

**CAMBRIA COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET
FISCAL YEAR 2020-2021**

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Summary

The Cambria Community Services District (CCSD) preliminary budget for fiscal year (FY) 2020-2021 has been prepared reflecting several actions that have been approved by the Board of Directors during the current fiscal year. Those actions include approval of increases in customer rates and charges for enterprise funds, budget policies, goals for calendar year 2020, and guidance from standing committees covering numerous details associated with the CCSD's finances, operations and capital projects and policies.

Overall, the District's financial condition is improving as a result of the enterprise fund rate increases approved on October 4, 2018, as well as from the District's efforts in fiscal conservation and through the creation of operational efficiencies leveraging technology and updated policies and procedures. 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 approved the second phase of rate increases, effective July 1, 2019. On May 21, 2020, the Board of Directors approved the third and final phase of the rate increases, opting to delay the July 1, 2020 increase until September 1, 2020, due to the economic environment related to the COVID-19 pandemic. These rate increases which were prescribed in Resolution 27-2018 adopted on October 4, 2018 but 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 2020-2021, it does not include reserves since those are incorporated at the time that the Final Budget is considered by the Board. The prescribed timing of the final budget, which is established by Government Code Section 61110, provides staff the opportunity to perform year-end accounting closure procedures for the CCSD balance sheet in determining the current year's ending reserve balances which are also the beginning reserve balances for FY 2020-2021. Since the District is currently working on the FY 2018-2019 audit, the reserve balances incorporated into the FY 2020-2021 will be staffs' best unaudited estimates for the final budget. Interfund loans are likely the most significant issues that may affect balance sheets and reserves. Based on existing Board direction, staff will continue discussions related to interfund loans with both the Finance Standing Committee and the Board.

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 parallel 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. Options to increase revenues to address unfunded items are relatively limited, but continually explored. The solid waste collection service rate review and Prop 218 rate increase by Waste Connections Inc. (formerly Mission Country Disposal) were adopted by the Board in October 2019, resulting in a general fund revenue increase generated from the increase in fees for solid waste collection services. Another potential source of general fund revenue is electric vehicle charging stations. Grant applications have been submitted and Board discussions will be forthcoming in June, to discuss the grant applications and project funding needs.

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/district-policies>

Board goals for 2020 adopted May 14, 2020:

<https://www.cambriacsd.org/board-members>

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

<https://www.cambriacsd.org/2018-10-04-board-special-meeting>

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

<https://www.cambriacsd.org/2018-07-11-board-special-meeting>

May 23, 2019 approval of water, sustainable water facilities and wastewater rates effective July 1, 2019:

<https://www.cambriacsd.org/2019-05-23-board-meeting>

May 21, 2020 approval of water, sustainable water facilities and wastewater rates effective September 1, 2020:

<https://www.cambriacsd.org/2020-05-21-board-meeting>

Combined Preliminary Budget

The following table illustrates the combined CCSD budgets.

Cambria CSD - Combined Preliminary Budget Fiscal Year 2020-2021	General Fund Budgets	Enterprise Fund Budgets	Budget Subtotals	Eliminating Adjustments	Combined Budgets
Revenues					
Property Taxes	\$ 2,557,585	\$ 25,000	\$ 2,582,585	\$ -	\$ 2,582,585
Fire Assessments	483,900		483,900		483,900
Franchise Fees	118,000		118,000		118,000
Administrative Cost Reimbursements	2,213,443		2,213,443	(2,213,443)	-
Water Rates		3,145,667	3,145,667		3,145,667
Sustainable Water Facility Rates		1,296,167	1,296,167		1,296,167
Wastewater Rates		\$3,112,167	3,112,167		3,112,167
Grants	30,000		30,000		30,000
Interest Income	20,966		20,966	(5,926)	15,040
Other Revenues	123,616	634,845	758,461	-	758,461
Total Revenues	\$ 5,547,510	\$ 8,213,846	\$ 13,761,356	\$ (2,219,369)	\$ 11,541,987
Expenditures					
Personnel Services	\$ 3,368,882	\$ 2,154,112	\$ 5,522,994		\$ 5,522,994
Services and Supplies	\$1,391,261	\$1,754,807	3,146,068		3,146,068
Capital Outlay	\$82,000	\$1,189,404	1,271,404		1,271,404
Debt Service	\$141,912	\$1,041,881	1,183,792	(5,926)	1,177,866
Administrative Cost Allocation	\$581,304	\$1,632,139	2,213,443	(2,213,443)	-
Total Expenditures	\$ 5,565,358	\$ 7,772,343	\$ 13,337,701	\$ (2,219,369)	\$ 11,118,332
Net Sources Over / (Under) Uses	\$ (17,848)	\$ 441,503	\$ 423,655	\$ -	\$ 423,655

Total General Fund revenues are estimated to increase \$308,784 (5.9%) from \$5,538,726 estimated for FY 2019-2020 to \$5,547,510 in FY 2020-2021. After adjusting for an increase in Administrative Costs reimbursement of \$203,887 incurred by the General Fund and charged to the operational budgets, the net revenue increase for the General Fund is estimated to be \$104,897. Property taxes are projected to increase \$77,050 (3.1%) from \$2,526,000 in FY 2019-2020 to \$2,603,050 in FY 2020-2021, 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 radio grant, and other revenues.

Total General Fund expenditures are estimated to increase \$344,399 (6.6%) from \$5,220,959 estimated for FY 2020-2019 to \$5,565,358 in FY 2020-2021. Overall, the General Fund budgets are anticipated to incur a surplus of \$17,767 in FY 2019-2020, and a deficit of \$17,848 in FY 2020-2021, 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 \$586,501 (7.7%) from \$7,627,345 in FY 2019-2020 to \$8,213,846 in FY 2020-2021. Enterprise Fund expenditures are estimated to increase \$212,181 (2.8%). The increases in revenues and expenditures is consistent with the rate increases approved in October 2018. Although the use of reserves in FY 2020-2021 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 2020-2021 budget to the estimates included in the Proposition 218 analysis prepared by Bartle 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:

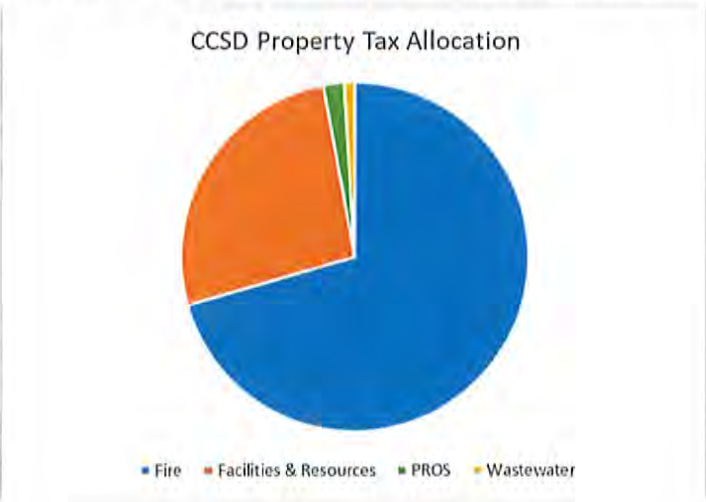
- Fire Fund
- Facilities and Resources Fund
- PROS (Parks, Recreation and Open Space) Fund
- Administrative Fund (Including the Overhead Allocation spreadsheet)

The combined General Fund budgets are illustrated on page 17 , with summary and detailed schedules for each budget on pages 16 to 47.

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 78 illustrating how administrative costs are allocated between the various CCSD budgets. In order to balance the General Fund budgets in FY 2020-2021, 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 on pages 86-87.

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. Over time, as the CCSD continues to maintain the Fiscalini Ranch and take ownership of more open space parcels (now at over 500 parcels) with insufficient funding, the General Fund budgets for Fire, Facilities and Resources and Admin will continue to decline and impact operations and safety.

Lastly, \$25,000 in property taxes is budgeted for the low-income discounts for wastewater customers. Based on Proposition 218 requirements for the proportional allocation of costs when establishing customer rates and charges, low income discounts cannot be subsidized by other wastewater customers. Property taxes are the sole source of discretionary revenues appropriate to cover the cost of the discounts. Board consideration of providing low-income discounts for water customers is also under consideration and would require additional funding from property tax revenues which are not included in the FY 2020-2021 budget, but which would create additional trade-offs.

Fire and Emergency Services – See budget schedules on pages 18-26

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 2019-2020 staffing.
- Funded budget items are listed on page 84 and include increased funding for equipment repairs, emergency medical supplies and personal protective equipment.
- Capital expenditures include \$30,000 for Phase II of the radio system upgrade. Budgeted revenues also include \$30,000 in grant to pay for this upgrade.
- The budget request for FY 2020-2021 included several items that are not funded in the preliminary budget and are listed on page 86. This includes a request for funding for security upgrades at the Fire Station which are critical for safety and ongoing operations.

Goals, Objectives and Plans

- 1) Continue to seek grant for Phase II of the radio system upgrade & procure in accordance with CCSD policy; prepare funding options for Board consideration if grant is not awarded.
- 2) Complete the goal for the Emergency Operations Plan Development & Review.
- 3) Continue to support employee training in maintaining professional licensing or other industry related training.

Facilities and Resources– See budget schedules on pages 27-34

The Facilities and Resources (F&R) budget funds three (3) full-time equivalent staff positions and related expenditures for maintenance and repairs of District assets including real property such as the Veterans Hall Building, Skate Park, Dog Park, Public Restrooms, Open Space and Fiscalini Ranch. Relating to the F&R budget is the PROS budget, which has historically provided funding for start-up or facilities development efforts. Current challenges associated with unfunded budget requests is common for local agencies that can fund facilities development but are hard pressed to fund long-term maintenance efforts. Continued resource demands for open space maintenance and homeless camp cleanups and storage of personal property are having a significant budgetary impact on General Fund resources and staff.

Significant Budget Items

- The CCSD Facilities and Resources Fund provides for 3 full time personnel. Staffing levels are consistent with the current FY 2019-2020 staffing.
- Funded budget items are listed on page 86 and include increased funding for building & ground maintenance, temporary personnel services, employee training and professional grant writer.
- Capital expenditures include \$12,000 for a storage trailer and \$40,000 for a F350 truck. Budgeted revenues also include \$40,000 in loan proceeds, assuming the truck will be financed.
- Significant unfunded requests exist and are listed on page 86.
 - Significant unfunded requests exist for maintenance of the Veterans Hall.
 - Significant resource constraints exist which affect staff's ability to maintain open space, streetlights, and public restrooms, which may not meet service level expectations of the community.

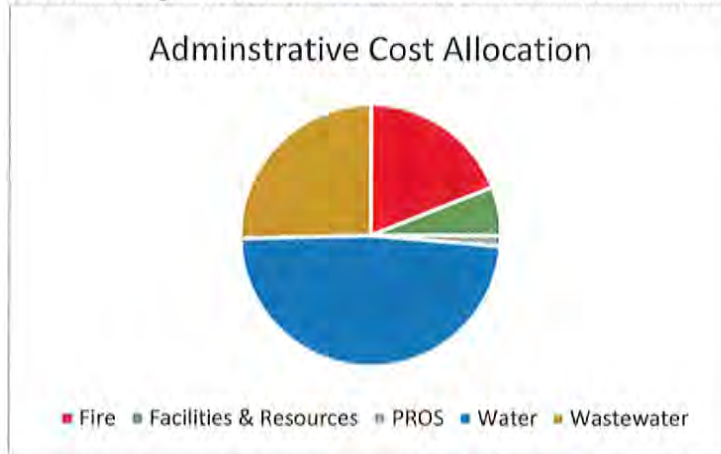
Goals, Objectives and Plans

- 1) Continue coordinating with PROS.
- 2) Continue engaging in community dialogue on impacts from homeless encampments.
- 3) Continue to support employee training in maintaining professional licensing or other industry related training.
- 4) Continue discussions & review of the fee structure for rental rates of the Veterans Hall.

Administrative Services– See budget schedules on pages 35-42

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 73.7% of the CCSD administrative costs with water fund budgets (including SWF budgets) covering 48.4% and the wastewater fund covering 25.4%. General fund budgets pay the remaining 26.3% with those costs covered by Fire (18.9%), Facilities and Resources (6.0%) and PROS (1.3%).

Significant Budget Items

- Funded budget items are listed on page 86 and include increased funding for Clerical Assistant from part-time to full-time, increase in annual property/liability insurance, cost of CCSD board candidate elections, recruiting & training software, strategic planning, COVID-19 driven office modifications, and technology improvements for remote and video conferencing.
- The Administrative Fund surplus for FY 2020-2021 is estimated to be \$158,877.
- 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 (\$118,640) and Facilities and Resources (\$58,086).
- 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. Doing 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 goals adopted by the Board of Directors on May 14, 2020.
- 2) Advance the District's strategic planning efforts.
- 3) Review the District Code and consider whether direction should be provided to draft amendments.
- 4) Review the District Fee Schedule and consider whether amendments should be provided to make amendments.

- 5) Continue with progress on the following Organizational Goals:
 - a) Staffing, vacancies, and overall staffing levels
 - b) Develop and review the annual budget in a timely manner
 - c) Complete the annual audit in a timely manner
 - d) Implement the Tyler Incode Financial Software program
- 6) Continue work with Standing Committees on various Board assigned tasks.
- 7) 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 49, including the combined summary information for the three (3) water fund budgets (Water, SWF Operations and SWF Capital Funds) and the Wastewater Fund. Detailed schedules for the enterprise budget are on pages 48-77.

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 list of budget issues common to all enterprise funds.

- The approval of water and wastewater rates and charges on October 4, 2018, the second phase increases effective on July 1, 2019 and the third phase increases effective on September 1, 2020 help to ensure sufficient funding for the CCSD enterprise services and investment in CCSD infrastructure.
- Reorganization of the staffing levels in the Utilities Departments includes two phases:
 - Phase one occurred in FY 2019-2020 by retitled and consolidated the Water Operations Supervisor and SWF CPO positions to the new position Water Systems Superintendent, allocating the costs 80% water and 20% SWF and retitled the Wastewater Supervisor position to Wastewater Systems Superintendent position.
 - Phase two is proposed for FY 2020-2021 by reclassifying the Management Analyst position to Program Manager position to support increased grant programs and increasing the Administrative Technician II from limited term to full time, in part to support CCSD conservation programs. Both positions are allocated 34% water, 33% SWF and 33% wastewater.
- Comparison of the Prop. 218 assumptions included in the Bartle Wells Inc. report dated July 2018 and the proposed FY 2020-2021 Preliminary Budget is provided for all enterprise funds.
 - Overall, the proposed budgets are consistent with Proposition 218 estimates.

- o Differences between the preliminary budget and the Proposition 218 estimates exist for budget categories such as labor, services and supplies, capital outlay, debt service and administrative costs are illustrated in graphs and the budget schedules.
- o Continued review with the Resources & Infrastructure and Finance Committees supports continued follow up at the committee level on the details underlying the Proposition 218 estimates and District efforts moving forward with capital improvements and other District programs.

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 2020-2021 exist for both water and wastewater operations including the following:

- Recent rate increases provide funding for capital improvements and improved proactive 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.

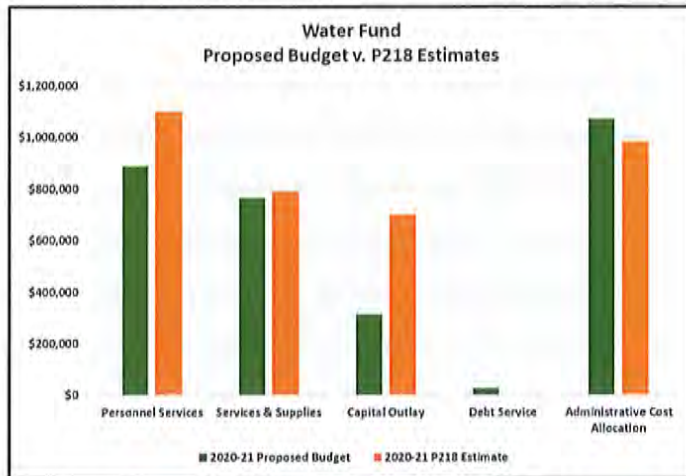
More specifically, advancing the Multi-Year Infrastructure Capital Improvement Program (CIP) will need to address staff roles and responsibilities, how the project priorities are phased, how professional and construction services are procured, and refinement of scope, schedules and budgets for individual projects. Overall project prioritization has been completed, reviewed, and endorsed by the Resource and Infrastructure Committee and continued coordination with the committee will be a staff priority in FY 2020-2021. Details on specific projects and programs are discussed in the following sections on each enterprise budget. Capital Improvement Program Project Prioritization schedules are included on pages 83-85.

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 50-57

The projected surplus in the FY 2020-2021 Water Fund budget is \$523,975, which is \$506,975 greater than the Prop 218 estimated surplus of \$17,000. Budgeted revenues are estimated to be \$3,589,417 and within \$417 of the Prop 218 estimate of \$3,589,000. Budget expenditures of \$3,065,442 is \$506,558 less than the Prop 218 estimate of \$3,572,000.

Personnel costs are anticipated to be \$211,574 less than the Prop 218 estimates and primarily result from the staffing change related to the Water Systems Superintendent, Program Manager and Administrative Technician II, as previously discussed. Services and supplies are anticipated to be \$22,941 less than the Prop 218 estimate. Capital Outlay is anticipated to be \$386,000, less than the Prop 218 estimate. Debt service was not included in the Prop 218 estimates but will be approximately \$26,548 due to the financed purchase of a Dump Truck in FY 2019-2020.

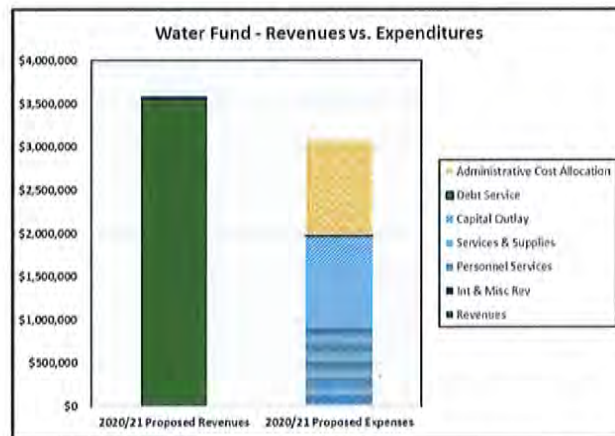


Administrative costs are estimated to exceed Prop 218 estimates by \$87,409. In total, expenditures are estimated to be \$506,558 less than the Prop 218 estimates. The adjacent column chart compares budgeted revenues to budgeted expenditures.

The adjacent column chart compares budgeted revenues to budgeted expenditures.

Water Fund Trade-Offs

The Capital Outlay expenditures include trade-offs that will continue to be considered by staff, the Resource and Infrastructure Committee and the Board of Directors during FY 2020-2021.



Priority #1 projects are listed on page 85.

Many of the projects in the water fund are implemented over multiple years, and additional funding is requested for SCADA Phase II, Water Meter Replacements, and the Santa Rosa Creek Pedestrian Bridge, all priority #1 projects. New capital improvement funding is requested for a Water Conservation Database and to begin the Rodeo Grounds Pump Station Design & Permitting. The Capital Outlay budget also includes \$35,000 for a replacement truck which was budgeted and not purchased in FY 2019-2020. Maintaining the Water Fund surplus may be needed for repayment of a long-standing general fund loan and yet to be determined PGE SST efficiency projects (currently estimated at about \$6 million for three items).

