

Pursuant to Government Code Section 54953(e), members of the Board of Directors and staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Board Secretary at boardcomment@cambriacsd.org



CAMBRIA COMMUNITY SERVICES DISTRICT

I, Donn Howell, President of the Cambria Community Services District Board of Directors, hereby call a Special Meeting of the Board of Directors pursuant to California Government Code Section 54956. The Special Meeting will be held: **Thursday, June 23, 2022, 10:00 AM**. The purpose of the Special Meeting is to discuss or transact the following business:

AGENDA

SPECIAL MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

Thursday, June 23, 2022, 10:00 AM

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/87502765658?pwd=YkxTdjV6NjBEUFJGS2w5bWFtSHJZZz09>

Passcode: 982567

Or One tap mobile :

US: +16699006833,,87502765658# or +12532158782,,87502765658#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 312 626 6799 or +1 929 205 6099 or +1 301 715 8592

Webinar ID: 875 0276 5658

International numbers available: <https://us06web.zoom.us/j/87502765658>

- 1. **OPENING**
 - A. **Call to Order**
 - B. **Pledge of Allegiance**
 - C. **Establishment of Quorum**
 - D. **President's Report**
- 2. **PUBLIC COMMENT ON AGENDA ITEMS**
- 3. **HEARINGS AND APPEALS**
 - A. **Public Hearing in Accordance with the Requirements of Proposition 218 on the Proposed Increases to Fixed Water Service Charges for Commercial Water Accounts with Meters 1-inch and Larger Proposed to Become Effective July 1, 2023 and July 1, 2024, and Consideration of Adoption of Resolution 43-2022 Establishing Said Rates**

- B.** Public Hearing to Discuss and Consider Adoption of: 1) Resolution 44-2022 Approving the CCSD Preliminary Budget for Fiscal Year 2022-2023; and 2) Resolution 45-2022 Establishing the Fiscal Year 2022-2023 Appropriations Limit

4. FUTURE AGENDA ITEM(S)

Requests from Board members to receive feedback, direct staff to prepare information, and/or request a formal agenda report be prepared and the item placed on a future agenda. No formal action can be taken except to direct staff to place a matter of business on a future agenda by majority vote.

5. ADJOURN TO CLOSED SESSION

- A.** PUBLIC EMPLOYEE PERFORMANCE EVALUATION, Pursuant to Government Code Section 54957(b)(2)
Title: General Manager

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **3.A.**

FROM: John F. Weigold IV, General Manager

| | |
|-----------------------------|---|
| Meeting Date: June 23, 2022 | Subject: Public Hearing in Accordance with the Requirements of Proposition 218 on the Proposed Increases to Fixed Water Service Charges for Commercial Water Accounts with Meters 1-inch and Larger Proposed to Become Effective July 1, 2023 and July 1, 2024, and Consideration of Adoption of Resolution 43-2022 Establishing Said Rates |
|-----------------------------|---|

RECOMMENDATIONS:

It is recommended that the Board of Directors conduct a public hearing on the proposed increases in water rates. The following procedure is recommended:

1. Receive report and presentation by Alex Handlers of Bartle Wells & Associates.
2. Open the public hearing to receive public comment in support of and in opposition to the proposed rate increases and to receive written protests.
3. Close the public hearing and recess (if required) to allow the Protest Official to tabulate the protests that have been mailed or delivered to the Cambria Community Services District to determine if a majority protest to the proposed increases in water service charges.
4. Receive report of the results of the tabulation from the Protest Official.
5. If no majority protest exists, consider adoption of Resolution 43-2022 establishing the increases in water service charges per Government Code §61115.

FISCAL IMPACT:

The proposed water rate increases are necessary to provide adequate revenue to fund the annual costs of water operations. The proposed water rate increases are for a period of two years.

DISCUSSION:

At its March 17, 2022 meeting, the Board of Directors received and reviewed the Water and Sewer Rate Study that has been prepared by Bartle Wells & Associates. The Board also reviewed and approved a draft Notice of Public Hearing on Proposed Increases to Water and Sewer Rates (“Notice”) that had been prepared to comply with the requirements of Proposition 218 and to advise of the public hearing scheduled for May 19, 2022. The Notice was mailed to parcel owners and tenant customers on April 1, 2022.

Staff subsequently received inquiries from members of the community raising concerns about the fixed water service charges not increasing in the second (July 1, 2023) and third (July 1, 2024) years for commercial customers with a meter size of 1” or larger (roughly 63 accounts).

Staff confirmed that the mailed notice of the Proposed Water Rates table for the commercial fixed water charges included incorrect rates for customers with a meter size of 1” or larger for the second (July 1, 2023) and third (July 1, 2024) years.

At the April 21, 2022 special meeting, the Board determined to redo the Proposition 218 process for adopting fixed water service charges for years 2 and 3 for the 63 impacted commercial accounts with meters 1-inch and larger, and set June 23, 2022 as the Proposition 218 public hearing date.

Today’s public hearing is being conducted in accordance with the requirements of Proposition 218. In order to oppose the proposed increase, written protests must be filed with the District Clerk before the close of today’s public hearing. For purposes of determining protests, State law provides for one written protest per parcel. The total number of parcels with the right to protest water rates is 63. To reach a majority protest, 50% + 1 of these parcels, or 32 parcels are required to protest.

Resolution 14-2009 is attached. It was adopted for the CCSD’s 2009 water and sewer rate increases and contains guidelines for submission and tabulation of protests and provides clarification regarding what constitutes a parcel given Cambria’s confusing history of subdivision and development, and regarding customers with more than one assessor’s parcel number or more than one lot. To the extent it becomes necessary to determine whether a majority protest exists, the guidelines will be used.

If a majority protest does not exist, staff recommends adoption of the attached Resolution 43-2022 establishing the increases in water rates.

- Attachments: Resolution 43-2022
- Notice of Supplemental Public Hearing on Proposed Increases to Fixed Water Service Charges
- Resolution 14-2009

RESOLUTION 43-2022
June 23, 2022

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
ADOPTING WATER RATES, EFFECTIVE JULY 1, 2023,
FOR FIXED WATER SERVICE CHARGES FOR COMMERCIAL
WATER ACCOUNTS WITH METERS 1-INCH AND LARGER

WHEREAS, Government Code Section 61115 provides that the Cambria Community Services District ("CCSD") may establish, revise and collect rates and other charges for the services and facilities furnished by it; and

WHEREAS, existing CCSD water rates are not adequate to fund the operating, maintenance, and capital improvement costs of the utility; and

WHEREAS, the rate increases are necessary because the CCSD's water utility relies primarily on revenues from service charges to fund the cost of providing service, and therefore water must be set at levels adequate to fund the costs of operating and maintaining CCSD's water system to support safe and reliable service; and

WHEREAS, rate increases in water are necessary to a) support funding for capital improvements primarily needed to repair, replace, and/or upgrade aging infrastructure, and b) to help keep revenues in line with future cost inflation; and

WHEREAS, the water rates to be implemented by this Resolution cover no more than the cost that CCSD incurs to provide water service as detailed in the Water, WRF and Sewer Rate analysis prepared by Bartle Wells Associates and last reviewed by the Board on March 17, 2022; and

WHEREAS, in accordance with the requirements of Proposition 218, official notice of the proposed water increases and the date, time and location of a public hearing was mailed to each record owner and customer of record, including property owners and tenant customers, on May 5, 2022, 45 days prior to a public hearing scheduled for June 23, 2022; and

WHEREAS, a public hearing was conducted by the Board of Directors on June 23, 2022, at which time all interested persons were afforded an opportunity to be heard on matters pertaining to the proposed water rate increases; and

WHEREAS, the total number of parcels with the right to protest proposed water rates is 63; To achieve a majority protest, written protests must be received, and not rescinded, from greater than 50% of these parcels, equivalent to at least 32 parcels for water rates; and

WHEREAS, after tabulating the protests in accordance with the CCSD's adopted Guidelines for the Submission and Tabulation of Protests, it was determined that a majority protest does not exist for either the proposed water rates; and

WHEREAS, the approval of this Resolution is exempt from CEQA pursuant to Public Resources Code Section 21080(b)(8).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District that the water rates, as provided in Exhibit A, attached hereto and incorporated herein by reference, are hereby adopted and shall become effective starting July 1, 2023 and July 1, 2024, at which point they will replace previously-adopted rates. Future rates effective July 1, 2023 and July 1, 2024, are subject to annual review by the Board of Directors prior to implementation.

PASSED AND ADOPTED THIS 23rd day of June, 2022.

AYES:

NOES:

ABSENT:

Donn Howell, President
Board of Directors

APPROVED AS TO FORM:

Timothy J. Carmel, District Counsel

ATTEST:

Leah Reedall, Board Secretary

Exhibit A to Resolution 43-2022

| Fixed Water Service Charges | | |
|---|------------------------------------|------------------------|
| | Rates Effective on or After | |
| | July 1 2023 | July 1 2024 |
| Commercial Fixed Monthly Water Service Charges | | |
| <u>Monthly Charge per Meter Size</u> | | |
| 1" Meter | \$51.48 | \$54.58 |
| 1-1/2" Meter | 102.95 | 109.15 |
| 2" & Larger Meters | 205.90 | 218.30 |



1316 Tamsen Street, Suite 201 • P.O. Box 65 • Cambria CA 93428
Telephone (805) 927-6223 • Facsimile (805) 927-5584

Notice of Supplemental Public Hearing on Proposed Increases to Fixed Water Service Charges

This notice is being sent to correct an error in notices previously sent by the Cambria Community Services District regarding Fixed Water Service Charges for commercial customers with meter sizes 1-inch and larger that were proposed to become effective July 1, 2023 and July 1, 2024.

Dear Property Owner or Customer,

This notice is being sent to correct an error in notices mailed last month by the Cambria Community Services District (CCSD) regarding a public hearing scheduled for May 19, 2022 on proposed water and sewer rate increases. The error impacts a limited number of commercial water accounts with water meters 1-inch and larger and pertains only to Fixed Water Service Charges proposed to become effective July 1, 2023 and July 1, 2024. While CCSD’s intent was to propose the same level of water rate increases for all customer classes, the prior notice did not include the correct Fixed Water Service Charges for approximately 80 commercial accounts in future years.

The purpose of this notice is to inform you of a supplemental public hearing to be held on June 23, 2022 to consider adoption of revised Fixed Water Service Charges for commercial water accounts with meters 1-inch and larger proposed to become effective July 1, 2023 and July 1, 2024, which will result in the same level of water rate increases to all customer classes. This supplemental public hearing will be held in addition to the previously-scheduled public hearing on May 19, 2022 and is scheduled as follows:

Date: June 23, 2022

Time: Starting at 10:00 am

**Place: Cambria Veterans Memorial Building
1000 Main Street, Cambria, CA 93428**

Or online as listed below:

<https://us06web.zoom.us/j/87502765658?pwd=YkxTdjlV6NjBEUFJGS2w5bWFtSHJZZz09>

Meeting ID: 875 0276 5658 Passcode: 982567

Meeting information will also be available on CCSD’s website at www.cambriacsd.org

If the meeting information is revised, updated information will be available on CCSD’s website at www.cambriacsd.org

As referenced in the prior notice sent, gradual annual rate increases are needed to support adequate funding for CCSD’s operating and maintenance expenses and help pay for critical and high-priority capital improvements to CCSD’s aging utility infrastructure. The proposed rate increases will be subject to future annual review and approval by the CCSD Board of Directors prior to implementation.

*If you would like to receive this Notice in Spanish, please contact CCSD at (805) 927-6223.
Si le gustaria recibir este documento en Español, por favor llame a CCSD (805) 927-6223.*

Proposed Fixed Water Service Charges (Revised & Corrected)

CCSD is proposing to adopt the proposed Fixed Monthly Water Service Charges for commercial customers with meters 1-inch and larger as shown on the table below. Please note that this notice specifically pertains to the charges shown in the gray area highlighted below for Proposed Future Charges Effective July 1, 2023 and July 1, 2024. The charges for these two years were incorrectly listed on the prior notice sent by CCSD. The proposed charges listed below are intended to result in the same level of increases to water rates for all customer classes.

| Proposed Fixed Water Service Charges | | | | |
|---|--------------------------------------|-----------------------------|--|--------------------|
| | Current Fixed Service Charges | Proposed July 1 2022 | Proposed Future Charges Effective | |
| | | | July 1 2023 | July 1 2024 |
| Commercial Fixed Monthly Water Service Charges | | | | |
| <u>Monthly Charge per Meter Size</u> | | | | |
| 1" Meter | \$45.80 | \$48.55 | \$51.48 | \$54.58 |
| 1-1/2" Meter | 91.60 | 97.10 | 102.95 | 109.15 |
| 2" & Larger Meters | 183.20 | 194.20 | 205.90 | 218.30 |

Community Input & Written Protest Procedures

Customers, property owners, and community members are invited to attend the Public Hearing to provide input. Property owners and customers may also submit written protests against the proposed rate increases. Pursuant to California law, protests must be submitted in writing and must a) identify the affected property or properties, such as by service address or Assessor’s Parcel Number, b) include the name and original signature of the customer or property owner submitting the protest, and c) indicate opposition to the Fixed Water Service Charges for commercial water accounts with meters 1-inch and larger proposed to become effective July 1, 2023 and July 1, 2024. Protests submitted by e-mail, facsimile or other electronic means will not be accepted.

If you submitted a protest to the original Proposition 218 Notice of Proposed Increases to Water and Sewer Rates to be considered by the Board of Directors at the May 19, 2022 public hearing, that protest, if valid, will be accepted and counted and you do not need to do anything else. However, you will need to separately protest the proposed rate increases to the Fixed Water Service Charges set forth in this notice if you oppose them. There is a protest form attached to this notice, and protest forms are available online at www.cambriacsd.org/proposition-218.

Pursuant to CCSD’s *Guidelines for the Submission and Tabulation of Protests* (available from CCSD and posted on the CCSD website), a protest may only be submitted by the record owner of the property, the customer of record who signed the protest, or an individual authorized in writing to submit the protest on their behalf. The proposed rates cannot be adopted if written protests are received from a majority of affected parcels with one written protest counted per parcel. Customers and property owners are welcome to submit their own written protest or use the form included with this notice. Written protests for the Fixed Water Service Charges for commercial water accounts with meters 1-inch and larger proposed to become effective July 1, 2023 and July 1, 2024 must be submitted prior to the close of the Public Hearing on June 23, 2022.

Written protests can be submitted by one of the following methods:

- Deliver to the District office at 1316 Tamsen Street, Suite 201, Cambria, CA 93428
- Mail to Cambria Community Services District, P.O. Box 65, Cambria, CA 93428
- Personally submit a written protest at the Public Hearing

Please also note that there is a 120-day statute of limitations for any challenges to the proposed rate increases to be filed as validation suits, as set forth in SB 323, which added Section 53759 to the Government Code and became effective January 1, 2022.

CCSD remains committed to operating as cost-effectively as possible while providing safe and reliable water and sewer service to the community. For more information about CCSD and the proposed rate increases, please contact CCSD at (805) 927-6223 or visit our website at www.cambriacsd.org/proposition-218



**RESOLUTION 14-2009
APRIL 23, 2009**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
ADOPTING GUIDELINES FOR THE SUBMISSION AND TABULATION OF
PROTESTS IN CONNECTION WITH RATE HEARINGS
CONDUCTED PURSUANT TO ARTICLE XIID, SECTION 6,
OF THE CALIFORNIA CONSTITUTION,
AND RELATED NOTICING**

WHEREAS, Article XIID, Section 6 of the California Constitution requires the Board of Directors of the Cambria Community Services District (CCSD) to consider written protests to certain proposed increases to utility charges; and

WHEREAS, this constitutional provision does not offer specific guidance as to who is allowed to submit protests, how written protests are to be submitted, or how the CCSD is to tabulate the protests; and

WHEREAS, for purposes of determining protests, Government Code Section 53755(b) provides for one written protest per parcel, and Government Code Section 53750(g) provides that identified parcels are those parcels that an agency has identified as a parcel upon which a proposed fee or charge is to be imposed; and

WHEREAS, to implement these provisions, and given the history of subdivision and development in Cambria, where the CCSD serves customers owning Assessor Parcel Numbers (APN) with more than one lot and the CCSD also serves customers with more than one APN, the attached Guidelines provide that a majority protest is to be determined based upon the number of parcels with active accounts served by the CCSD on the date of the public hearing, and defines "parcel" as a piece of land or property identified by Assessor's Parcel Number that is served by the CCSD, the owner or occupant of which is subject to the proposed charge; and

WHEREAS, the Board of Directors of the CCSD may direct the General Manager to mail notice of proposed water charges and proposed wastewater charges, effective July 1, 2009, to each record owner and record customer of every parcel served by the CCSD, scheduling the rates protest hearings for Monday, June 15, 2009, at 12:30 p.m., at Cambria Veterans Memorial Building, at 1000 Main Street, in Cambria, CA; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the CCSD hereby adopts the Guidelines for the Submission and Tabulation of Protests attached hereto as Exhibit "A" and incorporated herein by reference.

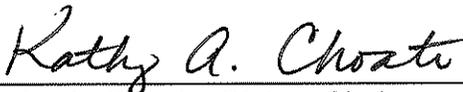
BE IT FURTHER RESOLVED that the Board of Directors hereby directs the General Manager to levy and collect special assessments and other fees as duly approved by the Board and to administer and expend the tax proceeds in accordance with the enabling legislative direction.

PASSED, APPROVED and ADOPTED this 23rd day of April 2009.



