <u>411,146</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 WASTEWATER FUND - OPERATIONS SUMMARY**

| ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|---|------------------------------------|----------------------------|--|
| OPERATING REVENUES | | | |
| SERVICE FEES | 1,777,800 | 1,482,648 | 1,860,000 |
| STANDBY AVAILABILITY | 117,300 | 114,217 | 119,000 |
| INTEREST INCOME | 1,300 | - | 2,000 |
| LOAN PROCEEDS | - | - | 551,000 |
| TOTAL OPERATING REVENUES | 1,896,400 | 1,596,865 | 2,532,000 |
| OPERATING EXPENDITURES | | | |
| SALARIES & WAGES | 309,100 | 285,626 | 420,810 |
| PAYROLL TAXES & BENEFITS | 264,300 | 238,464 | 261,635 |
| MAINTENANCE & REPAIR-COLLECTION SYSTEM | 40,000 | 51,239 | 76,500 |
| MAINTENANCE & REPAIR-PLANT | 201,500 | 196,977 | 40,000 |
| MAINTENANCE & REPAIR-GROUNDS | 4,600 | 17,638 | 9,000 |
| MAINTENANCE & REPAIR-VEHICLES & EQUIP | 11,700 | 20,724 | 19,000 |
| MAJOR MAINTENANCE | 4,900 | 13,583 | 2,784 |
| SLUDGE DISPOSAL | 50,600 | 43,705 | 79,000 |
| OFFICE SUPPLIES & EQUIPMENT | 16,200 | 14,912 | 20,400 |
| GOVERNMENT FEES, DUES, PUBLICATIONS | 94,500 | 91,332 | 92,500 |
| UTILITIES | 183,900 | 162,784 | 163,700 |
| PROFESSIONAL SERVICES | 90,000 | 101,046 | 68,700 |
| OPERATING SUPPLIES & EQUIPMENT | 49,400 | 42,388 | 47,900 |
| TRAINING/TRAVEL & RECRUITMENT | 4,800 | 4,725 | 4,800 |
| PUBLIC OUTREACH & EDUCATION | 100 | 172 | 100 |
| DEBT SERVICE | 343,945 | 178,880 | 244,403 |
| CAPITAL OUTLAY | 48,000 | 8,000 | 551,000 |
| ALLOCATED OVERHEAD | 419,345 | 384,400 | 429,768 |
| TOTAL OPERATING EXPENDITURES | 2,136,890 | 1,856,595 | 2,532,000 |
| OPERATING REVENUES & DEBT PROCEEDS | | | |
| LESS EXPENDITURES | (240,490) | (259,730) | (0) |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FIRE DEPARTMENT SUMMARY**

| ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|------------------------------------|----------------------------|--|
| OPERATING REVENUES | | | |
| PROPERTY TAXES | 1,245,400 | 1,141,617 | 1,389,651 |
| FIRE BENEFIT ASSESSMENT | 434,000 | 418,570 | 442,680 |
| WEED ABATEMENT/FUEL REDUCTION | 11,500 | 16,859 | 11,500 |
| MUTUAL AID/INSPECTION FEES | 1,000 | - | 1,000 |
| INTEREST INCOME | 100 | - | 100 |
| GRANT/DONATION REVENUE | 90,000 | 62,687 | 167,628 |
| OTHER | 14,500 | 14,973 | 14,500 |
| TOTAL OPERATING REVENUES | 1,796,500 | 1,654,706 | 2,027,059 |
| OPERATING EXPENDITURES | | | |
| SALARIES & WAGES | 699,100 | 629,540 | 916,797 |
| PAYROLL TAXES & BENEFITS | 395,000 | 360,741 | 470,273 |
| INSURANCE & OTHER SERVICES | 900 | 203 | 600 |
| MAINTENANCE & REPAIR | 74,500 | 47,859 | 66,500 |
| OFFICE SUPPLIES & EQUIPMENT | 9,200 | 5,121 | 8,500 |
| GOVERNMENT FEES, DUES, PUBLICATIONS | 40,000 | 39,837 | 43,500 |
| UTILITIES | 17,300 | 15,384 | 13,200 |
| PROFESSIONAL SERVICES | 243,200 | 167,650 | 36,200 |
| CLAIMS | - | - | - |
| FUEL HAZARD CONTRACT | - | - | - |
| OPERATING SUPPLIES & EQUIPMENT | 127,200 | 103,594 | 65,300 |
| SURF RESCUE/NCOR | 5,000 | 2,019 | 5,000 |
| GRANT EXPENDITURES | - | - | - |
| TRAINING/TRAVEL & RECRUITMENT | 48,000 | 19,547 | 24,300 |
| PUBLIC OUTREACH & EDUCATION | 1,500 | 1,208 | 1,500 |
| EQUIPMENT LEASE | - | - | - |
| DEBT SERVICE | 14,894 | 940 | 9,592 |
| CAPITAL OUTLAY | 11,000 | - | 152,390 |
| ALLOCATED OVERHEAD | 201,252 | 184,481 | 213,407 |
| TOTAL OPERATING EXPENDITURES | 1,888,046 | 1,578,124 | 2,027,059 |
| OPERATING REVENUE LESS EXPENDITURES | (91,546) | 76,582 | (0) |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FACILITIES & RESOURCES DEPARTMENT SUMMARY**

| ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|------------------------------------|------------------------------|--|
| OPERATING REVENUES | | | |
| PROPERTY TAXES | 561,863 | 515,041 | 581,748 |
| VETERAN'S HALL RENT | 30,085 | 23,341 | 30,000 |
| OTHER RENTS | 300 | 3,845 | 6,200 |
| GRANTS | 60,000 | 59,416 | - |
| OTHER | - | 13,724 | 2,000 |
| TOTAL OPERATING REVENUES | <u>652,248</u> | <u>615,367</u> | <u>619,948</u> |
| OPERATING EXPENDITURES | | | |
| SALARIES & WAGES | 151,961 | 135,278 | 194,841 |
| PAYROLL TAXES & BENEFITS | 138,314 | 128,597 | 157,682 |
| MAINTENANCE & REPAIRS-VETERAN'S HALL | 12,000 | 7,465 | 12,000 |
| MAINTENANCE & REPAIRS-OTHER | 86,170 | 18,323 | 86,340 |
| UTILITIES | 34,446 | 29,553 | 30,050 |
| PROFESSIONAL SERVICES | 6,500 | 4,634 | 3,120 |
| OTHER | 24,746 | 20,296 | 25,000 |
| TRAINING/TRAVEL & RECRUITMENT | 500 | 635 | 600 |
| DEBT SERVICE | 16,418 | - | 19,209 |
| CAPITAL OUTLAY | 72,000 | 67,556 | - |
| ALLOCATED OVERHEAD | 85,926 | 78,766 | 91,106 |
| TOTAL OPERATING EXPENDITURES | <u>628,981</u> | <u>491,103</u> | <u>619,948</u> |
| OPERATING REVENUE LESS EXPENDITURES | <u><u>23,267</u></u> | <u><u>124,265</u></u> | <u><u>-</u></u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - PARK & RECREATION DEPARTMENT SUMMARY**

| ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|---|------------------------------------|----------------------------|--|
| OPERATING REVENUES | | | |
| PROPOSITION 1A RESERVE | 135,486 | - | 135,486 |
| PROPERTY TAXES | 27,676 | 25,370 | 25,611 |
| OTHER | 505 | 851 | 505 |
| TOTAL OPERATING REVENUES | 163,667 | 26,221 | 161,602 |
| OPERATING EXPENDITURES | | | |
| PUBLIC OUTREACH /EDUCATION | 1,268 | 799 | - |
| PROFESSIONAL SERVICES | 500 | - | 500 |
| CAPITAL OUTLAY | 175,236 | 20,750 | 145,486 |
| ALLOCATED OVERHEAD | 16,413 | - | 15,616 |
| TOTAL OPERATING EXPENDITURES | 193,417 | 21,549 | 161,602 |
| OPERATING REVENUES LESS EXPENDITURES | (29,750) | 4,672 | - |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
GENERAL FUND - ADMINISTRATION DEPARTMENT SUMMARY**

| ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|------------------------------------|----------------------------|--|
| OPERATING REVENUES | | | |
| ADMINISTRATIVE OVERHEAD CHARGES | 1,334,743 | 1,112,286 | 1,332,316 |
| PROPERTY TAXES | 157,748 | 144,602 | 374,624 |
| INTEREST INCOME | 4,000 | 1,590 | 4,000 |
| SERVICE FEES | 378 | 459 | 400 |
| FRANCHISE FEES | 72,400 | 79,132 | 72,400 |
| OTHER | 60,050 | 63,710 | 2,950 |
| TOTAL OPERATING REVENUES | 1,629,319 | 1,401,779 | 1,786,690 |
| OPERATING EXPENDITURES | | | |
| SALARIES & WAGES | 562,218 | 521,523 | 732,692 |
| PAYROLL TAXES & BENEFITS | 448,420 | 330,378 | 460,016 |
| INSURANCE & CLAIMS | 70,000 | 65,037 | 69,000 |
| MAINTENANCE & REPAIRS | 85,060 | 73,118 | 85,900 |
| OFFICE SUPPLIES & EQUIPMENT | 28,500 | 21,929 | 28,800 |
| GOVERNMENT FEES, DUES, PUBLICATIONS | 49,000 | 37,335 | 47,000 |
| UTILITIES | 22,800 | 18,291 | 46,804 |
| DISTRICT OFFICE RENT | 38,186 | 35,003 | 38,186 |
| PROFESSIONAL SERVICES | 207,000 | 219,610 | 192,720 |
| TRAINING/TRAVEL & RECRUITMENT | 31,000 | 21,744 | 32,400 |
| PUBLIC OUTREACH & EDUCATION | 3,178 | 159 | 3,600 |
| CAPITAL OUTLAY | - | - | 40,000 |
| DEBT SERVICE | 9,730 | 491 | 9,572 |
| TOTAL OPERATING EXPENDITURES | 1,555,092 | 1,344,618 | 1,786,690 |
| OPERATING REVENUE LESS EXPENDITURES | 74,227 | 57,161 | - |
| TRANSFER (TO) OR FROM FUND BALANCE | (74,227) | (57,161) | - |
| NET RESULTS OF OPERATIONS | - | - | - |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 WATER OPERATIONS DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|---------------------------------|------------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| REVENUES | | | | |
| 11 4000 | Sales | 1,291,500 | 1,232,217 | 1,937,000 |
| 11 4000 11 | Adjustments | (46,600) | (480) | - |
| 11 4023 11 | Penalty/Surchg | 310,800 | 131,796 | - |
| | SALES | <u>1,555,700</u> | <u>1,363,533</u> | <u>1,937,000</u> |
| 11 4200 11 | INTEREST INCOME | | | - |
| 11 4007 11 | Returned Check Fee | 400 | 480 | 600 |
| 11 4008 11 | Account Setup/Close Fees | 10,900 | 10,433 | 15,000 |
| 11 4373 11 | Inspection Fees | 13,400 | 12,603 | 16,000 |
| | ACCOUNT SERVICE FEES | <u>24,700</u> | <u>23,516</u> | <u>31,600</u> |
| 11 4124 11 | Assignment Fees | | 4,000 | 3,290 |
| | ADMINISTRATIVE FEES | <u>-</u> | <u>25,999</u> | <u>3,290</u> |
| 11 4010 11 | Penalties | 30,300 | 36,138 | 40,000 |
| 11 4011 11 | Service Disconnect/Reconnect | 200 | 46 | 154 |
| | LATE FEES | <u>30,500</u> | <u>36,184</u> | <u>40,154</u> |
| 11 4360 11 | STANDBY AVAILABILITY | 127,000 | 175,700 | 178,000 |
| 11 4100 11 | Connect Rev - SFR | 14,000 | 22,118 | 20,000 |
| 11 4120 11 | Connect Rev - COM | | 7,095 | |
| | OTHER | <u>14,000</u> | <u>31,053</u> | <u>20,000</u> |
| PROCEEDS FROM DEBT | | - | - | 660,000 |
| RESOURCE CONSERVATION | | | | |
| 11 4050 10 | ADMIN FEES | - | 63 | 500 |
| 11 4101 10 | WAIT LIST FEES | 55,000 | 52,826 | 55,000 |
| 11 4110 10 | REMODEL FEES | 21,900 | 29,474 | 25,000 |
| 11 4122 10 | RETRO FIT IN-LIEU FEES | 9,000 | 2,500 | 5,000 |
| 11 4124 10 | ASSIGNMENT FEES | 3,000 | 3,500 | 5,000 |
| 11 4200 10 | INTEREST INCOME | 800 | - | - |
| 11 1020 10 | VOLUNTARY LOT MERGER | 8,000 | - | 8,000 |
| SUB-TOTAL RESOURCE CONSERVATION | | <u>97,700</u> | <u>88,363</u> | <u>98,500</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WATER OPERATIONS DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|--------------------------|------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| TOTAL REVENUES | | 1,849,600 | 1,744,348 | 2,968,544 |
| EXPENDITURES | | | | |
| 11 5000 11 | Salary & Wages | 304,039 | 341,304 | 341,114 |
| 11 5010 11 | Overtime | 35,056 | 36,345 | 25,000 |
| 11 5020 11 | Standby Pay | 16,800 | 16,100 | 18,250 |
| SUB-TOTAL SALARY & WAGES | | 355,895 | 393,749 | 384,364 |
| 11 5101 11 | Uniform Allowance | 2,033 | 2,033 | 2,000 |
| 11 5102 11 | Dental & Life | 6,790 | 6,832 | 7,360 |
| 11 5103 11 | Health Insurance | 59,762 | 35,348 | 80,369 |
| 11 5105 11 | Life | 479 | 445 | - |
| 11 5106 11 | FICA | 22,904 | 23,120 | 26,691 |
| 11 5107 11 | Medicare | 6,228 | 5,843 | 6,461 |
| 11 5108 11 | Workers' Comp | 31,307 | 30,679 | 21,918 |
| 11 5109 11 | Retirement | 139,398 | 119,363 | 137,967 |
| 11 5120 11 | 457 Match | 1,560 | 1,440 | 4,256 |
| 11 5121 11 | Retirees' Health | 35,647 | 31,442 | 41,508 |
| 11 5122 11 | Medical Reimbursement | 9,580 | 8,970 | 7,020 |
| SUB-TOTAL BENEFITS | | 315,688 | 265,515 | 335,550 |
| PERSONNEL COSTS | | 671,583 | 659,264 | 719,914 |
| 11 6010 11 | Ads-Legal | 400 | 188 | 400 |
| 11 6011 11 | Public Information | 850 | 111 | 850 |
| | OUTREACH / EDUCATION | 1,250 | 299 | 1,250 |
| 11 6031D 11 | M&R-Water Distribution | 40,100 | 41,190 | 40,100 |
| 11 6031F 11 | M&R-Fire Hydrants | 2,200 | 3,131 | 2,200 |
| 11 6031G 11 | M&R-Generators | 1,000 | | 1,000 |
| 11 6031L 11 | M&R-Water Leimert | 16,000 | 34,094 | 15,000 |
| 11 6031M 11 | M&R-Meters | 2,500 | 289 | 10,000 |
| 11 6031P 11 | M&R-Pumps | 4,000 | 4,243 | 4,000 |
| 11 6031Q 11 | M&R-SR 3 Well | 18,000 | 9,207 | 6,000 |
| 11 6031R 11 | M&R-SR 4 | 46,000 | 46,810 | 50,000 |
| 11 6031S 11 | M&R-Storage | 29,000 | 34,602 | 20,000 |
| 11 6031T 11 | M&R-Treatment | 20,000 | 32,822 | 20,000 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 WATER OPERATIONS DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|----------------|------------------------------|------------------|----------------|------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| 11 6031V 11 | M&R-Valves | 8,000 | 7,296 | 6,000 |
| 11 6031W 11 | M&R-Wells | 30,000 | 9,034 | 15,000 |
| 11 6031Y 11 | M&R-Yard | 6,000 | 8,884 | 6,000 |
| | DELIVERY SYSTEM REPAIRS | <u>222,800</u> | <u>231,602</u> | <u>195,300</u> |
| 11 6033B 11 | M&R-Buildings | | 63 | 20,000 |
| 11 6033G 11 | M&R-Grounds | | 1,339 | 20,000 |
| | PLANT REPAIRS | <u>-</u> | <u>1,402</u> | <u>40,000</u> |
| 11 6035 11 | Cathodic Protection | | | 3,360 |
| | MAJOR MAINTENANCE | <u>-</u> | <u>-</u> | <u>3,360</u> |
| 11 6040 11 | M&R-Equipment | 1,000 | 589 | 1,000 |
| 11 6041L 11 | M&R-Vehicles-Licensed | 5,000 | 3,511 | 5,000 |
| 11 6041N 11 | M&R-Vehicles-Non Licensed | 2,000 | 751 | 2,000 |
| 11 6063 11 | Communication Equipment | 31,000 | 24,458 | 17,000 |
| | VEHICLE & EQUIPMENT REPA | <u>39,000</u> | <u>29,309</u> | <u>25,000</u> |
| 11 6044 11 | Computer Services | 7,000 | 5,676 | 7,000 |
| 11 6045 11 | Computer Supplies & Upgrades | 400 | 838 | 1,500 |
| 11 6050 11 | Office Supplies | 2,800 | 1,663 | 2,800 |
| 11 6051 11 | Postage | 9,000 | 7,593 | 9,000 |
| 11 6053 11 | Printing/Forms | 3,000 | 3,119 | 3,000 |
| | OFFICE SUPPLIES & EQUIP | <u>22,200</u> | <u>18,889</u> | <u>23,300</u> |
| 11 6054 11 | Dues & Publications | 15,000 | 12,725 | 15,000 |
| 11 6055 11 | Gov't Fees & Licenses | 40,000 | 27,430 | 35,000 |
| | GOVERNMENT FEES & DUES | <u>55,000</u> | <u>40,155</u> | <u>50,000</u> |
| 11 6059 11 | Bad Debt | 2,800 | 1,408 | 2,800 |
| | BAD DEBT & CLAIMS | <u>2,800</u> | <u>1,408</u> | <u>2,800</u> |
| 11 6060C 11 | Utilities-Wireless | 1,300 | 1,239 | 1,300 |
| 11 6060E 11 | Utilities-Electricity | 132,200 | 101,986 | 132,200 |
| 11 6060G 11 | Utilities-Gas | 1,200 | | 1,200 |
| 11 6060I 11 | Utilities-Internet | 1,400 | 1,208 | - |
| 11 6060P 11 | Utilities-Telephone | 4,800 | 4,450 | - |
| 11 6060S 11 | Utilities-Sewer | 1,300 | 1,066 | 1,300 |
| 11 6060W 11 | Utilities-Water | 100 | 55 | 100 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WATER OPERATIONS DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|-------------------|------------------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| | UTILITIES | 142,300 | 110,004 | 136,100 |
| 11 6078 11 | LEASE-WELL SITE | 36,100 | 36,727 | 36,200 |
| 11 6080E 11 | Engineering | 5,900 | - | 6,000 |
| 11 6080K 11 | District Counsel | 16,000 | 29,545 | 11,520 |
| 11 6080L 11 | Legal | 200 | 3,086 | 12,480 |
| 11 6080M 11 | Rate Fee Study | | 14,000 | - |
| 11 6080M 11 | Advocate | 34,700 | 21,693 | 55,000 |
| 11 6080M 11 | Other | 37,000 | - | 75,000 |
| 11 6080M 11 | PIO or Public Relations Specialist | | | - |
| 11 6086 11 | Outside Services | | 204 | - |
| | PROFESSIONAL SERVICES | 93,800 | 68,528 | 160,000 |
| 11 6048 11 | Security & Safety | | 2,795 | - |
| 11 6090 11 | Operating Supplies | 10,000 | 6,694 | 11,000 |
| 11 6091 11 | Lab Tests | 10,000 | 8,502 | 15,000 |
| 11 6092 11 | Lab Supplies | 3,500 | 543 | 3,500 |
| 11 6093 11 | Small Tools/Equip | 5,000 | 4,354 | 5,000 |
| 11 6094 11 | Clothing/Uniforms | 6,800 | 6,441 | 8,000 |
| 11 6095 11 | Office Furniture/Equipment | 50 | | 50 |
| 11 6096 11 | Fuel | 12,000 | 11,003 | 12,000 |
| | OP SUPPLIES/EQUIPMENT | 47,350 | 40,332 | 54,550 |
| 11 6115 11 | Meeting Expense | 1,000 | 929 | 1,000 |
| 11 6120D 11 | Director Travel | 1,000 | | 1,000 |
| 11 6120E 11 | Employee Travel/Training | 1,900 | 929 | 1,900 |
| 11 6125 11 | Recruitment | 1,500 | | 1,000 |
| | TRAINING & TRAVEL | 5,400 | 1,858 | 4,900 |
| 11 6170 11 | Fiscalini Tank Project | 45,800 | 64,132 | 660,000 |
| 11 6170 11 | Stuart Street Tank Repair | | | 20,000 |
| 11 6170 11 | See List | | | 114,401 |
| | CAPITAL PROJECTS | 45,800 | 64,132 | 794,401 |
| 11 6180G 11 | Interest-Truck | 564 | 285 | 286 |
| 11 2515 11 | Principal-Truck | 8,533 | | 8,811 |
| | Principal/Int | | | 45,707 |
| | DEBT SERVICE | 9,097 | 285 | 54,804 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 WATER OPERATIONS DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|--|--|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| RESOURCE CONSERVATION | | | | |
| 11 5000 10 | Salary & Wages | 21,174 | 18,176 | - |
| 11 5100 10 | Benefits | 16,389 | 5,695 | - |
| | SALARIES & BENEFITS | <u>37,563</u> | <u>23,871</u> | <u>-</u> |
| 11 6080K 10 | Professional Services-District Counsel | | 296 | 0 |
| 11 6080M 10 | Professional Services-Other | | 31,864 | 0 |
| | PROFESSIONAL SERVICES | <u>0</u> | <u>32,160</u> | <u>0</u> |
| 11 6080V 10 | VOL. LOT MERGER PROGRAM | 50,000 | 679 | 50,000 |
| SUB-TOTAL RESOURCE CONSERVATION | | <u>87,563</u> | <u>55,878</u> | <u>50,000</u> |
| SUBTOTAL OPERATING EXPENDITURES | | <u>1,482,043</u> | <u>1,360,072</u> | <u>2,351,879</u> |
| 11 6200 11 | ALLOCATED OVERHEAD | 610,216 | 559,365 | 582,418 |
| TOTAL EXPENDITURES | | <u>2,092,259</u> | <u>1,919,436</u> | <u>2,934,297</u> |
| NET OPERATING INCOME/(LOSS) | | <u>(242,659)</u> | <u>(175,088)</u> | <u>34,247</u> |

