



FY 2018-2019 PRELIMINARY BUDGET

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CAMBRIA COMMUNITY SERVICES DISTRICT



BUDGET MESSAGE



CAMBRIA COMMUNITY SERVICES DISTRICT

Board Of Directors

Amanda Rice, *President*

Jim Bahringer, *Vice President*

Harry Farmer, *Director*

Aaron Wharton, *Director*

David Pierson, *Director*

Management Team

Jerry Gruber MPA, *CCSD General Manager*

Monique Madrid, *Administrative Services Officer/District Clerk*

Rudy Hernandez, *Finance Manager*

Bob Gresens, *District Engineer*

William Hollingsworth, *Fire Chief*

Carlos Mendoza, *Facilities/Resources Supervisor*

CAMBRIA COMMUNITY SERVICES DISTRICT



BUDGET SUMMARIES

- ❖ Revenue summary – five year projection
- ❖ Expenditure summary – five year projection
- ❖ Proposed Revenues versus Expenditures



Revenue Summary Report

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY SCHEDULE OF REVENUE BY FUND
FISCAL YEARS 2015 - 2019

		ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19
GENERAL FUNDS						
FIRE DEPARTMENT - 01						
01 4127	Reimbursements to Fire Department	0.00	21,749.01	0.00	48,504.00	30,000.00
01 4200	Interest Income	273.49	0.00	100.00	105.00	110.00
01 4310	Property Tax	1,308,452.00	1,352,521.65	1,620,193.00	1,620,500.00	1,707,910.00
01 4335	Assessment-Fire	422,414.68	430,708.58	451,534.00	455,500.00	464,610.00
01 4370	Weed Abatement	16,859.20	18,662.00	10,000.00	17,600.00	17,700.00
01 4373	Inspection Fee Revenue	14,973.25	350.00	14,500.00	14,500.00	14,500.00
01 4390	Miscellaneous Revenue	59,304.47	61,831.91	0.00	40,000.00	20,000.00
01 4610	Grants Revenue: SAFER	40,844.10	146,716.00	117,240.00	145,000.00	0.00
01 4618	Grant/Revenue: Personnel Protection	0.00	0.00	75,800.00	0.00	75,800.00
01 4625	General Fund Reserve	0.00	0.00	84,000.00	112,082.00	0.00
Sub Total		\$1,863,121.19	\$2,032,539.15	\$2,373,367.00	\$2,453,791.00	\$2,330,630.00
FACILITY & RESOURCE DEPARTMENT - 02						
01 4200	Interest Income	782.82	0.00	0.00	0.00	0.00
01 4310	Property Tax	590,338.00	566,206.94	604,442.00	606,300.00	695,726.00
01 4362	Insurance-Reimbursement	0.00	0.00	1,000.00	0.00	0.00
01 4500	Veterans Hal Rental Fees	23,852.52	25,060.50	28,734.00	25,000.00	25,000.00
01 4525	Vets Hall Rents- Private Parties	3,845.00	0.00	200.00	200.00	250.00
01 4560	Rent Banner Poles	600.00	650.00	750.00	600.00	600.00
01 4570	Rent-Ranch Events	100.00	100.00	0.00	0.00	0.00
01 4610	Grants/Misc.Revenue	59,415.53	3,000.00	0.00	0.00	0.00
01 4619	Land Conservancy	0.00	0.00	3,000.00	3,000.00	3,000.00
Sub Total		\$678,933.87	\$595,017.44	\$638,126.00	\$635,100.00	\$724,576.00



ADMINISTRATION DEPARTMENT - 09						
01 4000	Service Sales	1,333,692.00	0.00	0.00	0.00	0.00
01 4001	Franchise Fees	81,261.35	70,448.15	0.00	0.00	0.00
01 4013	Vacation Rental Registration Fee	486.00	702.00	600.00	600.00	600.00
01 4126	Mandated Cost	56,501.00	0.00	0.00	0.00	0.00
01 4200	Interest Income	11,207.37	5,569.25	4,000.00	4,350.00	4,500.00
01 4310	Property Tax	165,742.55	364,615.85	0.00	0.00	36,000.00
01 4311	SB2557 TEETER TAX	0.00	-41,551.22	0.00	0.00	0.00
01 4385	Radio Vault Rent	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01 4389	Public Records Request	35.00	654.00	1,200.00	600.00	600.00
01 4390	Miscellaneous Revenue	4,568.45	12,832.14	2,000.00	1,000.00	5,000.00
01 4390	Administrative Dept.Allocation	0.00	0.00	1,843,961.00	1,843,961.00	1,880,840.00
	Sub Total	\$1,655,893.72	\$415,670.17	\$1,854,161.00	\$1,852,911.00	\$1,929,940.00
PROS DEPARTMENT - 16						
01 4001	Franchise Fees	0.00	0.00	79,640.00	80,000.00	70,600.00
01 4310	Property Tax	29,079.00	24,926.73	152,344.00	155,000.00	0.00
01 4390	Miscellaneous Revenue	850.75	505.30	0.00	0.00	0.00
01 4395	Proposition 1A Reserve	0.00	0.00	131,486.00	131,486.00	0.00
01 4615	Reserve Transfer In	0.00	6,395.68	0.00	33,578.00	0.00
	Sub Total	\$29,929.75	\$31,827.71	\$363,470.00	\$400,064.00	\$70,600.00
	GENERAL FUND TOTAL (Check Formula)	\$4,227,878.53	\$3,075,054.47	\$5,229,124.00	\$5,341,866.00	\$5,055,746.00



ENTERPRISE FUNDS						
WATER OPERATING FUND						
11 4000	Service Sales	1,519,293.83	2,158,781.22	2,251,997.00	2,289,997.00	2,381,597.00
11 4007	Returned Ck Fee	565.00	605.00	400.00	750.00	800.00
11 4008	Acct Setup/clse	12,397.00	7,084.00	6,000.00	7,100.00	7,150.00
11 4009	Off Hours	21,999.78	0.00	0.00	0.00	0.00
11 4010	Water Penalty	31,406.82	45,264.11	55,000.00	47,000.00	47,600.00
11 4011	Serv/Disc/Recon	45.85	235.00	50.00	450.00	450.00
11 4012	Meter Tampering	0.00	340.00	0.00	0.00	0.00
11 4014	Water Serv Fees	1,853.60	500.00	0.00	5,091.00	1,000.00
11 4023	Penalty/Surcharge	122,179.07	0.00	0.00	0.00	0.00
11 4050	Administrative Fee Revenue	62.98	1,453.94	1,939.00	7,112.00	2,000.00
11 4100	Connect Rev-SFR	22,117.50	-1,800.00	20,000.00	20,000.00	20,000.00
11 4101	Wait List Maintenance Fee	53,178.36	98,161.79	61,630.00	61,200.00	61,500.00
11 4110	Remodel Impact Fees	34,806.75	36,945.15	75,000.00	36,000.00	36,700.00
11 4120	Connect Rev-Com	7,095.00	0.00	0.00	0.00	0.00
11 4122	Retrofit In-Lieu Fee	2,500.00	0.00	2,500.00	6,500.00	6,000.00
11 4124	Assignment Fees	3,898.87	2,416.77	4,150.00	5,759.00	4,150.00
11 4128	Admin Fees	0.00	0.00	3,300.00	0.00	0.00
11 4130	Voluntary Lot Merger	0.00	0.00	20,000.00	20,000.00	20,000.00
11 4360	Standby Availability Charges	177,134.29	177,099.94	178,000.00	178,000.00	179,000.00
11 4373	Inspection Fee Revenue	13,199.75	9,102.75	8,450.00	8,905.00	9,100.00
11 4390	Miscellaneous Revenue	3,588.08	1,182.17	4,500.00	1,000.00	1,000.00
11 4200	Interest Income	2,481.98	3,807.40	0.00	4,700.00	5,100.00
WATER OPERATING FUND TOTAL		\$2,029,804.51	\$2,541,179.24	\$2,692,916.00	\$2,699,564.00	\$2,783,147.00