Goals, Objectives and Plans

Water system goals for FY 2020-2021 include the following:

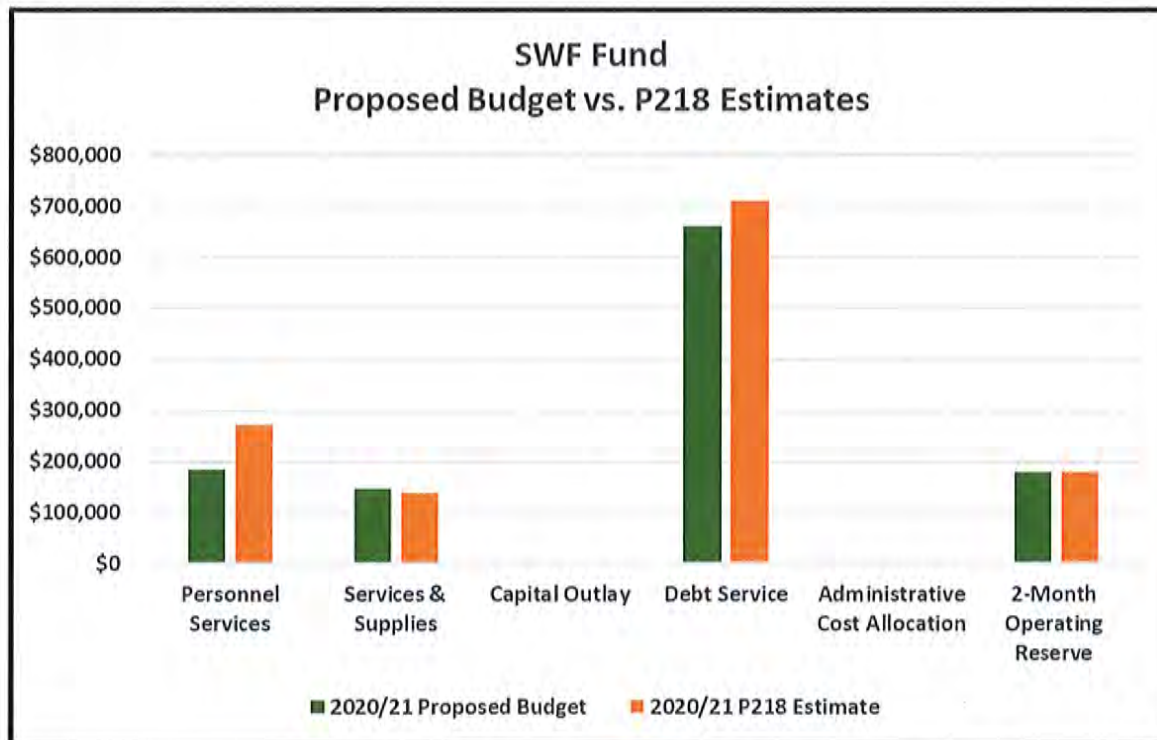
- Update of Urban Water Management Plan
- Update of Water Use Efficiency Plan

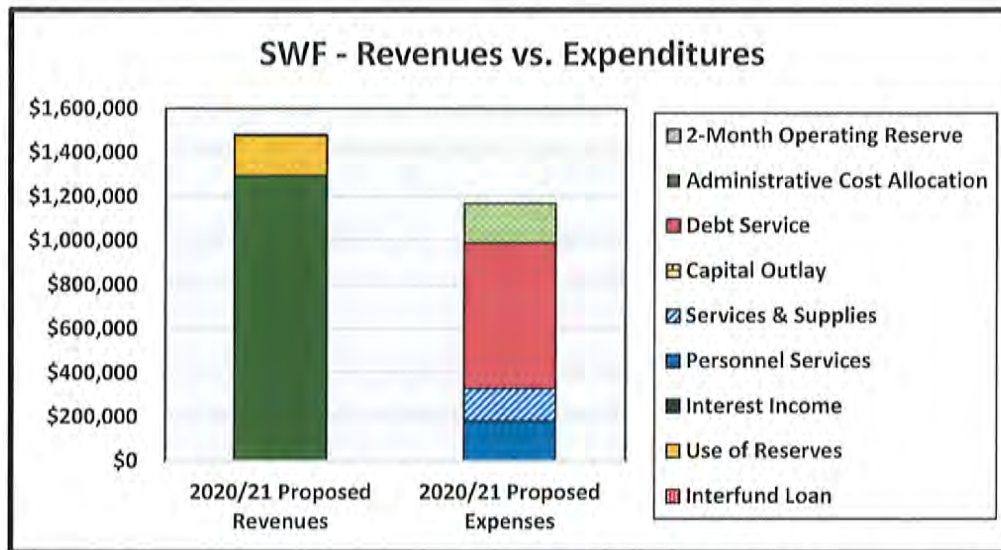
- Continue to support employee training in maintaining professional licensing and other industry related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high priority projects.

SWF Fund – See budget schedules on pages 58-68

The projected operating surplus in the FY 2020-2021 SWF Fund budget is \$312,765 before the \$180,000 reserve set aside for two months of additional costs while the facilities are operating. With the operating cost set-aside, the budget surplus is \$132,765. The Prop 218 estimates assumed a surplus of \$20,000.

Additionally, the SWF – There are no requested expenditures in the Capital Fund, which is \$50,000 less than the Proposition 218 estimates. Altogether, the proposed budgets for the SWF funds are \$162,765 less than the Prop 218 estimates.





The costs related to personnel, which is \$87,708 less than the Prop 218 estimate, and costs related to operations and maintenance, within services and supplies, which is \$6,865 greater than the Prop 218 estimates.

Budgeted revenues are estimated to be \$1,302,347, which is \$18,653 less than the Prop 218 estimate of \$1,321,000 due to the July 1, 2020 rate increases delayed until September 1, 2020.

There are no new capital outlay projects requested for FY 2020-2021, which is \$50,000 less than the Prop 218 estimates.

SWF – Trade-Offs

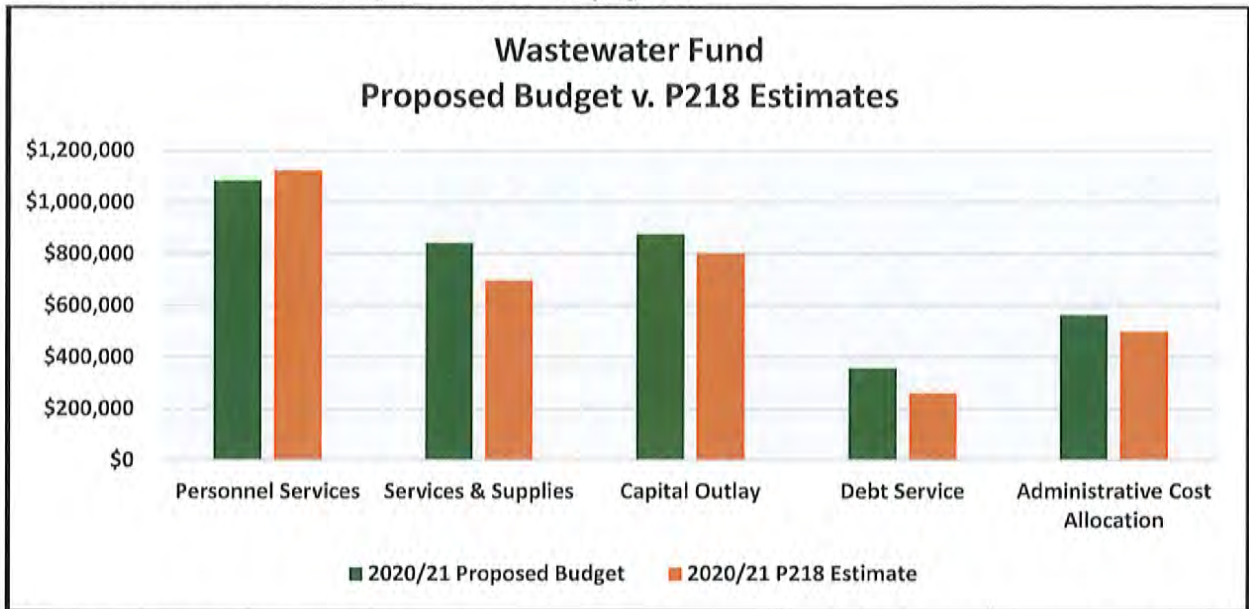
The continuing costs of permitting for SWF facilities is uncertain. The amounts currently budgeted and contracted for environmental services will be encumbered at the end of the FY 2019-2020, which is offsetting the need for new funding in FY 2020-2021, aligning the SWF budgets with the Prop 218 estimates as a whole.

SWF - Goals, Objectives and Plans

SWF goals for FY 2020-2021 include the following:

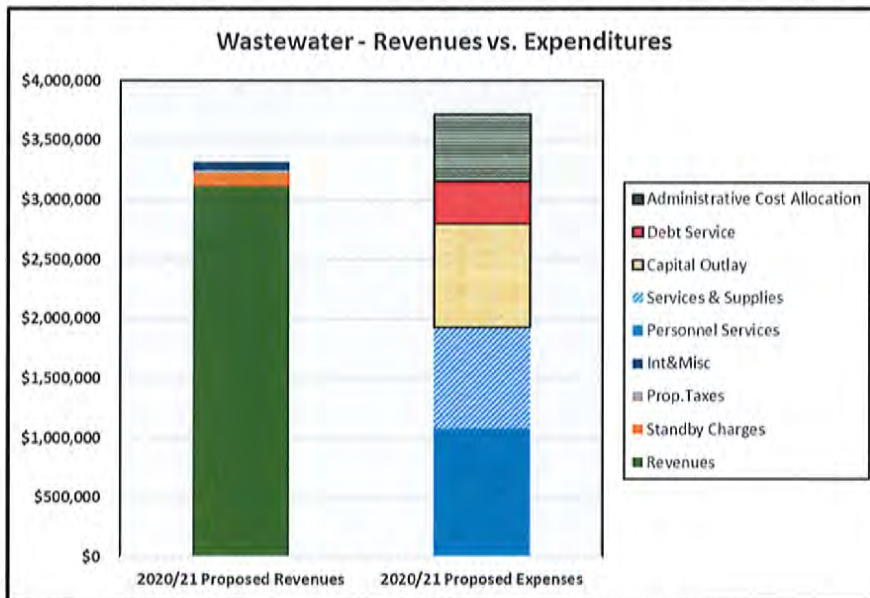
- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Continue working on the Section 7 consultation and acquisition of the Regular Coastal Development Permit.
- Update of Urban Water Management Plan

Wastewater Fund – See budget schedules on pages 69-77



The projected deficit of \$395,237 in the FY 2020-2021 Wastewater budget, will be offset by unused reserve funds in FY 2019-2020, projected at \$443,523, resulting in a net surplus of \$48,286. The projected surplus of \$48,286 is greater than the Prop 218 estimated deficit of \$12,000.

Budgeted revenues are estimated to be \$3,322,082, which is \$41,918 less than the Prop 218 estimate of \$3,364,000 due to the July 1, 2020 rate increases delayed until September 1, 2020.



Personnel costs are anticipated to be \$39,606 less than the Prop 218 estimates and primarily result from staffing changes related to the positions of Wastewater Systems Superintendent, Program Manager and Administrative Technician II, as previously discussed. Services and supplies are anticipated to be \$145,883 greater than the Prop 218 estimate. Capital Outlay is budgeted in the amount of \$875,404,

which is \$75,404 greater than the Prop 218 estimate. Debt service is estimated at \$355,907, which is \$95,907 greater than the Prop 218 estimates due to financing of the crane truck in FY 2019-2020, which was not included in the Prop 218 estimates. Administrative costs are estimated to exceed Prop 218 estimates by \$63,730. In total, expenditures are estimated to be \$341,319 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 72-74 illustrate that actual Services and Supplies costs for wastewater operations ranged from a low of \$628,220 to a high of \$841,883, with an average of approximately \$693,000, over the past three years. In comparison, the Prop 218 estimate for Services and Supplies is \$696,000. Preliminary review of the Prop 218 estimates for Services and Supplies seem to indicate that the estimated cost reductions were based on expected savings in power costs and a reduction in maintenance costs on lift stations. Lastly, PGE SST efficiency projects, currently estimated at about \$11 million for thirteen items, will need to be programmed as part of our long-term CIP plan.

Goals, Objectives and Plans

Wastewater system goals for FY 2020-2021 include the following:

- Continue design efforts working with PG&E on the Turnkey project and provide final recommendations to the Board of Directors.
- Storm Water Pollution Prevention Plan Update
- Haz-Com Plan Update
- Odor Control Plan Update
- Operations Maintenance & Management Program Update
- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high priority projects.

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2020-2021

PRELIMINARY BUDGET


JUNE 18, 2020

GENERAL FUND SUMMARY

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


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		GENERAL FUND							
3		SUMMARY							
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
8	SOURCES OF FUNDS								
10	Fire		\$2,171,505	\$2,257,701	\$2,351,275	\$2,367,512			
11	Facilities & Resources		\$624,571	\$698,037	\$706,328	\$757,577			
12	PROS		\$236,675	\$46,161	\$47,977	\$50,101			
13	Admin		\$1,867,387	\$2,185,959	\$2,208,674	\$2,372,320			
14	Total Sources of Funds		\$4,900,138	\$5,187,858	\$5,314,254	\$5,547,510			
15	USES OF FUNDS								
18	Fire		\$2,393,353	\$2,330,457	\$2,273,208	\$2,486,152			
19	Facilities & Resources		\$654,435	\$709,067	\$685,324	\$815,663			
20	PROS		\$391,302	\$33,951	\$37,068	\$50,101			
21	Admin		\$2,037,398	\$2,054,562	\$1,949,120	\$2,213,443			
22	Total Expenditures		\$5,476,488	\$5,128,037	\$4,944,719	\$5,565,358			
23	OPERATING SURPLUS/(DEFICIT)								
24	Fire		(\$221,848)	(\$72,756)	\$78,067	(\$118,640)			
25	Facilities & Resources		(\$29,864)	(\$11,030)	\$21,004	(\$58,086)			
26	PROS		(\$154,627)	\$12,210	\$10,909	\$0			
27	Admin		(\$170,011)	\$131,397	\$259,554	\$158,877			
28	OPERATING SURPLUS/(DEFICIT)		(\$576,350)	\$59,820	\$369,535	(\$17,848)			
43	RESERVES								
44	Beginning Reserves		\$0	\$0	\$0	\$0			
45	Operating Surplus / (Deficit)		(\$576,350)	\$59,820	\$369,535	(\$17,848)			
46	Transfers & Encumbrances		\$112,082	(\$48,730)	\$76,050	\$96,817			
47	ENDING RESERVES		(\$464,268)	\$11,090	\$445,585	\$78,969			


GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS							
2		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020		2020/2021 PROPOSED BUDGET	
5									
6									
7									
8		SOURCES OF FUNDS							
9									
10		Revenues		\$2,171,505	\$2,257,701	\$2,351,275		\$2,367,512	
11		Other Sources of Funds		\$0	\$0	\$0		\$0	
12		Total Sources of Funds		\$2,171,505	\$2,257,701	\$2,351,275		\$2,367,512	
13		USES OF FUNDS							
14									
15									
16		Salaries & Wages		\$1,077,354	\$977,784	\$881,376		\$997,476	
17		Benefits		\$529,124	\$509,339	\$558,353		\$631,775	
18		Personnel Services		\$1,606,478	\$1,487,123	\$1,439,729		\$1,629,251	
19		Services & Supplies		\$284,699	\$253,524	\$267,217		\$274,289	
20		Capital Outlay		\$46,774	\$62,101	\$40,729		\$30,000	
21		Debt Service		\$133,698	\$133,374	\$133,374		\$133,374	
22		Administrative Cost Allocation		\$321,704	\$394,335	\$377,439		\$419,239	
23		Total Expenditures		\$2,393,353	\$2,330,457	\$2,258,488		\$2,486,152	
24		OPERATING SURPLUS/(DEFICIT)		(\$221,848)	(\$72,756)	\$92,787		(\$118,640)	
39									
40		RESERVES							
41		Beginning Reserves							
42		Operating Surplus / (Deficit)		(\$221,848)	(\$72,756)	\$92,787		(\$118,640)	
43		Transfers & Encumbrances		\$112,082	\$27,320	\$0		\$0	
44		ENDING RESERVES		(\$109,766)	(\$45,436)	\$92,787		(\$118,640)	
45									


A	B	C	D	G	H	I	J	K	L
1	CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
4	3%								
5	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
7	SOURCES OF FUNDS								
9		REVENUES							
10	01 4127	Grant/Revenue: County SLO OES FF Radios		0	33,036			30,000	
11	01 4200	Interest Income	0	0	0			0	
12	01 4310	Property Tax	1,603,280	1,757,766	1,785,400			1,838,962	
13	01 4311	County Administrative Fee	(16,649)	(18,256)	(17,386)			(17,850)	
14	01 4335	Assessment-Fire	438,506	458,508	472,500			483,900	
15	01 4362	Insurance Reimbursement	0	11,069	37,564				
16	01 4370	Weed Abatement	6,388	39,610	18,925			18,000	
17	01 4373	Inspection Fee Revenue	12,524	8,656	14,500			14,500	
18	01 4390	Miscellaneous Revenue	10,113	348	25			0	
19	01 4610	Grants Revenue: SAFER	117,343	0	0			0	
20	01 4618	Grant/Revenue: Personnel Protection	0	0	0			0	
21	01 4625	Grant/Revenue: Federal Firefighters Radios		0	0			0	
22	01 4390	Reimbursement for Fuel Tank Repairs - CHCD		0	0			0	
23	01 4392	Sale of Equipment		0	3,425			0	
32				0					
33									
34		Total Revenues	\$2,171,505	\$2,257,701	\$2,351,275			\$2,367,512	
35		OTHER SOURCES OF FUNDS							
41				0					
43		Total Other Sources of Funds	\$0	\$0	\$0			\$0	
44		Total Sources of Funds	\$2,171,505	\$2,257,701	\$2,351,275			\$2,367,512	


A	B	C	D	G	H	I	J	K	L
1	CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
4	3%								
5	ACCOUNT NO.	GENERAL FUND (GF)	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2020/2021	PROPOSED	BUDGET
6		FIRE DEPARTMENT - 01	FIRE DEPARTMENT - 01	FY 2017/2018	FY 2018/2019	FY 2019/2020			
7									
45	USES OF FUNDS								
47		SALARIES & WAGES							
48	5000	Salary & Wages		697,414	585,574	528,455		716,343	
49	5010	Overtime		166,998	183,042	150,577		128,000	
50	5020	Standby		5,985	1,170	5,000		5,000	
51	5031	Reserve Firefighter Pay		101,501	118,737	117,712		148,133	
52	5040	Sick/Vacation Pay		67,868	59,583	63,621		0	
53	5050	Holiday Pay		37,588	29,677	16,011		0	
54		Reduction for "E" Step				0		0	
55		Total Salaries & Wages		\$1,077,354	\$977,784	\$881,376		\$997,476	
56		BENEFITS							
57	5101	Uniform Allowance		1,625	2,500	2,500		2,500	
58	5102	Dental Insurance		14,236	12,470	14,080		13,570	
59	5103	Medical Insurance		132,959	114,086	126,929		137,844	
60	5105	Life Insurance		869	675	752		1,008	
61	5106	FICA		63,682	57,862	54,788		57,090	
62	5107	Medicare		15,315	13,955	13,308		14,537	
63	5108	Workers Compensation		31,461	31,938	33,582		52,672	
64	5109	PERS - Retirement		201,915	209,633	247,193		290,187	
65	5111	Payroll Tax Expense		0	0	(109)		0	
66	5112	UI Reim Benefit		0	0	0		0	
67	5120	Other Employee Benefits		850	2,550	2,600		2,600	
68	5121	Retirees Health		49,037	48,244	47,129		44,167	
69	5122	Medical Reimbursements - HRA		17,175	15,425	15,600		15,600	
71		Total Benefits		\$529,124	\$509,339	\$558,353		\$631,775	

A	B	C	D	G	H	I	J	K	L
1									
2	CAMBRIA COMMUNITY SERVICES DISTRICT								
3	FUND LEVEL ANALYSIS								
4	3%								
5	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
6	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
72		Total Personnel Services	\$1,606,478	\$1,487,123	\$1,439,729	\$1,629,251			
73		SERVICES & SUPPLIES							
74	6010	Ads-Legal/Other	292	1,129	407	419			
75	6011I	Public Information	218	0	1,341	1,381			
76	6011W	Public Information - Website	0	0	0	0			
77	6011W	Public Information - Website New Request			183	189			
78	6014	Public Events	377	0	0	0			
79	6031F	Maint & Repair Water Dept -Fire Hydrant	572	72	0	0			
80	6032S	M & R-Disposal of Sludge	0	0	0	0			
81	6033B	M&R Buildings	7,575	4,115	2,596	2,674			
82	6033F	M&R FD WTR Leak		19,548	37,564	0			
83	6033G	Maint & Repair - Grounds (formerly 6042)	0	934	253	261			
84	6033R	M & R - Ranch	0	0		0			
85	6036	M & R - Emergency	0	0		0			
86	6040	Maintenance & Repair - Equipment	2,851	2,626	821	846			
87		Maintenance & Repair - Equip - New Request				2,500			
88	6041L	Maint and Repair - Vehicles -- Licensed	28,517	18,252	28,196	29,042			
89	6042	Old M & R Bld/Grd	0	0	0	0			
90	6044	Computer/Copier /Printer Srvcs/MaintAgree	1,980	2,287	4,726	4,868			
91	6045	Computer/Copier/Printer Supplies/Maint.	1,092	39	118	122			
92	6048	Security and Safety	485	516	1,987	2,046			
93	6048E	Safety - Medical	150	0	200	0			
94	6050	Office Supplies	2,610	3,387	1,218	1,255			
95	6051	Printing & Shipping	827	869	25	26			
96		Printing & Shipping - New Request				74			
97	6052	Bank Charges	11	0	39	40			
98	6053	Printing/Forms	912	315	0	0			


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
4		3%							
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
99	6054	Membership -Dues, Publications & Books	6,236	5,211	7,648				7,877
100	6054	Membership-Dues - New Request			0				123
101	6055	Government Fees and Licenses	43,137	48,634	47,300				48,719
102	6055	Image Trend - EMS		0	2,688				2,769
103	6055	Image Trend - Fire			1,751				1,804
105	6060C	Utilities Cell Phone	2,834	2,569	3,073				3,165
106	6060E	Utilities Electricity	7,427	8,972	7,761				7,993
107	6060G	Utilities Gas	2,169	2,862	2,733				2,815
108	6060I	Utilities Internet Access	1,263	2,413	1,646				1,695
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,251	5,188	5,851				6,026
110	6060S	Utilities Sewer	1,143	1,277	1,372				1,414
111	6060W	Utilities Water	1,797	1,966	2,027				2,088
114	6080K	Prof Services-District Counsel	1,169	0	0				0
115	6080L	Land Conservancy -Lot Inventory, Etc.	0	740	0				0
116	6080M	Prof Services - Miscellaneous/Other	3,994	1,812	10,423				10,735
117	6080T	Prof Services - Temporary	0	0	0				0
118	6086	Outside Services	0	0	650				0
119	6089	Emergency Medical Supplies	4,956	7,180	6,355				6,545
120		Emergency Medical Supplies - New Request							455
121	6090	Department Operating Supplies	17,701	16,657	17,240				17,757
122	6093	Small Tools and Equipment	266	0	1,512				1,557
123	6094	Clothing and Uniform	2,236	6,398	1,931				1,989
124	6095	Office Furnishings & Equipment	919	129	0				0
125	6096	Fuel -Gas and Diesel	18,227	21,075	21,177				21,812
126	6098	OTS Grant	12	0	0				0
127	6115	Meeting Expense	552	125	242				300
128	6120A	Employee ALS Cert/Recruit Training	835	2,556	4,145				4,270
129	6120E	Travel, Training, Seminars - Employees	25,429	18,381	7,145				15,000