FY 16-17 CAPITAL PROJECTS

| | |
|---|----------------|
| 1. SCADA FOR SAN SIMEON WELL FIELD | 81,901 |
| 2. RODEO GROUNDS PUMP STATION PIPING (ENGINEERING ONLY) | 25,000 |
| 5. GIS | 7,500 |
| | <u>114,401</u> |

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WATER FUND - SUSTAINABLE WATER FACILITY
OPERATIONS BUDGET
PLANT OPERATING FOR 3 MONTHS

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAF 2016/2017 BUDGET |
|-------------------------------|------------------------------|------------------------------------|----------------------------|--|
| REVENUES | | | | |
| 39 4061 11 | TOTAL EWS USAGE CHARGE | 69,500 | 87,103 | 105,000 |
| TOTAL REVENUES | | 69,500 | 87,103 | 105,000 |
| EXPENDITURES | | | | |
| 39 5000 11 | SALARY & WAGES | 45,100 | 30,100 | 27,000 |
| 39 6031Z 11 | MAINTENANCE | 7,000 | 25,702 | 20,000 |
| 39 6060E11 | UTILITIES (ELECTRIC) | 14,900 | 9,841 | 10,500 |
| 39 6091B11 | OPERATING SUPPLIES | 2,000 | 1,505 | 2,000 |
| 39 6091F 11 | REMOTE SYSTEM MONITORING | 15,500 | 9,547 | 20,000 |
| 39 6091 11 | DISPOSAL OF SEPTIC WASTE | | - | 3,600 |
| 39 6091G11 | CALIBRATION / SENSOR CLEAN | 13,300 | 12,468 | 28,000 |
| 39 6091H11 | LAB TESTING | 75,000 | 99,305 | 80,000 |
| 39 661211 | ADVERTISING/LEGAL NOTICE | 300 | 149 | 300 |
| | TOTAL OPERATING COSTS | 173,100 | 188,617 | 191,400 |
| 39 6829S11 | START UP/SHUT DOWN COSTS | 31,600 | 4,691 | 30,000 |
| TOTAL EXPENDITURES | | 204,700 | 193,308 | 221,400 |
| NET REVENUE LESS EXPENDITURES | | (135,200) | (106,205) | (116,400) |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 WATER FUND - SUSTAINABLE WATER FACILITY
 CAPITAL COST RECOVERY
 PLANT NOT OPERATING FOR 9 MONTHS**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|-----------------------------|------------------------|------------------------------------|----------------------------|--|
| REVENUES | | | | |
| 39 4041 11 | TOTAL BASE CHARGE | 361,000 | 303,945 | 364,000 |
| 39 4051 11 | TOTAL EWS USAGE CHARGE | 514,000 | 372,391 | 483,000 |
| TOTAL REVENUES | | 875,000 | 676,336 | 847,000 |
| EXPENDITURES | | | | |
| | GROSS REGULAR WAGES | 24,600 | 21,500 | 24,231 |
| 39 6055 11 | Govt Fees & Licenses | | 16,654 | 17,000 |
| 39 6080K11 | PROF SVCS: COUNSEL | 16,800 | 24,173 | 15,000 |
| 39 6080L11 | PROF SVCS: LEGAL | 15,000 | 50,878 | 15,000 |
| 39 6091E 11 | Remote Monitoring | 16,700 | 9,548 | - |
| 39 6060E 11 | UTILITIES | 16,900 | 21,692 | 27,000 |
| 39 6090 11 | Operating Supplies | 5,300 | 3,524 | 1,000 |
| | AWTP SYSTEM OPERATIONS | <u>70,700</u> | <u>126,469</u> | <u>75,000</u> |
| 39 6180G 11 | Interest-Bank Loan | 358,100 | 358,137 | 345,564 |
| 11 2513 11 | Principal-Bank Loan | 304,200 | 152,500 | 313,861 |
| 39 6829MD 11 | Performance Bond | 54,000 | 79,479 | 71,700 |
| | DEBT SERVICE | <u>716,300</u> | <u>590,116</u> | <u>731,125</u> |
| TOTAL EXPENDITURES | | 811,600 | 738,085 | 830,356 |
| NET OPERATING INCOME/(LOSS) | | <u>63,400</u> | <u>(61,749)</u> | <u>16,644</u> |

CAMBRIA COMMUNITY SERVICES DISTRICT
 FISCAL YEAR 2016 - 2017 WATER FUND CAPITAL PROJECTS BUDGET
 SANTA ROSA CREEK PROJECT

| | Approved Budget <u>6/25/2015</u> | Already Received <u>4/30/2016</u> | Projected <u>Receipts</u> | Grand <u>Total</u> | Adopted Budget <u>Authority</u> |
|--|--|---|------------------------------|-----------------------|---------------------------------------|
| Revenues | | | | | |
| Drinking Water Drought Grant (\$300,000 requested) | \$307,876 | \$248,246 | \$59,630 | \$307,876 | \$307,876 |
| Subtotal of One-Time Revenues | \$307,876 | \$248,246 | \$59,630 | \$307,876 | \$307,876 |
| | | | | | |

| | Approved Budget <u>6/25/2015</u> | Already Spent <u>4/30/2016</u> | Projected <u>Expenditures</u> | Grand <u>Total</u> | Proposed Budget <u>Authority</u> |
|---|--|--------------------------------------|----------------------------------|-----------------------|--|
| Expenditures | | | | | |
| General Costs | \$36,461 | \$35,411 | \$0 | \$35,411 | \$35,411 |
| Environmental Clearances; Biological Monitoring; Etc. | \$666 | \$666 | \$0 | \$666 | \$666 |
| Permitting | \$5,483 | \$5,483 | \$0 | \$5,483 | \$5,483 |
| Construction (SR1; SR3; Filtronic; etc.) | \$299,521 | \$315,717 | \$0 | \$315,717 | \$315,717 |
| Design & Construct Contracts | \$11,831 | \$13,012 | \$0 | \$13,012 | \$13,012 |
| Post Construction | \$172 | \$172 | \$0 | \$172 | \$172 |
| Replace Filtronic Filter Media | \$40,000 | \$20,371 | \$10,000 | \$30,371 | \$30,371 |
| Subtotal of One-Time Expenditures | \$394,134 | \$390,832 | \$10,000 | \$400,832 | \$400,832 |
| | | | | | |