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

WASTEWATER OPERATING FUND						
12 4000	Service Sales	1,799,096.89	1,883,475.94	1,986,828.00	2,013,319.00	2,093,851.00
12 4200	Interest Income	311.25	0.00	0.00	0.00	0.00
12 4360	Standby Availability Charges	115,161.60	115,158.70	119,000.00	119,000.00	119,000.00
12 4390	Miscellaneous Revenue	0.00	19,225.32	100.00	2,512.00	2,500.00
12 4396	General Fund Loan	0.00	0.00	85,000.00	0.00	0.00
	WASTEWATER OPERATING FUND TOTAL	\$1,914,569.74	\$2,017,859.96	\$2,190,928.00	\$2,134,831.00	\$2,215,351.00
WATER SUSTAINABILITY FACILITY FUND (SWF)						
39 4041	EWS Water Base - Residential (SFR, MFR)	266,367.77	272,121.15	391,691.00	270,900.00	305,000.00
39 4042	EWS Base Vac	22,882.28	23,299.04	0.00	23,976.00	24,700.00
39 4043	EWS Base Com Ld	22,994.23	22,725.25	0.00	22,668.00	23,630.00
39 4044	EWS Base Com Wt	53,314.52	51,848.08	0.00	51,840.00	51,940.00
39 4051	EWS Water Usage - Residential (SFR, MFR)	231,530.08	255,661.50	504,756.00	293,724.00	504,000.00
39 4052	EWS Use Vac Rnt	21,204.00	22,360.50	0.00	27,864.00	22,870.00
39 4053	EWS Use Com Ld	144,088.50	131,631.00	0.00	136,056.00	137,250.00
39 4054	EWS Use Com Wtr	64,083.00	81,010.50	0.00	89,208.00	89,208.00
39 4061	EWS Facil Resd	59,097.00	56,103.50	0.00	0.00	0.00
39 4062	EWS Facil Vac R	5,266.50	4,667.50	0.00	0.00	0.00
39 4063	EWS Facil Cm Ld	9,372.00	37,391.50	0.00	0.00	0.00
39 4064	EWS Facil Cm Wt	13,368.00	16,652.00	0.00	0.00	0.00
39 4200	Interest Income	0.00	13,872.89	0.00	14,100.00	14,500.00
39 4620	Grant Revenue - Capital	4,163,142.25	219,112.75	0.00	0.00	0.00
	WATER SUSTAINABILITY FACILITY FUND TOTAL	\$5,076,710.13	\$1,208,457.16	\$896,447.00	\$930,336.00	\$1,173,098.00
WATER SUSTAINABILITY FACILITY FUND - CAPITAL PROJ						
40 4397	Loan Proceeds	0.00	0.00	733,948.00	0.00	733,948.00
	WATER SUSTAINABILITY CAPITAL FUND TOTAL	\$0.00	\$0.00	\$733,948.00	\$0.00	\$733,948.00
	GRAND TOTAL	\$13,248,962.91	\$8,842,550.83	\$11,743,363.00	\$11,106,597.00	\$11,961,290.00



SUMMARY OF EXPENDITURES BY FUND

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY OF EXPENDITURES BY FUND
FISCAL YEARS 2015 -2019

FUND	DEPARTMENT	DEPT. No.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	GENERAL FUND						
01	Fire Department	01	1,851,580	1,991,664	2,401,448	2,419,628	2,330,440
01	Facilities & Resources	02	552,121.00	630,091.00	637,126.00	685,251.00	724,020.00
01	Administration	09	1,529,863.00	300,993.00	1,854,164.00	1,831,341.00	1,929,215.00
01	Parks & Recreation (PROS)	16	28,711.00	25,582.00	397,048.00	402,459.00	70,513.00
	Total General Fund		\$3,962,275	\$2,948,330	\$5,289,786	\$5,338,679	\$5,054,188
	ENTERPRISE FUNDS						
11	Water Operating Fund	11	2,061,802.00	2,763,826.00	2,549,565.00	2,521,194.00	2,758,252.00
12	Wastewater Operating Fund	12	1,936,206.00	2,412,661.00	2,190,930.00	2,291,486.00	2,213,927.00
39	SWF - Operating Fund	25	745,716.00	627,353.00	962,088.00	1,256,907.00	1,156,787.00
40	SWF - Capital Projects Fund	30	0.00	0.00	0.00	0.00	733,948.00
	Total Enterprise Fund		\$4,743,724	\$5,803,840	\$5,702,583	\$6,069,587	\$6,862,914
	GRAND TOTAL EXPENDITURES		\$8,705,999.00	\$8,752,170.00	\$10,992,369.00	\$11,408,266.00	\$11,917,102.00



EXHIBIT A

**CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPOSED REVENUES VERSUS EXPENDITURES
FY 2018-19 PROPOSED BUDGET**

<u>GENERAL FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>SURPLUS/(DEFICIT)</u>
OPERATIONS			
GENERAL FUND: FIRE	\$2,330,630	\$2,330,440	\$ 190
GENERAL FUND: FACILITIES & RESOURCES	\$724,576	\$724,020	\$ 556
GENERAL FUND: ADMINISTRATION	\$1,929,940	\$1,929,215	\$725
GENERAL FUND: PARKS & RECREATION (PROS)	\$70,600	\$70,513	\$87
TOTAL GENERAL FUND	\$5,055,746	\$5,054,188	\$ 1,558
<u>WASTEWATER FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>SURPLUS/(DEFICIT)</u>
WASTEWATER FUND	\$2,215,351	\$2,213,927	\$ 1,424
<u>WATER FUNDS</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>SURPLUS/DEFICIT)</u>
WATER OPERATING FUND	\$2,783,147	\$2,758,252	\$ 24,895
WATER FUND SWF OPERATING FUND	\$1,173,098	\$1,156,787	\$ 16,311
WATER FUND SWF CAPITAL PROJECTS FUND	\$733,948	\$733,948	\$ -0-
TOTAL WATER FUNDS	\$4,690,193	\$4,648,987	\$ 41,206
GRAND TOTAL	\$11,961,290	\$11,917,102	\$44,188

CAMBRIA COMMUNITY SERVICES DISTRICT

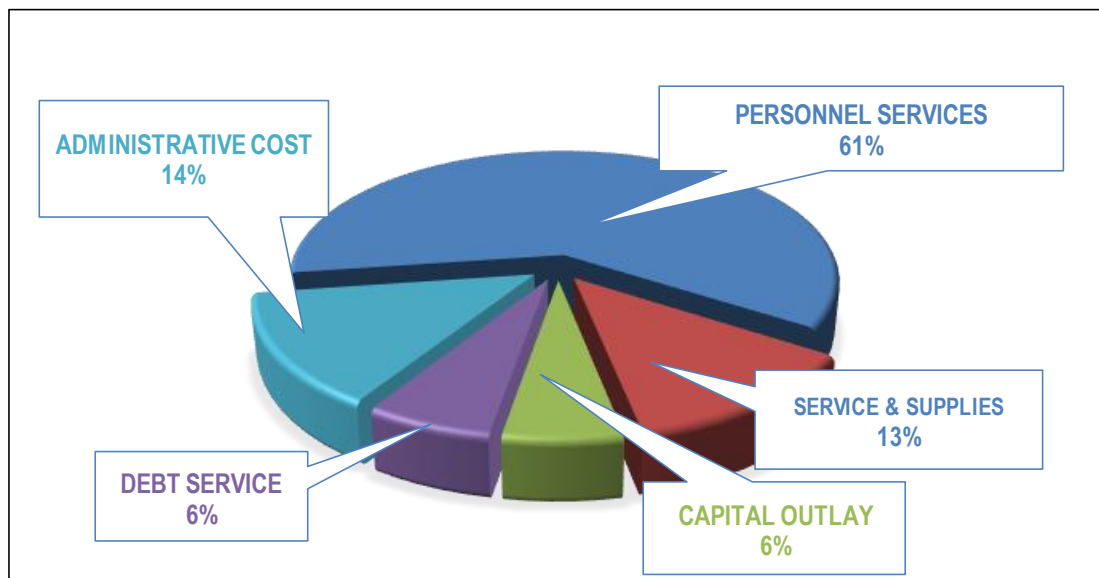


GENERAL FUND DEPARTMENT SUMMARIES

- ❖ Fire Department
- ❖ Facility & Resources Department
- ❖ Administration Department
- ❖ Parks & Recreation Department



FIRE DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$1,429,756
SERVICE & SUPPLIES	\$296,790
CAPITAL OUTLAY	\$136,400
DEBT SERVICE	\$145,790
ADMINISTRATIVE COST	\$321,704
GRAND TOTAL	\$2,330,440



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget



CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET FIRE DEPARTMENT - GENERAL FUND -01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	452,335	626,068	757,610	718,161	652,531
5010	Overtime	132,926	187,771	108,947	154,297	158,000
5020	Standby	180	1,845	5,000	5,000	5,000
5031	Reserve Firefighter Pay	87,384	94,168	105,120	107,752	110,000
5040	Sick/Vacation Pay	67,163	75,120	0	39,920	0
5050	Holiday Pay	26,307	35,293	0	18,560	0
	Sub-Total Salaries/Wages	\$766,295	\$1,020,265	\$976,677	\$1,043,690	\$925,531
	BENEFITS					
5101	Uniform Allowance	1,875	5,000	2,500	3,250	1,750
5102	Dental Insurance	8,927	12,952	16,146	14,708	12,371
5103	Medical Insurance	76,815	130,974	148,196	140,340	97,824
5105	Life Insurance	674	808	0	0	0
5106	FICA	46,661	61,741	58,486	62,994	57,383
5107	Medicare	10,608	15,221	14,034	14,850	13,483
5108	Workers Compensation	69,998	41,830	56,223	38,554	54,051
5109	PERS - Retirement	172,828	173,244	197,967	210,893	201,185
5111	Payroll Tax Expense	(74)	0	0	0	0
5112	UI Reim Benefit	66	0	0	0	0
5120	Other Employee Benefits	800	0	2,600	2,600	2,600
5121	Retirees Health	41,449	53,101	54,252	54,500	54,478
5122	Medical Reimbursements - HRA	10,647	8,356	6,500	12,400	9,100
	Sub-Total Benefits	\$441,274	\$503,227	\$556,904	\$555,089	\$504,225
	Total Personnel Services	\$1,207,569	\$1,523,493	\$1,533,581	\$1,598,779	\$1,429,756
	Services & Supplies					
6010	Ads-Legal/Other	203	465	0	0	0
6011W	Public Information - Website	0	201	0	0	0
6031F	Maint & Repair Water Dept -Fire Hydrnt	0	0	3,000	1,000	1,000
6032S	M & R- WW Disposal of Sludge	1,155	0	0	0	0
6033B	M&R Buildings	8,327	4,282	4,500	5,000	5,000
6033G	Maint & Repair - Grounds (formerly 6042)	3,229	180	2,500	500	2,000
6033R	M & R - Ranch	0	16	0	0	0
6036	M & R - Emergency	0	320	0	0	0
6040	Maintenance & Repair - Equipment	3,412	699	900	1,400	1,500
6041L	Maint and Repair - Vehicles - Licensed	37,107	41,087	15,000	26,000	25,000
6042	Old M & R Bld/Grd	200	0	0	0	0
6044	Computer/Copier /Printer Srvcs/MaintAgree	300	1,815	1,815	2,000	2,000
6045	Computer/Copier/Printer Supplies/Maint.	1,319	196	0	0	0
6048	Security and Safety	0	476	1,200	500	1,200
6048E	Safety - Medical	300	150	0	0	0
6050	Office Supplies	868	1,982	2,000	2,000	2,000
6051	Printing & Shipping	2,526	930	0	0	0
6052	Bank Charges	0	195	0	0	0
6053	Printing/Forms	210	936	3,000	1,200	3,000
6054	Membership -Dues , Publications & Books	5,400	7,141	5,500	6,500	6,000
6055	Government Fees and Licenses	34,437	39,514	48,584	44,500	54,000
6059	Bad Debt	0	6	0	0	0