A	B	C	D	G	H	I	J	K	L	
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2020/2021		
5		FIRE DEPARTMENT - 01		FY 2017/2018	FY 2018/2019	FY 2019/2020		PROPOSED		
6								BUDGET		
7										
130	6120R	Training - Reimbursement		0	0	59		0		
131	6124	Employee Recognition		311	0	425		438		
132	6125	Employee Recruitment		5,392	1,451	0		0		
133	6125	Employee Recruitment - New Request				0		500		
134	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm		1,626	1,288	4,323		0		
135	6220B	Fire Dept - SC BA Brthg Apts/Resprty Test		535	4,775	0		0		
136	6220B	SBCA Flow Test - New Request				0		2,000		
137	6220D	Fire Dept Disaster Preparedness		5,495	2,398	0		2,000		
138	6220E	Fire Dept -EOC Upgrade		545	0	0		5,000		
139	6220F	Fire Dept Fr Haz Defensible Spc/Chipping		0	0	0		2,000		
140	6220H	Fire Dept - Haz Mat Phys		0	0	0		0		
141	6220P	Personal Protective Equipment		57,965	1,511	3,396		3,498		
142		Personal Protective Equipment - New Request						6,502		
143	6220R	FHRP Contract		15,405	29,356	24,669		30,000		
144	6220S	Fire Dept - Surf Rescue/NCOR Program		2,403	4,511	0		6,200		
145	6221	Public Education - New Request (Formerly 6220A)						2,500		
146		CERT - New Request (Formerly 6220A)						1,000		
147	6602	Transit Expense		0	0	0		0		
148										
149		Total Services & Supplies		\$284,699	\$253,524	\$267,217		\$274,289		
150		CAPITAL OUTLAY								
151	6170	Capital Asset-Install Radio in 5792		7,642	0	0				
152	6170B	Chief/Command Pickup (5 Year Lease)		39,132	0	0				
153	6170C	USAR Equipment (Urban Search & Res		0	0	0				
154	6170D	Image Trend Elite Project Management		0	0	0				
155	6170F	Zoll X Series EKG		0	34,575	0		0		
156	6170G	Command Vehicle Buildup		0	27,526	0		0		


A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%	
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET				
5		FIRE DEPARTMENT - 01								
157	6170	Fuel Station Computer Replacement			0	0				
158	6170	Station Security Upgrade- Phase I of III			0	0				
159	6170	Radio System Upgrade- Phase I, Phase II			40,729	30,000				
160										
161										
162		Total Capital Outlay	\$46,774	\$62,101	\$40,729	\$30,000				
163		DEBT SERVICE								
164	2517	Principal on Fire Engine Lease/Purchase	118,749	121,455	124,394	127,319				
165	6190	Interest on Fire Engine Lease/Purchase	14,949	11,919	8,980	6,054				
166										
167		Total Debt Service	\$133,698	\$133,374	\$133,374	\$133,374				
168		ADMINISTRATIVE COST ALLOCATION								
169	6200	Allocated Overhead	321,704	394,335	377,439	419,239				
170										
171		Total Administrative Cost Allocation	\$321,704	\$394,335	\$377,439	\$419,239				
172		Total Expenditures	\$2,393,353	\$2,330,457	\$2,258,488	\$2,486,152				


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited) ACTUAL	ESTIMATED		2020/2021	
5		FIRE DEPARTMENT - 01		FY 2017/2018	FY 2018/2019	FY 2019/2020		PROPOSED	
6								BUDGET	
7									
173									
174		OPERATING SURPLUS/(DEFICIT)		(\$221,848)	(\$72,756)	\$92,787		(\$118,640)	
175		TRANSFERS & ENCUMBRANCES							
176	01 4625	Transfers In - From General Fund		112,082	0	0			
177		(Transfers Out)			27,320				
178		Encumbrances - Sources of Funding			0				
179		Encumbrances - (Designated Funds)			0				
180									
181		NET TRANSFERS & ENCUMBRANCES		\$112,082	\$27,320	\$0		\$0	
182		RESERVES							
183		Use of Reserves			0				
184		(Additions to Reserves)			0				
185		Other Adjustments			0	0			
186									
187		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0	
188		NET BUDGETARY SOURCES/USES		(\$109,766)	(\$45,436)	\$92,787		(\$118,640)	
189									
190		RESERVES							
191		Beginning Reserves							
192		Operating Surplus / (Deficit)		(\$221,848)	(\$72,756)	\$92,787		(\$118,640)	
193		Transfers & Encumbrances		\$112,082	\$27,320	\$0		\$0	
194		ENDING RESERVES		(\$109,766)	(\$45,436)	\$92,787		(\$118,640)	


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
5		FACILITIES & RESOURCES - 02							
7									
8		SOURCES OF FUNDS							
9									
10		Revenues	\$624,571	\$679,537	\$713,284	\$717,577			
11		Other Sources of Funds	\$0	\$18,500	\$0	\$40,000			
12		Total Sources of Funds	\$624,571	\$698,037	\$713,284	\$757,577			
13		USES OF FUNDS							
14									
15									
16		Salaries & Wages	\$220,866	\$214,823	\$210,435	\$213,208			
17		Benefits	\$145,411	\$145,813	\$143,929	\$177,257			
18		Personnel Services	\$366,277	\$360,636	\$354,364	\$390,465			
19		Services & Supplies	\$162,791	\$168,137	\$219,222	\$231,410			
20		Capital Outlay	\$9,154	\$32,703	\$0	\$52,000			
21		Debt Service	\$13,915	\$10,988	\$11,723	\$8,538			
22		Administrative Cost Allocation	\$102,298	\$136,604	\$121,178	\$133,250			
23		Total Expenditures	\$654,435	\$709,067	\$706,487	\$815,663			
24		OPERATING SURPLUS/(DEFICIT)	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)			
39									
40		RESERVES							
41		Beginning Reserves	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)			
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0			
44		ENDING RESERVES	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)			
45									


A	B	C	D	G	H	I	J	K	L
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
2	3%								
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
5									
6									
7									
8	SOURCES OF FUNDS								
9	REVENUES								
10	01 4130	Reimbursements - Fire Safe Council	0	0	0	0			
11	01 4200	Interest Income	0	0	0	0			
12	01 4310	Property Tax	598,132	655,724	668,455	689,177			
13	01 4311	County Administrative Fee	(1,691)	(2,469)	(2,144)	(2,300)			
14	01 4362	Insurance-Reimbursement	0	0	0	0			
15	01 4390	Misc Revenue	0	600	718	600			
16	01 4500	Veterans Hall Rental Fees	24,930	24,609	35,155	26,000			
17	01 4525	Veterans Hall Rents- Private Parties	0	500	500	500			
18	01 4560	Rent Banner Poles	100	100	200	200			
19	01 4570	Rent-Ranch Events	100	300	200	200			
20	01 4590	Veterans Hall Clean Fee	0	173	200	200			
21	01 4610	Grants/Misc.Rev (FFRP Homless Cleanup Contr)	0	0	7,000	0			
22	01 4619	Land Conservancy	3,000	0	3,000	3,000			
23				0		0			
24									
25									
36		Total Revenues	\$624,571	\$679,537	\$713,284	\$717,577			
37	OTHER SOURCES OF FUNDS								
38		Loan Proceeds		18,500	0	40,000			
39				0					
45		Total Other Sources of Funds	\$0	\$18,500	\$0	\$40,000			
46		Total Sources of Funds	\$624,571	\$698,037	\$713,284	\$757,577			

A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2020/2021				
5		FACILITIES & RESOURCES - 02	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED			BUDGET	
6										
7										
47		USES OF FUNDS								
49		SALARIES & WAGES								
50	5000	Salary & Wages	186,667	182,170	175,780	213,093				
51	5010	Overtime	9,461	6,600	13,653	7,500				
52	5040	Sick/Vacation Pay	14,586	16,761	8,878	0				
53	5050	Holiday Pay	10,152	9,292	12,124	0				
56		Reduction for "E" Step		0		(7,385)				
57		Total Salaries & Wages	\$220,866	\$214,823	\$210,435	\$213,208				
58		BENEFITS								
59	5101	Uniform Allowance	725	1,200	800	1,200				
60	5102	Dental Insurance	5,387	5,376	4,179	3,800				
61	5103	Medical Insurance	49,114	47,517	45,033	46,282				
62	5105	Life Insurance	298	295	298	432				
63	5106	FICA	13,245	12,970	11,523	13,057				
64	5107	Medicare	3,097	3,033	2,695	3,262				
65	5108	Workers Compensation	7,009	7,808	7,321	13,139				
66	5109	PERS - Retirement	38,504	40,783	45,906	63,901				
67	5120	Other Employee Benefits	2,650	2,550	2,737	3,200				
68	5121	Retirees Health	20,207	19,206	19,537	24,184				
69	5122	Medical Reimbursements - HRA	5,175	5,075	3,900	4,800				
73		Total Benefits	\$145,411	\$145,813	\$143,929	\$177,257				
74		Total Personnel Services	\$366,277	\$360,636	\$354,364	\$390,465				
75		SERVICES & SUPPLIES								


A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
									3%	
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET				
5		FACILITIES & RESOURCES - 02								
76	6010	Ads - Legal/Other	0	518	0	0				
77	6014	Public Events	73	0	0	0				
78	6030	Insurance	0	200	0	0				
79	6033B	Maintenance & Repairs - Buildings	7,258	5,533	10,493	10,808				
80	6033G	M&R - Grounds (incl approx 450 vac lots)	22,354	22,568	21,115	21,748				
81	6033E	Maintenance & Repairs - Homeless Cleanup			24,669	25,409				
82	6033G	M&R - Shelter/Cover for Trailer New Request			0	2,000				
83	6033G	Sidewalk Repair on Center St.			6,203	0				
84	6033L	M & R - Street Lights	1,941	1,817	0	0				
85	6033R	M & R - Ranch	49,897	45,832	51,355	52,895				
86	6033V	M & R - Vet's Hall	7,852	9,037	16,832	17,337				
87	6040	M & R - Equipment	350	26	100	103				
88	6041L	Maintenance & Repairs - Vehicles Licenses	3,395	2,597	1,163	1,198				
89	6041N	Maint. & Repairs - Vehicles Non-Licensed	2,264	4,161	5,196	5,352				
90	6041N	Maint. & Repairs - New Request			0	0				
91	6045	Computer/Copier/Printer Supplies/Maint.	0	1,785	247	254				
92	6048	Security Safety	0	622	0	0				
93	6050	Office Supplies	0	0	64	66				
94	6053	Printing/Forms	93	0	0	0				
95	6055	Government Fees & Licenses	135	337	180	186				
96	6058	Cash Over (Short)	0	0	0	0				
97	6059	Bad Debt	0	0	0	0				
98	6060C	Utilities - Cell Phone	662	729	863	889				
99	6060E	Utilities - Electricity	20,423	20,757	18,806	19,371				
100	6060G	Utilities - Gas	1,466	2,867	3,353	3,454				
101	6060I	Utilities - Internet	4,443	5,519	4,499	4,634				

A	B	C	D	G	H	I	J	K	L
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%								
2	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	(unaudited) ACTUAL FY 2018/2019	ACTUAL FY 2017/2018	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
102	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	830	1,294	682	703			
103	6060S	Utilities - Sewer	3,807	2,535	3,701	3,812			
104	6060W	Utilities - Water	5,719	4,019	6,394	6,586			
105	6070	Equipment Rental	0	165	699	720			
107	6080K	Professional Services - District Counsel	0	855	0	0			
108	6080M	Professional Services - Misc./Other	5,575	6,482	9,031	9,302			
109	6080T	Temporary Service - (2 Mos) New Request				8,000			
110	6090	Department Operating Supplies	11,917	11,956	12,669	13,049			
111	6091	Lab Tests	0	0	0	0			
112	6093	Small Tools and Equipment	3,384	4,920	4,000	4,120			
113	6094	Clothing and Uniform	1,119	490	2,156	2,221			
114	6096	Fuel - Gas and Diesel	10,579	6,691	14,226	14,652			
115	6115	Meeting Expenses	113	313	25	26			
116	6120E	Travel, Training, Seminars - Employees - New Request	0		0	2,000			
117	6125	Employee Recruitment	188	465	500	515			
146		Total Services & Supplies	\$168,137	\$162,791	\$219,222	\$231,410			
147		CAPITAL OUTLAY							
148	1470	Toro Dingo TX 1000	18,500		0	0			
149	6170	Mower	14,203		0	0			
154	6170	Capital Assets	0	9,154		0			
158		Trailer - Homeless Personal Property Storage				12,000			
159		F350 Truck - Replace 1999 F150 Truck				40,000			
160									
161									
162									
163		Total Capital Outlay	\$32,703	\$9,154	\$0	\$52,000			


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020		2020/2021 PROPOSED BUDGET	
164		DEBT SERVICE							
165		Budget Excess			0	0		0	
166	6180J	Loan Principal - John Deere	6,270	522	0			0	
167	6180J	Loan Principal - Ford (7mos)	6,352	6,740	7,152			4,373	
168	2520	Loan Principal - Western Fin (Toro)	-	2,265	3,490			3,646	
169	6180H	Interest Expense - Ford Motor (7mos)		905	493			87	
170	6180H	Interest Expense - Western Finance	-	556	588			432	
171	6180J	Loan Principal		0	0			0	
172	6180H	Interest Expense	1,293	0	0			0	
175		Total Debt Service	\$13,915	\$10,988	\$11,723			\$8,538	
176		ADMINISTRATIVE COST ALLOCATION							
177	6200	Allocated Overhead	102,298	136,604	121,178			133,250	
178		Total Administrative Cost Allocation	\$102,298	\$136,604	\$121,178			\$133,250	
179		Total Expenditures	\$654,435	\$709,067	\$706,487			\$815,663	


A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	ESTIMATED	2020/2021				
5	NO.	FACILITIES & RESOURCES - 02	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED				
6						BUDGET				
7										
181										
182		OPERATING SURPLUS/(DEFICIT)	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)				
183		TRANSFERS & ENCUMBRANCES								
184	01 4625	Transfers In - From General Fund	0	0						
185		(Transfers Out)		0						
186		Encumbrances - Sources of Funding		0						
187		Encumbrances - (Designated Funds)		0						
188										
189		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0				
190		RESERVES								
191		Use of Reserves		0						
192		(Additions to Reserves)		0						
193		Other Adjustments		0						
194										
195		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0				
196		NET BUDGETARY SOURCES/USES	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)				
197										
198		RESERVES								
199		Beginning Reserves								
200		Operating Surplus / (Deficit)	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)				
201		Transfers & Encumbrances	\$0	\$0	\$0	\$0				
202		ENDING RESERVES	(\$29,864)	(\$11,030)	\$6,796	(\$58,086)				


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020		2020/2021 PROPOSED BUDGET	
5		ADMINISTRATIVE DEPARTMENT - 09							
6									
7									
8		SOURCES OF FUNDS							
9									
10		Revenues		\$23,426	\$131,676	\$189,371		\$158,877	
11		Other Sources of Funds		\$1,843,961	\$2,054,283	\$2,009,556		\$2,213,443	
12		Total Sources of Funds		\$1,867,387	\$2,185,959	\$2,198,927		\$2,372,320	
13		USES OF FUNDS							
14									
15									
16		Salaries & Wages		\$851,776	\$894,863	\$732,742		\$862,040	
17		Benefits		\$414,553	\$384,749	\$435,881		\$487,126	
18		Personnel Services		\$1,266,329	\$1,279,612	\$1,168,623		\$1,349,166	
19		Services & Supplies		\$720,783	\$726,467	\$760,212		\$864,277	
20		Capital Outlay		\$45,282	\$48,483	\$76,050		\$0	
21		Debt Service		\$5,004	\$0	\$0		\$0	
22		Administrative Cost Allocation		\$0	\$0	\$0		\$0	
23		Total Expenditures		\$2,037,398	\$2,054,562	\$2,004,885		\$2,213,443	
24		OPERATING SURPLUS/(DEFICIT)							
39				(\$170,011)	\$131,397	\$194,042		\$158,877	
40		RESERVES							
41		Beginning Reserves		\$0	\$0	\$0		\$0	
42		Operating Surplus / (Deficit)		(\$170,011)	\$131,397	\$194,042		\$158,877	
43		Transfers & Encumbrances		\$0	(\$76,050)	\$76,050		\$96,817	
44		ENDING RESERVES		(\$170,011)	\$55,347	\$270,092		\$255,694	
45									


A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	ESTIMATED	2020/2021				
5	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2017/2018	FY 2018/2019	FY 2019/2020	BUDGET				
6										
7										
8		SOURCES OF FUNDS								
9		REVENUES								
10	01 4001	Franchise Fees	0	86,289	111,345	118,000				
11	01 4013	Vacation Rental Registration Fee	756	486	454	600				
13	01 4200	Interest Income	18,853	33,381	42,895	20,966				
14	01 4310	Property Tax--All	0	0	30,732	15,366				
15	01 4311	County Administrative Fee	0	0	0	0				
16	01 4385	Radio Vault Rent	2,400	2,400	2,400	2,400				
17	01 4389	Public Records Request	73	18	0	0				
18	01 4390	Miscellaneous Revenue	1,344	9,101	1,545	1,545				
19			0	0						
33		Total Revenues	\$23,426	\$131,676	\$189,371	\$158,877				
34		OTHER SOURCES OF FUNDS								
35		Allocated Administrative Overhead	1,843,961	2,054,283	2,009,556	2,213,443				
40										
42		Total Other Sources of Funds	\$1,843,961	\$2,054,283	\$2,009,556	\$2,213,443				
43		Total Sources of Funds	\$1,867,387	\$2,185,959	\$2,198,927	\$2,372,320				
44		USES OF FUNDS								
46		SALARIES & WAGES								
47	5000	Salary & Wages	712,834	740,206	605,449	815,078				
48	5010	Overtime	13,704	12,677	8,256	20,000				
49	5030	Director's	31,800	30,200	34,048	36,000				
50	5040	Sick Leave/Vacation Pay	57,273	84,923	50,001	0				
51	5050	Holiday Pay	36,165	26,857	34,988	0				

A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%	
4	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED	2020/2021			
5	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED			
6							BUDGET			
7										
52		Reduction for "E" Step			0	0			(9,038)	
53										
54		Total Salaries & Wages		\$851,776	\$894,863	\$732,742		\$862,040		
55		BENEFITS								
56	5102	Dental Insurance - Ameritas		8,597	9,380	10,267		9,980		
57	5103	Medical Insurance		96,490	76,123	66,323		81,473		
58	5105	Life Insurance		673	469	710		1,152		
59	5106	FICA		46,524	40,614	48,673		51,695		
60	5107	Medicare		12,364	12,856	11,709		12,799		
61	5108	Workers Compensation		4,912	6,432	7,232		4,700		
62	5109	Retirement-PERS		144,902	139,778	179,018		208,451		
63	5111	Payroll Tax Expense		0	18	(345)		0		
64	5112	Unemployment Insurance		0	3,067	8,872		0		
65	5120	Other Employee Benefits		18,843	9,783	11,230		11,600		
66	5121	Retirees Health		68,188	76,495	78,065		90,076		
67	5122	Medical Reimbursements - HRA		13,060	9,733	14,127		15,200		
72					0					
74		Total Benefits		\$414,553	\$384,749	\$435,881		\$487,126		
75		Total Personnel Services		\$1,266,329	\$1,279,612	\$1,168,623		\$1,349,166		
76		SERVICES & SUPPLIES								
77	6010	Ads - Legal/Other		133	626	851		877		
78	6011	Public Information - General		1,841	2,347	877		903		
79		Public Information - Increase in Monthly Svcs Fees						272		
80	6011W	Public Information - Website		47	5,802	2,894		2,981		
81	6013	Donations		0	0	0		0		
82	6014	Public Events		24	279	279		287		


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							
4	3%								
5	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	ESTIMATED	2020/2021			
6	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED			
7						BUDGET			
83	6030	Insurance	89,057	111,908	129,809	172,477			
84	6033B	Maintenance & Repairs - Buildings	5,541	6,435	16,524	17,020			
85	6033G	Maintenance & Repairs - Grounds	1,316	3,100	2,239	2,306			
86	6033V	Maintenance & Repairs - Vet's Hall	0	0	0	0			
87	6041L	Maintenance & Repairs-Vehicles Licenses	4,899	445	262	270			
88	6044	Computer/Copier /Printer Srvcs/MaintAgre	84,648	66,027	110,463	113,777			
96	6045	Computer/Copier/Printer Supplies/Upgrade	9,145	7,496	7,210	7,426			
97	6048	Security & Safety	252	504	775	798			
98	6048E	Safety-Med	0	450	38	39			
99	6050	Office Supplies	15,070	7,327	5,309	5,468			
100	6051	Postage & Shipping	3,138	3,931	1,699	1,750			
101	6052	Bank Charges	2,886	1,626	0	0			
102	6053	Printing/Forms	1,322	1,806	2,703	2,784			
103	6054	Membership -Dues , Publications & Books	14,010	13,643	9,991	10,291			
104	6055	Government Fees and Licenses	32,597	45,950	29,162	30,037			
105		LAFCO (15% reduction)				(3,800)			
106		Consolidated Election 2020 - New Request				11,000			
107		NeoGov - Performance License - New Request				3,874			
108		NeoGov - Learn License - New Request				5,165			
109		Neo Gov - One Time Setup - New Request				2,500			
110	6058	Cash Over (Short)	69	(24)	(31)	0			
111	6060C	Utilities Cell Phone	5,354	4,369	5,170	5,325			
112	6060E	Utilities Electricity	8,329	5,741	6,300	6,489			
113	6060G	Utilities Gas	510	220	225	232			
114	6060I	Utilities Internet Access	10,352	10,964	10,789	11,113			
115	6060P	Utilities Phone-Land Lines, Faxes, Alarms	6,380	6,160	7,323	7,543			
116	6060S	Utilities Sewer	352	396	480	494			
117	6060W	Utilities Water	160	178	227	234			
118	6070	Equipment Rental	376	502	602	620			