TRANSFER FROM WATER FUND RESERVES \$92,956

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

| SWF ONE-TIME REVENUES | Approved Budget FY 2015/16 | Already Received 4/30/2016 | Projected Receipts | Grand Total | Proposed Budget Authority | Proposed Change |
|------------------------------|---------------------------------------|---------------------------------------|---------------------------|---------------------|----------------------------------|------------------------|
| Loan (Installment Sale) | \$8,939,000 | \$8,939,000 | | \$8,939,000 | \$8,939,000 | \$0 |
| Proposition 84 IRWM Project | 4,382,256 | 4,163,142 | 219,113 | 4,382,255 | 4,382,256 | \$0 |
| TOTALS | \$13,321,256 | \$13,102,142 | \$219,113 | \$13,321,255 | \$13,321,256 | \$0 |

| COSTS INCLUDED IN CDM SMITH TASK ORDERS | Approved Budget FY 2015/16 | Already Spent 4/30/2016 | Projected Expenditures | Grand Total | Proposed Budget Authority | Proposed Change |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------|----------------------------------|------------------------|
| Task Order #1: Hydrological Modeling | \$174,495 | \$174,495 | - | \$174,495 | \$174,495 | \$0 |
| Task Order #2: Preconstruction Engineering | \$299,601 | \$299,601 | - | \$299,601 | \$299,601 | \$0 |
| Task Order #3: Preconstruction Services | 920,084 | 920,084 | - | 920,084 | \$920,084 | \$0 |
| Task Order #4: Permitting: Prepurchase Assistance | 499,941 | 499,941 | - | 499,941 | \$499,941 | \$0 |
| Task Order #5: Permitting & Environmental | 584,607 | 584,607 | - | 584,607 | \$584,607 | \$0 |
| Task Order #6: Permitting & Environmental | 308,090 | 75,499 | 232,591 | 308,090 | \$308,090 | \$0 |
| TOTALS | \$2,786,818 | \$2,554,227 | \$232,591 | \$2,786,818 | \$2,786,818 | \$0 |

| DESIGN BUILD CONTRACT WITH CDM CONSTRUCTORS | Approved Budget FY 2015/16 | Already Spent 4/30/2016 | Projected Expenditures | Grand Total | Proposed Budget Authority | Proposed Change |
|--|---------------------------------------|------------------------------------|-------------------------------|--------------------|----------------------------------|------------------------|
| Design Build Contract | \$6,647,919 | \$6,647,919 | \$0 | \$6,647,919 | \$6,647,919 | \$0 |
| Change Order #1 | 511,602 | 511,602 | - | 511,602 | 511,602 | \$0 |
| Change Order #2 | 123,953 | 123,953 | - | 123,953 | 123,953 | \$0 |
| Change Order #3 | 83,268 | 83,268 | - | 83,268 | 83,268 | \$0 |
| TOTALS | \$7,366,742 | \$7,366,742 | \$0 | \$7,366,742 | \$7,366,742 | \$0 |

| SWF EXPENDITURES: OTHER | Approved Budget FY 2015/16 | Already Spent 4/30/2016 | Projected Expenditures | Grand Total | Proposed Budget Authority | Proposed Change |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------|----------------------------------|------------------------|
| General Costs | | | | | | |
| Primarily FGL | \$58,117 | \$58,117 | - | \$58,117 | \$58,117 | \$0 |
| Flag Lot Investigation | 1,315 | 1,315 | - | 1,315 | \$1,315 | \$0 |
| Performance Bond | 54,000 | 54,000 | - | 54,000 | \$54,000 | \$0 |
| RWQCB Permitting Fees | 55,315 | 55,315 | - | 55,315 | \$55,315 | \$0 |
| RWQCB-mandated Environmental Surety Bond (annual co | 72,000 | 72,000 | - | 72,000 | \$72,000 | \$0 |
| Telemetry Upgrade | 83,000 | | 83,000 | 83,000 | \$83,000 | \$0 |
| Tracer Testing 2016 | 100,000 | | 100,000 | 100,000 | \$100,000 | \$0 |
| Remote Sensing Installation at SS Creek Bridge | 10,000 | | 10,000 | 10,000 | \$10,000 | \$0 |
| TOTALS | \$433,747 | \$240,747 | \$193,000 | \$433,747 | \$433,747 | \$0 |

| Regular Coastal Development Permit | Approved Budget FY 2015/16 | Already Spent 5/31/2016 | Projected Expenditures | Grand Total | Proposed Budget Authority | Proposed Change |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------|----------------------------------|------------------------|
| Environmental Impact Report to support Reg CDP (MBI) | \$168,450 | \$533 | \$167,917 | \$168,450 | \$168,450 | \$0 |
| CDM EIR Support | \$100,000 | | \$100,000 | \$100,000 | \$100,000 | \$0 |
| Amend 1 to EIR (MBI) | \$81,630 | | \$81,630 | \$81,630 | \$81,630 | \$0 |
| Lagoon Water Supply: De-chlorination/Aeration | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Future Mitigation Measures | \$1,000,000 | \$0 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$0 |
| TOTALS | \$1,350,080 | \$533 | \$1,349,547 | \$1,350,080 | \$1,350,080 | \$0 |

| Professional Services Costs: | Approved Budget FY 2015/16 | Already Spent 5/31/2016 | Projected Expenditures | Grand Total | Proposed Budget Authority | Proposed Change |
|---------------------------------------|---------------------------------------|------------------------------------|-------------------------------|--------------------|----------------------------------|------------------------|
| Public Outreach | \$39,825 | \$39,825 | \$0 | \$39,825 | \$39,825 | \$0 |
| Rate Study, Legal Services | \$66,042 | \$66,042 | \$0 | \$66,042 | \$66,042 | \$0 |
| Debt Costs of Issuance | \$143,001 | \$143,001 | \$0 | \$143,001 | \$143,001 | \$0 |
| Legal Services (RE Landwatch Lawsuit) | \$200,115 | \$175,115 | \$25,000 | \$200,115 | \$200,115 | \$0 |
| Computer Programming | \$7,600 | \$7,600 | \$0 | \$7,600 | \$7,600 | \$0 |
| CCSD Labor Expensed to CIP Project | \$97,033 | \$97,033 | \$0 | \$97,033 | \$97,033 | \$0 |
| Strategic Advisor | \$7,083 | \$7,083 | \$0 | \$7,083 | \$7,083 | \$0 |
| TOTALS | \$560,699 | \$535,699 | \$25,000 | \$560,699 | \$560,699 | \$0 |

| SWF START-UP EXPENDITURES | Approved Budget FY 2015/16 | Already Spent 5/31/2016 | Projected Expenditures | Grand Total | Proposed Budget Authority | Proposed Change |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------|----------------------------------|------------------------|
| Start-Up Expenditures | | | | | | |
| Power | \$20,320 | \$20,320 | \$0 | \$20,320 | \$20,320 | \$0 |
| Chemicals | \$28,275 | \$28,275 | \$0 | \$28,275 | \$28,275 | \$0 |
| Consumables (membranes, filters, UV lamps, etc.) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance | \$4,356 | \$4,356 | \$0 | \$4,356 | \$4,356 | \$0 |
| Impound Basin Monitoring | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Advanced Water Treatment Plant Sampling | \$156,384 | \$156,384 | \$0 | \$156,384 | \$156,384 | \$0 |
| Baseline Monitoring to support Adaptive Management Plan | \$70,688 | \$31,618 | \$39,070 | \$70,688 | \$70,688 | \$0 |
| Start-Up Plant Operators (Three Month Contract Cost) | \$132,000 | \$132,000 | \$0 | \$132,000 | \$132,000 | \$0 |
| TOTALS | \$412,023 | \$372,953 | \$39,070 | \$412,023 | \$412,023 | \$0 |

SUMMARY

SUSTAINABLE WATER FACILITY PROJECT

| | APPROVED BUDGET FY 2015/16 | ACTUAL THROUGH 5/31/2016 | ADDITIONAL ANTICIPATED | GRAND TOTAL ANTICIPATED | PROPOSED BUDGET FY 2016/17 | Proposed Change |
|--|---------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|---------------------------------------|------------------------|
| SOURCES OF FUNDS | | | | | | |
| Loan (Installment Sale) | 8,939,000 | 8,939,000 | - | 8,939,000 | 8,939,000 | |
| Proposition 84 Expedited Draught Grant | 4,382,256 | 4,163,142 | 219,113 | 4,382,255 | 4,382,256 | |
| TOTAL FUNDS AVAILABLE | 13,321,256 | 13,102,142 | 219,113 | 13,321,255 | 13,321,256 | \$0 |
| EXPENDITURES | \$12,910,109 | \$11,070,901 | \$1,839,208 | \$12,910,109 | \$12,910,109 | \$0 |
| FUNDS AVAILABLE LESS EXPENDITURES | 411,147 | 2,031,241 | (1,620,095) | 411,146 | 411,147 | \$0 |