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6060C	Utilities Cell Phone	1,727	2,500	2,565	2,770	3,000
6060E	Utilities Electricity	6,890	7,939	8,998	8,500	8,925
6060G	Utilities Gas	1,418	2,127	2,423	2,125	2,230
6060I	Utilities Internet Access	2,226	2,795	2,577	2,600	2,730
6060P	Utilities Phone-Land Lines, Faxes, Alrms	1,822	3,977	4,503	4,500	4,700
6060S	Utilities Sewer	1,093	1,048	1,296	1,290	1,325
6060W	Utilities Water	1,336	1,575	1,947	2,045	2,130
6063	M&R Communications Equipment	0	0	15,000	0	0
6080	Old Professional Services - Engineering	714	0	0	0	0
6080K	Prof Services-District Counsel	2,922	9,958	9,000	2,000	9,000
6080L	Land Conservancy -Lot Inventory, Etc.	23,112	1,150	9,000	0	0
6080M	Prof Services - Miscellaneous/Other	691	986	15,375	4,000	25,000
6080T	Prof Services - Temporary	176,912	0	0	0	0
6086	Outside Services	164	0	0	0	0
6089	Emergen y Medical Supplies	4,303	5,453	6,500	6,500	6,500
6090	Department Operating Supplies	9,032	26,350	10,500	16,500	15,000
6093	Small Tools and Equipment	6,185	1,994	2,500	2,000	2,500
6094	Clothing and Uniform	7,170	4,234	8,750	5,000	8,750
6096	Fuel -Gas and Diesel	15,250	13,839	10,000	16,000	20,000
6115	Meeting Expense	637	519	0	0	0
6120A	Employee ALS Cert/Recruit Training	0	0	4,215	2,500	3,500
6120E	Travel, Training, Seminars – Employees	15,771	25,731	32,500	27,500	32,500
6120R	Training - Reimbursement	0	222	0		0
6124	Employee Recognition	505	153	300	300	300
6125	Employee Recruitment	5,995	6,627	0		
6220A	Fire Dept - Aware/Eductn/CERT/Vol Prog	1,361	1,496	6,000	3,000	6,000
6220B	Fire Dept -SC BA Brthg Aprts/Resprty Tes	61,705	8,932	3,000	2,000	2,000
6220D	Fire Dept Disaster Preparedness	4,454	4,729	7,000	7,000	7,000
6220E	Fire Dept -SC BA Brthg Aprts/Resprty Tes	0	1,915	0	0	0
6220F	Fire Dept Fr Haz Defensibl Spc/Chippng	12,907	684	12,352	12,352	15,000
6220H	Fire Dept - Haz Mat Phys	0	1,825	0	0	0
6220P	Personal Protective Equipment	0	0	93,800	90,000	10,000
6220R	FHRP Contract	0	11,668	0	0	0
6220S	Fire Dept - Surf Rescue/NCOR Program	3,038	3,716	5,000	5,000	6,000
6602	Transit Expense	0	67	0	0	0
						0
	Total Services & Supplies	\$468,333	\$254,797	\$363,100	\$316,082	\$296,790
	Capital Outlay					
6170	Capital Asset Expenditures		200	0	0	0
6170A	Fire Truck (5 Year Lease)	0	0	134,340	134,340	0
6170B	Chief/Command Pickup (5 Year Lease)	0	0	39,132	39,132	0
6170C	USAR Equipment (Urban Search & Res	0	0	0	0	3,400
6170D	Image Trend Elite Project Management	0	0	0	0	12,000
6170E	Mobile and Handheld Radio Equipment	0	0	0	0	50,000
6170F	Zoll X Series EKG	0	0	0	0	40,000
6170G	Command Vehicle Buildup	0	0	0	0	31,000
	Total Capital Outlay	\$0	\$200	\$173,472	\$173,472	\$136,400
	Debt Service					
6180H	Interest Pick-Up Truck	940	440	324	324	135,855
6190	Principal on Capital Lease	0	0	9,267	9,267	9,935
	Total Debt Service	\$940	\$440	\$9,591	\$9,591	\$145,790

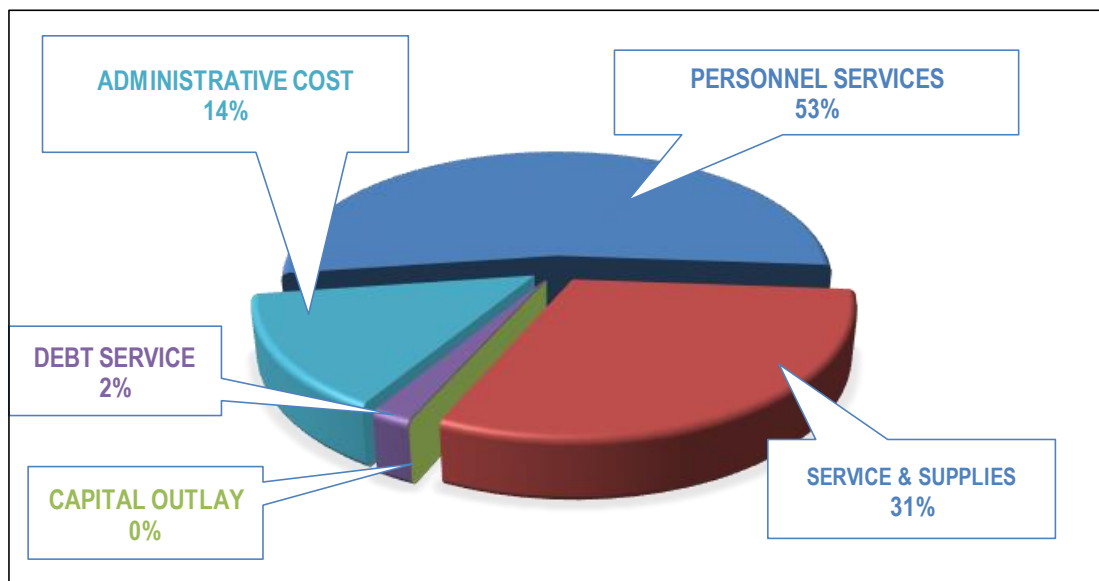


Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

	Administrative Cost Allocation					
6200	Allocated Overhead	174,738	213,400	321,704	321,704	321,704
	Total Administrative Cost Allocation	\$174,738	\$213,400	\$321,704	\$321,704	\$321,704
	GRAND TOTAL	\$1,851,580	\$1,992,329	\$2,401,448	\$2,419,628	\$2,330,440
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Property Taxes				\$1,652,910	71%
					\$1	
	Assessments				\$464,610	20%
					\$1	
	Other Revenue				\$212,918	9%
	Total				\$2,330,440	100%




FACILITY & RESOURCES DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$386,548
SERVICE & SUPPLIES	\$220,989
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$14,185
ADMINISTRATIVE COST	\$102,298
GRAND TOTAL	\$724,020