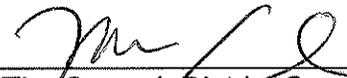
Gregory W. Sanders
President, Board of Directors

ATTEST:



Kathy A. Choate, District Clerk

APPROVED AS TO FORM:



Tim Carmel, District Counsel

Attachment "A"

CAMBRIA COMMUNITY SERVICES DISTRICT

GUIDELINES FOR THE SUBMISSION AND TABULATION OF PROTESTS

Where notice of a public hearing with respect to the adoption or increase of a utility charge has been given by the CCSD pursuant to Article XIID, Section 6(a) of the California Constitution, the following guidelines shall apply.

DEFINITIONS

Unless the context plainly indicates another meaning was intended, the following definitions shall apply in construction of these Guidelines:

1. "Parcel" means a piece of land or property identified by Assessor's Parcel Number (APN) that is served by the CCSD, as determined by the San Luis Obispo County Tax Assessor.
2. "Record customer" and "customer of record" mean the person or persons whose name or names appear on the CCSD's records as the person who has contracted for, and is obligated to pay for, utility services to a particular utility account.
3. "Record owner" or "parcel owner" means the person or persons whose name or names appear on the San Luis Obispo County Tax Assessor's latest equalized assessment roll as the owner of a parcel.
4. A "fee protest proceeding" is not an election, but the District Clerk will maintain the confidentiality of protests as provided below and will maintain the confidentiality and integrity of protests at all times.
5. "Public hearing" means the public hearing on the proposed charges.

NOTICE OF PROPOSED RATES AND PUBLIC HEARING

6. ***Notice Delivery.***
 - A. The CCSD shall give notice of proposed charges and public hearing on the proposed charges via 1st-class U.S. mail to all record owners and customers of record served by the CCSD, effective the date the notice is approved by the Board of Directors.
 - B. The CCSD will mail each notice subject to a request that the U.S. Postal Service provide forwarding address information to the CCSD for any notices forwarded by the U.S. Postal Service.

- C. If the U.S. Postal Service returns any notice to the CCSD as undeliverable and provides the CCSD a forwarding address, the CCSD shall mail the notice to the forwarding address, but its doing so does not extend the time in which protests may be submitted with respect to the proposed charges that are the subject of the public hearing.
- D. The CCSD will provide the notice of proposed charges and public hearing to each record owner and/or record customer who initiates CCSD utility services after the notice is mailed and before the date of the public hearing on the proposed charges, but its doing so does not extend the time in which protests may be submitted with respect to the proposed charges that are the subject of the public hearing.
- E. The CCSD will post the notice of proposed charges and public hearing at its official posting site after the notice is approved by the Board of Directors.

SUBMISSION OF PROTESTS

7. *Protest Requirements.*

- A. A written protest must include:
 - (i) A statement that it is a protest against the proposed charge which is the subject of the hearing; and
 - (ii) Name of the record owner or customer of record; and
 - (iii) Identity of the affected parcel by assessor's parcel number or service address; and
 - (iv) Original signature of the record owner or customer of record with respect to the identified parcel.
- B. Protests shall not be counted if any of the required elements (i thru iv) outlined in the preceding subsection "7.A." are omitted.
- C. A notice of proposed charges may, but need not, include a form by which record owners and customers of record may note their protest of, or support for, a proposed charge. However, use of such a protest form shall not be required and the CCSD shall accept any protest which complies with these Guidelines.

8. *Protest Submittal.*

- A. Any record owner or customer of record who is subject to the proposed utility charges, which are the subject of the public hearing, may submit a written protest to the District Clerk, by:
 - Delivery to the District Clerk's Office, 1316 Tamson Drive, Suite 201, Cambria, CA 93428,

- Mail to the CCSD, Attention: District Clerk, Post Office Box 65, Cambria, CA 93428, or
 - Personally submitting the protest at the public hearing.
- B. Protests must be received by the end of the public hearing, including those mailed to the CCSD. No postmarks will be accepted; therefore, any protest not actually received by the close of the public hearing, whether or not mailed prior to the public hearing, shall not be counted.
- C. In order to reduce duplicate protests and to avoid fraud, a protest may only be submitted by the record owner or customer of record who signed the protest or an individual authorized in writing by the record owner or customer of record to submit the protest. That written authorization shall be provided to the District Clerk so the District Clerk may accept a protest from someone other than the person who signed it.
- D. Designated trustees, legal guardians, probate estate executors or administrators, court-appointed or other legal representatives, or property managers/agents of a record owner or a record customer may sign a protest on behalf of a record owner or a record customer. Anyone other than the record owner or record customer's designee shall provide the District Clerk with the written authorization to act in such capacity.
- E. Emailed protests shall not be counted. Only protests with original signatures shall be counted.
- F. Copied protests shall not be counted. Only protests with original signatures shall be counted.
- G. Although oral comments at the public hearing will not qualify as a formal protest unless accompanied by a written protest, the CCSD Board of Directors welcomes input from the community during the public hearing on the proposed charges.

9. ***Protest Withdrawal.***

Any person who submits a protest may withdraw it by submitting to the District Clerk a signed written request that the protest be withdrawn. The withdrawal of a protest shall identify the affected parcel and the name of the record owner or customer of record who submitted both the protest and the request that it be withdrawn.

10. ***Multiple Record Owners or Customers of Record.***

- A. Each record owner or customer of record of a parcel served by the CCSD may submit a protest. This includes, but is not limited to, instances where:
- (i) A parcel is owned by more than a single record owner or more than one name appears on the CCSD's records as the customer of record for the parcel, or
 - (ii) A customer of record is not the record owner, or

- (iii) A parcel includes more than one record customer, or
- (iv) Multiple parcels are served via a single utility account such as master-metered condominium units and multiple family residential units.

B. Only one protest will be counted per parcel.

C. Any one protest submitted in accordance with these rules will be sufficient to count as a protest for the identified parcel.

11. ***CCSD as Record Owner of Parcel.***

Parcels owned by the CCSD that receive utility services, but are not subject to the proposed charges which are the subject of the public hearing, shall not be included in the parcel count for tabulation.

12. ***Transparency, Confidentiality, and Disclosure.***

- A. To ensure transparency and accountability in the fee protest tabulation, while protecting the privacy rights of record owners and customers of record, protests will be maintained in confidence until tabulation begins following the public hearing.
- B. Once a protest is opened during the tabulation, it becomes a disclosable public record, as required by state law.

TABULATION OF PROTESTS

13. ***Protest Official.***

The CCSD shall retain a neutral third-party with experience as a City, County or District Clerk or elections official (the Protest Official) to determine the validity of all protests. The Protest Official shall not accept as valid any protest if he or she determines that any of the following conditions exist:

- A. The protest does not state its opposition to the proposed charges.
- B. The protest does not name the record owner or record customer of the parcel identified in the protest, as of the date of the public hearing.
- C. The protest does not identify a parcel served by the CCSD which is subject to the proposed charge.
- D. The protest does not bear an original signature of the named record owner of or record customer with respect to the parcel identified on the protest. Whether a signature is valid shall be entrusted to the reasonable judgment of the Protest Official, who may review and compare it with signatures on file with the County Elections Official and/or the CCSD. If the signature is questionable, it will be retained for further follow-up with the record owner or customer of record. Should the count be close

enough that any retained protest might change it, the Protest Official will mail a notice to the record owner or customer of record requesting they contact the Protest Official within five (5) business days to verify their signature.

- E. The protest was altered in a way that raises a fair question as to whether the protest actually expresses the intent of a record owner or a customer of record to protest the charges.
- F. The protest was emailed or copied.
- G. The protest was not received by the District Clerk before the close of the public hearing on the proposed charges.
- H. A request to withdraw the protest was received prior to the close of the public hearing on the proposed charges.
- I. The Protest Official's decision that a protest is not valid shall constitute a final administrative action of the CCSD.

14. ***Majority Protest.***

- A. A majority protest exists if protests are timely submitted and not withdrawn by the record owners of, or customers of record with respect to, a majority (50% plus one) of the parcels subject to the proposed charge.
- B. The number of parcels with active customer accounts served by the CCSD on the date of the public hearing shall control in determining whether a majority protest exists.
- C. The CCSD will inform the public of the number of parcels served by the CCSD when the notice of proposed charges is mailed.

15. ***Tabulation of Protests.***

At the conclusion of the public hearing, the Protest Official shall tabulate all protests received, including those received during the public hearing, and shall report the results of the tabulation to the CCSD Board of Directors.

16. ***Report of Tabulation.***

If at the conclusion of the public hearing the Protest Official determines that he or she will require additional time to tabulate the protests, he or she shall so advise the CCSD Board of Directors, which may continue the meeting to allow the tabulation to be completed on another day or days. If so, the CCSD Board shall declare the time and place of tabulation, which shall be conducted in a place where interested members of the public may observe the tabulation, and the Board shall declare the time at which the meeting shall be resumed to receive and act on the tabulation report of the Protest Official.

DISCUSSION:

Adoption of a budget is one of the most important actions taken by the Board of Directors. It establishes the District's direction for the near term, and to some extent these decisions also have long term implications. The budget is the District's financial work plan, translated in expenditures, supported by revenues. The budget establishes the priorities of the District for the fiscal year.

FY 2022-2023 Preliminary Budget

The Preliminary Budget includes several components:

- Narrative – The narrative is an in-depth review of each departmental budget within the associated fund. Revenue sources and expenditure requests are discussed, along with significant budget items, trade-offs and goals/objectives/plans.
- Preliminary Budget – The preliminary budget includes department and fund level summaries and detailed line items for all revenues and expenses.
- Administrative Overhead Allocation - The administrative overhead allocation assumes recovery of 100% of administrative costs. The different types of expenses are recovered at different percentages to each department and associated fund.
- Salary Schedule – The salary schedule is inclusive of all current CCSD staff, includes one staffing change request; Fire Department addition of one full time firefighter, offset by the reduction in voluntary/reserve firefighters. In addition to the salary schedule, a position allocation list (PAL) is being provided which details the change in staffing from FY 2021-2022 to FY 2022-2023.
- Organizational Chart – The organizational charts represent the current and proposed reporting structures of CCSD which are funded in the preliminary budget. Existing staff positions, vacant positions, as well as new staff requests are included in this illustration.
- Capital Improvement Projects (CIP) – Water, WRF and Wastewater CIP priority listings are included.
- Unfunded Budget Requests – The Board is being provided a list of each department's budget request, plus the amount that was funded or not funded. It is important for department managers to continue to request items needed to continue providing adequate service to residents and also important for the Board and the community to be aware of funding shortfalls and the associated impacts of these unfunded requests.

During the past fiscal year, staff has continued to review and discuss the CIP priority listings with the Resource & Infrastructure Committee and reviewed the current fiscal year budget and the request for budget adjustments with the Finance Committee.

The Finance Committee reviewed the FY 2022-2023 Preliminary Budget on June 14, 2022, and recommended approval with a 4-0 vote, due to one committee member's absence. Additionally, the Finance Committee and staff discussed the pros/cons of consolidating the department budgets for Facilities & Resources and PROS. The Finance Committee recommended approval of this consolidation with a 4-0 vote. Staff requests the Board also discuss this topic during the meeting today.

Staff and both Committees recommend adoption of Resolution 44-2022 approving the FY 2022-2023 Preliminary Budget.

Establishing the FY 2022-2023 Appropriations Limit

Annually, the CCSD is required to calculate the expenditure appropriations limit from tax proceeds to determine compliance with Propositions 4 (Gann Initiative) and 111 (Spending Limitation Act of 1990). This calculation is based on the previous year's appropriations limit multiplied by the per capita personal income percentage change and multiplied again by the population percentage change. The State Department of Finance provides both the population change and the per capita personal income change for the previous fiscal year.

The CCSD is responsible for dividing revenues between tax and non-tax and applying the formula to the cumulative appropriations limit. For Fiscal Year 2022-2023, the appropriations limit has been calculated to be \$3,581,060.

This calculation means that the CCSD cannot receive more than \$3,581,060 in tax-based revenues in Fiscal Year 2022-2023. The estimated tax-based revenues for Fiscal Year 2022-2023 have been calculated to be \$2,778,000, approximately \$803,060 less than the appropriations limit. Therefore, the CCSD is in compliance with Article XIII B of the California Constitution and staff recommends adoption of Resolution 45-2022.

Attachments: Resolution 44-2022

Resolution 45-2022 and Exhibit A

Attachment 1 – CCSD Preliminary Budget FY 2022/2023

Attachment 2 – Budget Comparison Report

RESOLUTION 44-2022
JUNE 23, 2022

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
APPROVING THE PRELIMINARY CCSD BUDGET FOR FISCAL YEAR 2022/2023

WHEREAS, the General Manager has submitted for consideration the Preliminary Cambria Community Services District (CCSD) Fiscal Year (FY) 2022/2023 Budget; and

WHEREAS, the draft Preliminary CCSD FY 2022/2023 Budget was introduced during a public hearing on June 23, 2022, and all persons were given an opportunity to be heard and their comments carefully considered; and

WHEREAS, a public hearing scheduled for August 18, 2022, to consider approval of the Final CCSD FY 2022/2023 Budget will be advertised, and held, and all persons will be given an opportunity to be heard and their comments carefully considered.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors has reviewed the Preliminary CCSD FY 2022/2023 Budget for the period from July 1, 2022 through June 30, 2023, and hereby finds that the Budget is a sound plan for financing and expenditure control of required CCSD operations and services, and said Budget is hereby approved.

BE IT FURTHER RESOLVED that the Board of Directors is aware of the potential that events beyond control of the CCSD could substantially reduce CCSD revenues and/or increase expenditures. Therefore, the General Manager may temporarily suspend the expenditure of funds within the adopted Budget if in his judgment such temporary suspension is necessary to protect the CCSD's financial position and the impact of such a temporary suspension on CCSD operations will not be substantially detrimental to CCSD services. The General Manager is directed to administer the business operations of the CCSD as called for in the Operating Budget for FY 2022/2023 and as modified by any such temporary expenditure suspension. The General Manager is further directed to report back to the CCSD Board of Directors, as necessary, with recommendations for revision of the Budget when, and if, Budget impacts are known, and specific CCSD program or service level adjustments can be formulated.

BE IT FURTHER RESOLVED that the Board of Directors hereby directs the General Manager to levy and collect special assessments and other fees as duly approved by the Board and to administer and expend the tax proceeds in accordance with the enabling legislation.

On the motion of Director _____, seconded by Director

_____, and the following roll call vote, to wit:

AYES:

NAYS:

ABSENT:

PASSED AND ADOPTED this 23rd day of June, 2022.

Donn Howell, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Leah Reedall, Board Secretary

Timothy J. Carmel, District Counsel

RESOLUTION 45-2022
June 23, 2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CAMBRIA COMMUNITY SERVICES DISTRICT
ADOPTING A TAX PROCEEDS EXPENDITURE
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022/2023

WHEREAS, Government Code Sections 7900 et seq. provide for the effective and efficient implementation of Article XIII B of the California Constitution; and

WHEREAS, Government Code Sections 7900 et seq. provide that each year, the governing body of each local agency shall, by resolution, establish the tax proceeds expenditure appropriations limit.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District as follows:

The appropriations limit for Fiscal Year 2022/2023 is hereby established at Three Million Five Hundred Eighty-One Thousand Sixty Dollars (\$3,581,060).

Documentation used in the determination of the tax proceeds expenditure appropriations limit is attached hereto as Exhibit "A," and incorporated herein by this reference.

This Resolution is effective upon adoption.

PASSED AND ADOPTED THIS 23rd day of June, 2022.