A	B	C	D	G	H	I	J	K	L
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							
4		3%							
5	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	ESTIMATED	2020/2021			
6	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED			
7						BUDGET			
119	6075	Rental Expense Office Space	41,177	33,177	30,053	30,955			
120	6080A	Prof Services - Audit	8,250	2,500	14,250	14,678			
121	6080F	Prof Services - Finance	1,725	2,100	0	0			
122	6080K	Prof Services-District Counsel	175,574	149,310	196,162	202,047			
123	6080L	Prof Services-Legal	94,595	99,802	59,864	61,660			
124	6080M	Prof Services - Miscellaneous/Other	13,673	14,964	25,586	26,354			
125		Strategic Planning Consultant - New Request			5,500	7,500			
126	6080T	Professional Services - Temporary	22,263	65,248	23,938	30,000			
127	6086	Outside Non-Professional Services	31,411	25,713	22,508	23,183			
128	6088	Claims	0	0	0	0			
129	6090	Department Operating Supplies	2,275	1,006	2,046	2,107			
130	6094	Clothing/Uniforms	0	19	477	491			
131	6095	Office Furniture/Equipment	841	2,787	3,209	3,305			
132		Ergonomic Remodel - Front Desk New Request				1,500			
133		Ergonomic Remodel - FM Office New Request				2,000			
134		Ergonomic Remodel - GM Office New Request				1,700			
135		Video Conference Package - GM Office - New Request				5,500			
136		Cashiering Hardware (Tyler Impl) New Request				2,000			
137	6096	Fuel	0	614	228	235			
138	6115	Meeting Expenses	7,946	3,681	2,093	2,156			
139		Zoom for Remote Video Meetings 1Yr - New Request			1,200	4,800			


A	B	C	D	E	F	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09										
4	ACCOUNT	GENERAL FUND (GF)						(unaudited)	ESTIMATED		2020/2021	
5	NO.	ADMINISTRATIVE DEPARTMENT - 09						ACTUAL	FY 2019/2020		PROPOSED	
6							FY 2018/2019	FY 2019/2020		BUDGET		
7												
140	6120D	Travel, Training, Seminars – Directors		3,660		367		2,250		2,318		
141	6120E	Travel, Training, Seminars – Employees		14,122		9,824		9,407		9,689		
142	6120G	Training - LCW (Incl Library Subscription)		0		0		4,940		5,088		
143	6124	Employee Recognition		222		250		137		141		
144	6125	Employee Recruitment		5,241		6,898		4,193		4,318		
145						0				0		
146												
160		Total Services & Supplies		\$720,783		\$726,467		\$760,212		\$864,277		
161		CAPITAL OUTLAY										
162	6170I	Purchase Administrative Office				0		0				
163	6170	Purchase Administrative Software				32,742		68,850		0		
164		Purchase Fixed Asset Module						1,200		0		
165		Purchase Work Order Module						6,000		0		
166	6170	Remodel Administration Office				15,741		0		0		
167	6170	Capital Assets - Replace Servers		45,282		0						
168												
169												
171		Total Capital Outlay		\$45,282		\$48,483		\$76,050		\$0		
172		DEBT SERVICE										
173	6180J	Loan Principal - Ford Fusion		4,835		0						
174	6180H	Interest Expense - Ford Fusion		169		0						
175												
176		Total Debt Service		\$5,004		\$0		\$0		\$0		
177		ADMINISTRATIVE COST ALLOCATION										
178												
179												
180		Total Administrative Cost Allocation		\$0		\$0		\$0		\$0		
181		Total Expenditures		\$2,037,398		\$2,054,562		\$2,004,885		\$2,213,443		


A	B	C	D	G	H	I	J	K	L	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%	
2										
3										
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2020/2021				
5	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED				
6						BUDGET				
7										
182										
183		OPERATING SURPLUS/(DEFICIT)	(\$170,011)	\$131,397	\$194,042	\$158,877				
184		TRANSFERS & ENCUMBRANCES								
185	01.4625	Transfers In - From General Fund	0	0	0					
186		(Transfers Out - To General Fund)		0	0					
187		Encumbrances - Sources of Funding		(76,050)	0					
188		Encumbrances - (Designated Funds)		0	76,050					
189										
190		NET TRANSFERS & ENCUMBRANCES	\$0	(\$76,050)	\$76,050	\$0				
191		RESERVES								
192		Use of Reserves		0	0					
193		(Additions to Reserves)		0	0					
194		Other Adjustments		0	0					
195										
196		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0				
197		NET BUDGETARY SOURCES/USES	(\$170,011)	\$55,347	\$270,092	\$158,877				
198										
199		RESERVES								
200		Beginning Reserves								
201		Operating Surplus / (Deficit)	(\$170,011)	\$131,397	\$194,042	\$158,877				
202		Transfers & Encumbrances	\$0	(\$76,050)	\$76,050	\$96,817				
203		ENDING RESERVES	(\$170,011)	\$55,347	\$270,092	\$255,694				

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16

A	B	C	D	G	H	I	J	K
1		CAMBRIA COMMUNITY SERVICES DISTRICT						
2		FUND LEVEL ANALYSIS						
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2020/2021		
5		PROS DEPARTMENT - 16	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED		
6						BUDGET		
7								
8		SOURCES OF FUNDS						
9								
10		Revenues	\$236,675	\$46,161	\$47,982	\$50,101		
11		Other Sources of Funds	\$0	\$0	\$0	\$0		
12		Total Sources of Funds	\$236,675	\$46,161	\$47,982	\$50,101		
13		USES OF FUNDS						
14								
15								
16		Salaries & Wages	\$0	\$0	\$0	\$0		
17		Benefits	\$0	\$0	\$0	\$0		
18		Personnel Services	\$0	\$0	\$0	\$0		
19		Services & Supplies	\$163	\$1,419	\$9,586	\$21,286		
20		Capital Outlay	\$341,626	\$0	\$0	\$0		
21		Debt Service	\$0	\$0	\$0	\$0		
22		Administrative Cost Allocation	\$49,513	\$32,532	\$27,482	\$28,815		
23		Total Expenditures	\$391,302	\$33,951	\$37,068	\$50,101		
24		OPERATING SURPLUS/(DEFICIT)	(\$154,627)	\$12,210	\$10,914	\$0		
39								
40		RESERVES						
41		Beginning Reserves	\$0	\$0	\$0	\$0		
42		Operating Surplus / (Deficit)	(\$154,627)	\$12,210	\$10,914	\$0		
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0		
44		ENDING RESERVES	(\$154,627)	\$12,210	\$10,914	\$0		
45								

A	B	C	D	G	H	I	J	K
1		CAMBRIA COMMUNITY SERVICES DISTRICT						
2		FUND LEVEL ANALYSIS						
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16 3%						
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2020/2021		
5		PROS DEPARTMENT - 16	FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED		BUDGET
7								
8		SOURCES OF FUNDS						
9		REVENUES						
10	01 4001	Franchise Fees	85,842	0	0	0		0
11	01 4310	Property Tax	150,754	45,989	48,292	49,911		49,911
12	01 4311	County Administrative Fee	(426)	(333)	(310)	(315)		(315)
13	01 4390	Miscellaneous Revenue	505	505	0	505		505
31				0				
32								
33		Total Revenues	\$236,675	\$46,161	\$47,982	\$50,101		\$50,101
34		OTHER SOURCES OF FUNDS						
38	01 4395	Proposition 1A Reserve	0	0				
39	01 4615	Reserve Transfer In	0	0				
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0
44		Total Sources of Funds	\$236,675	\$46,161	\$47,982	\$50,101		\$50,101
45		USES OF FUNDS						
47		SALARIES & WAGES						
48				0				
55		Total Salaries & Wages	\$0	\$0	\$0	\$0		\$0
56		BENEFITS						
57				0				
71		Total Benefits	\$0	\$0	\$0	\$0		\$0

A	B	C	D	G	H	I	J	K
1		CAMBRIA COMMUNITY SERVICES DISTRICT						
2		FUND LEVEL ANALYSIS						
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						
4								3%
5	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET		
6		PROS DEPARTMENT - 16						
7								
72		Total Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
73		SERVICES & SUPPLIES						
74	6011I	Public Information - General	0	276	0	0	0	0
75	6033P	M & R - Skate Park Repairs/Design			8,586		17,256	
76	6053	Printing Forms	0	1,144	1,000		1,030	
77	6115	Meeting Expense	163	0	0		0	
133	6080	Professional Svs - Grant Writer - New Request		0	0		3,000	
134								
135		Total Services & Supplies	\$163	\$1,419	\$9,586		\$21,286	
136		CAPITAL OUTLAY						
137			341,626	0	0		0	
138								
139								
140								
141								
142								
143								
144		Total Capital Outlay	\$341,626	\$0	\$0		\$0	
145		DEBT SERVICE						
146				0	0		0	
147								
148								
149		Total Debt Service	\$0	\$0	\$0		\$0	
150		ADMINISTRATIVE COST ALLOCATION						
151			49,513	32,532	27,482		28,815	
152								
153		Total Administrative Cost Allocation	\$49,513	\$32,532	\$27,482		\$28,815	
154		Total Expenditures	\$391,302	\$33,951	\$37,068		\$50,101	


A	B	C	D	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET			
5		PROS DEPARTMENT - 16							
6									
7									
155									
156		OPERATING SURPLUS/(DEFICIT)	(\$154,627)	\$12,210	\$10,914		\$0		
157		TRANSFERS & ENCUMBRANCES							
158	01 4625	Transfers In - From General Fund	0	0	0		0	0	
159		(Transfers Out)		0	0		0	0	
160		Encumbrances - Sources of Funding		0	0		0	0	
161		Encumbrances - (Designated Funds)		0	0		0	0	
162									
163		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0		\$0		
164		RESERVES							
165		Use of Reserves		0	0		0	0	
166		(Additions to Reserves)		0	0		0	0	
167		Other Adjustments		0	0		0	0	
168									
169		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0		\$0		
170		NET BUDGETARY SOURCES/USES	(\$154,627)	\$12,210	\$10,914		\$0		
171									
172		RESERVES							
173		Beginning Reserves							
174		Operating Surplus / (Deficit)	(\$154,627)	\$12,210	\$10,914		\$0	\$0	
175		Transfers & Encumbrances	\$0	\$0	\$0		\$0	\$0	
176		ENDING RESERVES	(\$154,627)	\$12,210	\$10,914		\$0		


ENTERPRISE FUND SUMMARY


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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT																									
FUND LEVEL ANALYSIS																									
ENTERPRISE FUNDS																									
ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE																		
SOURCES OF FUNDS																									
10	Water	\$2,713,608	\$3,179,134	\$3,327,902	\$3,589,417	\$3,589,000	\$417																		
11	SWF	\$912,408	\$1,024,481	\$1,149,780	\$1,302,347	\$1,321,000	(\$18,653)																		
12	SWF-Capital	\$0	\$68,706	\$0	\$0	\$0	\$0																		
13	Total Water	\$3,626,016	\$4,272,321	\$4,477,682	\$4,891,764	\$4,910,000	(\$18,236)																		
14	Wastewater	\$2,150,012	\$2,527,561	\$2,935,412	\$3,322,082	\$3,364,000	(\$41,918)																		
15	Total Sources of Funds	\$5,776,028	\$6,799,882	\$7,413,095	\$8,213,846	\$8,274,000	(\$60,154)																		
USES OF FUNDS																									
19	Water	\$2,406,316	\$1,975,864	\$3,082,999	\$3,065,442	\$3,572,000	\$506,558																		
20	SWF	\$1,400,192	\$1,333,478	\$975,444	\$989,582	\$1,121,000	\$131,418																		
21	SWF-Capital	\$0	\$227,040	\$400,380	\$0	\$50,000	\$50,000																		
22	Total Water	\$3,806,508	\$3,536,382	\$4,458,823	\$4,055,024	\$4,743,000	\$687,976																		
23	Wastewater	\$2,223,228	\$2,307,889	\$2,536,148	\$3,717,319	\$3,376,000	(\$341,319)																		
24	Total Expenditures	\$6,029,736	\$5,844,271	\$6,994,971	\$7,772,343	\$8,119,000	\$346,657																		
OPERATING SURPLUS/(DEFICIT)																									
26	Water	\$307,292	\$1,203,270	\$244,903	\$523,975	\$17,000	\$506,975																		
27	SWF	(\$487,784)	(\$308,997)	\$174,336	\$312,765	\$200,000	\$112,765																		
28	SWF-Capital	\$0	(\$158,334)	(\$400,380)	\$0	(\$50,000)	\$50,000																		
29	Total Water	(\$180,492)	\$735,939	\$18,860	\$836,740	\$167,000	\$669,740																		
30	Wastewater	(\$73,216)	\$219,672	\$399,265	(\$395,237)	(\$12,000)	(\$383,237)																		
31	OPERATING SURPLUS/(DEFICIT)	(\$253,708)	\$955,611	\$418,124	\$441,503	\$155,000	\$286,503																		
RESERVES																									
Beginning Reserves																									
46	Water	\$0	\$0	\$0	\$0	\$0	\$0																		
47	SWF	\$0	\$0	\$0	\$0	\$0	\$0																		
48	SWF-Capital	\$0	\$0	\$0	\$0	\$0	\$0																		
49	Total Water	\$0	\$0	\$0	\$0	\$0	\$0																		
50	Wastewater	\$0	\$0	\$0	\$0	\$0	\$0																		
51	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0																		
52	Operating Surplus / (Deficit)	\$307,292	\$1,203,270	\$244,903	\$523,975	\$17,000	\$506,975																		
53	Water	(\$487,784)	(\$308,997)	\$174,336	\$312,765	\$200,000	\$112,765																		
54	SWF	\$0	(\$158,334)	(\$400,380)	\$0	(\$50,000)	\$50,000																		
55	SWF-Capital	(\$180,492)	\$735,939	\$18,860	\$836,740	\$167,000	\$669,740																		
56	Total Water	(\$73,216)	\$219,672	\$399,265	(\$395,237)	(\$12,000)	(\$383,237)																		
57	Wastewater	\$0	\$0	\$0	\$0	\$0	\$0																		
58	Operating Surplus / (Deficit)	(\$253,708)	\$955,611	\$418,124	\$441,503	\$155,000	\$286,503																		
59	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0																		
60	Water	\$0	(\$175,965)	\$123,724	\$0	\$0	\$0																		
61	SWF	\$0	(\$5,198)	(\$167,802)	\$0	\$0	\$0																		
62	SWF-Capital	\$0	(\$88,510)	\$88,510	\$0	\$0	\$0																		
63	Total Water	\$0	(\$269,673)	\$44,432	\$0	\$0	\$0																		
64	Wastewater	\$0	(\$44,257)	\$44,258	\$0	\$0	\$0																		
65	Operating Surplus / (Deficit)	(\$253,708)	\$641,681	\$88,690	\$0	(\$25,000)	\$286,503																		
66	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0																		
67	ENDING RESERVES	\$0	\$641,681	\$88,690	\$0	(\$25,000)	\$286,503																		
68																									
69																									

WATER FUND
WATER DEPARTMENT – 11

A	B	C	G	H	I	J	K	L	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		WATER FUND - 11, DEPARTMENT - 11								
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL	(unaudited)	ESTIMATED	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021
5			FY 2017/2018	FY 2018/2019	FY 2019/2020	PROPOSED BUDGET	PROP. 218 ESTIMATES	PROP. 218 VARIANCE		
6										
7										
8	SOURCES OF FUNDS									
10		Revenues	\$2,713,608	\$3,104,262	\$3,327,902	\$3,589,417	\$3,589,000	\$417		
11		Other Sources of Funds	\$0	\$74,871	\$0	\$0	\$0	\$0		
12		Total Sources of Funds	\$2,713,608	\$3,179,134	\$3,327,902	\$3,589,417	\$3,589,000	\$417		
13	USES OF FUNDS									
16		Salaries & Wages	\$541,578	\$475,681	\$424,502	\$537,612				
17		Benefits	\$281,470	\$269,502	\$274,931	\$350,814				
18		Personnel Services	\$823,048	\$745,183	\$699,434	\$888,426				
19		Services & Supplies	\$664,640	\$465,918	\$702,271	\$766,059	\$1,100,000	\$211,574		
20		Capital Outlay	\$0	\$169,330	\$679,650	\$314,000	\$789,000	\$22,941		
21		Debt Service	\$9,280	\$9,690	\$26,547	\$26,548	\$700,000	\$386,000		
22		Administrative Cost Allocation	\$909,348	\$585,742	\$975,098	\$1,070,409	\$983,000	(\$26,548)		
23		Total Expenditures	\$2,406,316	\$1,975,864	\$3,082,999	\$3,065,442	\$3,572,000	\$506,558		
24		OPERATING SURPLUS/(DEFICIT)	\$307,292	\$1,203,270	\$244,903	\$523,975	\$17,000	\$506,975		
39	RESERVES									
40		Beginning Reserves	0	0	0	0	0	0		
41		Operating Surplus / (Deficit)	\$307,292	\$1,203,270	\$244,903	\$523,975	17,000	506,975		
42		Transfers & Encumbrances	\$0	(\$175,965)	\$123,724	\$0	0	-		
43		ENDING RESERVES	\$307,292	\$1,027,305	\$368,627	\$523,975	\$17,000	\$506,975		
44										
45										


A	B	C	G	H	I	J	K	L	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		WATER FUND - 11, DEPARTMENT - 11								
4			3%							
5	ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE		
6		WATER DEPARTMENT - 11	FY 2017/2018	FY 2018/2019	FY 2019/2020					
7										
8		SOURCES OF FUNDS								
9		REVENUES								
10	11 4000	Service Sales	2,354,809	2,681,464	2,908,404	3,145,667	3,177,000	(31,333)		
11	11 4007	Returned Ck Fee	905	815	675		0	0		
12	11 4008	Acct Setup/cise	8,291	4,586	4,004		0	0		
13	11 4009	Off Hours	0	0	0		0	0		
14	11 4010	Water Penalty	45,927	45,316	28,917		0	0		
15	11 4011	Serv/Disc/Recon	641	410	0		0	0		
16	11 4012	Meter Tampering	0	0	0		0	0		
17	11 4014	Water Serv Fees	16,349	6,317	0		0	0		
18	11 4023	Penalty/Surcharge	0	0	0		0	0		
19	11 4050	Administrative Fee Revenue	10,731	6,803	6,357		0	0		
20	11 4100	Connect Rev-SFR	11,632	0	0	10,000	0	10,000		
21	11 4101	Wait List Maintenance Fee	21,541	62,922	56,423	62,000	62,000	0		
22	11 4110	Remodel Impact Fees	38,307	61,395	37,901	70,000	70,000	0		
23	11 4120	Connect Rev-Com	0	0	0		0	0		
24	11 4122	Retrofit In-Lieu Fee	18,000	44,050	(7,750)		0	0		
25	11 4124	Assignment Fees	5,759	6,196	2,667	4,150	0	4,150		
26	11 4128	Admin Fees	0	0	70,000	70,000	70,000	0		
27	11 4130	Voluntary Lot Merger	0	0	0		0	0		
28	11 4311	County Administrative Fee	(7,890)	(7,800)	0		0	0		
29	11 4360	Standby Availability Charges	175,896	177,654	178,000	178,000	178,000	0		
30	11 4373	Inspection Fee Revenue	12,040	11,254	8,491	9,100	0	9,100		
31	11 4390	Miscellaneous Revenue	670	2,882	2,814	1,000	0	1,000		
32	11 4390	Water Conservation Grant - New Request	0	0	0	7,500	0	7,500		
33	11 4200	Interest Income	0	0	31,000	32,000	32,000	0		
34										
35		Total Revenues	\$2,713,608	\$3,104,262	\$3,327,902	\$3,589,417	\$3,589,000	\$417		
36		OTHER SOURCES OF FUNDS								
37	11 4397	Loan Proceeds - Dump Truck		74,871	0		0	0		
38				0			0	0		
39										
40										
41										
42										
43										
44		Total Other Sources of Funds	\$0	\$74,871	\$0	\$0	\$0	\$0		
45		Total Sources of Funds	\$2,713,608	\$3,179,134	\$3,327,902	\$3,589,417	\$3,589,000	\$417		
46		USES OF FUNDS								