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET FACILITIES & RESOURCES - GENERAL FUND - 01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	148,127	178,125	198,897	185,051	226,403
5010	Overtime	1,335	5,340	3,000	10,500	6,000
5040	Sick/Vacation Pay	12,401	12,986	0	8,890	0
5050	Holiday Pay	7,832	9,044	0	11,758	0
	Sub-Total Salaries/Wages	169,695	205,494	201,897	216,199	232,403
	BENEFITS					
5101	Uniform Allowance	167	2,175	1,200	0	1,400
5102	Dental Insurance	3,555	5,117	4,824	5,568	5,066
5103	Medical Insurance	34,563	47,523	46,103	52,018	40,431
5105	Life Insurance	231	284	0	0	0
5106	FICA	9,811	13,061	12,629	12,960	14,657
5107	Medicare	2,409	3,055	2,954	3,030	3,428
5108	Workers Compensation	16,092	9,840	12,427	8,762	14,850
5109	PERS - Retirement	54,139	49,990	34,016	39,995	45,907
5120	Other Employee Benefits	2,600	2,700	2,600	2,600	2,600
5121	Retirees Health	24,750	21,218	21,168	21,200	21,256
5122	Medical Reimbursements - HRA	3,518	3,384	2,600	2,600	4,550
	Sub-Total Benefits	151,834	158,347	140,521	148,733	154,145
	Total Personnel Services	\$321,529	\$363,841	\$342,418	\$364,932	\$386,548
	Services & Supplies					
6010	Ads - Legal/Other	359	0			
6033B	Maintenance & Repairs - Buildings	3,330	8,757	12,000	12,000	12,000
6033G	Maintenance & Repairs - Grounds	8,072	19,116	21,500	21,500	60,500
6033L	M & R - Street Lights	(4,198)	(325)	1,000	3,226	3,000
6033R	M & R - Ranch	63,609	58,815	50,000	50,000	50,000
6033V	M & R- Vet's Hall	14,585	11,389	12,000	11,000	12,000
6040	M & R- Equipment	559	436	700	700	700
6041L	Maintenance & Repairs - Vehicles License	2,676	1,083	3,500	4,000	3,500
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,738	3,575	2,000	2,000	2,500
6045	Computer/Copier/Printer Supplies/Maint.	300	0	500	0	500
6050	Office Supplies	0	79	500	0	500
6055	Government Fees & Licesnses	0	3,240	300	300	300
6058	Cash Over (Short)	680	0	0	0	0
6059	Bad Debt	20	0	0	0	0
6060C	Utilities - Cell Phone	718	728	788	700	788
6060E	Utilities - Electriciyy	19,636	21,030	23,796	21,575	23,796

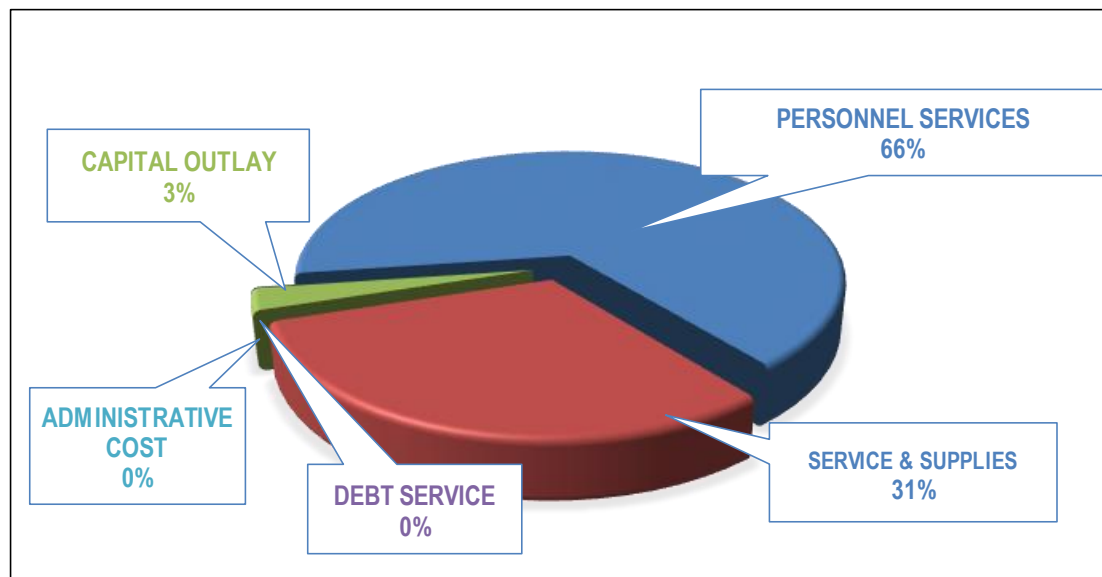


Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6060G	Utilities - Gas	1,324	1,377	1,577	1,600	1,577
6060I	Utilities - Internet	3,445	6,229	6,692	6,100	6,692
6060P	Utilities - Phone-Land Lines, Faxes, Alarm	371	478	504	1,500	504
6060S	Utilities - Sewer	2,757	2,464	3,052	3,000	3,052
6060W	Utilities - Water	4,080	3,943	4,880	4,500	4,880
6070	Equipment Rental	623	771	0	0	0
6080K	Professional Services - District Counsel	1,212	4,871	4,000	3,000	4,000
6080M	Professional Services - Misc./Other	3,613	0	3,000	6,482	4,000
6090	Department Operating Supplies	21,326	13,904	14,000	12,000	14,000
6091	Lab Tests	133	0			
6093	Small Tools and Equipment	1,648	4,931	6,000	6,000	6,000
6094	Clothing and Uniform	674	1,073	1,200	1,000	1,200
6096	Fuel - Gas and Diesel	6,360	4,960	5,000	31,917	5,000
6115	Meeting Expenses	42	245	0	0	0
6125	Employee Recruitment	554	0	0	0	0
6999	Contra Account	(71,068)	0	0	0	0
Total Services & Supplies		\$90,179	\$173,168	\$178,489	\$204,100	\$220,989
			0			
Capital Outlay						
6170	Capital Assets	71,068	200	0	0	0
Total Capital Outlay		\$71,068	\$200	\$0	\$0	\$0
Debt Service						
6180J	Loan Principal	0	0	6,276	6,276	6,350
6180G	Interest Expense	934	1,776	7,645	7,645	7,835
Total Debt Service		\$934	\$1,776	\$13,921	\$13,921	\$14,185
Administrative Cost Allocation						
6200	Allocated Overhead	68,770	91,106	102,298	102,298	102,298
Total Administrative Cost Allocation		\$68,770	\$91,106	\$102,298	\$102,298	\$102,298
GRAND TOTAL		\$552,480	\$630,091	\$637,126	\$685,251	\$724,020
<u>FY 2018-19 FUNDING SOURCES</u>						
Property Taxes					\$695,847	96%
					\$1	
Vet's Hall Rental Fees					\$25,000	3%
					\$1	
Other Revenue					\$3,170	0%
					\$1	
Total					\$724,020	100%



ADMINISTRATION DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$1,280,654
SERVICE & SUPPLIES	\$597,211
CAPITAL OUTLAY	\$51,350
DEBT SERVICE	\$0
ADMINISTRATIVE COST	\$0
GRAND TOTAL	\$1,929,215



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget



CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19

EXPENDITURE BUDGET

ADMINISTRATION DEPARTMENT - GENERAL FUND -01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	521,179	569,337	751,175	676,172	743,964
5010	Overtime	4,512	7,245	16,970	11,661	20,000
5030	Part-time	22,800	29,174	30,000	30,000	30,000
5040	Sick Leave/Vacation Pay	39,494	51,220	0	56,638	0
5050	Holiday Pay	26,120	29,179	0	44,667	0
	Sub-Total Salaries/Wages	\$614,105	\$686,155	\$798,145	\$819,138	\$793,964
	BENEFITS					
5102	Dental Insurance - Ameritas	5,702	7,733	8,124	8,950	17,157
5103	Med -PERS-C ARE	58,605	79,898	105,184	96,387	136,274
5105	Life Insurance	540	612	0	682	0
5106	FICA	33,085	36,538	41,034	42,366	45,025
5107	Medicare	8,690	10,570	10,886	11,968	11,711
5108	Workers Compensation	10,041	5,223	7,032	5,025	7,833
5109	Retirement-PERS	161,755	185,895	148,129	149,752	163,816
5111	Payroll Tax Expense	5,132	(16)	0	0	0
5120	Other Employee Benefits	16,893	18,767	21,809	18,950	13,720
5121	Retirees Health	73,981	78,339	80,160	80,100	80,494
5122	Medical Reimbursmt Exp-HRA Sctnl05 Ser	9,161	8,140	14,690	13,220	10,660
	Sub-Total Benefits	\$383,586	\$431,698	\$437,048	\$427,400	\$486,690
	Total Personnel Services	\$997,691	\$1,117,853	\$1,235,193	\$1,246,538	\$1,280,654
	Services & Supplies					
6010	Ads - Legal/Other	159	0	0	0	0
6011I	Public Information - General	960	3,927	4,000	1,050	4,000
6011W	Public Information - Website	3,613	1,863	4,935	0	5,000
6013	Donations	50	0	0	0	0
6014	Public Events	200	0	0	0	0
6030	Insurance	68,534	70,349	86,942	86,942	91,289
6033B	Maintenance & Repairs - Buildings	3,527	1,977	0	2,470	0
6033G	Maintenance & Repairs - Grounds	3,073	3,459	0	0	0
6033V	Maintenance & Repairs - Vet's Hall	0	156	0	0	0
6041L	Maintenance & Repairs-Vehicles Licenses	524	1,647	0	510	0
6044	Computer/Copie /Printer Srvcs/MaintAgree	74,122	81,162	71,400	71,400	105,780
6045	Computrr/Copier/Printer Supplies/Upgrade	2,665	5,892	5,000	5,000	5,000
6048	Security & Safety	1,381	1,265	0	0	0
6050	Office Supplies	13,100	15,948	20,100	15,200	15,500
6051	Postage & Shipping	2,687	4,443	4,764	4,700	4,850
6052	Bank Charges	2,563	3,799	2,200	3,800	4,000
6053	Printing/Forms	1,198	878	1,300	1,300	1,365
6054	Membership -Dues , Publications & Books	6,149	17,233	16,000	16,000	18,000
6055	Government Fees and Licenses	32,217	37,145	33,255	33,255	34,500
6058	Cash Over (Short)	12	0	0	0	0