AYES:

NAYS:

ABSENT:

Donn Howell, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Leah Reedall, Board Secretary

Timothy J. Carmel, District Counsel

Exhibit A to Resolution 45-2022

**CAMBRIA COMMUNITY SERVICES DISTRICT
2022-2023 APPROPRIATIONS LIMIT
AND BUDGETED APPROPRIATIONS SUBJECT TO LIMIT**

2021-2022 APPROPRIATIONS COMPARISON

| | |
|---|--------------------------|
| Limit for 2021-2022 | \$ 3,266,304 |
| Budgeted Appropriations Subject to Limitation | <u>2,685,050</u> |
| Amount Under Limit | <u><u>\$ 581,254</u></u> |

2022-2023 APPROPRIATIONS LIMIT CALCULATION

| | | |
|--|---------------|---------------|
| Consumer Price Index & Population Ratio (Unincorporated SLO County): | | |
| Per Capita Cost of Living Increase: | 7.550% | |
| Converted to Ratio | | 1.0755 |
| Population Increase: | <u>1.940%</u> | |
| Converted to Ratio | | <u>1.0194</u> |
| Calculation of Factor | | 1.0964 |
| 2022-2023 Limit: 1.0964 X \$3,266,304= | \$ 3,581,060 | |

2022-2023 BUDGETED APPROPRIATIONS SUBJECT TO LIMITATION

| | |
|------------------------------------|----------------------------|
| Secured and Unsecured Taxes | \$ 2,763,823 |
| Special District Augmentation Fund | 0 |
| Home Owner Property Tax Relief | <u>14,177</u> |
| Total | <u><u>\$ 2,778,000</u></u> |

2022-2023 APPROPRIATIONS COMPARISON

| | |
|---|--------------------------|
| Limit for FY 2022-2023 | \$ 3,581,060 |
| Budgeted Appropriations Subject to Limitation | <u>2,778,000</u> |
| Amount Under Limit | <u><u>\$ 803,060</u></u> |

**CAMBRIA COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET
FISCAL YEAR 2022-2023**

TABLE OF CONTENTS

Budget Narrative

Summary 3

Combined Preliminary Budget 5

General Fund Budgets..... 6

 Fire and Emergency Services 7

 Facilities & Resources, PROS 8

 Administrative Services 8

Enterprise Fund Budgets 10

 Water Fund 11

 WRF Fund 12

 Wastewater Fund 13

Budget Schedules

General Fund Summary..... 15

 Fire Department..... 18

 Facilities and Resources Department..... 24

 Parks, Recreation & Open Space Department..... 29

 Administration Department..... 33

Enterprise Fund Summary..... 38

 Water Department..... 45

 WRF Operations & WRF Capital Departments..... 51

 Wastewater Department..... 59

Miscellaneous Attachments

| | |
|--|----|
| Allocation of Administrative Overhead..... | 65 |
| Salary Schedule..... | 68 |
| Position Allocation List..... | 69 |
| Organizational Charts..... | 70 |
| Capital Improvement Program..... | 72 |
| Unfunded Requests..... | 76 |
| Reserve Estimates..... | 79 |

Summary

The Cambria Community Services District (CCSD) preliminary budget for fiscal year (FY) 2022-2023 has been prepared reflecting several actions that have been approved by the Board of Directors during the current fiscal year. Those actions include review & updating of the budget policies, strategic planning goals for calendar year 2022, 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 continues to improve as a result of the past three years of enterprise fund rate increases, occurring from November 1, 2018 through September 1, 2020, 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 District completed a rate analysis in FY 2021-2022, to provide the District with the ability to cover the cost of anticipated debt service in wastewater fund and to begin implementation of multi-year capital improvement projects, in both the water and wastewater funds. These rate increases will span three years and are prescribed in Resolution 32-2022, adopted on May 19, 2022, for water and wastewater funds. These rate increases are not automatic and will require Board approval for the subsequent year rate increases. The Water Reclamation Facility (WRF) rates will not increase and remain at the same rate structure as the previous fiscal year. The prescribed rate increases also include future annual inflationary adjustments to water, WFR and wastewater. 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 2022-2023, 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 2022-2023. The District completed the FY 2020-2021 audit, and those reserve balances are incorporated into the FY 2022-2023 estimates for the final budget. Interfund loans exist and may affect balance sheets and reserves. Based on past 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 not 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 will be explored as part of the Board Adopted Strategic Plan.

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 updated May 13, 2021:

<https://www.cambriacsd.org/district-policies>

Strategic Plan & Board goals for 2021-2024 adopted January 25, 2022:

<https://www.cambriacsd.org/strategic-plan>

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>

May 19, 2022 approval of water and wastewater rates effective July 1, 2022:

<https://www.cambriacsd.org/2022-05-19-board-meeting>

Combined Preliminary Budget

The following table illustrates the combined CCSD budgets.

| Cambria CSD - Combined Preliminary Budget Fiscal Year 2022-2023 | General Fund | Enterprise Fund | Budget | Eliminating | Combined |
|--|---------------------|------------------------|----------------------|-----------------------|----------------------|
| | Budgets | Budgets | Subtotals | Adjustments | Budgets |
| Revenues | | | | | |
| Property Taxes | \$ 2,726,766 | \$ 25,000 | \$ 2,751,766 | \$ - | \$ 2,751,766 |
| Fire Assessments | 522,931 | | 522,931 | | 522,931 |
| Franchise Fees | 118,000 | | 118,000 | | 118,000 |
| Administrative Cost Reimbursements | 2,584,140 | | 2,584,140 | (2,584,140) | - |
| Water Rates | | 3,392,000 | 3,392,000 | | 3,392,000 |
| Sustainable Water Facility Rates | | 1,321,000 | 1,321,000 | | 1,321,000 |
| Wastewater Rates | | 3,440,000 | 3,440,000 | | 3,440,000 |
| Grants | 271,347 | | 271,347 | | 271,347 |
| Interest Income | 6,000 | | 6,000 | (2,015) | 3,985 |
| Other Revenues | 542,843 | 930,330 | 1,473,173 | - | 1,473,173 |
| Total Revenues | \$ 6,772,027 | \$ 9,108,330 | \$ 15,880,357 | \$ (2,586,155) | \$ 13,294,202 |
| Expenditures | | | | | |
| Personnel Services | \$ 3,917,269 | \$ 2,426,267 | \$ 6,343,536 | | \$ 6,343,536 |
| Services and Supplies | \$ 1,721,660 | \$ 2,547,267 | 4,268,927 | | 4,268,927 |
| Capital Outlay | \$534,333 | \$292,000 | 826,333 | | 826,333 |
| Debt Service | \$11,231 | \$1,198,897 | 1,210,128 | (2,015) | 1,208,113 |
| Administrative Cost Allocation | \$684,764 | \$1,899,376 | 2,584,140 | (2,584,140) | - |
| Total Expenditures | \$ 6,869,257 | \$ 8,363,807 | \$ 15,233,064 | \$ (2,586,155) | \$ 12,646,909 |
| Net Sources Over / (Under) Uses | \$ (97,230) | \$ 744,523 | \$ 647,293 | \$ - | \$ 647,293 |

Total General Fund revenues are estimated to increase \$686,792 (11%) from \$6,085,235 estimated for FY 2021-2022 to \$6,772,027 in FY 2022-2023. After adjusting for an increase in Administrative Costs reimbursement of \$87,096 incurred by the General Fund and charged to the operational budgets, the net revenue increase for the General Fund is estimated to be \$599,696. Property taxes are projected to increase \$92,950 (3.5%) from \$2,685,050 in FY 2021-2022 to \$2,778,000 in FY 2022-2023, 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 the SAFER fire department grant, and other revenues.

Total General Fund expenditures are estimated to increase \$477,654 (7.5%) from \$6,391,603 estimated for FY 2021-2022 to \$6,869,257 in FY 2022-2023. Overall, the General Fund budgets are anticipated to incur a deficit of \$1,004,036, due to reserve funding commitments, in FY 2021-2022, and a deficit of \$97,230 in FY 2022-2023, which essentially provides for a balanced budget in the FY 2022-2023 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 \$779,485 (9.4%) from \$8,328,845 in FY 2021-2022 to \$9,108,330 in FY 2022-2023, due to water and wastewater rate increases and grant funding. Enterprise Fund expenditures are estimated to decrease \$258,813 (3%). The decrease in expenditures is largely due to deferring capital projects in the water and wastewater funds for FY 2022-2023, until the PG&E Turnkey projects and water meter replacement financing plans are known. An overall surplus of \$744,523 is projected for FY 2022-2023, which can be utilized for future capital or debt expenditures.

General Fund Budgets

The General Fund Budgets consist of the following:

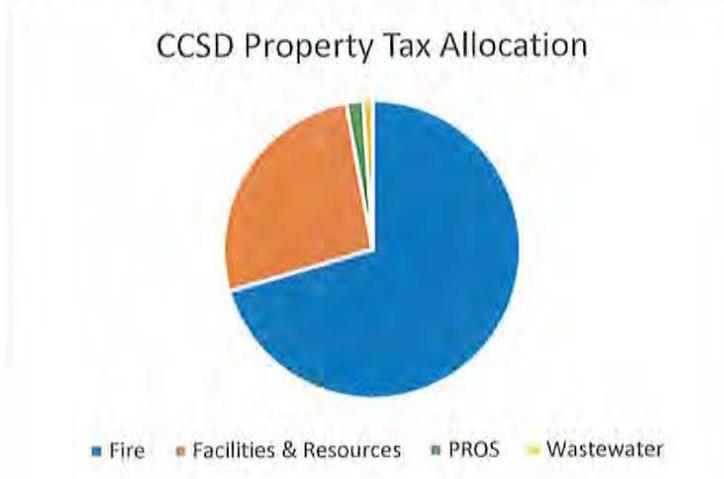
- Fire Fund
- Facilities and Resources Fund
- PROS (Parks, Recreation and Open Space) Fund
- Administrative Fund (Including the Overhead Allocation spreadsheet)

The combined General Fund budgets are illustrated on page 16, with summary and detailed schedules for each budget on pages 16 to 37.

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 83 illustrating how administrative costs are allocated between the various CCSD budgets. In order to balance the General Fund budgets in FY 2022-2023, 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 \$522,931, provide most of its funding. The Facilities and Resources Fund receives 26% 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 page 77.

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 2022-2023 budget, but which would create additional trade-offs.

Fire and Emergency Services – See budget schedules on pages 18-23

Significant Budget Items

- The CCSD Fire Fund provides for 8 full time personnel, 3 full time grant funded personnel, and 4 volunteer/reserve fire personnel. Full time staffing levels have increased from the current FY 2021-2022 budget, with the addition of the proposed firefighter and the reduction in volunteer/reserve fire personnel.
- Funded budget items are listed on page 77 and include increased funding for equipment, supplies and building repairs.
- Capital expenditures total \$475,000 and include station security upgrades phase II, Type 3 fire truck. Budgeted revenues also include \$450,000 in loan proceeds to offset the costs of the new fire truck.
- The budget request for FY 2022-2023 includes items that are funded/not funded in the preliminary budget and are listed on page 77.

Goals, Objectives and Plans

- 1) Continue to seek grants for various equipment, including the EKG machine & procure in accordance with CCSD policy; prepare funding options for Board consideration if grants are not awarded.
- 2) Implement Phase II of station security upgrade.

- 3) Continue to support employee training in maintaining professional licensing or other industry related training.

Facilities and Resources– See budget schedules on pages 24-32

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 2021-2022 staffing.
- Funded budget items are listed on page 77 and include increased funding for termite treatment at the Veterans Hall building, skate park design & permitting funding and update the PROS 2009 community park plan.
- Capital expenditures were not funded, due to additional funding required for Veterans Hall building.
- Significant unfunded requests exist and are listed on page 77.
 - 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.

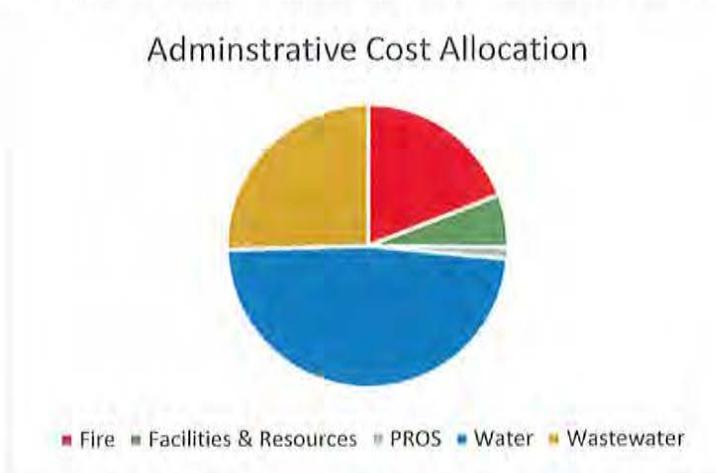
Goals, Objectives and Plans

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

Administrative Services– See budget schedules on pages 33-37

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 73.5% of the CCSD administrative costs with water fund budgets (including WRF budgets) covering 48.1% and the wastewater fund covering 25.4%. General fund budgets pay the remaining 26.5% with those costs covered by Fire (19.2%), Facilities and Resources (6.0%) and PROS (1.3%).

Significant Budget Items

- Funded budget items are listed on page 77, which include an increase in annual property/liability insurance, increase in LAFCO annual fees, election fees and increased training budgets for both staff and directors.
- The Administrative Fund surplus for FY 2022-2023 is estimated to be \$143,911.
- 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 some of the deficits in the Fire Fund (\$61,451), Facilities and Resources (\$120,357) and PROS (\$59,333).
- 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 strategic plan and three-year goals adopted by the Board of Directors on January 25, 2022.
- 2) Review the District Code and consider whether direction should be provided to draft amendments.
- 3) Study the District Fees & Charges Schedule to determine if rates need to be amended to cover the cost of service.

- 4) Continue with progress on the following Organizational Goals:
 - a) Staffing, vacancies, and overall staffing levels
 - b) Develop and review the annual budget, continue with quarterly financial updates.
 - c) Begin the FY 2021-2022 audit.
- 5) Continue work with Standing Committees on various Board assigned tasks.
- 6) 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
- WRF Operations Fund
- WRF Capital Fund
- Wastewater Fund

The combined Enterprise Fund budgets are illustrated on page 39, including the combined summary information for the three (3) water fund budgets (Water, WRF Operations and WRF Capital Funds) and the Wastewater Fund. Detailed schedules for the enterprise budget are on pages 39-64.

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 a three-year rate increase to water and wastewater rates on May 19, 2022, effective on July 1, 2022 which increase the funding for the District's enterprise services and planned capital project activities and debt service for FY 2022-2023. WRF are not increasing and will remain as prescribed in year three of the 2018 rate study.

Trade-Offs

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

Goals, Objectives and Plans

Enterprise Funds are managed by the District Engineer/Utilities Department Manager. A couple of important goals for FY 2022-2023 exist for both water and wastewater operations including the following:

- The July 1, 2022 rate increases for water and wastewater 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 2022-2023. 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 74-75.

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 financing, 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 45-50

Budgeted revenues are estimated to be \$4,136,250 and expenditures are estimated to be \$3,516,990, resulting in a surplus of \$619,260.

Significant Budget Items

- Staffing levels are consistent with the current FY 2021-2022 staffing.
- Funded budget items are listed on page 77 and which include various maintenance & repairs, various plan updates and developing a new rebate program.
- Capital expenditures total \$242,000 and include annual funding for the water meter replacement project, Piney Way Erosion Control, Remote Monitoring Equipment at San Simeon Creek Well and Design & Permitting of the San Simeon Well Field Transmission Main.

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 2022-2023.

Capital projects are listed in priority order on page 75. Many of the projects in the water fund are implemented over multiple years, where funding is accumulated over several fiscal years. The proposed capital projects, as discussed above include multi-year and new project requests. Maintaining the Water Fund surplus is important to fund future capital projects and for repayment of a long-standing general fund loan.

Goals, Objectives and Plans

Water system goals for FY 2022-2023 include the following:

- Update of Water Use Efficiency Plan
- Update San Simeon Creek Basin Management O&M Manual
- Develop new rebate program
- Continue to support employee training in maintaining professional licensing and other industry related professional development.
- Establish specific goals relating Capital Improvement Projects.

- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high priority projects.

WRF Fund – See budget schedules on pages 51-58

The projected operating surplus in the FY 2022-2023 WRF Operations Fund budget is \$69,772, which includes the \$180,000 reserve set aside for two months of additional costs while the facilities are operating.

Significant Budget Items

- Staffing levels are consistent with the current FY 2021-2022 staffing.
- Funded budget items are listed on pages 77-78 and which include a Trojan UV onsite installation, media preservation, training and installation of media.
- Capital expenditures were not requested for FY 2022-2023.

Additionally, the WRF Capital Fund budget is \$50,000 and includes CDP permit modeling, design and engineering support.

WRF – Trade-Offs

The continuing costs of permitting for WRF facilities is uncertain. The amounts currently budgeted and contracted for environmental services will be encumbered at the end of the FY 2021-2022, which is offsetting the need for new funding in FY 2022-2023.

WRF - Goals, Objectives and Plans

WRF goals for FY 2022-2023 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.
- Installation of Media Preservation.

Wastewater Fund – See budget schedules on pages 59-64

Budgeted revenues are estimated to be \$3,644,900 and expenditures are estimated to be \$3,539,409, resulting in a surplus of \$105,491.

Significant Budget Items

- Staffing levels are consistent with the current FY 2021-2022 staffing.
- Funded budget items are listed on page 78 and which include various maintenance & repairs, plan updates, and development of a Fats, Oil & Grease (FOG) program.
- Capital expenditures were not funded in the FY 2022-2023 budget, due to the unknown funding requirements resulting from the PG&E Turnkey project financing.

Trade-Offs

The most significant is the historical issue in the deferral of plant maintenance and capital improvement activities. The 2018 Prop 218 rate increase addressed a portion of this historic issue and the 2022 Prop 218 rate increase will continue that effort. Future discussion with the Board of Directors will address the funding options to move forward with the PG&E Turnkey projects.

Goals, Objectives and Plans

Wastewater system goals for FY 2022-2023 include the following:

- Continue financing efforts for the PG&E Turnkey project and provide final recommendations to the Board of Directors.
- Update various plans and develop a FOG program.
- Complete various maintenance & repair projects at the plant.
- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high priority projects.