A	B	C	G	H	I	J	K	L	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11									
2										
3										
4										
5	ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited) ACTUAL	ESTIMATED		PROPOSED		2020/2021	2020/2021
6		WATER DEPARTMENT - 11	FY 2017/2018	FY 2018/2019	FY 2019/2020		BUDGET		PROP. 218	PROP. 218
7									ESTIMATES	VARIANCE
48		SALARIES & WAGES								
49	5000	Salary & Wages	410,935	355,560	329,484		542,900		0	(542,900)
50	5010	Overtime	51,842	38,428	35,707		35,000		0	(35,000)
51	5020	Standby	18,200	18,080	18,268		18,250		0	(18,250)
52	5040	Sick/Vacation Pay	38,061	46,166	20,373		0		0	0
53	5050	Holiday Pay	22,540	17,448	20,670		0		0	0
54		Reduction for "E" Step		0	0				0	58,538
55		Prop 218 Estimates								
56		Total Salaries & Wages	\$541,578	\$475,681	\$424,502		\$537,612		\$0	(\$537,612)
57		BENEFITS								
58	5101	Uniform Allowance	1,000	2,000	1,920		2,000		0	(2,000)
59	5102	Dental Insurance	9,139	7,929	7,482		6,940		0	(6,940)
60	5103	Medical Insurance	81,932	77,248	66,886		66,776		0	(66,776)
61	5105	Life Insurance	549	534	554		958		0	(958)
62	5106	FICA	31,720	26,624	28,626		35,815		0	(35,815)
63	5107	Medicare	7,676	6,753	6,653		8,752		0	(8,752)
64	5108	Workers Compensation	11,915	13,386	14,003		29,519		0	(29,519)
65	5109	PERS - Retirement	94,364	89,563	88,078		123,546		0	(123,546)
66	5120	Other Employee Benefits	1,988	1,564	1,602		5,450		0	(5,450)
67	5121	Retirees Health	31,287	34,631	50,063		56,992		0	(56,992)
68	5122	Medical Reimbursements - HRA	9,900	9,269	9,063		14,066		0	(14,066)
69				0					0	0
70		Prop. 218 Salaries and Benefits		0					906,000	906,000
71		Prop. 218 Salaries and Benefits-Added Staff							194,000	194,000
72		Total Benefits	\$281,470	\$269,502	\$274,931		\$350,814		\$1,100,000	\$749,186
73		Total Personnel Services	\$823,048	\$745,183	\$699,434		\$888,426		\$1,100,000	\$211,574
74		SERVICES & SUPPLIES								
75	6010	Ads - Legal/Other		339	0		0		0	0
76	6011	Public Information - General	762	0	2,060		2,121		0	(2,121)
77	6030	Insurance (new dump truck)	844	0	0		0		0	0
78	6031	Old M & R Lift Station	0	1,639	0		0		0	0
79	6031D	Maintenance & Repairs	357	0	0		0		0	0
80	6031F	Maintenance & Repairs - Fire Hydrants	151,559	52,025	99,459		105,226		0	(105,226)
81	6031G	Maintenance & Repairs - Generators	825	39	555		3,090		0	(3,090)
82	6031L	Maintenance & Repairs - Leimert Booster	0	835	0		1,547		0	(1,547)
			544	833	0		1,030		0	(1,030)

A	B	C	G	H	I	J	K	L	Y	Z
1	2	3	4	5	6	7	8	9	10	11
ACCOUNT NO.	WATER FUND	WATER DEPARTMENT - 11	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE		
83	6031M	Maintenance & Repairs - Water Meters	23,137	1,492	4,008	4,128	0	(4,128)		
84		Production Meter Testing - New Request				5,872		(5,872)		
85	6031P	Pumps	989	0	0	0	0	0		
86	6031Q	Maintenance & Repairs - SR3 Well	2,590	3,267	8,067	8,309	0	(8,309)		
87	6031R	Maintenance & Repairs - SR4 Well/Filter	15,935	28,398	6,210	33,990	0	(33,990)		
88	6031S	Maint. & Repairs - Water Storage Tanks	9,421	3,433	4,301	4,430	0	(4,430)		
89		Annual Tank Inspection			9,124	9,398	0	(9,398)		
90		Annual Tank Maintenance & Rehab - New Request				46,172		(46,172)		
91	6031T	Maint. & Repairs -Water Treatment Systems	15,373	9,512	1,149	16,478	0	(16,478)		
92	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	1,464	0	0	3,090	0	(3,090)		
93	6031W	Maintenance & Repairs - Wells	12,895	15,942	2,674	2,754	0	(2,754)		
94		SS Well Field Dosing Lines & Analyzers			0	7,500	0	(7,500)		
95	6031Y	Maint. & Repairs -Water Yard/Booster St.	3,117	600	575	2,575	0	(2,575)		
96	6031Z	Maintenance	0	0	36	38	0	(38)		
97	6032D	M & R WW Disp Eff	0	0	0	0	0	0		
98	6032L	M & R WW Lift Station	0	0	0	0	0	0		
99	6032T	M & R WW Treatment	0	0	0	0	0	0		
100	6033B	Maintenance & Repairs - Buildings	1,244	3,129	10,069	10,371	0	(10,371)		
101		Paint Building			10,000	0		0		
102		Paint Office Building - New Request				10,000		(10,000)		
103	6033G	Maintenance & Repairs - Grounds	2,325	652	12,226	12,592	0	(12,592)		
104	6036	Maintenance & Repairs- Emergency Events	1,844	0	43,727	10,300	0	(10,300)		
105	6037	Maintenance & Repairs - SCADA	8,577	28,797	37,576	38,703	0	(38,703)		
106	6040	Maintenance & Repairs - Equipment	2,424	73	142	147	0	(147)		
107		Maintenance & Repairs - Equipment New Request				853		(853)		
108	6041L	Maintenance & Repairs - Vehicles Licenses	10,757	4,753	10,028	10,329	0	(10,329)		
109	6041N	Maint. & Repairs - Vehicles Non-Licensed	1,039	2,175	729	750	0	(750)		
110	6044	Computer/Copier/Printer Services	585	564	410	422	0	(422)		
111	6045	Computer/Copier/Printer Goods	2,068	3,560	4,651	4,770	0	(4,770)		
112		Reporting Software			2,000	2,060	0	(2,060)		
113		Replace 3 Computers			5,000	5,150	0	(5,150)		
114	6048	Security & Safety	230	1,466	0	3,605	0	(3,605)		
115	6050	Office Supplies	164	515	407	805	0	(805)		
116	6051	Printing & Shipping	9,205	9,113	5,785	5,958	0	(5,958)		
117	6052	Bank Charges	1	0	0	0	0	0		
118	6053	Printing/Forms	5,607	3,064	2,948	3,036	0	(3,036)		
119	6054	Membership Dues, Publications/Books	16,483	3,303	5,632	5,801	0	(5,801)		
120	6055	Government Fees & Licenses	24,893	29,045	31,650	32,599	0	(32,599)		

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

3%


A	B	C	G	H	I	J	K	L	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11									
2										
3										
4	ACCOUNT NO.	WATER FUND	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE		
5		WATER DEPARTMENT - 11								
6										
7										
121	6059	Bad Debt Expense	(48)	(8)	1	1	0	0	0	(1)
122	6060C	Utilities - Cell Phone	2,785	2,085	1,953	2,012	0	0	0	(2,012)
123	6060E	Utilities - Electricity	132,541	132,809	137,983	142,122	0	0	0	(142,122)
124	6060G	Utilities - Gas	0	0	0	0	0	0	0	0
125	6060I	Utilities - Internet	3,556	4,067	4,012	4,133	0	0	0	(4,133)
126	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	5,699	4,755	4,976	5,125	0	0	0	(5,125)
127	6060S	Utilities - Sewer	1,079	1,196	3,303	3,402	0	0	0	(3,402)
128	6060W	Utilities - Water	0	0	0	0	0	0	0	0
129	6063	M & R Communications Equipment	1,848	0	0	2,575	0	0	0	(2,575)
130	6078	Land Lease - Well Site	38,624	40,150	41,504	42,749	0	0	0	(42,749)
131	6080E	Professional Services - Engineering	270	0	0	0	0	0	0	0
132	6080E	Urban Water Mgmt Plan	0	0	75,000	0	0	0	0	0
133	6080G	Professional Services - GIS Development	3,220	1,712	10,070	10,372	0	0	0	(10,372)
134	6080K	Professional Services - District Counsel	7,794	0	0	0	0	0	0	0
135	6080L	Land Conservancy - Lot Inventory, Etc.	21,157	2,655	0	0	0	0	0	0
136	6080M	Professional Services - Misc./Other	50,391	6,871	7,045	7,256	0	0	0	(7,256)
137		Professional Services - Misc./Other New Request			0	7,744	0	0	0	(7,744)
138		Water Use Efficiency Plan Update (moved from 6080E)				10,000	0	0	0	(10,000)
139	6080T	Professional Services - Temporary			934	962	0	0	0	(962)
140	6080V	Voluntary Lot Merger Program	12,715	6,418	3,510	8,499	0	0	0	(8,499)
141	6086	Outside Services	0	0	0	0	0	0	0	0
142	6089	Emergency Medical Supplies	0	89	0	92	0	0	0	(92)
143	6090	Department Operating Supplies	2,656	12,137	29,097	29,969	0	0	0	(29,969)
144	6090B	Sensor Cleaning	0	0	0	0	0	0	0	0
145	6091	Lab Tests	10,527	11,753	11,926	12,284	0	0	0	(12,284)
146	6091B	Operating Supplies	2,497	1,746	1,248	0	0	0	0	0
147	6091G	Calibration	5,028	1,500	9,147	9,421	0	0	0	(9,421)
148	6091H	Lab Testing	0	0	0	0	0	0	0	0
149	6092	Lab Supplies	0	0	2,571	2,649	0	0	0	(2,649)
150	6093	Small Tools and Equipment	4,105	5,456	541	557	0	0	0	(557)
151	6094	Clothing and Uniform	3,986	3,811	2,019	2,079	0	0	0	(2,079)
152	6095	Office Furniture			3,154	1,000	0	0	0	(1,000)
153	6096	Fuel - Gas and Diesel	17,323	11,224	12,898	13,285	0	0	0	(13,285)
154	6115	Meeting Expenses	0	242	120	124	0	0	0	(124)
155	6120E	Travel, Training, Seminars-Employees,	4,230	3,994	7,790	8,023	0	0	0	(8,023)
156	6125	Employee Recruitment	5,399	2,693	2,545	2,621	0	0	0	(2,621)
157	6610	Retrofit Program	0	0	22	0	0	0	0	0
158		Retrofit Program - Giveaways New Request	0	0	0	1,000	0	0	0	(1,000)

3%

A	B	C	G	H	I	J	K	L	Y	Z
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE				
159	6611	0	7,725	7,957	0	(7,957)				
160				7,500		(7,500)				
161				4,543		(4,543)				
162		0		0	789,000	789,000				
169					0	0				
170		\$664,640	\$702,271	\$766,059	\$789,000	\$22,941				
171										
174		0			0	0				
175			0	35,000	0	(35,000)				
176			0	0	0	0				
177			46,169		0	0				
178			22,557		0	0				
179			74,871		0	0				
180			2,241	50,000	0	(50,000)				
181			0		0	0				
182			236,000	97,000	0	(97,000)				
185			0	0	0	0				
186		23,492	25,965	0	0	0				
188			180,351	0		0				
191				60,000		(60,000)				
192			50,449	0		0				
193			19,126	0		0				
194				10,000		(10,000)				
195				62,000		(62,000)				
196		0			700,000	700,000				
199		\$0	\$679,650	\$314,000	\$700,000	\$386,000				
200										
201		8,363	8,726	9,158	0	(9,158)				
202		917	885	453	0	(453)				
203		0	0	0	0	0				
204		0	0	0	0	0				
205		0	13,754	14,339	0	(14,339)				
206		0	3,182	2,597	0	(2,597)				
207										
208		\$9,280	\$26,547	\$26,548	\$0	(\$26,548)				
209										

A	B	C	G	H	I	J	K	L	Y	Z
1	2	3	4	5	6	7	8	9	10	11
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE	3%		
210	Administrative Cost Allocation - Water Fund	909,348	585,742	593,531	652,028	983,000	330,972			
211	Administrative Cost Allocation - SWF Fund			286,175	313,786	0	(313,786)			
212	Administrative Cost Allocation - SWF-C Fund			95,392	104,595	0	(104,595)			
213										
214										
215	Total Administrative Cost Allocation	\$909,348	\$585,742	\$975,098	\$1,070,409	\$983,000	(\$87,409)			
216	Total Expenditures	\$2,406,316	\$1,975,864	\$3,082,999	\$3,065,442	\$3,572,000	\$506,558			
217										
218	OPERATING SURPLUS/(DEFICIT)	\$307,292	\$1,203,270	\$244,903	\$523,975	\$17,000	\$506,975			
219	TRANSFERS & ENCUMBRANCES									
220	Transfers In - From General Fund	0	0			0	0			
221	(Transfers Out)						0			
222	Encumbrances - Sources of Funding		(175,965)				0			
223	Encumbrances - (Designated Funds)		0	123,724			0			
224							0			
225	NET TRANSFERS & ENCUMBRANCES	\$0	(\$175,965)	\$123,724	\$0	\$0	\$0			
226	RESERVES									
227	Use of Reserves		0			0	0			
228	(Additions to Reserves - Vehicle Repl)		0	0		0	0			
229	Other Adjustments		0			0	0			
230										
231	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0			
232	NET BUDGETARY SOURCES/USES	\$307,292	\$1,027,305	\$368,627	\$523,975	\$17,000	\$506,975			
233										
234	RESERVES									
235	Beginning Reserves									
236	Operating Surplus / (Deficit)	\$307,292	\$1,203,270	\$244,903	\$523,975	\$17,000	\$506,975			
237	Transfers & Encumbrances	\$0	(\$175,965)	\$123,724	\$0	\$0	\$0			
238	ENDING RESERVES	\$307,292	\$1,027,305	\$368,627	\$523,975	\$17,000	\$506,975			
239										


WATER FUND
SWF OPERATIONS – 39
SWF CAPITAL - 40


A	B	C	D	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25									
2											
3											
4	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE			
5											
6											
7											
8		SOURCES OF FUNDS									
9											
10		Revenues	\$912,408	\$1,024,481	\$1,149,780	\$1,302,347	\$1,321,000	(\$18,653)			
11		Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0			
12		Total Sources of Funds	\$912,408	\$1,024,481	\$1,149,780	\$1,302,347	\$1,321,000	(\$18,653)			
13		USES OF FUNDS									
14											
15											
16		Salaries & Wages	\$6,439	\$86,454	\$59,214	\$119,384	\$140,000	\$87,708			
17		Benefits	\$2,381	\$38,650	\$46,724	\$63,908	\$710,000	(\$6,865)			
18		Personnel Services	\$8,820	\$125,104	\$105,938	\$183,292	\$271,000	\$87,708			
19		Services & Supplies	\$660,026	\$220,928	\$144,979	\$146,865	\$140,000	(\$6,865)			
20		Capital Outlay	\$49,321	\$29,802	\$65,100	\$0	\$0	\$0			
21		Debt Service	\$682,025	\$659,424	\$659,426	\$659,425	\$710,000	\$50,575			
22		Administrative Cost Allocation	\$0	\$298,221	\$0	\$0	\$0	\$0			
23		Total Expenditures	\$1,400,192	\$1,333,478	\$975,444	\$989,582	\$1,121,000	\$131,418			
24		OPERATING SURPLUS/(DEFICIT)									
25			(\$487,784)	(\$308,997)	\$174,336	\$312,765	\$200,000	\$112,765			
39											
40		RESERVES									
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	(\$487,784)	(\$308,997)	\$174,336	\$132,765	20,000	112,765			
43		Transfers & Encumbrances	\$0	(\$5,198)	(\$167,802)	\$0	\$0	0			
44		ENDING RESERVES	(\$487,784)	(\$314,195)	\$6,534	\$132,765	\$20,000	\$112,765			
45											


B C D E F G H I J K L M N O P Q R S T U V W X Y Z AA


CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE
SOURCES OF FUNDS							
REVENUES							
39 4041	SWF Water Base - Residential (SFR, MFR)	270,881	310,624	427,600	488,167	513,000	(24,833)
39 4042	SWF Base Vac	24,011	27,550	0		0	0
39 4043	SWF Base Com Ld	22,675	23,613	0		0	0
39 4044	SWF Base Com Wt	51,850	48,642	0		0	0
39 4051	SWF Water Usage - Residential (SFR,MFR)	288,981	327,607	716,000	808,000	808,000	0
39 4052	SWF Use Vac Rnt	26,228	28,112	0		0	0
39 4053	SWF Use Com Ld	133,005	154,475	0		0	0
39 4054	SWF Use Com Wtr	88,536	102,277	0		0	0
39 4061	SWF Facil Resd	(2,434)	0			0	0
39 4062	SWF Facil Vac R	0	0			0	0
39 4063	SWF Facil Cm Ld	0	0			0	0
39 4064	SWF Facil Cm Wt	0	0			0	0
39 4200	Interest Income	8,675	1,582	6,180	6,180	6,180	6,180
37	Total Revenues	\$912,408	\$1,024,481	\$1,149,780	\$1,302,347	\$1,321,000	(\$18,653)
OTHER SOURCES OF FUNDS							
39 4620	Grant Revenue - Capital	0	0			0	0
46	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
47	Total Sources of Funds	\$912,408	\$1,024,481	\$1,149,780	\$1,302,347	\$1,321,000	(\$18,653)
USES OF FUNDS							
SALARIES & WAGES							
5000	Salary & Wages	6,200	69,655	49,415	128,411	0	(128,411)
5010	Overtime	60	3,202	2,832	4,000	0	(4,000)
5020	Standby	0	20	0	0	0	0
5040	Sick/Vacation Pay	0	10,110	3,674	0	0	0

	B	C	D	G	H	I	J	K	L	Y	Z
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
3%											
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25		ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE			
55	5050	Holiday Pay	179	3,467	3,292	0	0	0	0	0	0
56		Reduction for "E" Step			0						13,027
57		Prop 218 Estimates		0							0
59		Total Salaries & Wages	\$6,439	\$86,454	\$59,214	\$119,384	\$0	(\$119,384)			
60		BENEFITS									
61	5101	Uniform Allowance	0	434	80	0	0	0	0	0	0
62	5102	Dental Insurance	212	2,971	1,366	1,369	0	(1,369)			
63	5103	Medical Insurance	603	12,931	11,344	15,646	0	(15,646)			
64	5105	Life Insurance	2	84	81	171	0	(171)			
65	5106	FICA	387	4,980	4,133	8,164	0	(8,164)			
66	5107	Medicare	91	1,247	966	1,954	0	(1,954)			
67	5108	Workers Compensation	236	1,288	919	4,473	0	(4,473)			
68	5109	PERS - Retirement	850	13,167	26,023	28,249	0	(28,249)			
69	5120	Other Employee Benefits	0	1,142	1,111	2,335	0	(2,335)			
70	5122	Medical Reimbursements - HRA	0	406	702	1,547	0	(1,547)			
71							0	0			
72		Prop 218 Estimates					271,000	271,000			
75		Total Benefits	\$2,381	\$38,650	\$46,724	\$63,908	\$271,000	\$207,092			
76		Total Personnel Services	\$8,820	\$125,104	\$105,938	\$183,292	\$271,000	\$87,708			
77		SERVICES & SUPPLIES									
78	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0			
79	6031G	Maintenance & Repairs - Generators	0	0	0	0	0	0			
80	6031Z	Maintenance	115,387	10,129	0	0	0	0			
81	6031	Off-Hauling RO Brine	0	0	0	0	0	0			
82	6033B	Maintenance & Repairs - Buildings	450	570	0	1,409	0	(1,409)			
83	6033G	Maintenance & Repairs - Grounds	0	2,115	633	652	0	(652)			
84	6033G	Replace Analyzers (2)			7,500	0	0	0			
85		Maintenance & Repairs - Grounds - New Request				3,000	0	(3,000)			
86	6033G	Pickling Filters for Preservation				0	0	0			
87	6036	Maintenance & Repairs- Emergency	16,253	20,437	5,533	5,699	0	(5,699)			


	B	C	D	G	H	I	J	K	L	Y	Z	A6
1												
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
3	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
4	3%											
5	WATER FUND											
6	SWF DEPARTMENT - 25											
7	ACCOUNT NO.	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE					
88	6041L	0	217	667	687	0	(687)					
89	6044	0	167	1,397	1,439	0	(1,439)					
90	6051	32	1,612	3,886	4,003	0	(4,003)					
91	6055	44,790	41,316	25,050	25,802	0	(25,802)					
92	6060C	45	324	965	994	0	(994)					
93	6060E	48,518	14,050	8,382	8,633	0	(8,633)					
94	6070	4,036	21,840	7,015	0	0	0					
95	6070			0	0	0	0					
96	6080K	23,816	0	0	0	0	0					
97	6080L	8,035	0	0	0	0	0					
98	6080M	154,425	8,460	17,339	17,859	0	(17,859)					
99	6086	0	18	0	0	0	0					
100	6090	0	1,895	501	516	0	(516)					
101					3,000		(3,000)					
102	6090B	0	0	0	0	0	0					
103	6091	152,950	10,891	360	10,300	0	(10,300)					
104	6091B	7,567	473	216	0	0	0					
105	6091E	0	0	0	50,000	0	(50,000)					
106	6091F	500	6,000	0	6,180	0	(6,180)					
107	6091G	0	0	0	0	0	0					
108	6091H	10,277	0	0	0	0	0					
109	6092	574	1,981	0	0	0	0					
110	6094	0	70	0	0	0	0					
111	6095			1,159	1,194	0	(1,194)					
112	6096	0	4,153	3,241	3,338	0	(3,338)					
113	6115	0	0	0	0	0	0					
114	6120E	0	454	490	1,123	0	(1,123)					
115	6125	700	0	0	0	0	0					
116	6195	0	2,106	1,006	1,036	0	(1,036)					
117	6829D	71,649	71,649	0	0	0	0					
118	6829M	0	0	0	0	0	0					
119	6829S	22	0	0	0	0	0					