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WASTEWATER FUND DETAIL

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--------------------------|------------------------|------------------------------------|----------------------------|--|
| REVENUES | | | | |
| 12 4000 | Service Fees | 1,779,200 | 1,485,854 | 1,862,000 |
| 12 4000 12 | Service Fees | (1,400) | (3,206) | (2,000) |
| | SERVICE FEES | <u>1,777,800</u> | <u>1,482,648</u> | <u>1,860,000</u> |
| 12 4200 12 | INTEREST INCOME | 1,300 | | 2,000 |
| 12 4360 12 | STANDBY AVAILABILITY | 117,300 | 114,217 | 119,000 |
| | LOAN PROCEEDS | 0 | 0 | 551,000 |
| TOTAL REVENUES | | <u>1,896,400</u> | <u>1,596,865</u> | <u>2,532,000</u> |
| EXPENDITURES | | | | |
| 12 5000 12 | Regular Wages | 260,300 | 236,957 | 377,560 |
| 12 5010 12 | Overtime | 31,900 | 29,069 | 25,000 |
| 12 5020 12 | Standby Pay | 16,900 | 19,600 | 18,250 |
| SUB-TOTAL SALARY & WAGES | | <u>309,100</u> | <u>285,626</u> | <u>420,810</u> |
| 12 5101 12 | Uniform Allowance | 2,500 | 1,500 | 2,000 |
| 12 5102 12 | Dental | 4,500 | 4,034 | 6,009 |
| 12 5103 12 | Health Insurance | 41,000 | 35,073 | 58,601 |
| 12 5105 12 | Life | 400 | 320 | 0 |
| 12 5106 12 | FICA | 19,200 | 17,381 | 25,814 |
| 12 5107 12 | Medicare | 5,100 | 4,378 | 6,256 |
| 12 5108 12 | Workers' Comp | 33,700 | 29,683 | 25,860 |
| 12 5109 12 | Retirement | 98,600 | 93,019 | 79,455 |
| 12 5120 12 | 457 Match | 800 | 720 | 4,256 |
| 12 5121 12 | Retirees' Health | 49,000 | 43,596 | 47,664 |
| 12 5122 12 | Medical Reimbursement | 9,500 | 8,760 | 5,720 |
| SUB-TOTAL BENEFITS | | <u>264,300</u> | <u>238,464</u> | <u>261,635</u> |
| PERSONNEL COSTS | | <u>573,400</u> | <u>524,090</u> | <u>682,445</u> |
| 12 6010 12 | Ads-Legal | 100 | 60 | 100 |
| 12 6011 12 | Public Info-General | 0 | 112 | 0 |
| | OUTREACH/EDUCATION | <u>100</u> | <u>172</u> | <u>100</u> |
| 12 6032C 12 | M&R Collection System | 7,500 | 5,314 | 7,500 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WASTEWATER FUND DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|-------------------|----------------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| 12 6032D 12 | M&R Disposal Effluent | 1,500 | 330 | 3,000 |
| 12 6032G 12 | M&R Generators | 3,000 | 1,523 | 3,000 |
| 12 6032L 12 | M&R Lift Station | 23,700 | 30,020 | 23,700 |
| 12 6032P 12 | M&R Pumps | 2,500 | | 2,500 |
| 12 6032M 12 | M&R Manholes | 1,800 | 900 | 1,800 |
| 12 6063 12 | M&R Communications Equipment | | 13,152 | 10,000 |
| 12 6035T 12 | CCTV and Hydro Cleaning | | | 25,000 |
| | COLLECTION SYSTEM REPAIRS | 40,000 | 51,239 | 76,500 |
| 12 6032S 12 | Sludge Disposal | 50,600 | 43,705 | 45,000 |
| 12 6032S 12 | Sludge Disposal Polymers | | | 24,000 |
| 12 6032S 12 | Sludge Disposal: Lab Tests, etc. | | | 10,000 |
| | SLUDGE DISPOSAL | 50,600 | 43,705 | 79,000 |
| 12 6032T 12 | TREATMENT PLANT REPAIRS | 201,500 | 196,977 | 40,000 |
| 12 6033B 12 | M&R Buildings | 4,600 | 6,903 | 5,000 |
| 12 6033G 12 | M&R Grounds | 0 | 10,735 | 4,000 |
| | M&R GROUNDS | 4,600 | 17,638 | 9,000 |
| 12 6035 12 | Manhole Raising | 4,900 | 13,583 | 2,000 |
| 12 6035 12 | Contingency | | | 784 |
| | MAJOR MAINTENANCE | 4,900 | 13,583 | 2,784 |
| 12 6040 12 | M&R Equipment | 6,000 | 6,834 | 6,000 |
| 12 6041L 12 | M&R Vehicles-Licensed | 4,000 | 3,402 | 5,000 |
| 12 6041N 12 | M&R Vehicles-Non-Licensed | 1,200 | 732 | 5,000 |
| 12 6041V 12 | M&R Vehicles-Vactor | 500 | 4 | 1,000 |
| 12 6063 12 | Communication Equipment | 0 | 9,752 | 2,000 |
| | VEHICLE & EQUIPMENT REPAIRS | 11,700 | 20,724 | 19,000 |
| 12 6044 12 | Computer Services | 1,000 | | 1,000 |
| 12 6045 12 | Computer Supplies & Upgrades | 500 | 247 | 3,000 |
| 12 6048 12 | Security & Safety | 5,300 | 6,177 | 7,000 |
| 12 6050 12 | Office Supplies | 3,400 | 2,195 | 3,400 |
| 12 6051 12 | Postage | 5,600 | 5,883 | 5,600 |
| 12 6053 12 | Printing/Forms | 400 | 410 | 400 |
| | OFFICE SUPPLIES/EQUIPMENT | 16,200 | 14,912 | 20,400 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WASTEWATER FUND DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|---------------------------|--------------------------------|---|-------------------------------------|--|
| 12 6054 12 | Publications/Dues | 500 | | 500 |
| 12 6055 12 | Government Fees/Licenses | 94,000 | 91,332 | 92,000 |
| | DUES & FEES | 94,500 | 91,332 | 92,500 |
| 12 6060C 12 | Utilities-Wireless | 1,800 | 1,454 | 1,500 |
| 12 6060E 12 | Utilities-Electricity | 167,100 | 146,564 | 155,000 |
| 12 6060G 12 | Utilities-Gas | 1,200 | 1,069 | 1,200 |
| 12 6060I 12 | Utilities-Internet | 1,400 | 1,208 | 0 |
| 12 6060P 12 | Utilities-Telephone | 5,200 | 8,151 | 0 |
| 12 6060W 12 | Utilities-Water | 7,200 | 4,338 | 6,000 |
| | UTILITIES | 183,900 | 162,784 | 163,700 |
| 12 6080K 12 | District Counsel | 3,400 | 7,852 | 4,500 |
| 12 6080L 12 | Legal | 200 | 3,492 | 200 |
| 12 6080M 12 | Professional Services Misc | 50,400 | 56,948 | 59,000 |
| 12 6086 12 | Outside Services | 36,000 | 32,754 | 5,000 |
| | PROFESSIONAL SERVICES | 90,000 | 101,046 | 68,700 |
| 12 6070 12 | Equipment Rental | 6,300 | 10,583 | 6,300 |
| 12 6089 12 | Emergency Medical Supplies | 0 | | 1,000 |
| 12 6090 12 | Operating Supplies | 3,100 | 1,703 | 3,100 |
| 12 6091 12 | Lab Tests | 14,600 | 11,169 | 12,000 |
| 12 6092 12 | Lab Supplies | 11,900 | 8,175 | 12,000 |
| 12 6093 12 | Small Tools/Equipment | 1,000 | 1,095 | 1,000 |
| 12 6094 12 | Clothing/Uniforms | 3,100 | 1,684 | 3,100 |
| 12 6095 12 | Office Furniture/Equipment | 400 | 391 | 400 |
| 12 6096 12 | Fuel | 9,000 | 7,588 | 9,000 |
| | OPERATING SUPPLIES/EQUIP. | 49,400 | 42,388 | 47,900 |
| 12 6115 12 | Meeting Exp. | 400 | 194 | 400 |
| 12 6120E 12 | Employee Travel/Training | 4,000 | 50 | 4,000 |
| 12 6124 12 | Employee Recognition | 400 | 716 | 400 |
| 12 6125 12 | Recruitment | 0 | 3,765 | 0 |
| | TRAINING & TRAVEL | 4,800 | 4,725 | 4,800 |
| 12 6180G 12 | Interest-Truck | 560 | | 285 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 WASTEWATER FUND DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|--------------------------------------|------------------------------------|----------------------------|--|
| 12 2513 12 | Principal-Truck | 8,480 | | 8,756 |
| 12 6180C 12 | Interest-City Nat'l Bank | 51,848 | 64,814 | 46,773 |
| 12 2602 12 | Principal-City Nat'l Bank | 109,000 | 109,000 | 114,000 |
| 12 2602 12 | Long Term Debt: General Fund | | | 74,589 |
| 12 6180D 12 | Interest-SWRCB | 9,988 | 5,066 | |
| 12 2615 12 | Principal-SWRCB | 164,069 | | |
| | DEBT SERVICE | <u>343,945</u> | <u>178,880</u> | <u>244,403</u> |
| 12 6170 12 | Rate Study | 20,000 | 8,000 | 0 |
| 12 6170 12 | SCADA Supervisory Control | 7,000 | | 0 |
| 12 6170 12 | Articulating Lift | 16,000 | | |
| 12 6170 12 | Utility Truck Replacement Prin & Int | 5,000 | | |
| 12 6170 12 | See Attached List | | | 551,000 |
| | CAPITAL OUTLAY | <u>48,000</u> | <u>8,000</u> | <u>551,000</u> |
| SUBTOTAL OPERATING EXPENDITURES | | 1,717,545 | 1,472,195 | 2,102,232 |
| 12 6200 12 | ALLOCATED OVERHEAD | 419,345 | 384,400 | 429,768 |
| TOTAL EXPENDITURES | | 2,136,890 | 1,856,595 | 2,532,000 |
| NET OPERATING INCOME/(LOSS) | | <u>(240,490)</u> | <u>(259,730)</u> | <u>(0)</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
WASTEWATER FUND CAPITAL PROJECTS**