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2022-2023

PRELIMINARY BUDGET

JUNE 23, 2022

GENERAL FUND SUMMARY

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



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | |
| Revenue | 4,187,887.00 | 4,187,887.00 | 0.00 | 0.00 | -4,187,887.00 | 100.00 % |
| Expense | 4,285,117.00 | 4,285,117.00 | 0.00 | 0.00 | 4,285,117.00 | 100.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | -97,230.00 | -97,230.00 | 0.00 | 0.00 | 97,230.00 | 100.00 % |
| Report Surplus (Deficit): | -97,230.00 | -97,230.00 | 0.00 | 0.00 | 97,230.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 01 - GENERAL FUND | -97,230.00 | -97,230.00 | 0.00 | 0.00 | 97,230.00 |
| Report Surplus (Deficit): | -97,230.00 | -97,230.00 | 0.00 | 0.00 | 97,230.00 |

GENERAL FUND
FIRE DEPARTMENT - 01



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| <u>01-43100-01</u> | PROPERTY TAX - FIRE DEPT | 1,963,738.00 | 1,963,738.00 | 0.00 | 0.00 | -1,963,738.00 | 100.00 % |
| <u>01-43110-01</u> | SB2557 TAX - FIRE DEPT | -21,601.00 | -21,601.00 | 0.00 | 0.00 | 21,601.00 | 0.00 % |
| <u>01-43350-01</u> | ASSESSMENT-FIRE - FIRE DEPT | 522,931.00 | 522,931.00 | 0.00 | 0.00 | -522,931.00 | 100.00 % |
| <u>01-43700-01</u> | WEED ABATEMENT - FIRE DEPT | 30,731.00 | 30,731.00 | 0.00 | 0.00 | -30,731.00 | 100.00 % |
| <u>01-43730-01</u> | INSPECTION FEE - FIRE DEPT | 14,500.00 | 14,500.00 | 0.00 | 0.00 | -14,500.00 | 100.00 % |
| <u>01-46180-01</u> | GRANT/REVENUE - FIRE | 271,347.00 | 271,347.00 | 0.00 | 0.00 | -271,347.00 | 100.00 % |
| <u>01-48010-01</u> | PROCEEDS-LEASE - FIRE DEPT | 450,000.00 | 450,000.00 | 0.00 | 0.00 | -450,000.00 | 100.00 % |
| | Revenue Total: | 3,231,646.00 | 3,231,646.00 | 0.00 | 0.00 | -3,231,646.00 | 100.00 % |
| Expense | | | | | | | |
| <u>01-50000-01</u> | SALARY & WAGES - FIRE DEPT | 1,021,632.00 | 1,021,632.00 | 0.00 | 0.00 | 1,021,632.00 | 100.00 % |
| <u>01-50100-01</u> | OVERTIME - FIRE DEPT | 128,000.00 | 128,000.00 | 0.00 | 0.00 | 128,000.00 | 100.00 % |
| <u>01-50200-01</u> | STANDBY TIME - FIRE DEPT | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 100.00 % |
| <u>01-50310-01</u> | FIREFIGHTER PAY - FIRE DEPT | 77,804.00 | 77,804.00 | 0.00 | 0.00 | 77,804.00 | 100.00 % |
| <u>01-51010-01</u> | UNIFORM ALLOWNC - FIRE DEPT | 3,500.00 | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 100.00 % |
| <u>01-51020-01</u> | MED-PRINCIPAL - FIRE DEPT | 15,708.00 | 15,708.00 | 0.00 | 0.00 | 15,708.00 | 100.00 % |
| <u>01-51030-01</u> | MED-PERS-CARE - FIRE DEPT | 142,078.00 | 142,078.00 | 0.00 | 0.00 | 142,078.00 | 100.00 % |
| <u>01-51050-01</u> | LIFE INSURANCE - FIRE DEPT | 1,584.00 | 1,584.00 | 0.00 | 0.00 | 1,584.00 | 100.00 % |
| <u>01-51060-01</u> | FICA - FIRE DEPT | 68,808.00 | 68,808.00 | 0.00 | 0.00 | 68,808.00 | 100.00 % |
| <u>01-51070-01</u> | MEDICARE - FIRE DEPT | 14,862.00 | 14,862.00 | 0.00 | 0.00 | 14,862.00 | 100.00 % |
| <u>01-51080-01</u> | WORKERS COMP - FIRE DEPT | 63,706.00 | 63,706.00 | 0.00 | 0.00 | 63,706.00 | 100.00 % |
| <u>01-51090-01</u> | RETIREMENT-PERS - FIRE DEPT | 362,653.00 | 362,653.00 | 0.00 | 0.00 | 362,653.00 | 100.00 % |
| <u>01-51200-01</u> | OTHER EMP BENE - FIRE DEPT | 2,600.00 | 2,600.00 | 0.00 | 0.00 | 2,600.00 | 100.00 % |
| <u>01-51210-01</u> | RETIREEES HEALTH - FIRE DEPT | 42,536.00 | 42,536.00 | 0.00 | 0.00 | 42,536.00 | 100.00 % |
| <u>01-51220-01</u> | MEDICAL REIMBRS - FIRE DEPT | 17,550.00 | 17,550.00 | 0.00 | 0.00 | 17,550.00 | 100.00 % |
| <u>01-60100-01</u> | ADS-LEGAL/OTHER - FIRE DEPT | 444.00 | 444.00 | 0.00 | 0.00 | 444.00 | 100.00 % |
| <u>01-60111-01</u> | PUBLIC INFO GNL - FIRE DEPT | 1,465.00 | 1,465.00 | 0.00 | 0.00 | 1,465.00 | 100.00 % |
| <u>01-6011W-01</u> | PUB INF-WEBSITE - FIRE DEPT | 554.00 | 554.00 | 0.00 | 0.00 | 554.00 | 100.00 % |
| <u>01-6033B-01</u> | M&R BUILDINGS - FIRE DEPT | 11,905.00 | 11,905.00 | 0.00 | 0.00 | 11,905.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| M&R BUILDINGS | | 0.00 | 0.00 | 3,905.00 | | | |
| M&R BUILDINGS - INCREASE ANNUAL AMOUNT | | 0.00 | 0.00 | 8,000.00 | | | |
| <u>01-6033G-01</u> | M&R GROUNDS - FIRE DEPT | 277.00 | 277.00 | 0.00 | 0.00 | 277.00 | 100.00 % |
| <u>01-60340-01</u> | M&R FIRE OHDOOR - FIRE DEPT | 2,014.00 | 2,014.00 | 0.00 | 0.00 | 2,014.00 | 100.00 % |
| <u>01-60411-01</u> | M&R-VEHICLES-L - FIRE DEPT | 33,990.00 | 33,990.00 | 0.00 | 0.00 | 33,990.00 | 100.00 % |
| <u>01-60440-01</u> | M&R-COMPS-SVCS - FIRE DEPT | 6,770.00 | 6,770.00 | 0.00 | 0.00 | 6,770.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| M&R-COMP-SVCS | | 0.00 | 0.00 | 2,770.00 | | | |
| M&R-COMP-SVCS - INCREASE ANNUAL AMOUNT | | 0.00 | 0.00 | 4,000.00 | | | |
| <u>01-60450-01</u> | COMP SUPP&PARTS - FIRE DEPT | 344.00 | 344.00 | 0.00 | 0.00 | 344.00 | 100.00 % |
| <u>01-60480-01</u> | SECURITY & SAFTY - FIRE DEPT | 4,171.00 | 4,171.00 | 0.00 | 0.00 | 4,171.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| SECURITY & SAFETY | | 0.00 | 0.00 | 2,171.00 | | | |
| SECURITY & SAFETY - INCREASE ANNUAL AMOUNT | | 0.00 | 0.00 | 2,000.00 | | | |
| <u>01-60500-01</u> | OFFICE SUPPLIES - FIRE DEPT | 221.00 | 221.00 | 0.00 | 0.00 | 221.00 | 100.00 % |
| <u>01-60510-01</u> | POSTAGE & SHIP - FIRE DEPT | 206.00 | 206.00 | 0.00 | 0.00 | 206.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|-----------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <u>01-60530-01</u> | PRINTING/FORMS - FIRE DEPT | 122.00 | 122.00 | 0.00 | 0.00 | 122.00 | 100.00 % |
| <u>01-60540-01</u> | MBRSH DUES,PUBS - FIRE DEPT | 4,617.00 | 4,617.00 | 0.00 | 0.00 | 4,617.00 | 100.00 % |
| <u>01-60550-01</u> | GOVT FEES & LIC - FIRE DEPT | 56,414.00 | 56,414.00 | 0.00 | 0.00 | 56,414.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| GOVERNMENT FEES & LICENSES | | 0.00 | 0.00 | 51,824.00 | | | |
| IMAGE TREND - EMS | | 0.00 | 0.00 | 2,623.00 | | | |
| IMAGE TREND - FIRE | | 0.00 | 0.00 | 1,967.00 | | | |
| <u>01-6060C-01</u> | UTILITIES CELL - FIRE DEPT | 11,144.00 | 11,144.00 | 0.00 | 0.00 | 11,144.00 | 100.00 % |
| <u>01-6060F-01</u> | UTILITIES ELEC - FIRE DEPT | 12,541.00 | 12,541.00 | 0.00 | 0.00 | 12,541.00 | 100.00 % |
| <u>01-6060G-01</u> | UTILITIES GAS - FIRE DEPT | 3,077.00 | 3,077.00 | 0.00 | 0.00 | 3,077.00 | 100.00 % |
| <u>01-6060I-01</u> | UTILITS INTRNET - FIRE DEPT | 4,087.00 | 4,087.00 | 0.00 | 0.00 | 4,087.00 | 100.00 % |
| <u>01-6060P-01</u> | UTILITIES PHONE - FIRE DEPT | 4,578.00 | 4,578.00 | 0.00 | 0.00 | 4,578.00 | 100.00 % |
| <u>01-6060S-01</u> | UTILITIES SEWER - FIRE DEPT | 1,854.00 | 1,854.00 | 0.00 | 0.00 | 1,854.00 | 100.00 % |
| <u>01-6060W-01</u> | UTILITIES WATER - FIRE DEPT | 4,374.00 | 4,374.00 | 0.00 | 0.00 | 4,374.00 | 100.00 % |
| <u>01-6080M-01</u> | PRO SVC- MISC - FIRE DEPT | 5,858.00 | 5,858.00 | 0.00 | 0.00 | 5,858.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| PROF SVC | | 0.00 | 0.00 | 3,108.00 | | | |
| PROF SVC - UPDATE WEED ABATEMENT MAPS (SHARE W/F&R | | 0.00 | 0.00 | 2,750.00 | | | |
| <u>01-60890-01</u> | EMER MED SUPP - FIRE DEPT | 14,337.00 | 14,337.00 | 0.00 | 0.00 | 14,337.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| EMERG MED SUPP | | 0.00 | 0.00 | 5,337.00 | | | |
| EMERG MED SUPP - INCREASE ANNUAL BUDGET | | 0.00 | 0.00 | 9,000.00 | | | |
| <u>01-60900-01</u> | DEPT OP SUPPLY - FIRE DEPT | 11,565.00 | 11,565.00 | 0.00 | 0.00 | 11,565.00 | 100.00 % |
| <u>01-60930-01</u> | SMALL TOOLS/EQP - FIRE DEPT | 31,062.00 | 31,062.00 | 0.00 | 0.00 | 31,062.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| SAML TOOLS/EQP - REPLACE FIRE HOSES | | 0.00 | 0.00 | 30,000.00 | | | |
| SMALL TOOLS/EQP | | 0.00 | 0.00 | 62.00 | | | |
| SMALL TOOLS/EQP - INCREASE ANNUAL BUDGET | | 0.00 | 0.00 | 1,000.00 | | | |
| <u>01-60940-01</u> | CLOTH/UNIFORM - FIRE DEPT | 9,345.00 | 9,345.00 | 0.00 | 0.00 | 9,345.00 | 100.00 % |
| <u>01-60960-01</u> | FUEL - FIRE DEPT | 27,268.00 | 27,268.00 | 0.00 | 0.00 | 27,268.00 | 100.00 % |
| <u>01-61150-01</u> | MEETING EXPENSE - FIRE DEPT | 318.00 | 318.00 | 0.00 | 0.00 | 318.00 | 100.00 % |
| <u>01-6120A-01</u> | EMPLOYEE ALS CT - FIRE DEPT | 2,101.00 | 2,101.00 | 0.00 | 0.00 | 2,101.00 | 100.00 % |
| <u>01-6120E-01</u> | TVL,TRN,SEM-EMP - FIRE DEPT | 15,450.00 | 15,450.00 | 0.00 | 0.00 | 15,450.00 | 100.00 % |
| <u>01-61240-01</u> | EMPLOYEE RECOG - FIRE DEPT | 465.00 | 465.00 | 0.00 | 0.00 | 465.00 | 100.00 % |
| <u>01-61250-01</u> | EMPLOY RECRUIT - FIRE DEPT | 4,771.00 | 4,771.00 | 0.00 | 0.00 | 4,771.00 | 100.00 % |
| <u>01-61700-01</u> | CAP ASSET EXP - FIRE DEPT | 475,000.00 | 475,000.00 | 0.00 | 0.00 | 475,000.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| REPLACEMENT OF FIRE TRUCK TYPE 3 | | 0.00 | 0.00 | 450,000.00 | | | |
| SECURITY SYSTEM UPGRADE - PHASE II OF III ENTRANCE | | 0.00 | 0.00 | 25,000.00 | | | |
| <u>01-62000-01</u> | ALLOC OVERHEAD - FIRE DEPT | 494,882.00 | 494,882.00 | 0.00 | 0.00 | 494,882.00 | 100.00 % |
| <u>01-6220A-01</u> | FD-AWARE/EDUCTN - FIRE DEPT | 2,877.00 | 2,877.00 | 0.00 | 0.00 | 2,877.00 | 100.00 % |
| <u>01-6220B-01</u> | FD-BREATHG-SCBA - FIRE DEPT | 4,622.00 | 4,622.00 | 0.00 | 0.00 | 4,622.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| BREATHG SCBA - INCREASE ANNUAL BUDGET | | 0.00 | 0.00 | 2,500.00 | | | |
| BREATHG-SCBA | | 0.00 | 0.00 | 2,122.00 | | | |
| <u>01-6220D-01</u> | FD-DISASTR PREP - FIRE DEPT | 2,269.00 | 2,269.00 | 0.00 | 0.00 | 2,269.00 | 100.00 % |
| <u>01-6220E-01</u> | FD-EOC UPGRADE - FIRE DEPT | 7,305.00 | 7,305.00 | 0.00 | 0.00 | 7,305.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original | Current | Period | Fiscal | Variance | Percent |
|--------------------------------------|---|---------------------|---------------------|---------------|-------------|----------------------------|-----------------|
| | | Total Budget | Total Budget | Activity | Activity | Favorable (Unfavorable) | Remaining |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| EOC UPGRADE | | 0.00 | 0.00 | 5,305.00 | | | |
| EOC UPGRADE - INCREASE ANNUAL BUDGET | | 0.00 | 0.00 | 2,000.00 | | | |
| <u>01-6220F-01</u> | FD-FIRE HAZ ETC - FIRE DEPT | 2,122.00 | 2,122.00 | 0.00 | 0.00 | 2,122.00 | 100.00 % |
| <u>01-6220P-01</u> | PERS PROT EQUIP - FIRE DEPT | 10,577.00 | 10,577.00 | 0.00 | 0.00 | 10,577.00 | 100.00 % |
| <u>01-6220R-01</u> | FHRP CONTRACT - FIRE DEPT | 32,186.00 | 32,186.00 | 0.00 | 0.00 | 32,186.00 | 100.00 % |
| <u>01-6220S-01</u> | FD-SURF RESCUE - FIRE DEPT | 1,814.00 | 1,814.00 | 0.00 | 0.00 | 1,814.00 | 100.00 % |
| <u>01-62210-01</u> | PUBLIC EDUCATION-CERT | 3,713.00 | 3,713.00 | 0.00 | 0.00 | 3,713.00 | 100.00 % |
| | Expense Total: | 3,293,097.00 | 3,293,097.00 | 0.00 | 0.00 | 3,293,097.00 | 100.00 % |
| | Fund: 01 - GENERAL FUND Surplus (Deficit): | -61,451.00 | -61,451.00 | 0.00 | 0.00 | 61,451.00 | 100.00 % |
| | Report Surplus (Deficit): | -61,451.00 | -61,451.00 | 0.00 | 0.00 | 61,451.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | |
| Revenue | 3,231,646.00 | 3,231,646.00 | 0.00 | 0.00 | -3,231,646.00 | 100.00 % |
| Expense | 3,293,097.00 | 3,293,097.00 | 0.00 | 0.00 | 3,293,097.00 | 100.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | -61,451.00 | -61,451.00 | 0.00 | 0.00 | 61,451.00 | 100.00 % |
| Report Surplus (Deficit): | -61,451.00 | -61,451.00 | 0.00 | 0.00 | 61,451.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 01 - GENERAL FUND | -61,451.00 | -61,451.00 | 0.00 | 0.00 | 61,451.00 |
| Report Surplus (Deficit): | -61,451.00 | -61,451.00 | 0.00 | 0.00 | 61,451.00 |