B	C	D	G	H	I	J	K	L	Y	Z
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%										
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE			
151	Prop 218 Estimates		0		0	140,000	140,000			
152										
154	Total Services & Supplies	\$660,026	\$220,928	\$144,979	\$146,865	\$140,000	(\$6,865)			
155	CAPITAL OUTLAY									
156	Impoundment Basin	49,321	29,802	65,100	0	0	0			
157	Capital Assets		0		0	0	0			
158	Prop 218 Estimates		0			0	0			
159										
164	Total Capital Outlay	\$49,321	\$29,802	\$65,100	\$0	\$0	\$0			
165	DEBT SERVICE									
166	Vehicle	22,599	0		0	0	0			
167	Loan Principal	326,893	340,465	354,604	369,327	0	(369,327)			
168	Interest Expense	332,533	318,959	304,822	290,098	0	(290,098)			
169			0			710,000	710,000			
170										
171	Total Debt Service	\$682,025	\$659,424	\$659,426	659,425	\$710,000	\$50,575			
172	ADMINISTRATIVE COST ALLOCATION									
173	Administrative Cost Allocation - See Water Fund FY 2019/20	0	298,221	0	0	0	0			
174										
175	Total Administrative Cost Allocation	\$0	\$298,221	\$0	\$0	\$0	\$0			
176	Total Expenditures	\$1,400,192	\$1,333,478	\$975,444	\$989,582	\$1,121,000	\$131,418			

	B	C	D	G	H	I	J	K	L	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%										
2											
3											
4	ACCOUNT (unaudited) 2020/2021 2020/2021 2020/2021 NO. WATER FUND PROPOSED PROP. 218 PROP. 218 SWF DEPARTMENT - 25 BUDGET ESTIMATES ESTIMATES VARIANCE										
5											
6											
7											
177											
178	OPERATING SURPLUS/(DEFICIT)					\$174,336		\$312,765		\$200,000	\$112,765
179	TRANSFERS & ENCUMBRANCES										
180	01 4625	Transfers In - From General Fund		0	0					0	0
181		(Transfers Out)			0					0	0
182		Encumbrances - Sources of Funding			(5,198)						
183		Encumbrances - (Designated Funds)			0	5,198					
184											
185		NET TRANSFERS & ENCUMBRANCES		\$0	(\$5,198)	\$5,198		\$0		\$0	\$0
186		RESERVES									
187		Use of Reserves			0					0	0
188		(Additions to Reserves - 2 Month Operations)			0	(173,000)		(180,000)		(180,000)	0
189		Other Adjustments			0					0	0
190											
191		RESERVES - INCREASE / (DECREASE)		\$0		(\$173,000)		(\$180,000)		(\$180,000)	\$0
192	NET BUDGETARY SOURCES/USES			(\$487,784)	(\$314,195)	\$6,534		\$132,765		\$20,000	\$112,765
193											
194	RESERVES										
195		Beginning Reserves									
196		Operating Surplus / (Deficit)		(\$487,784)	(\$308,997)	\$174,336		\$132,765		\$20,000	\$112,765
197		Transfers & Encumbrances		\$0	(\$5,198)	(\$167,802)		\$0		\$0	\$0
198		ENDING RESERVES		(\$487,784)	(\$314,195)	\$6,534		\$132,765		\$20,000	\$112,765
199											


A	B	C	D	G	H	I	J	K	L	Y	Z	A
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE					
1	CAMBRIA COMMUNITY SERVICES DISTRICT											
2	FUND LEVEL ANALYSIS											
3	SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30											
4	SOURCES OF FUNDS											
10	Revenues	\$0	\$68,706	\$0	\$0	\$0	\$0					
11	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0					
12	Total Sources of Funds	\$0	\$68,706	\$0	\$0	\$0	\$0					
13	USES OF FUNDS											
16	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0					
17	Benefits	\$0	\$0	\$0	\$0	\$0	\$0					
18	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0					
19	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0					
20	Capital Outlay	\$0	\$137,878	\$400,380	\$0	\$50,000	\$50,000					
21	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0					
22	Administrative Cost Allocation	\$0	\$89,162	\$0	\$0	\$0	\$0					
23	Total Expenditures	\$0	\$227,040	\$400,380	\$0	\$50,000	\$50,000					
24	OPERATING SURPLUS/(DEFICIT)											
39		\$0	(\$158,334)	(\$400,380)	\$0	(\$50,000)	\$50,000					
40	RESERVES											
41	Beginning Reserves	\$0	\$0	\$0	\$0	-	-					
42	Operating Surplus / (Deficit)	\$0	(\$158,334)	(\$400,380)	\$0	(50,000)	50,000					
43	Transfers & Encumbrances	\$0	(\$88,510)	\$88,510	\$0	0	0					
44	ENDING RESERVES	\$0	(\$246,844)	(\$311,870)	\$0	(\$50,000)	\$50,000					

A	B	C	D	G	H	I	J	K	L	Y	Z	A
1	2	3	4	5	6	7	8	9	10	11	12	13
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE					
SOURCES OF FUNDS												
	REVENUES											
4390	Miscellaneous Revenue		68,706	0								
	Total Revenues	\$0	\$68,706	\$0	\$0	\$0	\$0					
	OTHER SOURCES OF FUNDS											
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0					
	Total Sources of Funds	\$0	\$68,706	\$0	\$0	\$0	\$0					
USES OF FUNDS												
	SALARIES & WAGES											
	Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0					
	BENEFITS											
	Total Benefits	\$0	\$0	\$0	\$0	\$0	\$0					
	Total Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0					
	SERVICES & SUPPLIES											
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0					

A	B	C	D	G	H	I	J	K	L	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 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE				
135	CAPITAL OUTLAY										
136											
137	Interim SWF AWTP Off-Hauling Facilities		0	0		0	0				
138	Impoundment Basin Design Evaluation		6,639	5,246		0	0				
139	CIP Brackish Environmental		6,728	0		0	0				
140	CIP Brackish Legal		100,941	200,351		0	0				
141	CIP SWF Public Outreach		2,333	0		0	0				
142	Section 7 ESA Consultation		21,236	111,873	0	0	0				
149	Off Hauling / Secondary Containment			20,000	0	0	0				
150	Increase in Off Hauling Estimate			10,000	0	0	0				
151	Tank Purchase			28,007	0	0	0				
152	Urban Water Mgmt Plan Update - CDP Portion			24,902	0	0	0				
153											
154	Prop 218 Estimates		0			50,000	50,000				
155											
156	Total Capital Outlay	\$0	\$137,878	\$400,380	\$0	\$50,000	\$50,000				
157	DEBT SERVICE										
158			0			0	0				
159			0			0	0				
160											
161	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0				
162	ADMINISTRATIVE COST ALLOCATION										
163	Administrative Cost Allocation - See Water Fund Beginning FY 2019/20		89,162	0	0	0	0				
164											
165	Total Administrative Cost Allocation	\$0	\$89,162	\$0	\$0	\$0	\$0				
166	Total Expenditures	\$0	\$227,040	\$400,380	\$0	\$50,000	\$50,000				

A	B	C	D	G	H	I	J	K	L	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 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 VARIANCE		
167				\$0	(\$158,334)	(\$400,380)	\$0	(\$50,000)	\$50,000		
168		OPERATING SURPLUS/(DEFICIT)		\$0	(\$158,334)	(\$400,380)	\$0	(\$50,000)	\$50,000		
169		TRANSFERS & ENCUMBRANCES									
170	014625	Transfers In - From General Fund (Transfers Out)		0	0	0		0	0		
171		Encumbrances - Sources of Funding			(88,510)			0	0		
172		Encumbrances - (Designated Funds)			0	88,510					
173											
174											
175		NET TRANSFERS & ENCUMBRANCES		\$0	(\$88,510)	\$88,510	\$0	\$0	\$0		
176		RESERVES									
177		Use of Reserves			0	0		0	0		
178		(Additions to Reserves)			0	0		0	0		
179		Other Adjustments			0	0		0	0		
180											
181		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0	\$0	\$0		
182		NET BUDGETARY SOURCES/USES		\$0	(\$246,844)	(\$311,870)	\$0	(\$50,000)	\$50,000		
183											
184		RESERVES									
185		Beginning Reserves									
186		Operating Surplus / (Deficit)		\$0	(\$158,334)	(\$400,380)	\$0	(\$50,000)	\$50,000		
187		Transfers & Encumbrances		\$0	(\$88,510)	\$88,510	\$0	\$0	\$0		
188		ENDING RESERVES		\$0	(\$246,844)	(\$311,870)	\$0	(\$50,000)	\$50,000		

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

A	B	C	D	G	H	I	J	K	L	Y	Z	
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p>											
2	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
3												
4	ACCOUNT NO.	WASTEWATER FUND	(unaudited) ACTUAL	ACTUAL	ESTIMATED	2020/2021 PROPOSED BUDGET	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 ESTIMATES	2020/2021 PROP. 218 ESTIMATES
5		WASTEWATER DEPARTMENT - 12	FY 2018/2019	FY 2017/2018	FY 2019/2020							
6												
7												
8	SOURCES OF FUNDS											
9												
10		Revenues	\$2,471,021	\$2,150,012	\$2,935,412	\$3,322,082	\$3,364,000	\$3,364,000	\$3,364,000	\$3,364,000	(\$41,918)	
11		Other Sources of Funds	\$56,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12		Total Sources of Funds	\$2,527,561	\$2,150,012	\$2,935,412	\$3,322,082	\$3,364,000	\$3,364,000	\$3,364,000	\$3,364,000	(\$41,918)	
13	USES OF FUNDS											
14												
15												
16		Salaries & Wages	\$436,297	\$464,418	\$374,309	\$649,946	\$696,000	\$696,000	\$696,000	\$1,122,000	\$39,606	
17		Benefits	\$256,275	\$270,400	\$317,121	\$432,448	\$800,000	\$800,000	\$800,000	\$800,000	(\$145,883)	
18		Personnel Services	\$692,572	\$734,818	\$691,430	\$1,082,394	\$1,122,000	\$1,122,000	\$1,122,000	\$1,122,000	\$39,606	
19		Services & Supplies	\$628,220	\$743,910	\$707,887	\$841,883	\$841,883	\$841,883	\$841,883	\$841,883	(\$145,883)	
20		Capital Outlay	\$277,551	\$117,278	\$437,378	\$875,404	\$875,404	\$875,404	\$875,404	\$875,404	(\$75,404)	
21		Debt Service	\$191,860	\$166,124	\$189,945	\$355,907	\$260,000	\$260,000	\$260,000	\$260,000	(\$95,907)	
22		Administrative Cost Allocation	\$517,687	\$461,098	\$509,508	\$561,730	\$498,000	\$498,000	\$498,000	\$498,000	(\$63,730)	
23		Total Expenditures	\$2,307,889	\$2,223,228	\$2,536,148	\$3,717,319	\$3,376,000	\$3,376,000	\$3,376,000	\$3,376,000	(\$341,319)	
24		OPERATING SURPLUS/(DEFICIT)	\$219,672	(\$73,216)	\$399,265	(\$395,237)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$383,237)	
39	RESERVES											
40												
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
42		Operating Surplus / (Deficit)	\$219,672	(\$73,216)	\$399,265	(\$395,237)	(12,000)	(12,000)	(12,000)	(12,000)	(383,237)	
43		Transfers & Encumbrances	(\$44,257)	\$0	\$44,258	\$0	\$0	\$0	\$0	\$0	-	
44		ENDING RESERVES	\$175,415	(\$73,216)	\$443,523	(\$395,237)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$383,237)	
45												

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12
 3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	FY 2020/2021		FY 2020/2021 PROP. 218 ESTIMATES	FY 2020/2021 PROP. 218 VARIANCE
					PROPOSED BUDGET			
SOURCES OF FUNDS								
REVENUES								
12 4000	Service Sales	\$2,040,681	\$2,360,009	\$2,791,800	\$3,112,167	3,171,000	(58,833)	
12 4200	Interest Income	\$0	\$1,000	\$1,000	\$4,000	4,000	0	
12 4311	County Administrative Fee	(\$7,788)	(\$8,085)	(\$8,085)	(\$8,085)		(8,085)	
12 4360	Standby Availability Charges	\$114,345	\$115,517	\$119,000	\$119,000	119,000	0	
12 4390	Miscellaneous Revenue	\$2,774	\$2,580	\$6,697	\$70,000	70,000	0	
12 4310	Property Taxes - Low Income Reduction Offset	\$0	\$0	\$25,000	\$25,000	0	25,000	
32			\$0				0	
33								
34	Total Revenues	\$2,150,012	\$2,471,021	\$2,935,412	\$3,322,082	\$3,364,000	(\$41,918)	
OTHER SOURCES OF FUNDS								
12 4397	Loan Proceeds - Crane Truck		\$56,540	0			0	
42			\$0					
43	Total Other Sources of Funds	\$0	\$56,540	\$0	\$0	\$0	\$0	
44	Total Sources of Funds	\$2,150,012	\$2,527,561	\$2,935,412	\$3,322,082	\$3,364,000	(\$41,918)	

USES OF FUNDS								
SALARIES & WAGES								
5000	Salary & Wages	\$353,105	\$339,611	\$323,775	\$656,843		(656,843)	
5010	Overtime	\$29,788	\$26,195	\$44,242	\$25,000		(25,000)	
5020	Standby	\$18,000	\$18,100	\$18,474	\$18,250		(18,250)	
5040	Sick/Vacation Pay	\$43,663	\$34,680	\$19,441	\$0		0	
5050	Holiday Pay	\$19,862	\$17,711	\$23,845	\$0		0	
53	Reduction for "E" Step		0	(\$5,468)	(\$50,147)		50,147	
54								
55	Total Salaries & Wages	\$464,418	\$436,297	\$374,309	\$649,946	\$0	(\$649,946)	
BENEFITS								
5101	Uniform Allowance	\$1,576	\$1,600	\$2,000	\$2,400		(2,400)	
5102	Dental Insurance	\$7,917	\$7,265	\$10,027	\$13,246		(13,246)	
5103	Medical Insurance	\$80,005	\$58,870	\$77,519	\$110,573		(110,573)	



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

3%

ACCOUNT NO.	WASTEWATER FUND		(unaudited) ACTUAL		ESTIMATED FY 2019/2020	FY 2020/2021		FY 2020/2021		FY 2020/2021 PROP. 218 VARIANCE
	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	PROPOSED BUDGET		ESTIMATES	PROP. 218			
5105	Life Insurance	\$513	\$492	\$596	\$1,151				(1,151)	
5106	FICA	\$27,731	\$26,214	\$29,986	\$42,378				(42,378)	
5107	Medicare	\$6,590	\$6,213	\$7,013	\$10,276				(10,276)	
5108	Workers Compensation	\$14,379	\$14,685	\$19,795	\$41,829				(41,829)	
5109	PERS - Retirement	\$75,573	\$79,849	\$112,149	\$142,445				(142,445)	
5112	Unemployment Insurance	\$4,950	\$6,751	\$0	\$0				0	
5120	Other Employee Benefits	\$795	\$1,127	\$1,454	\$6,215				(6,215)	
5121	Retirees Health	\$40,406	\$44,186	\$48,692	\$48,148				(48,148)	
5122	Medical Reimbursements - HRA	\$9,965	\$9,024	\$7,888	\$13,787				(13,787)	
	Prop. 218 Salaries and Benefits		0				847,000		847,000	
	Prop. 218 Salaries and Benefits-Added Staff		0				275,000		275,000	
	Total Benefits	\$270,400	\$256,275	\$317,121	\$432,448		\$1,122,000		\$689,552	
	Total Personnel Services	\$734,818	\$692,572	\$691,430	\$1,082,394		\$1,122,000		\$39,606	
	SERVICES & SUPPLIES									
6010	Ads - Legal/Other	\$592	\$542	\$0	0				0	
6011	Public Information - General	\$0	\$0	\$0	0				0	
	Mailer - What Not to Flush - New Request				1,000				(1,000)	
6030	Insurance	\$0	\$0	\$0	0				0	
6031Z	Maintenance	\$0	\$0	\$0	0		260,000		260,000	
6032C	M & R WW Collection System	\$1,862	\$448	\$4,151	4,275				(4,275)	
6032D	M & R WW - Disposal Effluent	\$4,419	\$0	\$12,835	13,220				(13,220)	
6032E	M & R WW - Easements	\$1,090	\$0	\$0	0				0	
6032G	M & R Wastewater Generators	\$10,917	\$6,358	\$19,251	19,829				(19,829)	
6032L	M & R Wastewater Lift Stations	\$44,435	\$34,263	\$25,155	25,910				(25,910)	
6032M	M & R-WW Manhole Raising(Cord Paving)	\$29,919	\$10,848	\$40,853	42,078				(42,078)	
6032P	M & R- Pumps	\$50	\$0	\$0	0				0	
6032S	M & R- WW Disposal of Sludge	\$92,779	\$89,866	\$75,871	106,220				(106,220)	
6032T	M & R-Wastewater Treatment Plant	\$46,278	\$43,385	\$25,068	58,013				(58,013)	
6033B	Maintenance & Repairs - Buildings	\$7,425	\$8,527	\$12,141	12,506				(12,506)	
	Maintenance & Repairs - Paint Building			\$20,000	0				0	
	Maintenance & Repairs - Paint Office Building - New Request				20,000				(20,000)	
	Maintenance & Repairs - Roof Replacement - New Request				20,000				(20,000)	

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12
 3%

ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	FY 2020/2021		FY 2020/2021		FY 2020/2021	
					ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	PROP. 218 ESTIMATES	PROP. 218 VARIANCE


93	6033G	Maintenance & Repairs - Grounds	\$14,817	\$1,420	\$232	239				(239)
94		Maintenance & Repairs - Grounds - New Request				10,000				(10,000)
95	6035	Major Maintenance	\$0	\$0	\$0	0				0
96	6035T	Major Maintenance-CCTV & Hydro Clean	\$0	\$0	\$0	0				0
97	6036	M & R - Emergency Events	\$38,637	\$0	\$0	0				0
98	6036T	Unplanned Maintenance	\$7,727	\$0	\$0	0				0
99	6037	M & R - SCADA	\$0	\$5,269	\$6,766	6,969				(6,969)
100		M&R - SCADA - Equipment New Request				3,000				(3,000)
101	6040	M & R - Equipment	\$0	\$0	\$36	38				(38)
102	6041L	Maintenance & Repairs - Vehicles Licenses	\$6,451	\$3,467	\$4,477	5,883				(5,883)
103	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$451	\$1,758	\$1,350	3,895				(3,895)
104	6041V	Maint. & Repairs - Vehicles - Vactor	\$3,630	\$600	\$2,322	3,090				(3,090)
105	6044	Computer Services	\$0	\$362	\$0	0				0
106	6045	Computer/Copier/Printer Supplies/Maint.	\$3,087	\$3,329	\$1,470	5,150				(5,150)
107	6045	Replace Computers		\$0	\$6,000	6,180				(6,180)
108	6048	Security & Safety	\$3,710	\$4,709	\$2,226	2,293				(2,293)
109	6050	Office Supplies	\$5,691	\$4,105	\$3,506	3,611				(3,611)
110	6051	Printing & Shipping	\$5,689	\$8,757	\$5,961	6,140				(6,140)
111	6052	Bank Services	\$0	\$0	\$0	0				0
112	6053	Printing/Forms	\$2,137	\$2,093	\$3,012	3,103				(3,103)
113	6054	Membership Dues, Publications/Books	\$754	\$156	\$507	522				(522)
114		Membership - Study Material New Employees - New Request				1,000				(1,000)
115	6055	Government Fees & Licenses	\$83,129	\$89,255	\$99,005	101,975		98,000		(3,975)
116	6055	SWPPP Update			\$3,750	2,000				(2,000)
117	6055	Haz-Com Update			\$1,000	2,000				(2,000)
118	6055	Fuel Storage Emergency Response Update			\$2,000	0				0
119	6055	Odor Control Update			\$1,000	1,000				(1,000)
120	6055	Operation Maint & Mgmt Program Update			\$0	4,000				(4,000)
121	6060C	Utilities - Cell Phone	\$1,484	\$2,071	\$2,084	2,807				(2,807)
122	6060E	Utilities - Electricity	\$199,902	\$233,703	\$247,366	254,787		234,000		(20,787)
123	6060G	Utilities - Gas	\$1,138	\$1,128	\$1,660	1,710				(1,710)
124	6060I	Utilities - Internet	\$5,367	\$5,977	\$6,112	6,295				(6,295)
125	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$6,033	\$7,913	\$7,124	7,337				(7,337)


CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12
 3%

ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	FY 2020/2021		FY 2020/2021 PROP. 218 ESTIMATES	FY 2020/2021 PROP. 218 VARIANCE
					ACTUAL	BUDGET		