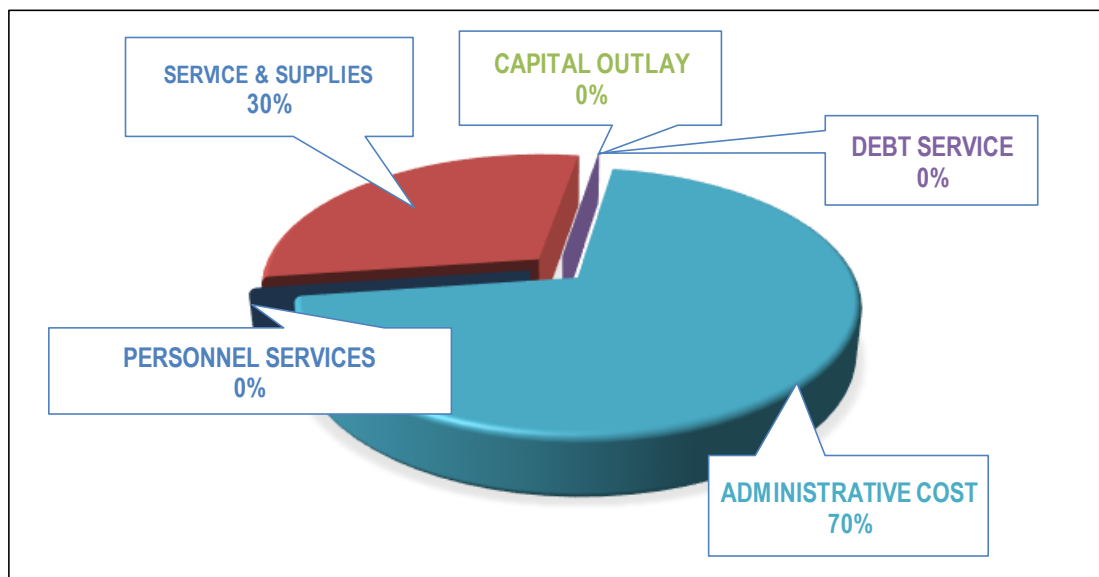


Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6060C	Utilities Cell Phone	1,576	3,093	2,427	5,217	5,300
6060E	Utilities Electricity	6,502	7,047	7,045	6,320	7,540
6060G	Utilities Gas	604	645	376	630	660
6060I	Utilities Internet Access	4,313	7,209	5,618	7,800	7,920
6060P	Utilities Phone-Land Lines, Faxes, Alrms	5,772	6,967	15,275	7,550	7,880
6060S	Utilities Sewer	446	338	260	330	255
6060W	Utilities Water	386	154	118	220	260
6070	Equipment Rental	649	502	500	500	500
6075	Rental Expense Office Space	38,186	40,429	20,586	41,172	41,172
6080A	Prof Services - Audit	14,500	14,500	9,250	9,250	15,000
6080F	Prof Services - Finance	2,046	0	0	0	0
6080K	Prof Services-District Counsel	151,269	104,903	88,000	105,000	110,000
6080L	Prof Services - Legal	21,515	13,479	22,000	37,700	35,000
6080M	Prof Services - Miscellaneous/Other	6,051	11,781	11,100	11,100	11,500
6080T	Professional Services - Temporary	11,028	3,568	10,000	10,000	15,000
6086	Outside Non-Professional Services	23,288	16,047	18,000	22,192	18,000
6088	Claims	351	0	0	0	0
6090	Department Operating Supplies	2,208	1,522	1,785	1,800	2,000
6094	Clothing/Uniforms	184	0	0	0	0
6095	Office Furniture/Equipment	22	54	0	0	0
6115	Meeting Expenses	3,361	2,978	2,903	0	0
6120D	Travel, Training, Seminars – Directors	2,540	5,779	5,000	5,000	5,000
6120E	Travel, Training, Seminars – Employees	12,979	17,017	14,100	10,000	15,000
6120G	Training - LCW	0	0	4,500	0	4,500
6124	Employee Recognition	343	270	4,000	145	0
6125	Employee Recruitment	4,545	5,679	3,000	0	5,440
6170I	Purchase Administrative Office	0	0	70,732	0	0
6170J	Purchase Administrative Software	0	0	17,500	0	0
6180H	Interest Expense	774	338	0	0	0
						0
	Total Services & Supplies	\$532,173	\$515,441	\$583,971	\$523,553	\$597,211
	Capital Outlay					
6170	Capital Assets - Replace Servers	0		35,000	43,750	0
6170	Purchase New Accounting Software	0	0	0	17,500	51,350
	Total Capital Outlay	\$0	\$0	\$35,000	\$61,250	\$51,350
	Administrative Cost Allocation					
6200	Allocated Overhead	0	(1,332,301)	0	0	0
	Total Administrative Cost Allocation	\$0	-\$1,332,301	\$0	\$0	\$0
	GRAND TOTAL	\$1,529,863	\$300,993	\$1,854,164	\$1,831,341	\$1,929,215
	FY 2018-19 FUNDING SOURCES					
	Administration Department Allocation				\$1,880,840	97%
					\$1	
	Other Revenues				\$48,373	3%
					\$1	
					\$0	0%
	Total				\$1,929,215	100%




PARKS & RECREATION DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$0
SERVICE & SUPPLIES	\$21,000
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$0
ADMINISTRATIVE COST	\$49,513
GRAND TOTAL	\$70,513

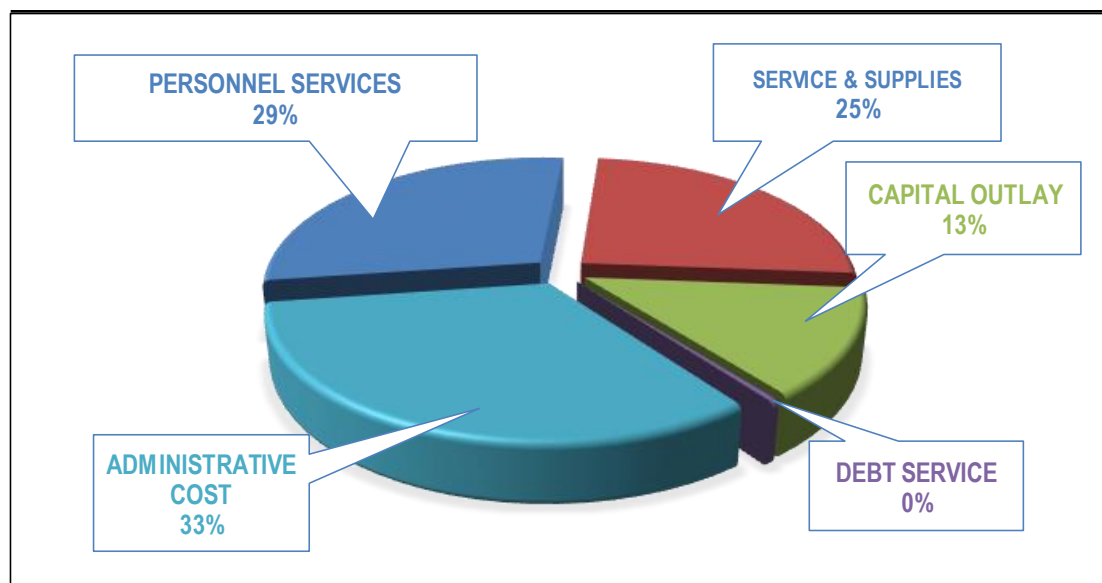


Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET PARKS & RECREATION DEPARTMENT - GENERAL FUND - 01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Services & Supplies					
6011I	Public Information - General	0	852			
6033R	M & R - Ranch	0	1,915	10,157	10,157	20,000
6053	Printing Forms	798	819	1,000	1,000	1,000
6115	Meeting Expense	0	0	0	163	0
	Total Services & Supplies	\$798	\$3,586	\$11,157	\$11,320	\$21,000
	Capital Outlay					
6170	Capital Assets	11,500	6,396	336,378	341,626	0
	Total Capital Outlay	\$11,500	\$6,396	\$336,378	\$341,626	\$0
	Administrative Cost Allocation					
6200	Allocated Overhead	16,413	15,600	49,513	49,513	49,513
	Total Administrative Cost Allocation	\$16,413	\$15,600	\$49,513	\$49,513	\$49,513
	GRAND TOTAL	\$28,711	\$25,582	\$397,048	\$402,459	\$70,513
	FY 2018-19 FUNDING SOURCES					
	Franchise Fees				\$70,513	100%
					\$1	
	Total				\$70,514	100%



WATER ENTERPRISE FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$789,096
SERVICE & SUPPLIES	\$685,178
CAPITAL OUTLAY	\$364,700
DEBT SERVICE	\$9,930
ADMINISTRATIVE COST	\$909,348
GRAND TOTAL	\$2,758,252