| | |
|--|------------------------------|
| Influent Screen: | |
| Purchase | \$ 69,000 |
| Soils, Boring & Design | 57,000 |
| Construction/Installation | 85,000 |
| Total Influent Screen | <u>\$ 211,000</u> |
| Clarifier Repairs | 65,000 |
| Effluent Pumps | 50,000 |
| Hand Rails | 25,000 |
| Lift Station Repairs (B1, B2, B4 and 9) | 190,000 |
| Grit Pumps Replacement | 10,000 |
| TOTAL | <u><u>\$ 551,000</u></u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FIRE DEPARTMENT DETAIL
 DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|-----------------------|----------------------------|------------------------------------|----------------------------|--|
| REVENUES | | | | |
| 01 4310 01 | PROPERTY TAXES | 1,245,400 | 1,141,617 | 1,389,650 |
| 01 4335 01 | FIRE BENEFIT ASSESSMENT | 434,000 | 418,570 | 442,680 |
| 01 4370 01 | WEED ABATE/FUEL REDUCTION | 11,500 | 16,859 | 11,500 |
| 01 4200 01 | INTEREST INCOME** | 100 | 0 | 100 |
| 01 4127 01 | Mutual Aid Reimbursements | 1,000 | 0 | 1,000 |
| 01 4373 01 | Inspection Fees | 14,500 | 14,973 | 14,500 |
| | CDF/INSPECTION FEES | 14,500 | 14,973 | 14,500 |
| 01 4610 01 | Grant Revenue: SCBA | 66,600 | 62,687 | 0 |
| 01 4610 01 | Grant Revenue: SAFER | 23,400 | | 167,628 |
| | GRANTS & DONATIONS REVENUE | 90,000 | 62,687 | 167,628 |
| 01 4390 01 | Miscellaneous | 0 | - | 0 |
| | OTHER | 0 | 0 | 0 |
| TOTAL REVENUES | | 1,796,500 | 1,654,706 | 2,027,058 |

EXPENDITURES

| | | | | |
|-------------------------------------|-------------------------|----------------|----------------|----------------|
| 01 5000 01 | GROSS REGULAR WAGES | 511,500 | 444,025 | 719,197 |
| 01 5010 01 | Overtime | 95,000 | 109,805 | 105,000 |
| 01 5031 01 | Reservist Pay | 87,600 | 75,530 | 87,600 |
| 01 5020 01 | Out of Class Pay | 5,000 | 180 | 5,000 |
| SUB-TOTAL SALARY & WAGES | | 699,100 | 629,540 | 916,797 |
| 01 5101 01 | Uniform Allowance | 4,200 | 1,875 | 2,500 |
| 01 5102 01 | Dental/Life Insurance | 8,200 | 7,966 | 16,146 |
| 01 5103 01 | Health Insurance | 65,000 | 61,928 | 115,786 |
| 01 5105 01 | Life Insurance | 500 | 554 | 500 |
| 01 5106 01 | FICA | 39,000 | 38,182 | 55,751 |
| 01 5107 01 | Medicare | 10,100 | 9,344 | 13,223 |
| 01 5108 01 | Workers' Comp Insurance | 61,600 | 58,440 | 52,957 |
| 01 5109 01 | Retirement Program | 149,000 | 131,611 | 173,710 |
| 01 5112 01 | Unemployment Insurance | 6,800 | 497 | 0 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FIRE DEPARTMENT DETAIL
 DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--------------------|------------------------------|------------------------------------|----------------------------|--|
| 01 5120 01 | 457 Deferred Comp Match | 1,600 | 800 | 2,600 |
| 01 5121 01 | Retirees' Health Premiums | 36,000 | 37,544 | 30,600 |
| 01 5122 01 | Medical Reimbursement | 13,000 | 12,000 | 6,500 |
| SUB-TOTAL BENEFITS | | <u>395,000</u> | <u>360,741</u> | <u>470,273</u> |
| | PERSONNEL COSTS | <u>1,094,100</u> | <u>990,281</u> | <u>1,387,070</u> |
| 01 6010 01 | Ads-Legal/Other | 400 | 203 | 400 |
| 01 6011 01 | Public Info General | 500 | | 200 |
| | INSURANCE & OTHER SERVICES | 900 | 203 | 600 |
| 01 6031F 01 | M&R Fire Hydrants | 4,300 | | 4,500 |
| 01 6033B 01 | M&R Building | 5,800 | 4,499 | 4,000 |
| 01 6033G 01 | M&R Grounds | 4,200 | 3,229 | 4,000 |
| 01 6035F 01 | M&R Main St. Fire Hydrants | 1,000 | | 0 |
| 01 6040 01 | M&R Equipment | 2,600 | 3,411 | 3,000 |
| 01 6041L 01 | M&R Vehicles-Licensed | 52,500 | 36,445 | 50,000 |
| 01 6041L 01 | M&R Vehicles-Non-Licensed | 0 | | 0 |
| 01 6044 01 | M&R Computer Services | 2,600 | 275 | 1,000 |
| 01 6063 01 | Communication Equipment | 1,500 | | 0 |
| | EQUIP & BLDG MAINTENANCE | <u>74,500</u> | <u>47,859</u> | <u>66,500</u> |
| 01 6045 01 | Computer Supplies & Upgrades | 1,500 | 1,319 | 1,500 |
| 01 6048 01 | Security and Safety | 1,400 | 300 | 1,000 |
| 01 6050 01 | Office Supplies | 2,600 | 868 | 2,000 |
| 01 6051 01 | Postage & Shipping | 1,700 | 2,526 | 2,000 |
| 01 6053 01 | Printing/Forms | 2,000 | 108 | 2,000 |
| 01 6095 01 | Office Furniture/Fixtures | 0 | | 0 |
| | OFFICE SUPPLIES & EQUIPMENT | <u>9,200</u> | <u>5,121</u> | <u>8,500</u> |
| 01 6054 01 | Publications-Dues & Books | 5,000 | 5,400 | 5,500 |
| 01 6055 01 | Government Fees & Licenses | 35,000 | 34,437 | 38,000 |
| | DUES AND FEES | <u>40,000</u> | <u>39,837</u> | <u>43,500</u> |
| 01 6060C 01 | Utilities-Wireless | 1,900 | 1,597 | 1,900 |
| 01 6060E 01 | Utilities-Electricity | 7,200 | 6,336 | 7,200 |
| 01 6060G 01 | Utilities-Gas | 1,000 | 1,347 | 1,400 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
GENERAL FUND - FIRE DEPARTMENT DETAIL
DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|-------------------|----------------------------|------------------------------------|----------------------------|--|
| 01 6060I 01 | Utilities-Internet | 2,500 | 2,226 | - |
| 01 6060P 01 | Utilities-Phone | 2,000 | 1,822 | - |
| 01 6060S 01 | Utilities-Sewer | 1,200 | 930 | 1,200 |
| 01 6060W 01 | Utilities-Water | 1,500 | 1,126 | 1,500 |
| | UTILITIES | 17,300 | 15,384 | 13,200 |
| 01 6070 01 | EQUIP. LEASE COSTS | 0 | | 0 |
| 01 6080K 01 | District Counsel | 5,800 | 1,147 | 7,800 |
| 01 6080L 01 | Legal Services | 25,000 | 22,895 | 25,000 |
| 01 6080M 01 | Other | 2,400 | 691 | 2,400 |
| 01 6080T 01 | Misc | 210,000 | 142,917 | 0 |
| 01 6220H 01 | Physicals | 0 | | 1,000 |
| | PROFESSIONAL SERVICES | 243,200 | 167,650 | 36,200 |
| 01 6089 01 | Emergency Medical Supplies | 3,500 | 2,995 | 10,500 |
| 01 6090 01 | Operating Supplies | 9,900 | 6,175 | 10,000 |
| 01 6093 01 | Small Tools & Equipment | 3,600 | 2,714 | 3,600 |
| 01 6094 01 | Clothing & Uniforms | 3,000 | 4,063 | 3,000 |
| 01 6096 01 | Fuel | 14,000 | 8,888 | 14,000 |
| 01 6220B 01 | Breathing-SCBA | 74,000 | 61,705 | 0 |
| 01 6220D 01 | Disaster Preparedness/CERT | 2,000 | 4,147 | 7,000 |
| 01 6220F 01 | Fire Haz | 13,000 | 12,907 | 13,000 |
| 01 6220H 01 | HAZ MAT Phys | 4,200 | | 4,200 |
| | OPERATING SUPP/EQUIP | 127,200 | 103,594 | 65,300 |
| 01 6220S 01 | SURF RESCUE/NCOR | 5,000 | 2,019 | 5,000 |
| 01 6115 01 | Meeting Expense | 1,100 | 540 | 1,500 |
| 01 6120E 01 | Employee Travel/Reg/Fees | 21,500 | 14,752 | 22,000 |
| 01 6124 01 | Employee Recognition | 300 | 505 | 300 |
| 01 6125 01 | Employee Recruitment | 25,100 | 3,750 | 500 |
| | TRAINING & TRAVEL | 48,000 | 19,547 | 24,300 |
| 01 6220A 01 | OUTREACH/EDUCATION | 1,500 | 1,208 | 1,500 |
| 01 6180H 01 | Pickup Truck-Interest | 940 | 940 | 638 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FIRE DEPARTMENT DETAIL
 DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|------------------------|------------------------------------|----------------------------|--|
| 01 2514 01 | Pickup Truck-Principal | 13,954 | 0 | 8,954 |
| | DEBT SERVICE | 14,894 | 940 | 9,592 |
| 01 6170 01 | CAPITAL OUTLAY | 11,000 | 0 | 152,390 |
| SUBTOTAL OPERATING EXPENDITURES | | 1,686,794 | 1,393,643 | 1,813,652 |
| 01 6200 01 | ALLOCATED OVERHEAD | <u>201,252</u> | <u>184,481</u> | <u>213,407</u> |
| TOTAL EXPENDITURES | | 1,888,046 | 1,578,124 | 2,027,059 |
| TOTAL REVENUE LESS EXPENDITURES | | <u><u>(91,546)</u></u> | <u><u>76,582</u></u> | <u><u>(0)</u></u> |

| <u>CAPITAL OUTLAY FY 2017</u> | |
|---|----------------|
| Mobile Data Computer | 7,000 |
| Fire Truck (5 Year Lease) | 134,340 |
| Chief/Command Pickup Truck (5 Year Lease) | 11,050 |
| Total | <u>152,390</u> |