126	6060W	Utilities - Water	\$5,299	\$1,475	\$1,761	1,814		(1,814)
127	6063	M & R Communications Equipment	\$447	\$0	\$0	0		0
128	6070	Equipment Rental	\$697	\$0	\$656	1,030		(1,030)
129	6080	Professional Services - Engineering	\$407	\$0	\$0	0		0
130	6080G	Professional Services - GIS Development	\$4,885	\$3,432	\$6,213	6,400		(6,400)
131	6080K	Professional Services - District Counsel	\$3,743	\$0	\$0	0		0
132	6080L	Land Conservancy - Lot Inventory, Etc.	\$0	\$0	\$0	0		0
133	6080M	Professional Services - Misc./Other	\$19,527	\$5,616	\$8,145	8,390		(8,390)
134	6086	Outside Services	\$28,721	\$2,333	\$0	0		0
135	6089	Emergency & Medical Supplies	\$0	\$65	\$0	0		0
136	6090	Department Operating Supplies	\$0	\$24	\$526	542		(542)
137	6091	Lab Tests	\$28,002	\$21,470	\$21,120	25,750		(25,750)
138	6091H	Lab Testing	\$0	\$0	\$0	0		0
139	6092	Lab Supplies	\$2,348	\$3,047	\$2,751	2,833		(2,833)
140	6093	Small Tools and Equipment	\$2,297	\$1,800	\$1,808	3,508		(3,508)
141	6094	Clothing and Uniform	\$2,787	\$1,714	\$0	2,060		(2,060)
142	6095	Office Furniture/Equipment	\$0	\$965	\$1,792	0		0
143	6096	Fuel - Gas and Diesel	\$10,598	\$10,513	\$12,730	13,112		(13,112)
144	6115	Meeting Expenses	\$0	\$212	\$23	118		(118)
145	6120D	Travel, Training, Seminars-Directors	\$0	\$0	\$0	0		0
146	6120E	Travel, Training, Seminars-Employees,	\$1,878	\$3,725	\$3,999	6,120		(6,120)
147	6124	Employee Recognition	\$0	\$0	\$0	0		0
148	6125	Employee Recruitment	\$2,674	\$1,523	\$2,071	2,133		(2,133)
149	6125	Prop 218 Other		0	0	0	104,000	104,000
151		Total Services & Supplies	\$743,910	\$628,220	\$707,887	\$841,883	\$696,000	(\$145,883)
152		CAPITAL OUTLAY						
154				\$0	\$0			0
155		Security Improvements @ WWTP		0	0	\$15,000		(15,000)
156		Replace 1996 F150 Rack Truck		0	24,193	\$0		0
157	6170	Capital Assets	\$0	\$0	\$0			0
158	6170F	WWTP Influent Screen Installation	\$1,079	\$157,555	\$0			0
159	6170F	Hand Rails On Digesters	\$0	\$5,383	\$11,617			0

A	B	C	D	G	H	I	J	K	L	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT										
2	FUND LEVEL ANALYSIS										
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12										
4	3%										
5	ACCOUNT NO.	WASTEWATER FUND	(unaudited)	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	PROPOSED BUDGET	FY 2020/2021 PROP. 218 ESTIMATES	FY 2020/2021 PROP. 218 VARIANCE		
6		WASTEWATER DEPARTMENT - 12									
7											
160	6170F	Hand Rails on Main Walkway/Pump		\$29,185	\$42,840	\$0					0
161	6170F	Screw screen Compactor With Auger		\$6,780	\$0	\$0					0
162	6170F	Effluent Pump		\$17,250	\$0	\$0					0
163	6170F	6" Pump		\$53,204	\$0	\$0					0
164	6170	Influent Station Improvements		\$9,780	\$0	\$0					0
165	6170	LS A-1 Control Panel Upgrade			\$15,232	\$32,641					0
166	6170	Crane Truck			\$56,540	\$0					0
167					0	0					0
168	6170	Wastewater SST - PG&E Turnkey				160,000	\$528,404				(528,404)
169	6170	Wastewater SST - PG&E Turnkey (ECM 7)				0	\$232,500				(232,500)
170	6170	Wastewater SST - PG&E Turnkey (ECM 8 Switch Gear)				0	\$99,500				(99,500)
171	6170	CIP - Priority #1 Projects (unallocated)				0	\$0				0
172	6170	Vactor Truck				0					0
173	6170	Video Camera System				75,000					0
174	6170	Lift Station Improvements				122,502					0
175	6170	Pump Replacement				11,425					0
176					0	0					0
177					0	0					0
178								800,000			800,000
179		Total Capital Outlay		\$117,278	\$277,551	\$437,378	\$875,404	\$800,000			(\$75,404)
180		DEBT SERVICE									
181	2603	Loan Principal		\$118,000	\$128,000	\$132,000	\$136,000				(136,000)
182	6180C	Interest Expense		\$41,496	\$35,900	\$29,985	\$23,888				(23,888)
183	6180	Interest Expense - Interfund Loan		\$6,628	\$27,960	\$27,960	\$5,926				(5,926)
184	6180	Principal - Interfund Loan		\$0	\$0	\$0	\$96,817				(96,817)
185	6180J	Loan Principal-Muni Fin Ford Crane Trk		\$0	\$0	\$0	\$10,387				(10,387)
186	6180H	Interest Expense - Muni Fin Ford Crane Trk		\$0	\$0	\$0	\$2,403				(2,403)
187	6180J	Loan Principal-Muni Fin Vactor Trk		\$0	\$0	\$0	\$69,093				(69,093)
188	6180H	Interest Expense - Muni Fin Vactor Trk		\$0	\$0	\$0	\$11,394				(11,394)
189		Prop 218 Estimates			-		\$0				260,000
190											
191		Total Debt Service		\$166,124	\$191,860	\$189,945	\$355,907	\$260,000			(\$95,907)
192		ADMINISTRATIVE COST ALLOCATION									
193		Administrative Cost Allocation		461,098	517,687	509,508	\$561,730	498,000			(63,730)

A	B	C	D	G	H	I	J	K	L	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12	3%									
4		ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	ESTIMATED FY 2019/2020	FY 2020/2021 PROPOSED BUDGET	FY 2020/2021 PROP. 218 ESTIMATES	FY 2020/2021 PROP. 218 VARIANCE		
5		WASTEWATER DEPARTMENT - 12									
6											
7											
195		Total Administrative Cost Allocation	\$461,098	\$517,687	\$509,508	\$561,730	\$498,000	(\$63,730)			
196		Total Expenditures	\$2,223,228	\$2,307,889	\$2,536,148	\$3,717,319	\$3,376,000	(\$341,319)			

A	B	C	D	G	H	I	J	K	L	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 3%										
2											
3											
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		PROPOSED			
5		WASTEWATER DEPARTMENT - 12		FY 2017/2018	FY 2018/2019	FY 2019/2020		BUDGET			
6										ESTIMATES	PROP. 218
7											VARIANCE
197											
198		OPERATING SURPLUS/(DEFICIT)		(\$73,216)	\$219,672	\$399,265		(\$395,237)		(\$12,000)	(\$383,237)
199		TRANSFERS & ENCUMBRANCES									
200	01 4625	Transfers In - From General Fund	\$0	\$0	\$0	\$0					0
201		(Transfers Out)		\$0	\$0	\$0					0
202		Encumbrances - Sources of Funding		(\$44,257)	\$0	\$0					0
203		Encumbrances - (Designated Funds)		\$0	\$44,258	\$0					0
204											
205		NET TRANSFERS & ENCUMBRANCES	\$0	(\$44,257)	\$44,258	\$0				\$0	\$0
206		RESERVES									
207		Use of Reserves	0								0
208		(Additions to Reserves)	0								0
209		Other Adjustments	0								0
210											
211		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0				\$0	\$0
212		NET BUDGETARY SOURCES/USES	(\$73,216)	\$175,415	\$443,523			(\$395,237)		(\$12,000)	(\$383,237)
213											
214		RESERVES									
215		Beginning Reserves									
216		Operating Surplus / (Deficit)	(\$73,216)	\$219,672	\$399,265			(\$395,237)		(\$12,000)	(\$383,237)
217		Transfers & Encumbrances	\$0	(\$44,257)	\$44,258			\$0		\$0	\$0
218		ENDING RESERVES	(\$73,216)	\$175,415	\$443,523			(\$395,237)		(\$12,000)	(\$383,237)
219											

CAMBRIA COMMUNITY SERVICES DISTRICT
 ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
 BOARD OF DIRECTORS - MEETING JUNE 18, 2020
 FOR FISCAL YEAR 2020/2021 PRELIMINARY 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	1,175	196	196	196	196	196	147	49	1,175
Public Information-Website	2,981	497	497	497	497	497	373	124	2,981
TOTAL "E" COSTS ALLOCATED	4,156	693	693	693	693	693	520	173	4,156
"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	1,349,166	229,358	80,950	16,190	412,845	339,990	202,375	67,458	1,349,166
Prof. Ser.-District Counsel	202,047	34,348	12,123	2,425	61,826	50,916	30,307	10,102	202,047
Prof. Ser.-Legal	61,660	10,482	3,700	740	18,868	15,538	9,249	3,083	61,660
Office Rent	30,955	5,262	1,857	371	9,472	7,801	4,643	1,548	30,955
Travel, Training (EES & Directors)	17,095	2,906	1,026	205	5,231	4,308	2,564	855	17,095
Meetings, Employee Recruitment	11,274	1,917	676	135	3,450	2,841	1,691	564	11,274
TOTAL "L" COSTS ALLOCATED	1,672,197	284,273	100,332	20,066	511,692	421,394	250,830	83,610	1,672,197
"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	537,090	134,273	32,225	8,056	139,643	139,643	62,437	20,812	537,090
TOTAL "R" COSTS ALLOCATED	537,090	134,273	32,225	8,056	139,643	139,643	62,437	20,812	537,090
TOTAL ALL COSTS ALLOCATED	2,213,443	419,239	133,250	28,815	652,028	561,730	313,786	104,595	2,213,443
ALLOCATION per PROPOSED BUDGET	2,213,443	419,239	133,250	28,815	1,070,410	561,730	0	0	2,213,444 *
INCREASE/(DECREASE	-	(0)	(0)	0	(418,382)	(0)	313,786	104,595	0
									DIFFERENCE
									-

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

**CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021
Updated JUNE 18, 2020**

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS SERVICE STEP E+5%	15 YEARS SERVICE STEP E+7.5%	20 YEARS SERVICE STEP E+10%
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)								
Administration								
Clerical Assistant	35,623	37,404	39,274	41,238	43,300	45,465	46,547	47,630
Administrative Technician I	42,491	44,615	46,846	49,188	51,648	54,230	55,521	56,812
Administrative Technician II	50,595	53,124	55,781	58,570	61,498	64,573	66,110	67,648
Administrative Technician III	61,459	64,532	67,758	71,146	74,703	78,439	80,306	82,174
Finance Specialist-Payroll/Benefits	61,459	64,532	67,758	71,146	74,703	78,439	80,306	82,174
Facilities & Resources								
Maintenance Technician	45,557	47,835	50,227	52,738	55,375	58,144	59,529	60,913
Water, SWF & Wastewater Operations								
Water Treatment OIT	45,330	47,597	49,977	52,476	55,099	57,854	59,232	60,609
Water Treatment Operator I	47,411	49,782	52,271	54,884	57,629	60,510	61,951	63,392
Water Treatment Operator II	53,708	56,393	59,213	62,174	65,282	68,546	70,178	71,810
Water Systems Operator T3/D2	60,840	63,882	67,076	70,430	73,951	77,649	79,497	81,346
WasteWater Collection System Worker	47,580	49,959	52,457	55,080	57,834	60,725	62,171	63,617
WasteWater Systems OIT	50,085	52,589	55,219	57,980	60,879	63,923	65,445	66,967
WasteWater Systems Operator I	52,646	55,279	58,043	60,945	63,992	67,192	68,792	70,391
Laboratory Technician	58,169	61,077	64,131	67,338	70,705	74,240	76,008	77,775
WasteWater Systems Operator II	59,341	62,308	65,423	68,694	72,129	75,736	77,539	79,342
WasteWater Systems Operator III	65,566	68,844	72,286	75,901	79,696	83,680	85,673	87,665
WasteWater & Water Supervisors & SWF-CPO	76,911	80,757	84,795	89,035	93,486	98,161	100,498	102,835
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)								
Fire Captain	74,815	78,556	82,484	86,608	90,938	95,485	97,759	100,032
Fire Engineer	62,047	65,150	68,407	71,827	75,419	79,190	81,075	82,961
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)								
Reserve Recruit Firefighter **	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	15.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)								
Deputy District Clerk (Confidential)	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Management Analyst	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Facilities & Resources Supervisor	74,945	78,692	82,627	86,758	91,096	N/A	N/A	N/A
Program Manager	87,800	92,190	96,800	101,639	106,721	N/A	N/A	N/A
Water Systems Superintendent	98,724	103,660	108,843	114,285	120,000	N/A	N/A	N/A
Wastewater Systems Superintendent	98,724	103,660	108,843	114,285	120,000	N/A	N/A	N/A
Administrative Services Officer/District Clerk (Confidential)	111,572	117,151	123,008	129,159	135,616	N/A	N/A	N/A
Finance Manager	107,900	113,295	118,960	124,908	131,153	N/A	N/A	N/A
District Engineer/Utilities Department Manager	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
Fire Chief	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
Administrative Department Manager (Confidential)	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
General Manager - August 1, 2019 (or sooner) - January 31, 2020)	155,000	155,000	155,000	155,000	155,000	N/A	N/A	N/A
General Manager - (February 1, 2020)	170,000	170,000	170,000	170,000	170,000	N/A	N/A	N/A
CAMBRIA LIMITED TERM EMPLOYEE (HOURLY RATE: NO STEPS)								
Strategic and Organizational Advisor *	99.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* Employee will be working on and as-needed basis, approx 30/hrs per month.

** Increase rate \$1.00 per year January 1, 2019-January 1, 2022.

***Assistant General Manager designation receives 5% pay differential.

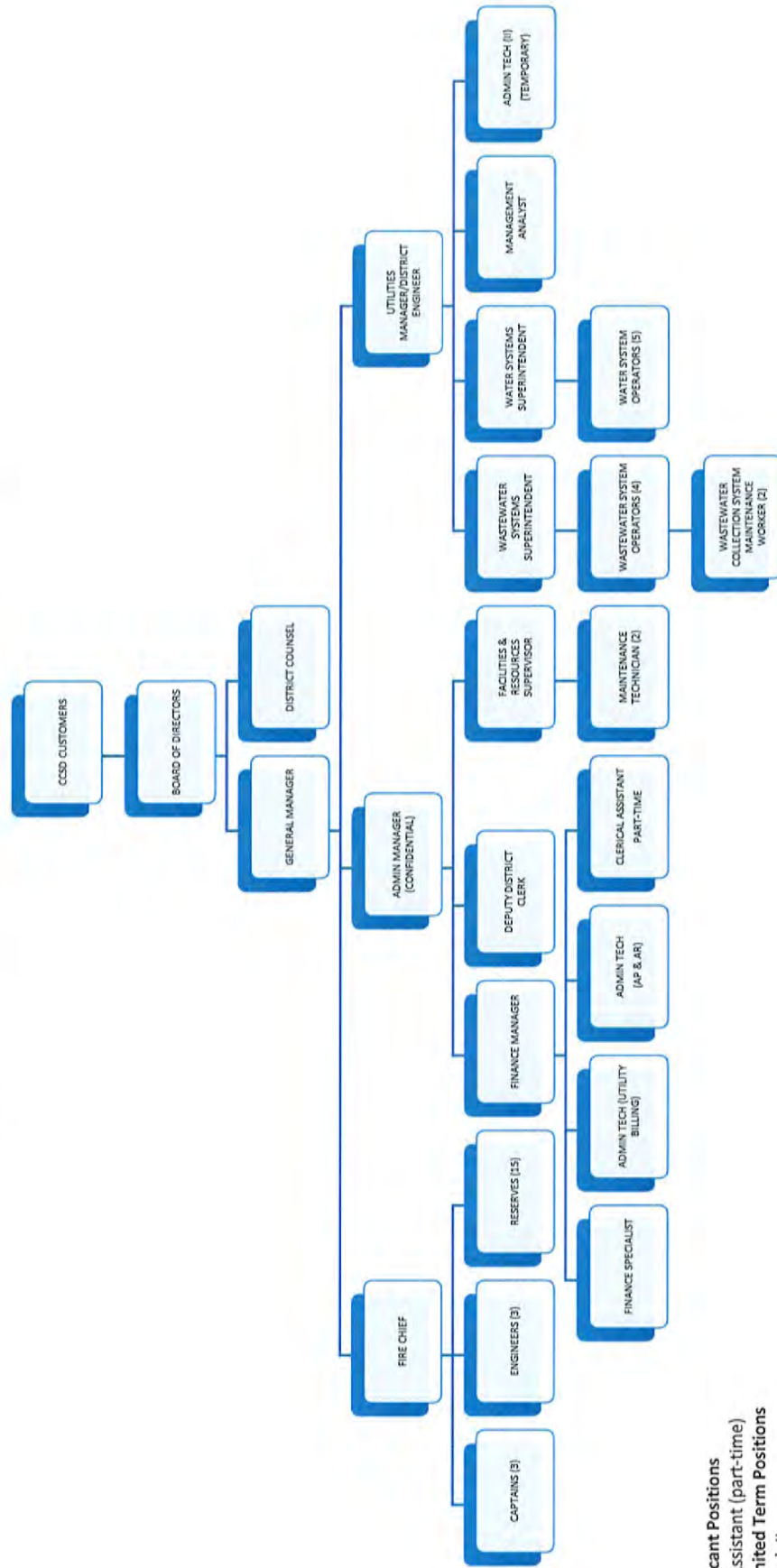
Position with Confidential designation receives 5% pay differential.

Red denotes a change

CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)

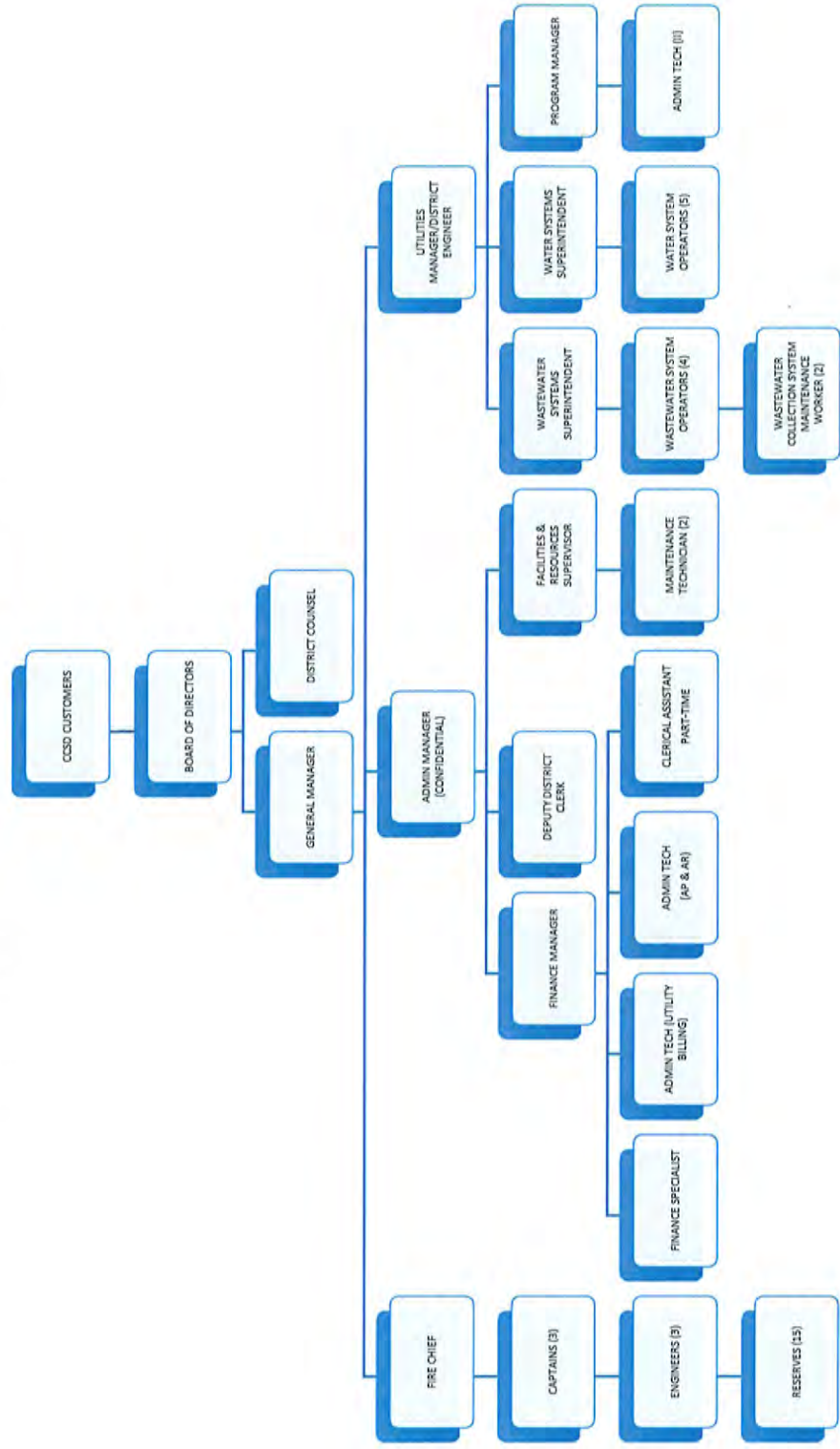
Job Class	Job Class Name	FY 2019-20 Adopted 8/15/2019	FY 2020-21 Requested	Change from FY 2019-20 Adopted
Permanent	Administration and Facilities & Resources			
	GENERAL MANAGER	1.00	1.00	0.00
	INTERIM GENERAL MANAGER	1.00	0.00	1.00
	ADMINISTRATIVE DEPARTMENT MANAGER (CONFIDENTIAL)	1.00	1.00	0.00
	FINANCE MANAGER	1.00	1.00	0.00
	DEPUTY DISTRICT CLERK (CONFIDENTIAL)	1.00	1.00	0.00
	FINANCE SPECIALIST-PAYROLL/BENEFITS	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIANS I, II OR III	2.00	2.00	0.00
	CLERICAL ASSISTANT	0.00	1.00	-1.00
	FACILITIES & RESOURCES SUPERVISOR	1.00	1.00	0.00
	MAINTENANCE TECHNICIANS	2.00	2.00	0.00
Permanent Totals		11.00	11.00	0.00
Permanent	Utilities			
	DISTRICT ENGINEER/UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	CHIEF PLANT OPERATOR (SWF)	1.00	0.00	1.00
	WASTEWATER SYSTEMS SUPERINTENDENT	0.00	1.00	-1.00
	WASTEWATER SUPERVISOR	1.00	0.00	1.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM OPERATOR	2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT	0.00	1.00	-1.00
	WATER SUPERVISOR	1.00	0.00	1.00
	WATER SYSTEMS OPERATOR T3/D2	1.00	1.00	0.00
	WATER TREATMENT OPERATOR OIT, I OR II	4.00	4.00	0.00
	LABORATORY TECHNICIAN	0.00	0.00	0.00
	MANAGEMENT ANALYST	1.00	0.00	1.00
	PROGRAM MANAGER	0.00	1.00	-1.00
	ADMIN TECH II	0.00	1.00	-1.00
Permanent Totals		16.00	16.00	0.00
Permanent	Fire			
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	RESERVE RECRUIT FIREFIGHTER	0.00	0.00	0.00
	RESERVE FIREFIGHTER	15.00	15.00	0.00
	RESERVE FIRE ENGINEER	0.00	0.00	0.00
	RESERVE LIEUTENANT	0.00	0.00	0.00
	FIREFIGHTER (SAFER GRANT)	0.00	0.00	0.00
Permanent Totals		22.00	22.00	0.00
Department Totals		49.00	49.00	0.00
	Limited			
	STRATEGIC AND ORGANIZATIONAL ADVISOR	1.00	0.00	-1.00
	RETIRED ANNUITANTS	2.00	1.00	-2.00
Limited Totals		3.00	1.00	-3.00