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
WATER OPERATING FUND - 11

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	286,342	318,314	460,083	425,804	450,440
5010	Overtime	40,973	50,379	25,000	69,971	25,000
5020	Standby	18,571	18,179	18,250	18,250	18,250
5040	Sick/Vacation Pay	(13,732)	36,190	0	37,636	0
5050	Holiday Pay	18,406	22,060	0	28,690	0
	Sub-Total Salaries/Wages	\$350,560	\$445,122	\$503,333	\$514,025	\$493,690
	BENEFITS					
5101	Uniform Allowance	2,033	3,133	2,000	3,133	2,400
5102	Dental Insurance	7,919	9,005	7,428	10,153	9,571
5103	Medical Insurance	79,787	82,645	98,304	92,007	75,823
5105	Life Insurance	500	520	0	610	0
5106	FICA	28,204	30,620	27,447	32,896	31,021
5107	Medicare	6,673	7,781	6,664	8,050	7,098
5108	Workers Compensation	35,296	16,199	22,283	15,440	23,898
5109	PERS - Retirement	134,335	124,395	125,836	126,300	99,199
5120	Other Employee Benefits	1,560	2,025	4,256	1,978	4,256
5121	Retirees Health	35,212	33,657	34,392	34,726	34,535
5122	Medical Reimbursements - HRA	8,129	6,895	7,150	8,180	7,605
	Sub-Total Benefits	\$339,648	\$316,876	\$335,760	\$333,473	\$295,406
	Total Personnel Services	\$690,208	\$761,998	\$839,093	\$847,498	\$789,096
	Services & Supplies					
6010	Ads - Legal/Other	188	171	4,000	0	0
6011I	Public Information - General	111	64	0	1,000	1,000
6031	Old M & R Lift Station	49	798	0	0	0
6031D	Maintenance & Repairs	44,025	52,038	25,000	136,000	75,000
6031F	Maintenance & Repairs - Fire Hydrants	3,253	5,166	6,000	6,000	6,000
6031G	Maintenance & Repairs - Generators	2,252	555	1,000	0	1,000
6031L	Maintenance & Repairs - Leimert Booster	34,094	13,102	2,000	933	2,000
6031M	Maintenance & Repairs - Water Meters	289	5,018	5,000	8,000	5,000
6031P	Pumps	5,447	3,412	0	0	0
6031Q	Water Treatment Plant at Rodeo Grounds	17,886	8,564	2,000	4,440	5,000
6031R	Maintenance & Repairs - SR4 Well/Filter	48,447	53,465	10,000	10,000	10,000
6031S	Maint. & Repairs - Water Storage Tanks	39,118	20,926	13,500	10,525	13,500
6031T	Maint. & Repairs -Water Treatment Systems	37,723	19,328	20,000	21,116	20,000
6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	7,296	41	6,000	2,509	6,000
6031W	Maintenance & Repairs - Wells	47,204	10,316	7,500	18,210	15,000
6031Y	Maint. & Repairs -Water Yard/Booster St.	9,372	4,735	5,100	5,100	5,100
6031Z	Maintenance	0	2,363	0	0	0
6032D	M & R WW Disp Eff	0	719	0	0	0
6032L	M & R WW Lift Station	43	13	0	0	0
6032T	M & R WW Treatment	75	34	0	0	0
6033B	Maintenance & Repairs - Buildings	2,063	685	2,500	73	2,500
6033G	Maintenance & Repairs - Grounds	1,339	11,839	15,000	0	7,500
6036	Maintenance & Repairs- Emergency Events	0	0	100,000	3,161	30,000
6037	Maintenance & Repairs - SCADA	0	0	15,000	10,000	15,000
6040	Maintenance & Repairs - Equipment	589	0	1,000	120	1,000



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

6041L	Maintenance & Repairs - Vehicles Licenses	3,876	4,315	5,000	14,180	12,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	751	157	2,000	1,208	2,000
6044	Computer/Copier/Printer/Srvcs/Maint.	5,676	1,050	1,500	108	500
6045	Computer/Copier/Printer Supplies/Maint.	1,049	1,879	1,000	3,545	2,000
6048	Security & Safety	2,295	895	2,000	394	2,000
6050	Office Supplies	1,663	2,203	3,000	750	750
6051	Printing & Shipping	7,638	7,308	11,054	9,310	11,054
6053	Printing/Forms	4,478	3,979	3,000	4,000	4,000
6054	Membership Dues, Publications/Books	12,725	12,935	15,000	15,000	15,000
6055	Government Fees & Licesnses	28,224	47,602	42,700	45,000	45,000
6059	Bad Debt Expense	7,921	11,487	1,000	0	1,000
6060C	Utilities - Cell Phone	1,352	2,162	1,980	3,183	2,850
6060E	Utilities - Electriciy	112,054	140,114	146,947	161,427	146,947
6060G	Utilities - Gas	0	0	1,236	0	1,236
6060I	Utilities - Internet	1,208	4,142	4,005	3,393	3,750
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	4,749	6,038	5,784	6,691	5,784
6060S	Utilities - Sewer	1,234	1,024	779	1,239	779
6060W	Utilities - Water	55	1,280	1,978	0	1,978
6063	M & R Communications Equipment	28,215	0	5,000	3,168	5,000
6078	Land Lease - Well Site	36,727	37,554	36,200	38,624	39,725
6080E	Professional Services - Engineering	(3,548)	0	0	0	0
6080G	Professional Services - GIS Development	1,440	5,070	7,500	5,520	7,500
6080K	Professional Services - District Counsel	32,262	24,006	20,000	13,361	20,000
6080L	Land Conservancy - Lot Inventory, Etc.	3,856	8,539	12,500	12,149	0
6080M	Professional Services - Misc./Other	75,186	85,778	47,600	50,280	47,600
6080V	Voluntary Lot Merger Program	679	10,747	20,000	20,000	20,000
6086	Outside Services	204	0	0	0	0
6090	Department Operating Supplies	6,694	6,511	17,500	5,000	7,500
6090B	Sensor Cleaning	355	355	0	0	0
6091	Lab Tests	9,691	22,571	28,000	11,756	15,000
6091B	Operating Supplies	0	418	0	0	0
6091G	Calibration	0	2,627	2,625	2,500	2,625
6091H	Lab Testing	205	(95)	0	0	0
6092	Lab Supplies	696	0	1,500	0	0
6093	Small Tools and Equipment	4,897	5,443	4,000	5,744	6,000
6094	Clothing and Uniform	7,024	8,182	8,000	6,574	8,000
6096	Fuel - Gas and Diesel	13,305	16,000	12,000	315	12,000
6115	Meeting Expenses	0	108	1,000	0	1,000
6120E	Travel, Training, Seminars-Employees,	929	4,176	5,000	5,000	5,000
6125	Employee Recruitment	0	3,772	750	3,856	1,500
6170N	Stuart Street Tank Repair	0	0	0	0	0
6180G	Interest on City National Bank Loan				0	0
6180J	PRINCIPAL, TRUCK					0
6610	Retrofit Program	(492)		0	0	0
6611	Rebate Program - Cisterns, Toilets, Wash	(550)	0	7,500	0	7,500
						0
Total Services & Supplies		\$715,586	\$703,687	\$727,238	\$690,462	\$685,178