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
GENERAL FUND - FACILITIES & RESOURCES DEPARTMENT DETAIL

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|--------------------------|---------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| REVENUES | | | | |
| 01 4310 02 | Property Tax | 561,863 | 515,041 | 581,748 |
| 01 4500 02 | Vet's Hall Rent | 22,155 | 23,341 | 30,000 |
| 01 4525 02 | VH Rents-Private | 7,690 | 3,845 | 6,000 |
| 01 4590 02 | VH Cleaning Fee | 240 | | 200 |
| | Total Vet's Hall | <u>30,085</u> | <u>27,186</u> | <u>36,200</u> |
| 01 4200 02 | Interest Income | 300 | 300 | 0 |
| 01 4362 02 | Insurance Reimbursement | 0 | 13,724 | 2,000 |
| 01 4610 02 | CAL CYCLE GRANT | 60,000 | 59,416 | 0 |
| | Total Other | <u>60,300</u> | <u>73,140</u> | <u>2,000</u> |
| TOTAL REVENUES | | <u>652,248</u> | <u>615,367</u> | <u>619,948</u> |
| EXPENDITURES | | | | |
| 01 5000 02 | Regular Wages | 150,000 | 134,079 | 193,841 |
| 01 5010 02 | Overtime | 1,961 | 1,199 | 1,000 |
| SUB-TOTAL SALARY & WAGES | | <u>151,961</u> | <u>135,278</u> | <u>194,841</u> |
| 01 5101 02 | Uniform Allowance | 1,200 | 166 | 1,200 |
| 01 5102 02 | Dental/Life Insurance | 2,717 | 3,163 | 4,824 |
| 01 5103 02 | Health Insurance | 25,000 | 27,944 | 38,064 |
| 01 5105 02 | Life Insurance | 204 | 208 | 0 |
| 01 5106 02 | FICA | 10,000 | 8,327 | 12,316 |
| 01 5107 02 | Medicare | 2,143 | 2,062 | 2,880 |
| 01 5108 02 | Workers' Comp Insurance | 13,597 | 13,758 | 11,917 |
| 01 5109 02 | Retirement Program | 52,000 | 45,695 | 57,485 |
| 2 5112 02 | Unemployment Insurance | 2,600 | | 0 |
| 01 5120 02 | 457 Deferred Comp Match | 0 | 2,400 | 2,600 |
| 01 5121 02 | Retirees' Health Premiums | 23,653 | 19,641 | 23,796 |
| 01 5122 09 | Medical Reimbursement | 5,200 | 5,233 | 2,600 |
| SUB-TOTAL BENEFITS | | <u>138,314</u> | <u>128,597</u> | <u>157,682</u> |
| TOTAL PERSONNEL COSTS | | <u>290,275</u> | <u>263,875</u> | <u>352,523</u> |
| 01 6033V 02 | M&R Vet's Hall | 12,000 | 7,465 | 12,000 |
| 01 6033B 02 | M&R Buildings | 4,000 | 3,212 | 6,000 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FACILITIES & RESOURCES DEPARTMENT DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|----------------|---------------------------------------|------------------|---------------|------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| 01 6033G 02 | M&R Grounds | 26,818 | 8,072 | 22,000 |
| 01 6033L 02 | M&R Street Light | | (12,707) | 2,000 |
| 01 6040 02 | M&R Equipment | 600 | 559 | 340 |
| 01 6041L 02 | M&R Vehicles Licensed | 3,500 | 2,670 | 3,500 |
| 01 6041N 02 | M&R Vehicles Not Licensed | 2,000 | 762 | 2,000 |
| 01 6045 02 | Comp etc Goods | 500 | 300 | 500 |
| 01 6033R 02 | M&R Ranch | 48,752 | 15,455 | 50,000 |
| | Total Maintenance & Repair | 98,170 | 25,788 | 98,340 |
| 01 6060C 02 | Utilities Cell | 731 | 659 | 750 |
| 01 6060E 02 | Utilities Elec | 19,955 | 18,061 | 20,000 |
| 01 6060G 02 | Utilities Gas | 1,232 | 1,139 | 1,300 |
| 01 6060I 02 | Utilities Internet | 3,845 | 3,445 | 0 |
| 01 6060P 02 | Utilities Phone | 444 | 371 | 0 |
| 01 6060S 02 | Utilities Sewer | 3,218 | 2,348 | 3,000 |
| 01 6060W 02 | Utilities Water | 5,021 | 3,530 | 5,000 |
| | Total Utilities | 34,446 | 29,553 | 30,050 |
| 01 6080K 02 | Pro Svc- Counsel | 2,000 | 1,021 | 3,120 |
| 01 6080M 02 | Pro Svc- Misc | 4,500 | 3,613 | 0 |
| | Total Professional Services | 6,500 | 4,634 | 3,120 |
| 01 6055 02 | Govt Fees & Lic | 300 | | 300 |
| 01 6048 02 | Security & Safety | 200 | | 300 |
| 01 6050 02 | Office Supplies | 500 | 0 | 500 |
| 01 6070 02 | Equip Rental | 1,246 | 623 | 1,400 |
| 01 6090 02 | Dept Op Supply | 14,000 | 13,577 | 14,000 |
| 01 6093 02 | Small Tools/Eqpt | 2,000 | 667 | 2,000 |
| 01 6094 02 | Cloth/Uniform | 1,500 | 674 | 1,500 |
| 01 6096 02 | Fuel | 5,000 | 4,755 | 5,000 |
| | Total Other | 24,746 | 20,296 | 25,000 |
| 01 6115 02 | Meeting Expense | | 42 | 100 |
| 01 6120E 02 | Tvl,Trn,Sem-Emp | 500 | 544 | 500 |
| | Total Training | 500 | 635 | 600 |
| 01 6170 02 | Capital Outlay | 72,000 | 67,556 | 0 |
| | CAPITAL OUTLAY | 72,000 | 67,556 | 0 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - FACILITIES & RESOURCES DEPARTMENT DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|-----------------------------------|------------------------------------|----------------------------|--|
| 01 2513 02 | Principal-J. Deere | 6,270 | | 6,270 |
| 01 2515 02 | Principal-Ford PU City Nat'l Bank | 4,745 | | 4,745 |
| 01 6180G 02 | Interest-Ford PU | 5,403 | | 154 |
| | Ford PU Principal & Interest | | | 8,040 |
| | Total Debt Service | <u>16,418</u> | <u>0</u> | <u>19,209</u> |
| SUBTOTAL OPERATING EXPENDITURES | | <u>543,055</u> | <u>412,337</u> | <u>528,842</u> |
| 01 6200 02 | ALLOCATED OVERHEAD | 85,926 | 78,766 | 91,106 |
| TOTAL EXPENDITURES | | <u>628,981</u> | <u>491,103</u> | <u>619,948</u> |
| TOTAL REVENUE LESS EXPENDITURES | | <u>23,267</u> | <u>124,265</u> | <u>0</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - PARKS & RECREATION DEPARTMENT DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|--|------------------------------|------------------------------------|----------------------------|--|
| REVENUES | | | | |
| 01 4310 16 | PROPERTY TAX | 27,676 | 25,370 | 25,611 |
| 01 4390 16 | OTHER | 505 | 851 | 505 |
| | PROPOSITION 1A RESERVE | <u>135,486</u> | | <u>135,486</u> |
| TOTAL REVENUES | | <u>163,667</u> | <u>26,221</u> | <u>161,602</u> |
| EXPENDITURES | | | | |
| 01 6053 16 | Printed Forms | 1,268 | 799 | 0 |
| | PUBLIC OUTREACH/EDUCATION | <u>1,268</u> | <u>799</u> | <u>0</u> |
| 01 6080K 16 | District Counsel | 500 | 0 | 500 |
| | PROFESSIONAL SERVICES | <u>500</u> | <u>0</u> | <u>500</u> |
| 01 6115 16 | Meeting Expense | 0 | | 0 |
| 01 6120E 16 | Travel, Training | 0 | | 0 |
| | TRAINING AND TRAVEL | <u>0</u> | <u>0</u> | <u>0</u> |
| 01 6170 16 | FR Enhanced Entrance Signage | 0 | 0 | 0 |
| 01 6033R 16 | M&R Ranch | 0 | 0 | 10,000 |
| | | <u>0</u> | <u>0</u> | <u>10,000</u> |
| 01 6170 16 | CAPITAL OUTLAY | 175,236 | 20,750 | 135,486 |
| SUBTOTAL OPERATING EXPENDITURES | | <u>177,004</u> | <u>21,549</u> | <u>145,986</u> |
| 01 6200 16 | ALLOCATED OVERHEAD | 16,413 | | 15,616 |
| TOTAL OPERATING EXPENDITURES | | <u>193,417</u> | <u>21,549</u> | <u>161,602</u> |
| TOTAL OPERATING REVENUE LESS EXPEND | | <u>(29,750)</u> | <u>4,672</u> | <u>0</u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - PARKS & RECREATION DEPARTMENT DETAIL**