Cambria Community Services District Organizational Chart Current Fiscal Year 2019/2020



Current Vacant Positions
 1-Clerical Assistant (part-time)
 Current Limited Term Positions
 1-Admin Tech II

Cambria Community Services District Organizational Chart Proposed Fiscal Year 2020/2021



Current Vacant Positions
1-Clerical Assistant (part-time)

CIP Color Coded List - FY 2020/21

A	B	C	D	E	F	G
1	Wastewater CIP - Capital Improvement Program (Revised 5/27/2020 - For Discussion Only)					
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost	Actual Cost	Notes
3	Wastewater Treatment Plant Projects in SST					
4	20-21 Investment Grade Audit (30% Design for all ECMs)	SST	\$ 160,000	\$ 688,404	\$ 160,000	Added 2/26; Balance budgeted for FY21
5	20-21 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		
6	Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000		
7	Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000		
8	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		
9	Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750		
10	Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000		
11	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		
12	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		
13	SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250		
14	20-21 Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500		Switch Gear FY21
15	Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000		
16	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		
17		Subtotal	\$ 12,037,500	\$ 12,565,904	\$ 160,000	
18	Treatment Plant Projects Not in SST					
19	20-21 Security Improvements	1	\$ 15,000	\$ 15,000		Added 5/2020
20	18-19 Replace Digester Catwalks	1	\$ 45,000	\$ 45,000	\$ 43,720	
21	18-19 Influent screen, support platform design, & installation	1	\$ 164,509	\$ 164,509	\$ 156,675	
22	Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000		
23		Subtotal	\$ 259,509	\$ 259,509	\$ 200,395	
24	Collection System Projects					
25	Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000		
26	Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000		
27	Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000		
28	Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000		
29	Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000		
30	Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, bypass piping	1	\$ 265,000	\$ 265,000		
31	19-20 Lift Station A-1 (Sherwood & Harvey/Marine Terrace) MCC, SCADA improvements	1	\$ 45,000	\$ 45,000	\$ 50,835	Added 2/26
32		Subtotal	\$ 1,560,000	\$ 1,560,000	\$ 50,835	
33	Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000		
34	Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)	3	\$ 300,000	\$ 300,000		
35	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ 10,000	\$ 10,000		
36	Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000		
37	Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000		
38	Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000		
39		Subtotal	\$ 650,000	\$ 920,000		
40	Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000		
41	Collection System smoke testing	4	\$ 50,000	\$ 50,000		
42		Subtotal	\$ 75,000	\$ 75,000		
43	Vehicles and Trailer- Mounted Equipment					
44	19-20 Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 75,000	\$ 75,000	\$ 75,000	
45	18-19 F-350 Service Truck with Crane Body	1	\$ 57,040	\$ 57,040	\$ 56,540	
46	19-20 Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000	\$ 402,435	
47	19-20 Replacement Rack Truck (F-150)	-	\$ -	\$ 24,193	\$ 24,193	
48		Subtotal	\$ 650,040	\$ 674,233	\$ 483,168	

CIP Color Coded List - FY 2020/21

A	B	C	D	E	F	G
1	Wastewater CIP - Capital Improvement Program (Revised 5/27/2020 - For Discussion Only)					
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost	Actual Cost	Notes
49	Non-CIP Wastewater Projects	Ranking	Project Cost	10-Yr Cost	Actual Cost	
50	Major Maintenance					
51	18-19 Paint Digester Handrails	1	\$ 15,000	\$ 15,000	\$ 17,000	
52	Cleaning of aeration basins (after screen installation)	1	\$ 20,000	\$ 20,000		
53	Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions	1	\$ 10,000	\$ 10,000		
54	20-21 Annual Collection System Repairs to reduce I/I & damaged pipe sections	1	\$ 50,000	\$ 500,000		Budgeted within Services & Supplies
55	20-21 Annual manhole raising due to street overlays & roadway work/Manhole cover replacements	1	\$ 10,000	\$ 100,000		Budgeted within Services & Supplies
56		Subtotal	\$ 105,000	\$ 645,000	\$ 17,000	
57	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000		
58	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000		
59	20-21 Repainting of WWTP	2	\$ 30,000	\$ 30,000		Budgeted within Services & Supplies
60	Repainting of lift station facilities	2	\$ 10,000	\$ 10,000		
61		Subtotal	\$ 120,000	\$ 120,000		
62	Seal coat AC pavement at WWTP	4	\$ 65,000	\$ 65,000		
63	Annual Inspections and Reserves					
64	Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)	1	\$ 40,000	\$ 400,000		
65	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		
66	Five-Year Replacement and New PCs for operators (Initial purchase and then build reserves)	1	\$ 10,000	\$ 20,000		Budgeted within Services & Supplies
67	Vehicle Replacement Program (Annual reserves)	1	\$ 25,000	\$ 250,000		
68	Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)	1	\$ 15,000	\$ 150,000		Budgeted within Services & Supplies
69		Subtotal	\$ 140,000	\$ 1,320,000		
70		Grand Total	\$ 18,279,646	\$ 911,398		
71	Budgeted for FY 2020-2021		Priority 1 Total	\$ 4,458,742	\$ 751,398	
72	Completed		Priority 2 Total	\$ 195,000	\$ -	
73	In Progress		Priority 3 Total	\$ 920,000	\$ -	
74	Not Started		Priority 4 Total	\$ 140,000	\$ -	
75			SST Total	\$ 12,565,904	\$ 160,000	

Color Coded CIP List

A	B	D	E	F	G	H
Water CIP - Capital Improvement Program (Revised 5/27/2020 - For Discussion Only)						
		Ranking	Project Cost	10 yr Cost	Current Actual	Notes
FY	Water Distribution System Projects					
20-21	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 200,000	\$ 4,471	In Permitting; RFP
20-21	Water Meter Replacements & Upgrades (phased)	1	\$ 186,000	\$ 1,050,000	\$ 500	Developing RFP
	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000		
	Priority 1 Subtotal		\$ 316,000	\$ 1,260,000	\$ 4,971	
	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000		
	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000		
	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000		
	Priority 3 Subtotal		\$ 165,000	\$ 165,000		
	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		
	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000		
	Priority 4 Subtotal		\$ 245,000	\$ 245,000		
	Tank & Booster Pump Station Projects					
20-21	SCADA System - Phased Upgrades (Adding historian, reporting, etc)	1	\$ 250,000	\$ 250,000	\$ 49,457	Beginning Phase 2
	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000		Recategorized 2/26
	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000		
19-20	San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000	\$ 50,449	
	Priority 2 Subtotal		\$ 583,000	\$ 583,000	\$ 50,449	
20-21	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000		\$62k budgeted for permitting/design
	Vehicles and Trailer-Mounted Equipment					
20-21	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ 35,000	\$ 35,000		Added 5/2020
18-19	Replacement Dump Truck	1	\$ 76,000	\$ 76,000	\$ 74,871	
	Priority 1 Subtotal		\$ 111,000	\$ 111,000	\$ 74,871	
18-19	Trailer-Mounted Air Compressor	2	\$ 15,000	\$ 15,000	\$ 22,557	
18-19	Trailer-Mounted Vacuum Extractor	2	\$ 48,000	\$ 48,000	\$ 46,169	
	Priority 2 Subtotal		\$ 63,000	\$ 63,000	\$ 68,726	
	Non-CIP Projects					
	Major Maintenance					
	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000	\$ 19,126	Recategorized 2/26
	Valve Replacements	3	\$ 20,000	\$ 20,000		Recategorized 2/26
	Priority 3 Subtotal		\$ 70,000	\$ 520,000	\$ 19,126	
	Water conservation					
20-21	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000		
	Annual Inspections & Reserves					
	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000		Recategorized 2/26
	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000		
	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000		
	Priority 1 Subtotal		\$ 60,000	\$ 510,000		
	Grand Total		\$ 4,873,000	\$ 2,131,000	\$ 267,600	
	Budgeted for FY 2021					
	Completed				\$ 129,299	
	In Progress				\$ 119,175	
	Not Started				\$ 19,126	
	Priority 4 Total		\$ 245,000		\$ -	
SWF CIP - Capital Improvement Program (Revised 5/27/2019 - For Discussion Only)						
		Ranking	Project Cost	10 yr Cost	Actual Cost	
	Permitting					
	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 28,609	\$ 28,609		Increased cost 2/26
20-21	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000	\$ 40,487	
	Priority 1 Subtotal		\$ 128,609	\$ 128,609	\$ 40,487	
	Interim, short-term SWF Modifications					
18-19	Short-term flood damage mitigation	1	\$ 10,000	\$ 10,000	\$ 12,566	Recorded as M&R
18-19	Hauling of last 18" of water and cleaning impoundment	1	\$ 35,000	\$ 35,000	\$ 94,515	
	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)					
19-20	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000	\$ 473	Recorded as M&R
19-20	b) Tank purchase	1	\$ 80,000	\$ 80,000	\$ 27,563	
	Priority 1 Subtotal		\$ 145,000	\$ 145,000	\$ 135,118	
	Advanced Water Treatment Plant					
	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000		
19-20	Filters / membrane replacements and build reserves for future	2	\$ 60,000	\$ 120,000	\$ 59,639	Revised 2/26
	Priority 2 Subtotal		\$ 70,000	\$ 130,000	\$ 59,639	
	Long-Term Improvement Modifications					
	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000		
	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000		
	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000		
	Priority 2 Subtotal		\$ 250,000	\$ 250,000		
	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000		
	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000		
	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000		
	Priority 3 Subtotal		\$ 410,000	\$ 410,000		
	Grand Total		\$ 1,103,609	\$ 235,244		
	Budgeted for FY 2021					
	Completed				\$ 175,605	
	In Progress				\$ 59,639	
	Not Started				\$ -	
	Priority 4 Total		\$ -		\$ -	

Cambria Community Services District
 FY 2020/21 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2020/21 Funded Amount	FY 2020/21 Unfunded Amount
General Fund	Fire	Addition of 3 Firefighters (Step E Salary & Benefits)	361,200	-	361,200
General Fund	Fire	Addition of Clerical Assistant	74,799	-	74,799
General Fund	Fire	Public Information - Website	189	189	-
General Fund	Fire	Maint & Repair - Equipment	5,000	2,500	2,500
General Fund	Fire	Maint & Repair - Vehicles Licensed	5,958	-	5,958
General Fund	Fire	Computer Replacements	5,000	-	5,000
General Fund	Fire	Printing & Shipping	74	74	-
General Fund	Fire	Membership, Dues & Publications	123	123	-
General Fund	Fire	Emergency Medical Supplies	455	455	-
General Fund	Fire	Employee Recruitment	500	500	-
General Fund	Fire	Travel, Training, Seminars - Employee (Reduce annual amt)	5,000	-	5,000
General Fund	Fire	SCBA Flow Test	2,000	2,000	-
General Fund	Fire	Personal Protective Equipment	6,502	6,502	-
General Fund	Fire	Public Education	2,500	2,500	-
General Fund	Fire	CERT (New GL Acct Fmly 6220A)	5,500	1,000	4,500
General Fund	Fire	Fuel Station Computer Replacement (Delayed in FY 19/20)	7,500	-	7,500
General Fund	Fire	Zoll X Series EKG	40,000	-	40,000
General Fund	Fire	Radio System Upgrade - Phase II	30,000	30,000	-
General Fund	Fire	Station Security Upgrade - Phase I of III	75,000	-	75,000
Sub-Total			627,300	45,843	581,457
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step E & Benefits)	92,603	-	92,603
General Fund	Facilities & Resources	Buildings & Grounds Increase for Homeless camp cleanup, weed abatement & tree removal	120,000	-	120,000
General Fund	Facilities & Resources	Maintenance & Repairs - Shelter/Cover for Trailer	2,000	2,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Vets Hall Replace 2 Refrigerators	4,000	-	4,000
General Fund	Facilities & Resources	Maintenance & Repairs - Vets Hall Replace Sliding BBQ Grill Area	3,000	-	3,000
General Fund	Facilities & Resources	Maintenance & Repairs - Vets Hall Replace Sliding Legion Bar Area	3,000	-	3,000
General Fund	Facilities & Resources	Temporary Services (6 mos)	24,000	8,000	16,000
General Fund	Facilities & Resources	Travel, Training, Seminars - Employee New Request	2,000	2,000	-
General Fund	Facilities & Resources	F350 Truck - Replace 1999 F150 Truck (assume financing)	40,000	40,000	-
General Fund	Facilities & Resources	Trailer - homeless Personal Property Storage	12,000	12,000	-
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line Replacement	40,000	-	40,000
General Fund	Facilities & Resources	Vets Hall Replace Legion Kitchen Roof	15,000	-	15,000
General Fund	Facilities & Resources	Vets Hall Emergency Generator	50,000	-	50,000
Sub-Total			407,603	64,000	343,603
General Fund	PROS	Skate Park Repairs /Design (reduce annual budget)	2,744	-	2,744
General Fund	PROS	Community Park Phase II - Design	10,000	-	10,000
General Fund	PROS	Professional Svcs - Grant Writer	3,000	3,000	-
Sub-Total			15,744	3,000	12,744
General Fund	Administration	Clerical Assistant Part-Time to Full Time (Step E & Benefits)	44,879	44,879	-
General Fund	Administration	Increase in Annual Subscription for Municipal Code Corp	272	272	-
General Fund	Administration	Property/Liability Insurance - Premium Increase 34%	42,668	42,668	-
General Fund	Administration	LAFCO Annual Fees (Reduction of 15%)	(3,800)	(3,800)	-
General Fund	Administration	Consolidated Elections 2020	11,000	11,000	-
General Fund	Administration	NeoGov Recruiting, Learning License & One-time Set-up	13,599	11,539	2,060
General Fund	Administration	Strategic Planning Consultant	7,500	7,500	-
General Fund	Administration	Ergonomic Remodels - Front Desk, FM, GM	9,800	5,200	4,600
General Fund	Administration	Video Conference Package - GM Office	5,500	5,500	-
General Fund	Administration	Cashiering Hardware (Bar Scanner, Cash Drawer, Thermal Receipt Printer - Tyler Implementation)	2,000	2,000	-
General Fund	Administration	Zoom for Remote Video Meetings 1yr	4,800	4,800	-
Sub-Total			138,218	131,558	6,660
Total General Fund			1,188,865	244,401	944,464
Water Fund	Water	Addition of Admin Tech II - Limited Term (19/20) to Full Time, 34% to Water (Step E & Benefits)	27,676	27,676	-
Water Fund	Water	Reclass Mgmt Analyst to Program Manager, 34% to Water (Step E & Benefits)	11,497	11,497	-
Water Fund	Water	Production Meter Testing	5,872	5,872	-
Water Fund	Water	Annual Tank Maintenance & Rehab	46,172	46,172	-
Water Fund	Water	SS Well Field Dosing Lines & Analyzers (move from 19/20)	7,500	7,500	-
Water Fund	Water	Paint Office Building	10,000	10,000	-
Water Fund	Water	Maintenance & Repairs - Equipment	853	853	-
Water Fund	Water	Professional Svcs - Misc/Other	7,744	7,744	-

Cambria Community Services District
 FY 2020/21 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2020/21 Funded Amount	FY 2020/21 Unfunded Amount
Water Fund	Water	Water Use Efficiency Plan Update (moved from 19/20)	10,000	10,000	-
Water Fund	Water	Retrofit Program - Giveaways	1,000	1,000	-
Water Fund	Water	Rebate Program - Water Conservation (Grant Offset)	7,500	7,500	-
Water Fund	Water	Rebate Program Increase	4,543	4,543	-
Water Fund	Water	Replace 2005 F150 Truck (moved from 19/20)	35,000	35,000	-
Water Fund	Water	Zone 2 to 7 Trans Main SR Crk Ped Brdg	50,000	50,000	-
Water Fund	Water	Water Meter Replacement Program	97,000	97,000	-
Water Fund	Water	SCADA System Phase II	60,000	60,000	-
Water Fund	Water	Water Conservation Database	10,000	10,000	-
Water Fund	Water	Rodeo Grounds Pump Station - Design/Permitting	62,000	62,000	-
Sub-Total			454,357	454,357	-
Water Fund	SWF - Operations	Addition of Admin Tech II - Limited Term (19/20) to Full Time, 34% to Water (Step E & Benefits)	26,885	26,885	-
Water Fund	SWF - Operations	Reclass Mgmt Analyst to Program Manager, 34% to Water (Step E & Benefits)	11,159	11,159	-
Water Fund	SWF - Operations	Maintenance & Repairs - Grounds	3,000	3,000	-
Water Fund	SWF - Operations	Department Operating Supplies - Add for Chemicals	3,000	3,000	-
Water Fund	SWF - Operations	Baseline Biological Monitoring AMP	50,000	50,000	-
Sub-Total			94,044	94,044	-
Water Fund	SWF - Capital		-	-	-
Sub-Total			-	-	-
Wastewater Fund	Wastewater	Addition of Admin Tech II - Limited Term (19/20) to Full Time, 34% to Water (Step E & Benefits)	26,885	26,885	-
Wastewater Fund	Wastewater	Reclass Mgmt Analyst to Program Manager, 34% to Water (Step E & Benefits)	11,159	11,159	-
Wastewater Fund	Wastewater	Mailer - What not to Flush	1,000	1,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Paint Office Building	20,000	20,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Replace Roof	20,000	20,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Grounds	10,000	10,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - SCADA Equipment	3,000	3,000	-
Wastewater Fund	Wastewater	Study material for New Employees	1,000	1,000	-
Wastewater Fund	Wastewater	Security Improvements @ WWTP (move to 19/20)	15,000	15,000	-
Wastewater Fund	Wastewater	SST - PG&E Turnkey	528,404	528,404	-
Wastewater Fund	Wastewater	SST - PG&E Turnkey - ECM #7	232,500	232,500	-
Wastewater Fund	Wastewater	SST - PG&E Turnkey - EMC #8 Switch Gear	99,500	99,500	-
Wastewater Fund	Wastewater	Replace John Deere Tractor	40,000	-	40,000
Wastewater Fund	Wastewater	Replace Van - Transport of Video Camera System	40,000	-	40,000
Sub-Total			1,048,448	968,448	80,000
Total Enterprise Funds			1,596,849	1,516,849	80,000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Cambria Community Services District													
2	Reserve Estimates - Cash Basis													
3	Preliminary Budget - June 18, 2020													
4														
5			General Fund	Wastewater Fund	Water Department	SWF Operations	SWF Capital	Total Water Fund	Total Enterprise (WW & Water)	Total CCSD				
6														
7														
8			\$ 3,411,652	\$ (562,234)	\$ (569,823)	\$ (796,044)	\$ 999,006	\$ (366,861)	\$ (929,095)	\$ 2,482,557				
9			\$ 11,090	\$ 175,415	\$ 1,027,305	\$ (314,195)	\$ (246,844)	\$ 466,266	\$ 641,681	\$ 652,771				
10			\$ 3,422,742	\$ (386,819)	\$ 457,482	\$ (1,110,239)	\$ 752,162	\$ 99,405	\$ (287,414)	\$ 3,135,328				
11														
12														
13														
14														
15														
16														
17														
18			\$ 369,535	\$ 443,523	\$ 368,627	\$ 6,534	\$ (311,870)	\$ 63,291	\$ 506,814	\$ 876,349				
19			\$ 3,792,277	\$ 56,704	\$ 826,109	\$ (1,103,705)	\$ 440,292	\$ 162,696	\$ 219,400	\$ 4,011,677				
20														
21														
22														
23														
24														
25														
26														
27			\$ (17,848)	\$ (395,237)	\$ 523,975	\$ 132,765	\$ -	\$ 656,740	\$ 261,503	\$ 243,655				
28			\$ 3,774,429	\$ (338,533)	\$ 1,350,084	\$ (970,940)	\$ 440,292	\$ 819,436	\$ 480,903	\$ 4,255,332				
29														
30														
31														
32			\$ 741,955	\$ (584,229)				\$ (157,726)	\$ (741,955)	\$ -				
33														
34														
35														
36														
37			\$ -	\$ -				\$ -	\$ -	\$ -				
38			\$ 96,817	\$ -				\$ -	\$ -	\$ 96,817				
39			\$ -	\$ -				\$ (180,000)	\$ (180,000)	\$ (180,000)				
40			\$ 96,817	\$ -				\$ (180,000)	\$ (180,000)	\$ (83,183)				
41														
42														
43			\$ 3,871,246	\$ (338,533)				\$ 481,710	\$ 660,903	\$ 4,338,515				