GENERAL FUND
FACILITES & RESOURCES DEPARTMENT – 02



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--------------------------------|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| <u>01-43100-02</u> | PROPERTY TAX - PPT MGMT DEPT | 735,946.00 | 735,946.00 | 0.00 | 0.00 | -735,946.00 | 100.00 % |
| <u>01-43110-02</u> | SB2557 TAX - PPT MGMT DEPT | -4,233.00 | -4,233.00 | 0.00 | 0.00 | 4,233.00 | 0.00 % |
| <u>01-43900-02</u> | MISC. REVENUE - PPT MGMT DEPT | 600.00 | 600.00 | 0.00 | 0.00 | -600.00 | 100.00 % |
| <u>01-45000-02</u> | VET'S HALL RENT - PPT MGMT DEP | 26,000.00 | 26,000.00 | 0.00 | 0.00 | -26,000.00 | 100.00 % |
| <u>01-45250-02</u> | VH RENTS-PRIVET - FAC & RESRC D | 500.00 | 500.00 | 0.00 | 0.00 | -500.00 | 100.00 % |
| <u>01-45600-02</u> | RENT-BANNERS - FAC & RESRC DPT | 200.00 | 200.00 | 0.00 | 0.00 | -200.00 | 100.00 % |
| <u>01-45700-02</u> | RENT-RANCH - FAC & RESRC DPT | 200.00 | 200.00 | 0.00 | 0.00 | -200.00 | 100.00 % |
| <u>01-45900-02</u> | VH CLEAN FEE - FAC & RESRC DPT | 200.00 | 200.00 | 0.00 | 0.00 | -200.00 | 100.00 % |
| | Revenue Total: | 759,413.00 | 759,413.00 | 0.00 | 0.00 | -759,413.00 | 100.00 % |
| Expense | | | | | | | |
| <u>01-50000-02</u> | SALARY & WAGES - PPT MGMT DEP | 240,210.00 | 240,210.00 | 0.00 | 0.00 | 240,210.00 | 100.00 % |
| <u>01-50100-02</u> | OVERTIME - PPT MGMT DEPT | 7,500.00 | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 100.00 % |
| <u>01-51010-02</u> | UNIFORM ALLOWNC - PPT MGMT | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 100.00 % |
| <u>01-51020-02</u> | MED-PRINCIPAL - PPT MGMT DEPT | 3,800.00 | 3,800.00 | 0.00 | 0.00 | 3,800.00 | 100.00 % |
| <u>01-51030-02</u> | MED-PERS-CARE - PPT MGMT DEPT | 38,983.00 | 38,983.00 | 0.00 | 0.00 | 38,983.00 | 100.00 % |
| <u>01-51050-02</u> | LIFE INSURANCE - FAC & RESRC DPT | 432.00 | 432.00 | 0.00 | 0.00 | 432.00 | 100.00 % |
| <u>01-51060-02</u> | FICA - PPT MGMT DEPT | 14,738.00 | 14,738.00 | 0.00 | 0.00 | 14,738.00 | 100.00 % |
| <u>01-51070-02</u> | MEDICARE - PPT MGMT DEPT | 3,025.00 | 3,025.00 | 0.00 | 0.00 | 3,025.00 | 100.00 % |
| <u>01-51080-02</u> | WORKERS COMP - PPT MGMT DEP | 12,654.00 | 12,654.00 | 0.00 | 0.00 | 12,654.00 | 100.00 % |
| <u>01-51090-02</u> | RETIREMENT-PERS - PPT MGMT DE | 70,639.00 | 70,639.00 | 0.00 | 0.00 | 70,639.00 | 100.00 % |
| <u>01-51200-02</u> | OTHER EMP BENE - PPT MGMT DEP | 3,200.00 | 3,200.00 | 0.00 | 0.00 | 3,200.00 | 100.00 % |
| <u>01-51210-02</u> | RETIREEES HEALTH - PPT MGMT DEP | 23,834.00 | 23,834.00 | 0.00 | 0.00 | 23,834.00 | 100.00 % |
| <u>01-51220-02</u> | MEDICAL REIMBRS - PPT MGMT DE | 5,200.00 | 5,200.00 | 0.00 | 0.00 | 5,200.00 | 100.00 % |
| <u>01-6033B-02</u> | M&R BUILDINGS - PPT MGMT DEPT | 11,312.00 | 11,312.00 | 0.00 | 0.00 | 11,312.00 | 100.00 % |
| <u>01-6033E-02</u> | M&R ENCAMPMENTS - FAC & RESR | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 30,000.00 | 100.00 % |
| <u>01-6033G-02</u> | M&R GROUNDS - PPT MGMT DEPT | 23,073.00 | 23,073.00 | 0.00 | 0.00 | 23,073.00 | 100.00 % |
| <u>01-6033I-02</u> | M&R-STREETLIGHT - FAC & RESRC | 1,061.00 | 1,061.00 | 0.00 | 0.00 | 1,061.00 | 100.00 % |
| <u>01-6033R-02</u> | M&R-RANCH - FAC & RESRC DPT | 56,116.00 | 56,116.00 | 0.00 | 0.00 | 56,116.00 | 100.00 % |
| <u>01-6033V-02</u> | M&R-VET'S HALL - FAC & RESRC DP | 52,514.00 | 52,514.00 | 0.00 | 0.00 | 52,514.00 | 100.00 % |
| <u>01-60400-02</u> | M&R - EQUIPMENT - PPT MGMT D | 109.00 | 109.00 | 0.00 | 0.00 | 109.00 | 100.00 % |
| <u>01-6041L-02</u> | M&R-VEHICLES-L - PPT MGMT DEP | 1,797.00 | 1,797.00 | 0.00 | 0.00 | 1,797.00 | 100.00 % |
| <u>01-6041N-02</u> | M&R-VEHICLES-N - PPT MGMT DEP | 5,677.00 | 5,677.00 | 0.00 | 0.00 | 5,677.00 | 100.00 % |
| <u>01-60450-02</u> | COMP SUPP&PARTS - PPT MGMT D | 270.00 | 270.00 | 0.00 | 0.00 | 270.00 | 100.00 % |
| <u>01-60500-02</u> | OFFICE SUPPLIES - FAC & RESRC DP | 70.00 | 70.00 | 0.00 | 0.00 | 70.00 | 100.00 % |
| <u>01-60550-02</u> | GOVT FEES & LIC - PPT MGMT DEP | 197.00 | 197.00 | 0.00 | 0.00 | 197.00 | 100.00 % |
| <u>01-6060C-02</u> | UTILITIES CELL - PPT MGMT DEPT | 2,085.00 | 2,085.00 | 0.00 | 0.00 | 2,085.00 | 100.00 % |
| <u>01-6060E-02</u> | UTILITIES ELEC - PPT MGMT DEPT | 21,434.00 | 21,434.00 | 0.00 | 0.00 | 21,434.00 | 100.00 % |
| <u>01-6060G-02</u> | UTILITIES GAS - PPT MGMT DEPT | 1,292.00 | 1,292.00 | 0.00 | 0.00 | 1,292.00 | 100.00 % |
| <u>01-6060I-02</u> | UTILITS INTRNET - PPT MGMT DEPT | 5,709.00 | 5,709.00 | 0.00 | 0.00 | 5,709.00 | 100.00 % |
| <u>01-6060P-02</u> | UTILITIES PHONE - PPT MGMT DEP | 762.00 | 762.00 | 0.00 | 0.00 | 762.00 | 100.00 % |
| <u>01-6060S-02</u> | UTILITIES SEWER - PPT MGMT DEP | 3,980.00 | 3,980.00 | 0.00 | 0.00 | 3,980.00 | 100.00 % |
| <u>01-6060W-02</u> | UTILITIES WATER - PPT MGMT DEP | 8,586.00 | 8,586.00 | 0.00 | 0.00 | 8,586.00 | 100.00 % |
| <u>01-60700-02</u> | EQUIP RENTAL - PPT MGMT DEPT | 415.00 | 415.00 | 0.00 | 0.00 | 415.00 | 100.00 % |
| <u>01-6080M-02</u> | PRO SVC- MISC - PPT MGMT DEPT | 14,125.00 | 14,125.00 | 0.00 | 0.00 | 14,125.00 | 100.00 % |
| <u>01-6080T-02</u> | PROF SERV-TEMP - FAC & RESRC DP | 8,240.00 | 8,240.00 | 0.00 | 0.00 | 8,240.00 | 100.00 % |
| <u>01-60900-02</u> | DEPT OP SUPPLY - PPT MGMT DEPT | 13,843.00 | 13,843.00 | 0.00 | 0.00 | 13,843.00 | 100.00 % |
| <u>01-60930-02</u> | SMALL TOOLS/EQP - PPT MGMT DE | 4,371.00 | 4,371.00 | 0.00 | 0.00 | 4,371.00 | 100.00 % |
| <u>01-60940-02</u> | CLOTH/UNIFORM - PPT MGMT DEP | 2,357.00 | 2,357.00 | 0.00 | 0.00 | 2,357.00 | 100.00 % |
| <u>01-60960-02</u> | FUEL - FAC & RESRC DPT | 17,971.00 | 17,971.00 | 0.00 | 0.00 | 17,971.00 | 100.00 % |
| <u>01-6180H-02</u> | INTEREST TRUCK - FAC & RESRC DP | 1,467.00 | 1,467.00 | 0.00 | 0.00 | 1,467.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <u>01-61801-02</u> PRINCIPAL/P-UP | 9,764.00 | 9,764.00 | 0.00 | 0.00 | 9,764.00 | 100.00 % |
| <u>01-62000-02</u> ALLOC OVERHEAD - PPT MGMT DE | 155,758.00 | 155,758.00 | 0.00 | 0.00 | 155,758.00 | 100.00 % |
| Expense Total: | 879,770.00 | 879,770.00 | 0.00 | 0.00 | 879,770.00 | 100.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | -120,357.00 | -120,357.00 | 0.00 | 0.00 | 120,357.00 | 100.00 % |
| Report Surplus (Deficit): | -120,357.00 | -120,357.00 | 0.00 | 0.00 | 120,357.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | |
| Revenue | 759,413.00 | 759,413.00 | 0.00 | 0.00 | -759,413.00 | 100.00 % |
| Expense | 879,770.00 | 879,770.00 | 0.00 | 0.00 | 879,770.00 | 100.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | -120,357.00 | -120,357.00 | 0.00 | 0.00 | 120,357.00 | 100.00 % |
| Report Surplus (Deficit): | -120,357.00 | -120,357.00 | 0.00 | 0.00 | 120,357.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 01 - GENERAL FUND | -120,357.00 | -120,357.00 | 0.00 | 0.00 | 120,357.00 |
| Report Surplus (Deficit): | -120,357.00 | -120,357.00 | 0.00 | 0.00 | 120,357.00 |

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023



Cambria Community Services District , CA

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--------------------------------|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| <u>01-43100-16</u> | PROPERTY TAX - PROS DEPT | 53,317.00 | 53,317.00 | 0.00 | 0.00 | -53,317.00 | 100.00 % |
| <u>01-43110-16</u> | SB2557 TAX - PROS DEPT | -400.00 | -400.00 | 0.00 | 0.00 | 400.00 | 0.00 % |
| | Revenue Total: | 52,917.00 | 52,917.00 | 0.00 | 0.00 | -52,917.00 | 100.00 % |
| Expense | | | | | | | |
| <u>01-60800-16</u> | PRO SVS-PROS DEPT | 18,793.00 | 18,793.00 | 0.00 | 0.00 | 18,793.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | PROF SVC - GRANT WRITER | 0.00 | 0.00 | 3,000.00 | | | |
| | PROF SVC - UPDATE 2009 COMMUNITY PARK PLAN | 0.00 | 0.00 | 15,793.00 | | | |
| <u>01-61700-16</u> | CAP ASSET EXP - PROS DEPT | 59,333.00 | 59,333.00 | 0.00 | 0.00 | 59,333.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | CAP ASSETS - SKATE PARK YR 2 OF 3 RESERVE FUNDING | 0.00 | 0.00 | 59,333.00 | | | |
| <u>01-62000-16</u> | ALLOC OVERHEAD - PROS DEPT | 34,124.00 | 34,124.00 | 0.00 | 0.00 | 34,124.00 | 100.00 % |
| | Expense Total: | 112,250.00 | 112,250.00 | 0.00 | 0.00 | 112,250.00 | 100.00 % |
| | Fund: 01 - GENERAL FUND Surplus (Deficit): | -59,333.00 | -59,333.00 | 0.00 | 0.00 | 59,333.00 | 100.00 % |
| | Report Surplus (Deficit): | -59,333.00 | -59,333.00 | 0.00 | 0.00 | 59,333.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | |
| Revenue | 52,917.00 | 52,917.00 | 0.00 | 0.00 | -52,917.00 | 100.00 % |
| Expense | 112,250.00 | 112,250.00 | 0.00 | 0.00 | 112,250.00 | 100.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | -59,333.00 | -59,333.00 | 0.00 | 0.00 | 59,333.00 | 100.00 % |
| Report Surplus (Deficit): | -59,333.00 | -59,333.00 | 0.00 | 0.00 | 59,333.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 01 - GENERAL FUND | -59,333.00 | -59,333.00 | 0.00 | 0.00 | 59,333.00 |
| Report Surplus (Deficit): | -59,333.00 | -59,333.00 | 0.00 | 0.00 | 59,333.00 |