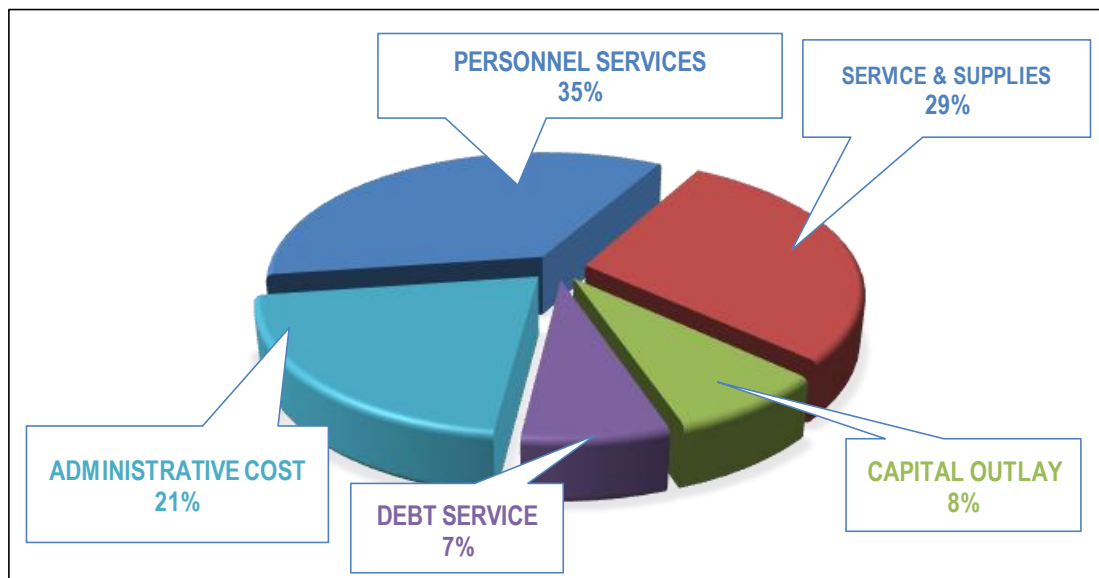


Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

	Capital Outlay					
6170	Stuart Street Tank Repair			64,000	64,000	3,000
6170	Capital Assets	64,132	715,506	0	0	0
6170	Trailer-Mounted Vacuum Excator	0	0	0	0	48,000
6170	Air Compressor & Jack Hammer	0	0	0	0	22,700
6170	Dump Truck Replacement (Ford F-650)	0	0	0	0	76,000
6170	Hot-Mix Asphalt Patches	0	0	0	0	40,000
6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	0	0	0	0	50,000
6170	Replacement of Leimert Service Lines	0	0	0	0	40,000
6170	Water Meter Replacement/Upgrade	0	0	0	0	50,000
6170	GIS Update/Upgrade	0	0	0	0	10,000
6170	Valve Replacements	0	0	0	0	10,000
6170	Rodeo Grounds Pump Station Replacement	0	0	0	0	15,000
	Total Capital Outlay	\$64,132	\$715,506	\$64,000	\$64,000	\$364,700
	Debt Service					
6180J	Loan Principal	0	0	6,886	6,886	6,830
6180G	Interest Expense	564	216	3,000	3,000	3,100
	Total Debt Service	\$564	\$216	\$9,886	\$9,886	\$9,930
	Administrative Cost Allocation					
6200	Allocated Overhead	591,312	582,420	909,348	909,348	909,348
	Total Administrative Cost Allocation	\$591,312	\$582,420	\$909,348	\$909,348	\$909,348
	GRAND TOTAL	\$2,061,802	\$2,763,826	\$2,549,565	\$2,521,194	\$2,758,252
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Water Service Sales				\$2,342,076	85%
	Water Standby Charges				\$179,000	6%
	Water Penalties				\$52,500	2%
	Water - Other				\$184,676	7%
	Total				\$2,758,252	100%



WASTEWATER ENTERPRISE FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$783,083
SERVICE & SUPPLIES	\$635,250
CAPITAL OUTLAY	\$175,000
DEBT SERVICE	\$159,496
ADMINISTRATIVE COST	\$461,098
GRAND TOTAL	\$2,213,927



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget



CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WASTEWATER OPERATING FUND - 12

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	251,548	333,618	420,692	330,017	432,098
5010	Overtime	37,076	42,115	25,000	30,148	25,000
5020	Standby	22,271	18,429	18,250	18,250	18,250
5040	Sick/Vacation Pay	5,966	38,789	0	53,034	0
5050	Holiday Pay	11,678	18,406	0	19,326	0
	Sub-Total Salaries/Wages	328,539	451,356	463,942	450,775	475,348
	BENEFITS					
5101	Uniform Allowance	1,500	1,757	2,000	2,000	2,000
5102	Dental Insurance	4,599	8,277	6,077	9,136	10,642
5103	Medical Insurance	43,039	68,548	71,952	82,569	84,028
5105	Life Insurance	352	473	0	518	0
5106	FICA	20,655	25,967	28,105	27,208	29,859
5107	Medicare	4,814	6,494	6,818	6,508	6,983
5108	Workers Compensation	34,346	19,350	28,015	18,012	27,972
5109	PERS - Retirement	103,020	113,363	70,659	81,819	92,138
5112	UI Reim Benefit	1,211	2,288	0	0	0
5120	Other Employee Benefits	780	810	4,256	790	4,256
5121	Retirees Health	49,097	41,356	42,336	43,857	42,512
5122	Medical Reimbursements - HRA	7,772	6,935	5,850	7,282	7,345
	Sub-Total Benefits	271,186	295,618	266,068	279,699	307,735
	Total Personnel Services	\$599,725	\$746,973	\$730,010	\$730,474	\$783,083
	Services & Supplies					
6010	Ads - Legal/Other	60	171	0	0	0
6011I	Public Information - General	112	64	0	0	0
6030	Insurance	0	500	0	0	0
6031Z	Maintenance	0	454	0	0	0
6032C	M & R - WW Collection System	6,180	11,220	5,000	1,037	8,000
6032D	M & R WW - Disposal Effluent	331	17,396	3,000	6,923	10,000
6032G	M & R Wastewater Generators	1,523	8,194	4,000	1,135	4,000
6032L	M & R Wastewater Lift Stations	30,020	12,893	20,000	50,822	20,000
6032M	M & R-WW Manhole Raising(Cord Paving)	900	1,653	20,000	39,282	15,000
6032P	M & R- Pumps	0	3,004	2,500	0	5,000
6032S	M & R- WW Disposal of Sludge	52,075	124,316	88,500	94,736	88,500
6032T	M & R-Wastewater Treatment Plant Health	274,029	82,046	50,000	40,021	50,000
6033B	Maintenance & Repairs - Buildings	6,903	7,968	5,000	10,125	10,000
6033G	Maintenance & Repairs - Grounds	10,735	32,469	14,400	12,714	5,000
6035	Major Maintenance	13,583	0	0	0	0
6035T	Major Maintenance-CCTV & Hydro Clean	0	22,201	12,500	9,943	12,500
6036	M & R- Emergency Events	0	36,166	69,233	66,236	0
6037	M & R- SCADA	0	9,106	0	0	0
6040	M & R- Equipment	6,834	2,122	0	0	0
6041L	Maintenance & Repairs - Vehicles License	3,614	7,445	6,250	6,106	5,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	732	2,702	1,900	773	1,500
6041V	Maint. & Repairs - Vehicles - Vector	4	2,115	1,000	4,496	5,000
6044	Computer Services	0	880	0	0	0
6045	Computer/Copier/Printer Supplies/Maint.	247	2,397	1,000	2,756	500
6048	Security & Safety	6,177	8,741	2,000	4,988	4,000



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6050	Office Supplies	2,496	5,893	3,600	4,434	5,000
6051	Printing & Shipping	5,928	5,069	8,021	6,796	5,000
6052	Bank Services	0	22			
6053	Printing/Forms	1,039	2,548	2,100	1,940	1,500
6054	Membership Dues, Publications/Books	0	657	600	983	1,200
6055	Government Fees & Licesnses	92,550	89,141	90,000	133,765	90,000
6060C	Utilities - Cell Phone	1,658	1,398	1,409	1,829	1,650
6060E	Utilities - Electriciy	166,171	209,974	200,000	227,888	200,000
6060G	Utilities - Gas	1,120	1,280	1,327	1,042	1,000
6060I	Utilities - Internet	1,208	5,202	4,903	5,435	4,500
6060P	Utilities - Phone-Land Lines, Faxes, Alarm	8,261	6,229	6,273	6,647	6,500
6060W	Utilities - Water	5,730	13,344	6,000	8,295	2,500
6063	M & R Communications Equipment	9,752	150	1,000	0	0
6070	Equipment Rental	10,584	9,595	2,500	441	2,500
6080G	Professional Services - GIS Development	0	3,735	2,000	4,440	4,000
6080K	Professional Services - District Counsel	9,293	3,933	3,000	6,416	7,000
6080L	Land Conservancy - Lot Inventory, Etc.	4,262	1,438	3,000	0	0
6080M	Professional Services - Misc./Other	68,637	44,063	68,600	14,380	15,000
6086	Outside Services	35,587	3,881	0	0	0
6089	Emergency & Medical Supplies	0	165	960	0	500
6090	Department Operating Supplies	1,704	484	400	0	0
6091	Lab Tests	11,170	25,223	23,500	28,861	25,000
6091H	Lab Testing	0	125	0	0	0
6092	Lab Supplies	8,175	1,734	3,000	2,820	3,200
6093	Small Tools and Equipment	1,095	2,102	2,000	794	2,000
6094	Clothing and Uniform	2,280	3,162	2,400	4,777	2,000
6095	Office Furniture/Equipment	391	2,085	0	0	0
6096	Fuel - Gas and Diesel	10,247	7,682	7,000	315	7,000
6115	Meeting Expenses	194	109	500	0	0
6120D	Travel, Training, Seminars-Directors	50	0	0	0	0
6120E	Travel, Training, Seminars-Employees,	(637)	3,801	4,000	1,766	2,500
6124	Employee Recognition	716	100	200	0	200
6125	Employee Recruitment	3,765	4,751	750	3,770	1,500
Total Services & Supplies		\$877,487	\$855,297	\$755,326	\$819,926	\$635,250
Capital Outlay						
6170	Capital Assets	0	346,929	0	0	0
6170	WWTP Influent Screen Installation	0	0	85,000	120,491	150,000
6170	Hand Rails on Digesters	0	0	0	0	25,000
Total Capital Outlay		\$0	\$346,929	\$85,000	\$120,491	\$175,000
Debt Service						
6180J	Loan Principal	0	0	118,000	118,000	118,700
6180G	Interest Expense	57,473	33,686	41,496	41,496	40,796
Total Debt Service		\$57,473	\$33,686	\$159,496	\$159,496	\$159,496