CAPITAL PROJECTS

EAST RANCH PARK IMPROVEMENTS

Funds Available

| | |
|------------------------|---------|
| Proposition 1A Reserve | 159,286 |
| Total Funds Available | 159,286 |

Funds Expended

| | | |
|----------------------|---------|------------------------|
| FY 14-15 | 10,600 | Topographic Survey |
| FY 15-16 | 13,200 | Grading & Erosion Plan |
| Total Funds Expended | 23,800 | |
| Funds Remaining | 135,486 | |

FY 15-16 APPROVED CAPITAL EXPENDITURES

| | | |
|-----------------------------------|------------------------------|---------|
| 01 1820D 16 | East Ranch Park Improvements | 159,286 |
| 01 6170 16 | FR Enhanced Entrance Signage | 10,000 |
| 01 6170 16 | FY 14-15 Seal Coating | 5,950 |
| TOTAL CAPITAL EXPENDITURES | | 175,236 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - ADMINISTRATION DEPARTMENT DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|--------------------------|------------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| REVENUES | | | | |
| 01 4001 09 | FRANCHISE FEES | 72,400 | 79,132 | 72,400 |
| 01 4013 09 | Vac Rental Fees | 378 | 459 | 400 |
| | SERVICE FEES | 378 | 459 | 400 |
| 01 6200 09 | ALLOCATED OVERHEAD | 1,334,743 | 1,112,286 | 1,332,316 |
| 01 4200 09 | INTEREST INCOME | 4,000 | 1,590 | 4,000 |
| 01 4310 09 | PROPERTY TAXES | 157,748 | 144,602 | 374,624 |
| 01 4126 09 | State Mandated Cost Recovery | 57,031 | 57,031 | - |
| 01 4385 09 | Radio Vault Rents | 2,400 | 2,400 | 2,400 |
| 01 4389 09 | Public Records Request | 60 | 35 | 50 |
| 01 4390 09 | Miscellaneous | 559 | 4,244 | 500 |
| | OTHER | 60,050 | 63,710 | 2,950 |
| TOTAL REVENUES | | 1,629,319 | 1,401,779 | 1,786,690 |
| EXPENDITURES | | | | |
| GROSS REGULAR WAGES | | 536,768 | 499,360 | 713,692 |
| 01 5010 09 | Overtime | 1,000 | 2,888 | 1,000 |
| 01 5030 09 | Part Time-Directors' Fees | 24,450 | 19,275 | 18,000 |
| SUB-TOTAL SALARY & WAGES | | <u>562,218</u> | <u>521,523</u> | <u>732,692</u> |
| 01 5102 09 | Dental | 4,944 | 5,143 | 7,339 |
| 01 5103 09 | Health Insurance | 56,608 | 47,809 | 84,230 |
| 01 5105 09 | Life | 544 | 490 | |
| 01 5106 09 | FICA | 32,871 | 27,320 | 41,272 |
| 01 5107 09 | Medicare | 9,066 | 7,913 | 10,911 |
| 01 5108 09 | Workers' Comp | 15,000 | 9,205 | 7,063 |
| 01 5112 09 | SDI | 10,264 | 0 | - |
| 01 5109 09 | Retirement | 213,386 | 139,648 | 200,140 |
| 01 5120 09 | 457 Match | 15,711 | 14,502 | 17,969 |
| 01 5121 09 | Retirees' Health | 75,726 | 68,058 | 77,832 |
| 01 5122 09 | Medical Reimbursement | 14,300 | 10,290 | 13,260 |
| SUB-TOTAL BENEFITS | | <u>448,420</u> | <u>330,378</u> | <u>460,016</u> |
| PERSONNEL COSTS | | <u>1,010,638</u> | <u>851,901</u> | <u>1,192,708</u> |
| 01 6010 09 | Ads-Legal/Other | 678 | 159 | 600 |
| 01 6011N 09 | Newsletter | | 0 | 500 |
| 01 6011W 09 | Website | 2,500 | 0 | 2,500 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
GENERAL FUND - ADMINISTRATION DEPARTMENT DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR 2015/2016 BUDGET | ACTUAL AS OF 5/31/16 | PROPOSED FISCAL YEAR 2016/2017 BUDGET |
|-------------------|-------------------------------|------------------------------------|----------------------------|--|
| | OUTREACH EDUCATION | 3,178 | 159 | 3,600 |
| 01 6030 09 | INSURANCE | 70,000 | 65,037 | 69,000 |
| 01 6033B 09 | M&R-Building | 5,039 | 3,380 | 5,000 |
| 01 6033G 09 | M&R-Grounds | 3,166 | 3,073 | 3,000 |
| 01 6040 09 | M&R-Equipment | 200 | 0 | 200 |
| 01 6041L 09 | M&R-Licensed Vehicles | 655 | 371 | 700 |
| 01 6044 09 | M&R-Computer Services | 76,000 | 66,294 | 77,000 |
| | MAINTENANCE | <u>85,060</u> | <u>73,118</u> | <u>85,900</u> |
| 01 6045 09 | Computer Supplies & Upgrades | 3,000 | 2,298 | 3,000 |
| 01 6048 09 | Security & Safety | 1,500 | 1,265 | 1,000 |
| 01 6050 09 | Office Supplies | 11,000 | 11,520 | 11,000 |
| 01 6051 09 | Postage & Shipping | 4,000 | 1,528 | 4,000 |
| 01 6052 09 | Bank Charges | 3,400 | 2,173 | 3,400 |
| 01 6053 09 | Printing/Forms | 3,500 | 1,041 | 2,000 |
| 01 6070 09 | Equipment Rental | 500 | 523 | 600 |
| 01 6090 09 | Department Operating Supplies | 1,600 | 1,386 | 1,800 |
| 01 6094 09 | Uniforms | 0 | 183 | 2,000 |
| | OFFICE SUPPLIES & EQUIP | <u>28,500</u> | <u>21,929</u> | <u>28,800</u> |
| 01 6054 09 | Publications-Dues & Books | 14,000 | 6,149 | 15,000 |
| 01 6055 09 | JPA/Gov't Fees | 35,000 | 31,186 | 32,000 |
| | DUES & FEES | <u>49,000</u> | <u>37,335</u> | <u>47,000</u> |
| 01 6060C 09 | Utilities-Wireless | 1,500 | 1,441 | 1,500 |
| 01 6060E 09 | Utilities-Electricity | 6,700 | 5,847 | 6,700 |
| 01 6060G 09 | Utilities-Gas | 300 | 562 | 600 |
| 01 6060I 09 | Utilities-Internet | 4,900 | 3,948 | 16,200 |
| 01 6060P 09 | Utilities-Telephone | 8,400 | 5,772 | 20,804 |
| 01 6060S 09 | Utilities-Sewer | 500 | 390 | 500 |
| 01 6060W 09 | Utilities-Water | 500 | 331 | 500 |
| | UTILITIES | <u>22,800</u> | <u>18,291</u> | <u>46,804</u> |
| 01 6075 09 | OFFICE RENT | 38,186 | 35,003 | 38,186 |
| 01 6080A 09 | Auditor | 15,000 | 14,500 | 15,000 |
| 01 6080F 09 | Financial Services | 2,000 | 2,046 | - |
| 01 6080K 09 | District Counsel | 120,000 | 140,313 | 127,920 |
| 01 6080L 09 | Legal | 6,000 | 21,515 | 6,000 |
| 01 6080M 09 | Other | 4,300 | 0 | 4,800 |
| 01 6080T 09 | Temporary Help | 11,300 | 11,027 | 9,600 |
| 01 6086 09 | Outside Services | 48,400 | 29,858 | 28,900 |
| 01 6088 09 | Claims | | 351 | 500 |

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FY 2016 - 2017 PROPOSED BUDGET JUNE 23, 2016
 GENERAL FUND - ADMINISTRATION DEPARTMENT DETAIL**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FISCAL YEAR | ACTUAL | PROPOSED |
|--|--------------------------|---------------------|------------------|------------------------------------|
| | | 2015/2016 BUDGET | AS OF 5/31/16 | FISCAL YEAR 2016/2017 BUDGET |
| | PROFESSIONAL SERVICES | 207,000 | 219,610 | 192,720 |
| 01 6115 09 | Meeting Expense | 3,100 | 2,917 | 3,500 |
| 01 6120D 09 | Directors' Travel | 5,000 | 2,540 | 10,000 |
| 01 6120E 09 | Training-LCW | 0 | 11,574 | 4,500 |
| 01 6120E 09 | Employee Travel/Training | 15,000 | 25 | 10,000 |
| 01 6120E 09 | Education | | | 4,000 |
| 01 6124 09 | Employee Recognition | 400 | 343 | 400 |
| 01 6125 09 | Employee Recruitment | 7,500 | 4,345 | - |
| | TRAINING & TRAVEL | 31,000 | 21,744 | 32,400 |
| 01 6180H 09 | Interest-Fusion | 491 | 491 | 333 |
| 01 2514 09 | Principal-Fusion | 4,671 | | 4,671 |
| 01 6180G 09 | Interest-Copier | 144 | | 144 |
| 01 2513 09 | Principal-Copier | 4,424 | | 4,424 |
| | DEBT SERVICE | 9,730 | 491 | 9,572 |
| 01 6170 09 | CAPITAL OUTLAY | 0 | 0 | 40,000 |
| SUBTOTAL OPERATING EXPENDITURES | | 544,454 | 492,717 | 593,982 |
| TOTAL EXPENDITURES | | 1,555,092 | 1,344,618 | 1,786,690 |
| TOTAL REVENUE LESS EXPENDITURES | | 74,227 | 57,161 | - |

| ADMIN CAPITAL IMPROVEMENTS | |
|-----------------------------------|---------------|
| Replace Servers | 35,000 |
| Upgrade Web Site | 5,000 |
| TOTAL | 40,000 |