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023



Cambria Community Services District, CA

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--------------------------------|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| 01-40010-09 | FRANCHISE FEES - ADMIN DEPT | 118,000.00 | 118,000.00 | 0.00 | 0.00 | -118,000.00 | 100.00 % |
| 01-40130-09 | VAC RENTAL REG - ADMIN DEPT | 600.00 | 600.00 | 0.00 | 0.00 | -600.00 | 100.00 % |
| 01-42000-09 | INTEREST INCOME - ADMIN DEPT | 6,000.00 | 6,000.00 | 0.00 | 0.00 | -6,000.00 | 100.00 % |
| 01-43120-09 | SB1090-PROPTAX - ADMIN DEPT | 15,366.00 | 15,366.00 | 0.00 | 0.00 | -15,366.00 | 100.00 % |
| 01-43850-09 | RADIO VAULT RNT - ADMIN DEPT | 2,400.00 | 2,400.00 | 0.00 | 0.00 | -2,400.00 | 100.00 % |
| 01-43900-09 | MISC. REVENUE - ADMIN DEPT | 1,545.00 | 1,545.00 | 0.00 | 0.00 | -1,545.00 | 100.00 % |
| | Revenue Total: | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 | 100.00 % |
| Expense | | | | | | | |
| 01-50000-09 | SALARY & WAGES - ADMIN DEPT | 909,537.00 | 909,537.00 | 0.00 | 0.00 | 909,537.00 | 100.00 % |
| 01-50100-09 | OVERTIME - ADMIN DEPT | 15,000.00 | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 100.00 % |
| 01-51020-09 | MED-PRINCIPAL - ADMIN DEPT | 15,359.00 | 15,359.00 | 0.00 | 0.00 | 15,359.00 | 100.00 % |
| 01-51030-09 | MED-PERS-CARE - ADMIN DEPT | 109,733.00 | 109,733.00 | 0.00 | 0.00 | 109,733.00 | 100.00 % |
| 01-51050-09 | LIFE INSURANCE - ADMIN DEPT | 1,238.00 | 1,238.00 | 0.00 | 0.00 | 1,238.00 | 100.00 % |
| 01-51060-09 | FICA - ADMIN DEPT | 60,892.00 | 60,892.00 | 0.00 | 0.00 | 60,892.00 | 100.00 % |
| 01-51070-09 | MEDICARE - ADMIN DEPT | 11,596.00 | 11,596.00 | 0.00 | 0.00 | 11,596.00 | 100.00 % |
| 01-51080-09 | WORKERS COMP - ADMIN DEPT | 5,295.00 | 5,295.00 | 0.00 | 0.00 | 5,295.00 | 100.00 % |
| 01-51090-09 | RETIREMENT-PERS - ADMIN DEPT | 246,068.00 | 246,068.00 | 0.00 | 0.00 | 246,068.00 | 100.00 % |
| 01-51200-09 | OTHER EMP BENE - ADMIN DEPT | 41,780.00 | 41,780.00 | 0.00 | 0.00 | 41,780.00 | 100.00 % |
| 01-51210-09 | RETIRES HEALTH - ADMIN DEPT | 93,032.00 | 93,032.00 | 0.00 | 0.00 | 93,032.00 | 100.00 % |
| 01-51220-09 | MEDICAL REIMBRS - ADMIN DEPT | 14,300.00 | 14,300.00 | 0.00 | 0.00 | 14,300.00 | 100.00 % |
| 01-60100-09 | ADS-LEGAL/OTHER - ADMIN DEPT | 250.00 | 250.00 | 0.00 | 0.00 | 250.00 | 100.00 % |
| 01-60110-09 | PUBLIC INFO GNL - ADMIN DEPT | 3,442.00 | 3,442.00 | 0.00 | 0.00 | 3,442.00 | 100.00 % |
| 01-6011W-09 | PUB INF-WEBSITE - ADMIN DEPT | 3,214.00 | 3,214.00 | 0.00 | 0.00 | 3,214.00 | 100.00 % |
| 01-60140-09 | PUBLIC EVENTS - ADMIN DEPT | 305.00 | 305.00 | 0.00 | 0.00 | 305.00 | 100.00 % |
| 01-60300-09 | INSURANCE - ADMIN DEPT | 272,645.00 | 272,645.00 | 0.00 | 0.00 | 272,645.00 | 100.00 % |
| 01-6033B-09 | M&R BUILDINGS - ADMIN DEPT | 10,583.00 | 10,583.00 | 0.00 | 0.00 | 10,583.00 | 100.00 % |
| 01-6033G-09 | M&R GROUNDS - ADMIN DEPT | 2,611.00 | 2,611.00 | 0.00 | 0.00 | 2,611.00 | 100.00 % |
| 01-6041L-09 | M&R-VEHICLES-L - ADMIN DEPT | 1,825.00 | 1,825.00 | 0.00 | 0.00 | 1,825.00 | 100.00 % |
| 01-60440-09 | M&R-COMPS-SVCS - ADMIN DEPT | 106,341.00 | 106,341.00 | 0.00 | 0.00 | 106,341.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | M&R-COMP-SVCS | 0.00 | 0.00 | 102,878.00 | | | |
| | M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE | 0.00 | 0.00 | 963.00 | | | |
| | M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE | 0.00 | 0.00 | 2,500.00 | | | |
| 01-60450-09 | COMP SUPP&PARTS - ADMIN DEPT | 19,252.00 | 19,252.00 | 0.00 | 0.00 | 19,252.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | COMP SUPP&PARTS | 0.00 | 0.00 | 8,106.00 | | | |
| | COMP SUPP&PARTS - INCREASE ANNUAL AMOUNT | 0.00 | 0.00 | 1,146.00 | | | |
| | COMP SUPP&PARTS - LAPTOP FOR GM & FINANCE STAFF | 0.00 | 0.00 | 10,000.00 | | | |
| 01-60480-09 | SECURITY & SAFTY - ADMIN DEPT | 835.00 | 835.00 | 0.00 | 0.00 | 835.00 | 100.00 % |
| 01-6048E-09 | SAFETY - MED - ADMIN DEPT | 41.00 | 41.00 | 0.00 | 0.00 | 41.00 | 100.00 % |
| 01-60500-09 | OFFICE SUPPLIES - ADMIN DEPT | 4,608.00 | 4,608.00 | 0.00 | 0.00 | 4,608.00 | 100.00 % |
| 01-60510-09 | POSTAGE & SHIP - ADMIN DEPT | 2,445.00 | 2,445.00 | 0.00 | 0.00 | 2,445.00 | 100.00 % |
| 01-60520-09 | BANK CHARGES - ADMIN DEPT | 5,056.00 | 5,056.00 | 0.00 | 0.00 | 5,056.00 | 100.00 % |
| 01-60530-09 | PRINTING/FORMS - ADMIN DEPT | 2,501.00 | 2,501.00 | 0.00 | 0.00 | 2,501.00 | 100.00 % |
| 01-60540-09 | MBRSH DUES,PUBS - ADMIN DEPT | 10,917.00 | 10,917.00 | 0.00 | 0.00 | 10,917.00 | 100.00 % |
| 01-60550-09 | GOVT FEES & LIC - ADMIN DEPT | 59,796.00 | 59,796.00 | 0.00 | 0.00 | 59,796.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| GOVERNMENT FEES & LICENSES | | 0.00 | 0.00 | 25,370.00 | | | |
| GOVERNMENT FEES & LICENSES - ELECTION FEES | | 0.00 | 0.00 | 11,000.00 | | | |
| GOVERNMENT FEES & LICENSES - LAFCO | | 0.00 | 0.00 | 23,426.00 | | | |
| <u>01-6060C-09</u> | UTILITIES CELL - ADMIN DEPT | 3,796.00 | 3,796.00 | 0.00 | 0.00 | 3,796.00 | 100.00 % |
| <u>01-6060E-09</u> | UTILITIES ELEC - ADMIN DEPT | 7,825.00 | 7,825.00 | 0.00 | 0.00 | 7,825.00 | 100.00 % |
| <u>01-6060G-09</u> | UTILITIES GAS - ADMIN DEPT | 194.00 | 194.00 | 0.00 | 0.00 | 194.00 | 100.00 % |
| <u>01-6060I-09</u> | UTILITS INTRNET - ADMIN DEPT | 13,179.00 | 13,179.00 | 0.00 | 0.00 | 13,179.00 | 100.00 % |
| <u>01-6060P-09</u> | UTILITIES PHONE - ADMIN DEPT | 9,385.00 | 9,385.00 | 0.00 | 0.00 | 9,385.00 | 100.00 % |
| <u>01-6060S-09</u> | UTILITIES SEWER - ADMIN DEPT | 623.00 | 623.00 | 0.00 | 0.00 | 623.00 | 100.00 % |
| <u>01-6060W-09</u> | UTILITIES WATER - ADMIN DEPT | 391.00 | 391.00 | 0.00 | 0.00 | 391.00 | 100.00 % |
| <u>01-60700-09</u> | EQUIP RENTAL - ADMIN DEPT | 564.00 | 564.00 | 0.00 | 0.00 | 564.00 | 100.00 % |
| <u>01-60750-09</u> | RENT OFFICE - ADMIN DEPT | 32,502.00 | 32,502.00 | 0.00 | 0.00 | 32,502.00 | 100.00 % |
| <u>01-6080A-09</u> | PRO SVC- AUDIT - ADMIN DEPT | 22,712.00 | 22,712.00 | 0.00 | 0.00 | 22,712.00 | 100.00 % |
| <u>01-6080K-09</u> | PRO SVC-COUNSEL - ADMIN DEPT | 214,351.00 | 214,351.00 | 0.00 | 0.00 | 214,351.00 | 100.00 % |
| <u>01-6080L-09</u> | PRO SVC- LEGAL - ADMIN DEPT | 73,958.00 | 73,958.00 | 0.00 | 0.00 | 73,958.00 | 100.00 % |
| <u>01-6080M-09</u> | PRO SVC- MISC - ADMIN DEPT | 46,058.00 | 46,058.00 | 0.00 | 0.00 | 46,058.00 | 100.00 % |
| <u>01-6080T-09</u> | PROF SERV-TEMP - ADMIN DEPT | 31,827.00 | 31,827.00 | 0.00 | 0.00 | 31,827.00 | 100.00 % |
| <u>01-60860-09</u> | OUTSIDE SERVICs - ADMIN DEPT | 46,560.00 | 46,560.00 | 0.00 | 0.00 | 46,560.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| OUTSIDE SERVICES | | 0.00 | 0.00 | 23,879.00 | | | |
| OUTSIDE SERVICES - INCREASE FOR HYBRID VIDEO SERVI | | 0.00 | 0.00 | 22,681.00 | | | |
| <u>01-60900-09</u> | DEPT OP SUPPLY - ADMIN DEPT | 2,236.00 | 2,236.00 | 0.00 | 0.00 | 2,236.00 | 100.00 % |
| <u>01-60940-09</u> | CLOTH/UNIFORM - ADMIN DEPT | 521.00 | 521.00 | 0.00 | 0.00 | 521.00 | 100.00 % |
| <u>01-60950-09</u> | OFFICE FURN/EQP - ADMIN DEPT | 8,863.00 | 8,863.00 | 0.00 | 0.00 | 8,863.00 | 100.00 % |
| <u>01-60960-09</u> | FUEL - ADMIN DEPT | 108.00 | 108.00 | 0.00 | 0.00 | 108.00 | 100.00 % |
| <u>01-61150-09</u> | MEETING EXPENSE - ADMIN DEPT | 4,932.00 | 4,932.00 | 0.00 | 0.00 | 4,932.00 | 100.00 % |
| <u>01-6120D-09</u> | TVL,TRN,SEM-DIR - ADMIN DEPT | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| TVL,TRN,SEM-DIR | | 0.00 | 0.00 | 2,459.00 | | | |
| TVL,TRN,SEM-DIR - INCREASE ANNUAL AMOUNT FOR NEW D | | 0.00 | 0.00 | 7,541.00 | | | |
| <u>01-6120E-09</u> | TVL,TRN,SEM-EMP - ADMIN DEPT | 15,281.00 | 15,281.00 | 0.00 | 0.00 | 15,281.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| TVL,TRN,SEM-EMP | | 0.00 | 0.00 | 10,281.00 | | | |
| TVL,TRN,SEM-EMP - TYLER INCODE TRAINING FOR FINAN | | 0.00 | 0.00 | 5,000.00 | | | |
| <u>01-6120G-09</u> | TRAINING-LCW - ADMIN DEPT | 5,500.00 | 5,500.00 | 0.00 | 0.00 | 5,500.00 | 100.00 % |
| <u>01-61240-09</u> | EMPLOYEE RECOG - ADMIN DEPT | 150.00 | 150.00 | 0.00 | 0.00 | 150.00 | 100.00 % |
| <u>01-61250-09</u> | EMPLOY RECRUIT - ADMIN DEPT | 2,127.00 | 2,127.00 | 0.00 | 0.00 | 2,127.00 | 100.00 % |
| <u>01-62000-09</u> | ALLOC OVERHEAD - ADMIN DEPT | -2,584,140.00 | -2,584,140.00 | 0.00 | 0.00 | -2,584,140.00 | 100.00 % |
| Expense Total: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 | 100.00 % |
| Report Surplus (Deficit): | | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | |
| Revenue | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 | 100.00 % |
| Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 | 100.00 % |
| Report Surplus (Deficit): | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 01 - GENERAL FUND | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 |
| Report Surplus (Deficit): | 143,911.00 | 143,911.00 | 0.00 | 0.00 | -143,911.00 |

ENTERPRISE FUND SUMMARY

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



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 11 - WATER FUND | | | | | | |
| Revenue | 4,136,250.00 | 4,136,250.00 | 0.00 | 0.00 | -4,136,250.00 | 100.00 % |
| Expense | 3,516,990.00 | 3,516,990.00 | 0.00 | 0.00 | 3,516,990.00 | 100.00 % |
| Fund: 11 - WATER FUND Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 | 100.00 % |
| Fund: 12 - WASTEWATER FUND | | | | | | |
| Revenue | 3,644,900.00 | 3,644,900.00 | 0.00 | 0.00 | -3,644,900.00 | 100.00 % |
| Expense | 3,539,409.00 | 3,539,409.00 | 0.00 | 0.00 | 3,539,409.00 | 100.00 % |
| Fund: 12 - WASTEWATER FUND Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |
| Fund: 39 - WRF OPERATIONS | | | | | | |
| Revenue | 1,327,180.00 | 1,327,180.00 | 0.00 | 0.00 | -1,327,180.00 | 100.00 % |
| Expense | 1,257,408.00 | 1,257,408.00 | 0.00 | 0.00 | 1,257,408.00 | 100.00 % |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 | 100.00 % |
| Fund: 40 - WRF CAPITAL | | | | | | |
| Expense | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Fund: 40 - WRF CAPITAL Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Report Surplus (Deficit): | 744,523.00 | 744,523.00 | 0.00 | 0.00 | -744,523.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|----------------------------------|---------------------------------|----------------------------|----------------------------|---|
| 11 - WATER FUND | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 |
| 12 - WASTEWATER FUND | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 |
| 39 - WRF OPERATIONS | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 |
| 40 - WRF CAPITAL | -50,000.00 | -50,000.00 | 0.00 | 0.00 | 50,000.00 |
| Report Surplus (Deficit): | 744,523.00 | 744,523.00 | 0.00 | 0.00 | -744,523.00 |



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 11 - WATER FUND | | | | | | |
| Revenue | 4,136,250.00 | 4,136,250.00 | 0.00 | 0.00 | -4,136,250.00 | 100.00 % |
| Expense | 3,516,990.00 | 3,516,990.00 | 0.00 | 0.00 | 3,516,990.00 | 100.00 % |
| Fund: 11 - WATER FUND Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 | 100.00 % |
| Fund: 39 - WRF OPERATIONS | | | | | | |
| Revenue | 1,327,180.00 | 1,327,180.00 | 0.00 | 0.00 | -1,327,180.00 | 100.00 % |
| Expense | 1,257,408.00 | 1,257,408.00 | 0.00 | 0.00 | 1,257,408.00 | 100.00 % |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 | 100.00 % |
| Fund: 40 - WRF CAPITAL | | | | | | |
| Expense | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Fund: 40 - WRF CAPITAL Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Report Surplus (Deficit): | 639,032.00 | 639,032.00 | 0.00 | 0.00 | -639,032.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|----------------------------------|---------------------------------|----------------------------|----------------------------|---|
| 11 - WATER FUND | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 |
| 39 - WRF OPERATIONS | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 |
| 40 - WRF CAPITAL | -50,000.00 | -50,000.00 | 0.00 | 0.00 | 50,000.00 |
| Report Surplus (Deficit): | 639,032.00 | 639,032.00 | 0.00 | 0.00 | -639,032.00 |

Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023



Cambria Community Services District , CA

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 12 - WASTEWATER FUND | | | | | | |
| Revenue | 3,644,900.00 | 3,644,900.00 | 0.00 | 0.00 | -3,644,900.00 | 100.00 % |
| Expense | 3,539,409.00 | 3,539,409.00 | 0.00 | 0.00 | 3,539,409.00 | 100.00 % |
| Fund: 12 - WASTEWATER FUND Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |
| Report Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 12 - WASTEWATER FUND | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 |
| Report Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 |

WATER FUND
WATER DEPARTMENT – 11



Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|------------------------------|-------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 11 - WATER FUND | | | | | | | |
| Revenue | | | | | | | |
| <u>11-40000-11</u> | SERVICE SALES - WATER DEPT | 3,392,000.00 | 3,392,000.00 | 0.00 | 0.00 | -3,392,000.00 | 100.00 % |
| <u>11-41000-11</u> | CONNECT REV-SFR - WATER DEPT | 10,000.00 | 10,000.00 | 0.00 | 0.00 | -10,000.00 | 100.00 % |
| <u>11-41010-10</u> | W/L ANNUAL FEE - RESOURCE CNS | 62,000.00 | 62,000.00 | 0.00 | 0.00 | -62,000.00 | 100.00 % |
| <u>11-41100-10</u> | REMODEL IMPACT - RESOURCE CNS | 30,000.00 | 30,000.00 | 0.00 | 0.00 | -30,000.00 | 100.00 % |
| <u>11-41240-10</u> | ASSIGNMENT FEES - RESOURCE CN | 4,150.00 | 4,150.00 | 0.00 | 0.00 | -4,150.00 | 100.00 % |
| <u>11-41280-11</u> | ADMIN FEES - WATER | 70,000.00 | 70,000.00 | 0.00 | 0.00 | -70,000.00 | 100.00 % |
| <u>11-42000-11</u> | INTEREST INCOME - WATER DEPT | 6,000.00 | 6,000.00 | 0.00 | 0.00 | -6,000.00 | 100.00 % |
| <u>11-43110-11</u> | SB2557 TAX - WATER DEPT | -8,500.00 | -8,500.00 | 0.00 | 0.00 | 8,500.00 | 0.00 % |
| <u>11-43600-11</u> | AVAILABILITY - WATER DEPT | 178,000.00 | 178,000.00 | 0.00 | 0.00 | -178,000.00 | 100.00 % |
| <u>11-43730-11</u> | INSPECTION FEE - WATER DEPT | 9,100.00 | 9,100.00 | 0.00 | 0.00 | -9,100.00 | 100.00 % |
| <u>11-43900-10</u> | MISC. REVENUE - RESOURCE CNSR | 7,500.00 | 7,500.00 | 0.00 | 0.00 | -7,500.00 | 100.00 % |
| <u>11-43900-11</u> | MISC. REVENUE - WATER DEPT | 1,000.00 | 1,000.00 | 0.00 | 0.00 | -1,000.00 | 100.00 % |
| <u>11-46200-11</u> | GRANT REVENUE-CAPITAL PROJ | 375,000.00 | 375,000.00 | 0.00 | 0.00 | -375,000.00 | 100.00 % |
| | Revenue Total: | 4,136,250.00 | 4,136,250.00 | 0.00 | 0.00 | -4,136,250.00 | 100.00 % |