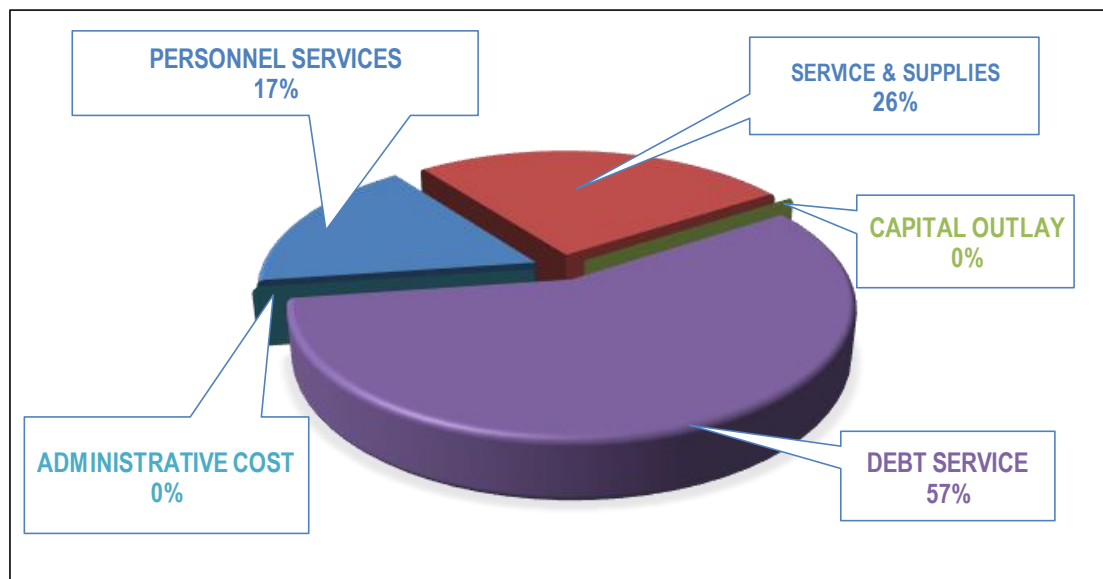


Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

	Administrative Cost Allocation					
6200	Allocated Overhead	401,521	429,775	461,098	461,098	461,098
	Total Administrative Cost Allocation	\$401,521	\$429,775	\$461,098	\$461,098	\$461,098
	GRAND TOTAL	\$1,936,206	\$2,412,661	\$2,190,930	\$2,291,486	\$2,213,927
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Water Service Sales				\$2,093,851	95%
	Water Standby Charges				\$119,000	5%
	Water - Other/Misc.				\$1,076	0%
	Total				\$2,213,927	100%




WATER SUSTAINABILITY FACILITY OPERATING FUND - 39 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$196,038
SERVICE & SUPPLIES	\$301,325
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$659,424
ADMINISTRATIVE COST	\$0
GRAND TOTAL	\$1,156,787



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WATER SUSTAINABILITY FACILITY OPERATING FUND - 39						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	80,000	40,177	84,074	84,074	109,194
5010	Overtime	0	0	0	0	10,000
5020	Standby	0	0	0	0	5,000
	Sub-Total Salaries/Wages	\$80,000	\$40,177	\$84,074	\$84,074	\$124,194
	BENEFITS					
5101	Uniform Allowance	0	0	0	0	400
5102	Dental Insurance	0	0	1,508	1,508	3,166
5103	Medical Insurance	0	0	16,466	16,466	24,870
5106	FICA	0	0	5,212	5,212	7,725
5107	Medicare	0	0	1,219	1,219	1,807
5108	Workers Compensation	0	0	2,406	2,406	5,379
5109	PERS - Retirement	0	0	17,731	17,731	26,807
5122	Medical Reimbursements - HRA	0	0	1,560	1,560	1,690
	Sub-Total Benefits	\$0	\$0	\$46,102	\$46,102	\$71,844
			0			
	Total Personnel Services	\$80,000	\$40,177	\$130,176	\$130,176	\$196,038
6031F	Maintenance & Repairs - Fire Hydrants	540	0	0	0	0
6031G	Maintenance & Repairs - Generators	1,000	0	0	0	0
6031Z	Maintenance & Repairs - Buildings	25,702	27,191	12,000	92,877	15,000
6033B	Maintenance & Repairs - Buildings	0	0	0	500	3,000
6036	Maintenance & Repairs- Contingency	0	0	0	16,253	5,000
6051	Postage & Shipping	0	0	0	32	0
6053	Government Fees & Licesnses	16,654	108	0	0	0
6060E	Utilities - Electriciy	32,364	38,527	40,000	44,790	42,000
6080K	Professional Services - District Counsel	26,073	18,299	12,000	42,538	15,000
6080M	Professional Services - Misc./Other	145	26,149	6,000	25,000	25,000
6080L	Land Conservancy - Lot Inventory, Etc.	(4,351)	23,840	0	110,154	0
6090	Department Operating Supplies	5,216	0	0	0	0
6090B	Sensor Cleaning	12,468	2,865	236	0	0
6091	Lab Tests	0	4,909	21,120	0	110,000
6091B	Operating Supplies	1,505	2,483	3,000	6,091	4,000
6091E	Baseline Mon	8,468	150	0	0	0
6091F	Remote Monitoring	1,620	3,243	6,480	6,500	10,000
6091G	Calibration	3,166	0	0	0	0
6091H	Lab Testing	99,456	0	0	0	0
6092	Lab Supplies	0	0	0	900	1,000
6115	Meeting Expense	136	0	0	0	0
6120E	Travel, Training, Seminars – Employees	0	57	0	0	0
6125	Employee Recruitment	0	0	0	700	500
6170E	Impoundment Basin	0	0	0	49,321	35,000
6829D	Performance Bonds	69,945	71,649	71,650	71,649	35,825
6829M	Financial Services	9,534	0	0	0	0
6829S	EWS Water Dept.	4,691	27,517	0	0	0
	Total Services & Supplies	\$314,330	\$246,986	\$172,486	\$467,305	\$301,325

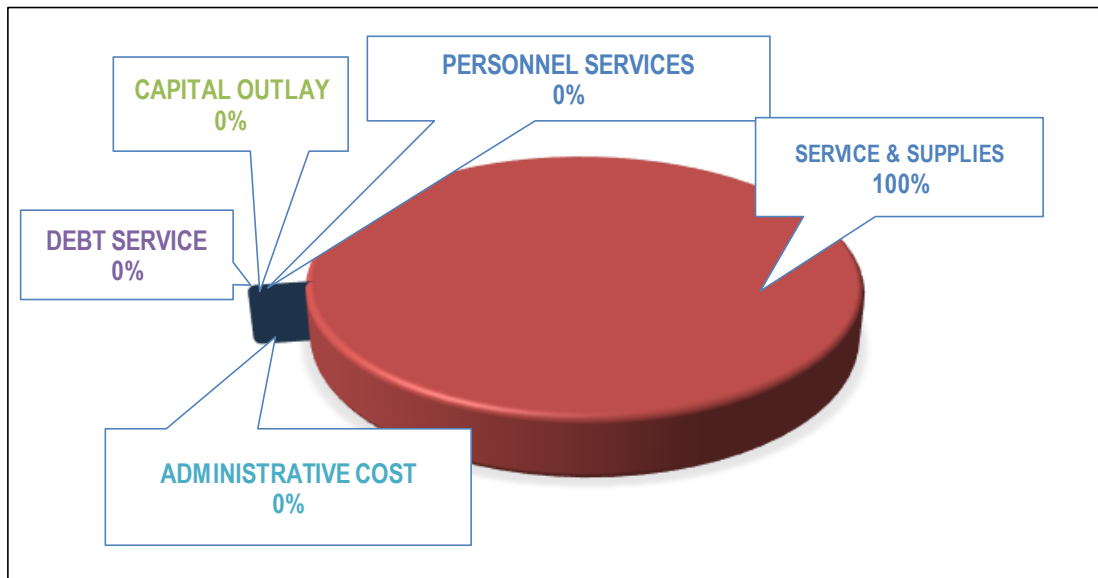


Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

	Capital Outlay					
6170	Capital Assets	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
	Debt Service					
6180J	Loan Principal					
	Interest Expense	352,926	0	326,893	326,893	340,465
6180I	Interest Expense	0	340,190	332,533	332,533	318,959
	Total Debt Service	\$352,926	\$340,190	\$659,426	\$659,426	\$659,424
	Administrative Cost Allocation					
6200	Allocated Overhead	0	0	0	0	0
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$747,256	\$627,353	\$962,088	\$1,256,907	\$1,156,787
	<u>FY 2018-19 FUNDING SOURCES</u>					
	SWF Utility Billing Charges				\$1,156,787	100%
	Total				\$1,156,787	100%




WATER SUSTAINABILITY FACILITY CAPITAL PROJECTS FUND - 40 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$0
SERVICE & SUPPLIES	\$733,948
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$0
ADMINISTRATIVE COST	\$0
GRAND TOTAL	\$733,948



 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WATER SUSTAINABILITY FACILITY CAPITAL PROJECTS FUND - 40						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Services & Supplies					
6170	SWF AWTP Off-Hauling Facilities for RO	0	0	0	0	250,000
6900	Future Mitigation Measures	0	0	0	0	358,948
6910	Section 7 ESA Consultation	0	0	0	0	125,000
			0	0		
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$733,948
	GRAND TOTAL	\$0	\$0	\$0	\$0	\$733,948
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Loan Proceeds				\$733,948	100%
	Total				\$733,948	100%