| | | | | | | | |
|--------------------|--------------------------------|------------|------------|------|------|------------|----------|
| Expense | | | | | | | |
| <u>11-50000-11</u> | SALARY & WAGES - WATER DEPT | 586,321.00 | 586,321.00 | 0.00 | 0.00 | 586,321.00 | 100.00 % |
| <u>11-50100-11</u> | OVERTIME - WATER DEPT | 35,000.00 | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 100.00 % |
| <u>11-50200-11</u> | STANDBY TIME - WATER DEPT | 18,250.00 | 18,250.00 | 0.00 | 0.00 | 18,250.00 | 100.00 % |
| <u>11-51010-11</u> | UNIFORM ALLOWNCE - WATER DEPT | 2,400.00 | 2,400.00 | 0.00 | 0.00 | 2,400.00 | 100.00 % |
| <u>11-51020-11</u> | MED-PRINCIPAL - WATER DEPT | 7,668.00 | 7,668.00 | 0.00 | 0.00 | 7,668.00 | 100.00 % |
| <u>11-51030-11</u> | MED-PERS-CARE - WATER DEPT | 78,752.00 | 78,752.00 | 0.00 | 0.00 | 78,752.00 | 100.00 % |
| <u>11-51050-11</u> | LIFE INSURANCE - WATER DEPT | 982.00 | 982.00 | 0.00 | 0.00 | 982.00 | 100.00 % |
| <u>11-51060-11</u> | FICA - WATER DEPT | 37,129.00 | 37,129.00 | 0.00 | 0.00 | 37,129.00 | 100.00 % |
| <u>11-51070-11</u> | MEDICARE - WATER DEPT | 7,769.00 | 7,769.00 | 0.00 | 0.00 | 7,769.00 | 100.00 % |
| <u>11-51080-11</u> | WORKERS COMP - WATER DEPT | 27,423.00 | 27,423.00 | 0.00 | 0.00 | 27,423.00 | 100.00 % |
| <u>11-51090-11</u> | RETIREMENT-PERS - WATER DEPT | 157,233.00 | 157,233.00 | 0.00 | 0.00 | 157,233.00 | 100.00 % |
| <u>11-51200-11</u> | OTHER EMP BENE - WATER DEPT | 5,450.00 | 5,450.00 | 0.00 | 0.00 | 5,450.00 | 100.00 % |
| <u>11-51210-11</u> | RETIRES HEALTH - WATER DEPT | 50,989.00 | 50,989.00 | 0.00 | 0.00 | 50,989.00 | 100.00 % |
| <u>11-51220-11</u> | MEDICAL REIMBRS - WATER DEPT | 14,066.00 | 14,066.00 | 0.00 | 0.00 | 14,066.00 | 100.00 % |
| <u>11-6011-10</u> | PUBLIC INFO GNL - RESOURCE CNS | 6,545.00 | 6,545.00 | 0.00 | 0.00 | 6,545.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount | | | | |
|--------------------------|------------------------------|----------|----------|------|------|----------|----------|
| PUBLIC INFO GNL | 0.00 | 0.00 | 1,545.00 | | | | |
| PUBLIC INFO GNL - MAILER | 0.00 | 0.00 | 5,000.00 | | | | |
| <u>11-6011-11</u> | PUBLIC INFO GNL - WATER DEPT | 310.00 | 310.00 | 0.00 | 0.00 | 310.00 | 100.00 % |
| <u>11-6031D-11</u> | M&R WTR DISTRBN - WATER DEPT | 7,379.00 | 7,379.00 | 0.00 | 0.00 | 7,379.00 | 100.00 % |
| <u>11-6031F-11</u> | M&R WTR-FIR HYD - WATER DEPT | 497.00 | 497.00 | 0.00 | 0.00 | 497.00 | 100.00 % |
| <u>11-6031G-11</u> | M&R WTR GENRTRS - WATER DEPT | 1,576.00 | 1,576.00 | 0.00 | 0.00 | 1,576.00 | 100.00 % |
| <u>11-6031L-11</u> | M&R WTR LEIMERT - WATER DEPT | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount | | | | |
|--|------------------------------|-----------|-----------|------|------|-----------|----------|
| M&R WTR LEIMERT | 0.00 | 0.00 | 848.00 | | | | |
| M&R WTR LEIMERT - REFURBISH "A" BOOSTER PUMP | 0.00 | 0.00 | 4,152.00 | | | | |
| <u>11-6031M-11</u> | M&R-WTR METERS - WATER DEPT | 6,745.00 | 6,745.00 | 0.00 | 0.00 | 6,745.00 | 100.00 % |
| <u>11-6031P-11</u> | M&R WTR PUMPS - WATER DEPT | 36.00 | 36.00 | 0.00 | 0.00 | 36.00 | 100.00 % |
| <u>11-6031Q-11</u> | SR3 WELL - WATER DEPT | 8,815.00 | 8,815.00 | 0.00 | 0.00 | 8,815.00 | 100.00 % |
| <u>11-6031R-11</u> | M&R WTR SR-4 - WATER DEPT | 4,821.00 | 4,821.00 | 0.00 | 0.00 | 4,821.00 | 100.00 % |
| <u>11-6031S-11</u> | M&R WTR STORAGE - WATER DEPT | 74,705.00 | 74,705.00 | 0.00 | 0.00 | 74,705.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| M&R WATER STORAGE TANKS | | 0.00 | 0.00 | 4,700.00 | | | |
| M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL | | 0.00 | 0.00 | 10,000.00 | | | |
| M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K | | 0.00 | 0.00 | 10,700.00 | | | |
| M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH | | 0.00 | 0.00 | 49,305.00 | | | |
| <u>11-6031T-11</u> | M&R WTR TREATMT - WATER DEPT | 337.00 | 337.00 | 0.00 | 0.00 | 337.00 | 100.00 % |
| <u>11-6031W-11</u> | M&R WTR WELLS - WATER DEPT | 10,792.00 | 10,792.00 | 0.00 | 0.00 | 10,792.00 | 100.00 % |
| <u>11-6031Y-11</u> | M&R WTR YARD - WATER DEPT | 12,797.00 | 12,797.00 | 0.00 | 0.00 | 12,797.00 | 100.00 % |
| <u>11-6033B-11</u> | M&R BUILDINGS - WATER DEPT | 22,789.00 | 22,789.00 | 0.00 | 0.00 | 22,789.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| M&R BUIDINGS | | 0.00 | 0.00 | 2,789.00 | | | |
| M&R BUIDINGS - REPLACE CHEMICAL SHEDS | | 0.00 | 0.00 | 20,000.00 | | | |
| <u>11-6033G-11</u> | M&R GROUNDS - WATER DEPT | 36,935.00 | 36,935.00 | 0.00 | 0.00 | 36,935.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| M&R GROUNDS | | 0.00 | 0.00 | 16,935.00 | | | |
| M&R GROUNDS - DRIVEWAY REPAIRS @WWTP (50% SHARE W/ | | 0.00 | 0.00 | 20,000.00 | | | |
| <u>11-6033Z-11</u> | M&R STORM DAMAGE JANUARY 20 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.00 % |
| <u>11-6035L-11</u> | M&R - LEAK REP - WATER DEPT | 7,813.00 | 7,813.00 | 0.00 | 0.00 | 7,813.00 | 100.00 % |
| <u>11-6035R-11</u> | M&R - ROAD REP - WATER DEPT | 72,100.00 | 72,100.00 | 0.00 | 0.00 | 72,100.00 | 100.00 % |
| <u>11-6035V-11</u> | VALVE RAISING - WATER DEPT | 5,150.00 | 5,150.00 | 0.00 | 0.00 | 5,150.00 | 100.00 % |
| <u>11-60360-11</u> | M&R-EMERGENCY - WATER DEPT | 10,927.00 | 10,927.00 | 0.00 | 0.00 | 10,927.00 | 100.00 % |
| <u>11-60370-11</u> | M&R SCADA - WATER DEPT | 39,861.00 | 39,861.00 | 0.00 | 0.00 | 39,861.00 | 100.00 % |
| <u>11-60400-11</u> | M&R - EQUIPMENT - WATER DEPT | 1,061.00 | 1,061.00 | 0.00 | 0.00 | 1,061.00 | 100.00 % |
| <u>11-6041L-11</u> | M&R-VEHICLES-L - WATER DEPT | 3,495.00 | 3,495.00 | 0.00 | 0.00 | 3,495.00 | 100.00 % |
| <u>11-6041N-11</u> | M&R-VEHICLES-N - WATER DEPT | 284.00 | 284.00 | 0.00 | 0.00 | 284.00 | 100.00 % |
| <u>11-60440-11</u> | M&R-COMPS-SVCS - WATER DEPT | 919.00 | 919.00 | 0.00 | 0.00 | 919.00 | 100.00 % |
| <u>11-60450-11</u> | COMP SUPP&PARTS - WATER DEPT | 8,572.00 | 8,572.00 | 0.00 | 0.00 | 8,572.00 | 100.00 % |
| <u>11-60480-11</u> | SECURTY & SAFTY - WATER DEPT | 1,800.00 | 1,800.00 | 0.00 | 0.00 | 1,800.00 | 100.00 % |
| <u>11-60500-11</u> | OFFICE SUPPLIES - WATER DEPT | 1,031.00 | 1,031.00 | 0.00 | 0.00 | 1,031.00 | 100.00 % |
| <u>11-60510-11</u> | POSTAGE & SHIP - WATER DEPT | 6,841.00 | 6,841.00 | 0.00 | 0.00 | 6,841.00 | 100.00 % |
| <u>11-60530-11</u> | PRINTING/FORMS - WATER DEPT | 4,421.00 | 4,421.00 | 0.00 | 0.00 | 4,421.00 | 100.00 % |
| <u>11-60540-11</u> | MBRSH DUES,PUBS - WATER DEPT | 5,417.00 | 5,417.00 | 0.00 | 0.00 | 5,417.00 | 100.00 % |
| <u>11-60550-11</u> | GOVT FEES & LIC - WATER DEPT | 34,584.00 | 34,584.00 | 0.00 | 0.00 | 34,584.00 | 100.00 % |
| <u>11-6060C-11</u> | UTILITIES CELL - WATER DEPT | 2,810.00 | 2,810.00 | 0.00 | 0.00 | 2,810.00 | 100.00 % |
| <u>11-6060E-11</u> | UTILITIES ELEC - WATER DEPT | 159,020.00 | 159,020.00 | 0.00 | 0.00 | 159,020.00 | 100.00 % |
| <u>11-6060I-11</u> | UTILITS INTRNET - WATER DEPT | 5,881.00 | 5,881.00 | 0.00 | 0.00 | 5,881.00 | 100.00 % |
| <u>11-6060P-11</u> | UTILITIES PHONE - WATER DEPT | 5,818.00 | 5,818.00 | 0.00 | 0.00 | 5,818.00 | 100.00 % |
| <u>11-6060S-11</u> | UTILITIES SEWER - WATER DEPT | 2,147.00 | 2,147.00 | 0.00 | 0.00 | 2,147.00 | 100.00 % |
| <u>11-60630-11</u> | M&R COMMUN EQP - WATER DEPT | 16,915.00 | 16,915.00 | 0.00 | 0.00 | 16,915.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| M&R COMMUNICATION EQUIPMENT | | 0.00 | 0.00 | 6,915.00 | | | |
| M&R COMMUNICATION EQUIPMENT - REPLACE ATT LINES WI | | 0.00 | 0.00 | 10,000.00 | | | |
| <u>11-60780-11</u> | LAND LEASE - WATER DEPT | 45,333.00 | 45,333.00 | 0.00 | 0.00 | 45,333.00 | 100.00 % |
| <u>11-6080E-11</u> | PRO SVC- ENGRNG - WATER DEPT | 80,201.00 | 80,201.00 | 0.00 | 0.00 | 80,201.00 | 100.00 % |
| <u>11-6080G-11</u> | PRO SVC- GIS DV - WATER DEPT | 6,874.00 | 6,874.00 | 0.00 | 0.00 | 6,874.00 | 100.00 % |
| <u>11-6080M-11</u> | PRO SVC- MISC - WATER DEPT | 103,229.00 | 103,229.00 | 0.00 | 0.00 | 103,229.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| PROF SVC - ENGINEERING SERVICES FOR OUTFALL | | 0.00 | 0.00 | 10,000.00 | | | |
| PROF SVC - GRANT WRITER | | 0.00 | 0.00 | 10,000.00 | | | |
| PROF SVC - MISC/OTHER | | 0.00 | 0.00 | 18,229.00 | | | |
| PROF SVC - UPDATE SS CREEK BASIN MGMT O&M MANUAL | | 0.00 | 0.00 | 10,000.00 | | | |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|-------------------------------|-------------------------|--------------------|--------------------|--|-----------------------|
| PROF SVC - WATER USE EFFICIENCY PLAN UPDATE | 0.00 | 0.00 | 25,000.00 | | | |
| PROF SVC - WATERSHED REPORT | 0.00 | 0.00 | 30,000.00 | | | |
| <u>11-6080T-11</u> | PROF SERV-TEMP - WATER DEPT | 5,150.00 | 5,150.00 | 0.00 | 0.00 | 5,150.00 100.00 % |
| <u>11-6080V-10</u> | VOL LOT MERGER - RESOURCE CNS | 3,808.00 | 3,808.00 | 0.00 | 0.00 | 3,808.00 100.00 % |
| <u>11-60890-11</u> | EMER MED SUPP - WATER DEPT | 98.00 | 98.00 | 0.00 | 0.00 | 98.00 100.00 % |
| <u>11-60900-11</u> | DEPT OP SUPPLY - WATER DEPT | 21,409.00 | 21,409.00 | 0.00 | 0.00 | 21,409.00 100.00 % |
| <u>11-60910-11</u> | LAB TESTS - WATER DEPT | 12,867.00 | 12,867.00 | 0.00 | 0.00 | 12,867.00 100.00 % |
| <u>11-6091B-11</u> | OPERATING SUP - WATER DEPT | 84.00 | 84.00 | 0.00 | 0.00 | 84.00 100.00 % |
| <u>11-6091C-11</u> | OP SUP-CHEMICAL - WATER DEPT | 9,854.00 | 9,854.00 | 0.00 | 0.00 | 9,854.00 100.00 % |
| <u>11-6091G-11</u> | CALIBRATION - WATER DEPT | 9,950.00 | 9,950.00 | 0.00 | 0.00 | 9,950.00 100.00 % |
| <u>11-60920-11</u> | LAB SUPPLIES - WATER DEPT | 2,810.00 | 2,810.00 | 0.00 | 0.00 | 2,810.00 100.00 % |
| <u>11-60930-11</u> | SMALL TOOLS/EQP - WATER DEPT | 2,594.00 | 2,594.00 | 0.00 | 0.00 | 2,594.00 100.00 % |
| <u>11-60940-11</u> | CLOTH/UNIFORM - WATER DEPT | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 100.00 % |
| Budget Detail | | | | | | |
| Description | Units | Price | Amount | | | |
| CLOTHING/UNIFORM | 0.00 | 0.00 | 607.00 | | | |
| CLOTHING/UNIFORM - INCREASE ANNUAL AMOUNT | 0.00 | 0.00 | 1,893.00 | | | |
| <u>11-60950-11</u> | OFFICE FURN/EQP - WATER DEPT | 1,061.00 | 1,061.00 | 0.00 | 0.00 | 1,061.00 100.00 % |
| <u>11-60960-11</u> | FUEL - WATER DEPT | 14,658.00 | 14,658.00 | 0.00 | 0.00 | 14,658.00 100.00 % |
| <u>11-61150-11</u> | MEETING EXPENSE - WATER DEPT | 132.00 | 132.00 | 0.00 | 0.00 | 132.00 100.00 % |
| <u>11-6120E-11</u> | TVL,TRN,SEM-EMP - WATER DEPT | 8,240.00 | 8,240.00 | 0.00 | 0.00 | 8,240.00 100.00 % |
| <u>11-61250-11</u> | EMPLOY RECRUIT - WATER DEPT | 143.00 | 143.00 | 0.00 | 0.00 | 143.00 100.00 % |
| <u>11-61700-11</u> | CAP ASSET EXP - WATER DEPT | 242,000.00 | 242,000.00 | 0.00 | 0.00 | 242,000.00 100.00 % |
| Budget Detail | | | | | | |
| Description | Units | Price | Amount | | | |
| DESIGN & PERMIT SSWF TRAN MAIN @ ST PARK WETLANDS | 0.00 | 0.00 | 100,000.00 | | | |
| PINEY WAY EROSION CONTROL | 0.00 | 0.00 | 30,000.00 | | | |
| REMOTE MONITORING EQUIPMENT SS CREEK WELLS | 0.00 | 0.00 | 15,000.00 | | | |
| WATER METER REPLACEMENT/UPGRADE | 0.00 | 0.00 | 97,000.00 | | | |
| <u>11-6180H-11</u> | INTEREST TRUCK - WATER DEPT | 1,353.00 | 1,353.00 | 0.00 | 0.00 | 1,353.00 100.00 % |
| <u>11-6180J-11</u> | PRINCIPAL/P-UP - WATER DEPT | 15,584.00 | 15,584.00 | 0.00 | 0.00 | 15,584.00 100.00 % |
| <u>11-62000-11</u> | ALLOC OVERHEAD - WATER DEPT | 1,243,180.00 | 1,243,180.00 | 0.00 | 0.00 | 1,243,180.00 100.00 % |
| Budget Detail | | | | | | |
| Description | Units | Price | Amount | | | |
| ADMINISTRATIVE COST ALLOCATION - WRF FUND | 0.00 | 0.00 | 363,998.00 | | | |
| ADMINISTRATIVE COST ALLOCATION - WRF-C FUND | 0.00 | 0.00 | 121,333.00 | | | |
| ADMINISTRATIVE COST ALLOCATION - WATER DEPARTMENT | 0.00 | 0.00 | 757,849.00 | | | |
| <u>11-66110-10</u> | REBATE PROGRAM - RESOURCE CN | 32,500.00 | 32,500.00 | 0.00 | 0.00 | 32,500.00 100.00 % |
| Budget Detail | | | | | | |
| Description | Units | Price | Amount | | | |
| REBATE PROGRAM - CISTERNS, TOILETS AND WASHERS | 0.00 | 0.00 | 12,500.00 | | | |
| REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PRGRAM | 0.00 | 0.00 | 10,000.00 | | | |
| REBATE PROGRAM - REPLENISH GIVEAWAYS | 0.00 | 0.00 | 10,000.00 | | | |
| Expense Total: | 3,516,990.00 | 3,516,990.00 | 0.00 | 0.00 | 3,516,990.00 | 100.00 % |
| Fund: 11 - WATER FUND Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 | 100.00 % |
| Report Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 11 - WATER FUND | | | | | | |
| Revenue | 4,136,250.00 | 4,136,250.00 | 0.00 | 0.00 | -4,136,250.00 | 100.00 % |
| Expense | 3,516,990.00 | 3,516,990.00 | 0.00 | 0.00 | 3,516,990.00 | 100.00 % |
| Fund: 11 - WATER FUND Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 | 100.00 % |
| Report Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 11 - WATER FUND | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 |
| Report Surplus (Deficit): | 619,260.00 | 619,260.00 | 0.00 | 0.00 | -619,260.00 |

WATER FUND
WRF OPERATIONS – 39
WRF CAPITAL - 40



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|----------------------------------|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 39 - WRF OPERATIONS | | | | | | | |
| Revenue | | | | | | | |
| <u>39-40430-25</u> | EWS BASE COM LD - WTR.SUSTAIN. | 1,321,000.00 | 1,321,000.00 | 0.00 | 0.00 | -1,321,000.00 | 100.00 % |
| <u>39-42000-25</u> | INTEREST INCOME - WTR.SUSTAIN. | 6,180.00 | 6,180.00 | 0.00 | 0.00 | -6,180.00 | 100.00 % |
| | Revenue Total: | 1,327,180.00 | 1,327,180.00 | 0.00 | 0.00 | -1,327,180.00 | 100.00 % |
| Expense | | | | | | | |
| <u>39-50000-25</u> | SALARY & WAGES - WTR.SUSTAIN.O | 134,638.00 | 134,638.00 | 0.00 | 0.00 | 134,638.00 | 100.00 % |
| <u>39-50100-25</u> | OVERTIME - WTR.SUSTAIN.OP. | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| <u>39-51020-25</u> | DENTAL INSUR - WTR.SUSTAIN.OP. | 1,369.00 | 1,369.00 | 0.00 | 0.00 | 1,369.00 | 100.00 % |
| <u>39-51030-25</u> | MED-PERS-CARE - WTR.SUSTAIN.OP | 16,755.00 | 16,755.00 | 0.00 | 0.00 | 16,755.00 | 100.00 % |
| <u>39-51050-25</u> | LIFE INSURANCE - WTR.SUSTAIN.OP | 171.00 | 171.00 | 0.00 | 0.00 | 171.00 | 100.00 % |
| <u>39-51060-25</u> | FICA - WTR.SUSTAIN.OP. | 8,364.00 | 8,364.00 | 0.00 | 0.00 | 8,364.00 | 100.00 % |
| <u>39-51070-25</u> | MEDICARE - WTR.SUSTAIN.OP. | 1,656.00 | 1,656.00 | 0.00 | 0.00 | 1,656.00 | 100.00 % |
| <u>39-51080-25</u> | WORKERS COMP - WTR.SUSTAIN.O | 1,952.00 | 1,952.00 | 0.00 | 0.00 | 1,952.00 | 100.00 % |
| <u>39-51090-25</u> | RETIREMENT-PERS - WTR.SUSTAIN. | 35,314.00 | 35,314.00 | 0.00 | 0.00 | 35,314.00 | 100.00 % |
| <u>39-51200-25</u> | OTHER EMP BENE - WTR.SUSTAIN. | 2,335.00 | 2,335.00 | 0.00 | 0.00 | 2,335.00 | 100.00 % |
| <u>39-51220-25</u> | MEDICAL REIMBRS - WTR.SUSTAIN. | 1,586.00 | 1,586.00 | 0.00 | 0.00 | 1,586.00 | 100.00 % |
| <u>39-6033B-25</u> | M&R BUILDINGS - WTR.SUSTAIN.OP | 6,436.00 | 6,436.00 | 0.00 | 0.00 | 6,436.00 | 100.00 % |
| <u>39-6033G-25</u> | M&R GROUNDS - WTR.SUSTAIN.OP. | 4,425.00 | 4,425.00 | 0.00 | 0.00 | 4,425.00 | 100.00 % |
| <u>39-60360-25</u> | M&R-EMERGENCY - WTR.SUSTAIN. | 4,535.00 | 4,535.00 | 0.00 | 0.00 | 4,535.00 | 100.00 % |
| <u>39-6041L-25</u> | M&R-VEHICLES-L - WTR.SUSTAIN.O | 144.00 | 144.00 | 0.00 | 0.00 | 144.00 | 100.00 % |
| <u>39-60440-25</u> | M&R-COMPS-SVCS - WTR.SUSTAIN. | 1,145.00 | 1,145.00 | 0.00 | 0.00 | 1,145.00 | 100.00 % |
| <u>39-60550-25</u> | GOVT FEES & LIC - WTR.SUSTAIN.O | 33,589.00 | 33,589.00 | 0.00 | 0.00 | 33,589.00 | 100.00 % |
| <u>39-6060C-25</u> | UTILITIES CELL - WTR.SUSTAIN.OP. | 1,103.00 | 1,103.00 | 0.00 | 0.00 | 1,103.00 | 100.00 % |
| <u>39-6060E-25</u> | UTILITIES ELEC - WTR.SUSTAIN.OP. | 9,556.00 | 9,556.00 | 0.00 | 0.00 | 9,556.00 | 100.00 % |
| <u>39-6080M-25</u> | PRO SVC MISC - WTR.SUSTAIN.OP. | 29,073.00 | 29,073.00 | 0.00 | 0.00 | 29,073.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | PRO SVC - MISC/OTHER | 0.00 | 0.00 | 7,073.00 | | | |
| | PRO SVC - TROJAN UV ONSITE INSTALLATION | 0.00 | 0.00 | 7,000.00 | | | |
| | PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I | 0.00 | 0.00 | 15,000.00 | | | |
| <u>39-6080T-11</u> | PROF SERV-TEMP - WATER DEPT | 5,312.00 | 5,312.00 | 0.00 | 0.00 | 5,312.00 | 100.00 % |
| <u>39-60900-25</u> | DEPT OP SUPPLY - WTR.SUSTAIN.OP | 37,588.00 | 37,588.00 | 0.00 | 0.00 | 37,588.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | DEPARTMENT OPERATING SUPPLIES | 0.00 | 0.00 | 25,588.00 | | | |
| | DEPARTMENT OPERATING SUPPLIES - R/O MEDIA INSTALL | 0.00 | 0.00 | 12,000.00 | | | |
| <u>39-60910-25</u> | LAB TESTS - WTR.SUSTAIN.OP. | 10,927.00 | 10,927.00 | 0.00 | 0.00 | 10,927.00 | 100.00 % |
| <u>39-6091B-25</u> | OPERATING SUP - WTR.SUSTAIN.OP | 24.00 | 24.00 | 0.00 | 0.00 | 24.00 | 100.00 % |
| <u>39-6091C-25</u> | OP SUP-CHEMICAL - WTR.SUSTAIN. | 7,472.00 | 7,472.00 | 0.00 | 0.00 | 7,472.00 | 100.00 % |
| Budget Detail | | | | | | | |
| | Description | Units | Price | Amount | | | |
| | OPERATING SUPPLIES - CHEMICALS | 0.00 | 0.00 | 1,472.00 | | | |
| | OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO | 0.00 | 0.00 | 6,000.00 | | | |
| <u>39-6091E-25</u> | BASELINE MON - WTR.SUSTAIN.OP. | 51,500.00 | 51,500.00 | 0.00 | 0.00 | 51,500.00 | 100.00 % |
| <u>39-6091F-25</u> | REMOTE MONITORI - WTR.SUSTAIN | 6,180.00 | 6,180.00 | 0.00 | 0.00 | 6,180.00 | 100.00 % |
| <u>39-60920-25</u> | LAB SUPPLIES - WTR.SUSTAIN.OP. | 1,700.00 | 1,700.00 | 0.00 | 0.00 | 1,700.00 | 100.00 % |
| <u>39-60960-25</u> | FUEL - WTR.SUSTAIN.OP. | 2,052.00 | 2,052.00 | 0.00 | 0.00 | 2,052.00 | 100.00 % |
| <u>39-61250-25</u> | EMPLOY RECRUIT - WTR.SUSTAIN.O | 82.00 | 82.00 | 0.00 | 0.00 | 82.00 | 100.00 % |
| <u>39-6180I-25</u> | INT EWS LOAN - WTR.SUSTAIN.OP. | 258,791.00 | 258,791.00 | 0.00 | 0.00 | 258,791.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <u>39-6180P-25</u> | | | | | | |
| PRIN EWS LOAN - WTR.SUSTAIN.OP. | 400,634.00 | 400,634.00 | 0.00 | 0.00 | 400,634.00 | 100.00 % |
| <u>39-66200-25</u> | | | | | | |
| WRF - 2 MONTH RESERVE FOR OPS | 180,000.00 | 180,000.00 | 0.00 | 0.00 | 180,000.00 | 100.00 % |
| Expense Total: | 1,257,408.00 | 1,257,408.00 | 0.00 | 0.00 | 1,257,408.00 | 100.00 % |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 | 100.00 % |
| Report Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 39 - WRF OPERATIONS | | | | | | |
| Revenue | 1,327,180.00 | 1,327,180.00 | 0.00 | 0.00 | -1,327,180.00 | 100.00 % |
| Expense | 1,257,408.00 | 1,257,408.00 | 0.00 | 0.00 | 1,257,408.00 | 100.00 % |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 | 100.00 % |
| Report Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 39 - WRF OPERATIONS | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 |
| Report Surplus (Deficit): | 69,772.00 | 69,772.00 | 0.00 | 0.00 | -69,772.00 |

Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023



Cambria Community Services District, CA

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 40 - WRF CAPITAL | | | | | | |
| Expense | | | | | | |
| 40-61700-30 CAP ASSET EXP - WRF - CAP.PROJ. | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Budget Detail | | | | | | |
| Description | Units | Price | Amount | | | |
| CDP PERMIT MODELING, DESIGN AND ENGINEERING SUPPOR | 0.00 | 0.00 | 50,000.00 | | | |
| Expense Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Fund: 40 - WRF CAPITAL Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Report Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 40 - WRF CAPITAL Expense | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Fund: 40 - WRF CAPITAL Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Report Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|----------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| 40 - WRF CAPITAL | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
| Report Total: | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|-----------------------------------|--------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 12 - WASTEWATER FUND | | | | | | | |
| Revenue | | | | | | | |
| <u>12-40000-12</u> | SERVICE SALES - WASTEWATER DEP | 3,440,000.00 | 3,440,000.00 | 0.00 | 0.00 | -3,440,000.00 | 100.00 % |
| <u>12-42000-12</u> | INTEREST INCOME - WASTEWATER | 2,000.00 | 2,000.00 | 0.00 | 0.00 | -2,000.00 | 100.00 % |
| <u>12-43100-12</u> | PROPERTY TAX - WASTEWATER DEP | 25,000.00 | 25,000.00 | 0.00 | 0.00 | -25,000.00 | 100.00 % |
| <u>12-43110-12</u> | SB2557 TAX - WASTEWATER DEPT | -8,100.00 | -8,100.00 | 0.00 | 0.00 | 8,100.00 | 0.00 % |
| <u>12-43600-12</u> | AVAILABILITY - WASTEWATER DEPT | 116,000.00 | 116,000.00 | 0.00 | 0.00 | -116,000.00 | 100.00 % |
| <u>12-43900-12</u> | MISC. REVENUE - WASTEWATER DE | 70,000.00 | 70,000.00 | 0.00 | 0.00 | -70,000.00 | 100.00 % |
| | Revenue Total: | 3,644,900.00 | 3,644,900.00 | 0.00 | 0.00 | -3,644,900.00 | 100.00 % |

| Expense | | | | | | | |
|--------------------|--------------------------------|------------|------------|------|------|------------|----------|
| <u>12-50000-12</u> | SALARY & WAGES - WASTEWATER | 687,113.00 | 687,113.00 | 0.00 | 0.00 | 687,113.00 | 100.00 % |
| <u>12-50100-12</u> | OVERTIME - WASTEWATER DEPT | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.00 % |
| <u>12-50200-12</u> | STANDBY TIME - WASTEWATER DEP | 18,250.00 | 18,250.00 | 0.00 | 0.00 | 18,250.00 | 100.00 % |
| <u>12-51010-12</u> | UNIFORM ALLOWNC - WASTEWATE | 2,800.00 | 2,800.00 | 0.00 | 0.00 | 2,800.00 | 100.00 % |
| <u>12-51020-12</u> | MED-PRINCIPAL - WASTEWATER DE | 13,253.00 | 13,253.00 | 0.00 | 0.00 | 13,253.00 | 100.00 % |
| <u>12-51030-12</u> | MED-PERS-CARE - WASTEWATER D | 94,559.00 | 94,559.00 | 0.00 | 0.00 | 94,559.00 | 100.00 % |
| <u>12-51050-12</u> | LIFE INSURANCE - WASTEWATER DE | 1,151.00 | 1,151.00 | 0.00 | 0.00 | 1,151.00 | 100.00 % |
| <u>12-51060-12</u> | FICA - WASTEWATER DEPT | 44,150.00 | 44,150.00 | 0.00 | 0.00 | 44,150.00 | 100.00 % |
| <u>12-51070-12</u> | MEDICARE - WASTEWATER DEPT | 8,873.00 | 8,873.00 | 0.00 | 0.00 | 8,873.00 | 100.00 % |
| <u>12-51080-12</u> | WORKERS COMP - WASTEWATER D | 38,896.00 | 38,896.00 | 0.00 | 0.00 | 38,896.00 | 100.00 % |
| <u>12-51090-12</u> | RETIREMENT-PERS - WASTEWATER | 192,285.00 | 192,285.00 | 0.00 | 0.00 | 192,285.00 | 100.00 % |
| <u>12-51200-12</u> | OTHER EMP BENE - WASTEWATER | 6,215.00 | 6,215.00 | 0.00 | 0.00 | 6,215.00 | 100.00 % |
| <u>12-51210-12</u> | RETIRES HEALTH - WASTEWATER D | 43,564.00 | 43,564.00 | 0.00 | 0.00 | 43,564.00 | 100.00 % |
| <u>12-51220-12</u> | MEDICAL REIMBRS - WASTEWATER | 15,587.00 | 15,587.00 | 0.00 | 0.00 | 15,587.00 | 100.00 % |
| <u>12-60111-12</u> | PUBLIC INFO GNL - WASTEWATER D | 6,030.00 | 6,030.00 | 0.00 | 0.00 | 6,030.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|--------------------------------------|-------|-------|----------|
| PUBLIC INFORMATION | 0.00 | 0.00 | 1,030.00 |
| PUBLIC INFORMATION - PUBLIC OUTREACH | 0.00 | 0.00 | 5,000.00 |

| | | | | | | | |
|--------------------|-----------------------------|-----------|-----------|------|------|-----------|----------|
| <u>12-6032C-12</u> | M&R WW COLLECTN - WASTEWATE | 57,963.00 | 57,963.00 | 0.00 | 0.00 | 57,963.00 | 100.00 % |
|--------------------|-----------------------------|-----------|-----------|------|------|-----------|----------|

Budget Detail

| Description | Units | Price | Amount |
|--|-------|-------|-----------|
| M&R WW COLLECTION | 0.00 | 0.00 | 17,963.00 |
| M&R WW COLLECTION - COLLECTION SYSTEM LINE REPAIRS | 0.00 | 0.00 | 40,000.00 |

| | | | | | | | |
|--------------------|------------------------------|------------|------------|------|------|------------|----------|
| <u>12-6032D-12</u> | M&R WW DISP EFF - WASTEWATER | 13,617.00 | 13,617.00 | 0.00 | 0.00 | 13,617.00 | 100.00 % |
| <u>12-6032G-12</u> | M&R WW GENERATR - WASTEWAT | 19,570.00 | 19,570.00 | 0.00 | 0.00 | 19,570.00 | 100.00 % |
| <u>12-6032L-12</u> | M&R WW LIFT STN - WASTEWATER | 12,772.00 | 12,772.00 | 0.00 | 0.00 | 12,772.00 | 100.00 % |
| <u>12-6032M-12</u> | M&R WW MANHOLE - WASTEWAT | 44,640.00 | 44,640.00 | 0.00 | 0.00 | 44,640.00 | 100.00 % |
| <u>12-6032S-12</u> | M&R WW SLG DISP - WASTEWATER | 84,738.00 | 84,738.00 | 0.00 | 0.00 | 84,738.00 | 100.00 % |
| <u>12-6032T-12</u> | M&R WW TREATMNT - WASTEWAT | 134,510.00 | 134,510.00 | 0.00 | 0.00 | 134,510.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|--|-------|-------|-----------|
| M&R WASTEWATER TREATMENT PLANT | 0.00 | 0.00 | 39,510.00 |
| M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND | 0.00 | 0.00 | 50,000.00 |
| M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP | 0.00 | 0.00 | 45,000.00 |

| | | | | | | | |
|--------------------|------------------------------|-----------|-----------|------|------|-----------|----------|
| <u>12-6033B-12</u> | M&R BUILDINGS - WASTEWATER D | 47,828.00 | 47,828.00 | 0.00 | 0.00 | 47,828.00 | 100.00 % |
| <u>12-6033G-12</u> | M&R GROUNDS - WASTEWATER DE | 25,150.00 | 25,150.00 | 0.00 | 0.00 | 25,150.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|-------------|-------|-------|----------|
| M&R GROUNDS | 0.00 | 0.00 | 5,150.00 |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| M&R GROUNDS - DRIVEWAY REPAIRS @ WWTP (50% SHARE W | 0.00 | 0.00 | 20,000.00 | | | |
| <u>12-60337-12</u> M&R STORM DAMAGE JANUARY 20 | 2,337.00 | 2,337.00 | 0.00 | 0.00 | 2,337.00 | 100.00 % |
| <u>12-60350-12</u> MAJOR MAINT. - WASTEWATER DE | 61,800.00 | 61,800.00 | 0.00 | 0.00 | 61,800.00 | 100.00 % |
| <u>12-60370-12</u> M&R SCADA - WASTEWATER DEPT | 3,635.00 | 3,635.00 | 0.00 | 0.00 | 3,635.00 | 100.00 % |
| <u>12-60400-12</u> M&R - EQUIPMENT - WASTEWATER | 40.00 | 40.00 | 0.00 | 0.00 | 40.00 | 100.00 % |
| <u>12-60411-12</u> M&R-VEHICLES-L - WASTEWATER D | 5,211.00 | 5,211.00 | 0.00 | 0.00 | 5,211.00 | 100.00 % |
| <u>12-6041N-12</u> M&R-VEHICLES-N - WASTEWATER D | 5,150.00 | 5,150.00 | 0.00 | 0.00 | 5,150.00 | 100.00 % |
| <u>12-6041V-12</u> M&R-VEHICLES-V - WASTEWATER D | 3,090.00 | 3,090.00 | 0.00 | 0.00 | 3,090.00 | 100.00 % |
| <u>12-60440-12</u> M&R-COMPS-SVCS - WASTEWATER | 689.00 | 689.00 | 0.00 | 0.00 | 689.00 | 100.00 % |
| <u>12-60450-12</u> COMP SUPP&PARTS - WASTEWATE | 11,695.00 | 11,695.00 | 0.00 | 0.00 | 11,695.00 | 100.00 % |
| <u>12-60480-12</u> SECURITY & SAFTY - WASTEWATER | 6,791.00 | 6,791.00 | 0.00 | 0.00 | 6,791.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|---|-------|-------|----------|
| SECURITY & SAFETY | 0.00 | 0.00 | 1,791.00 |
| SECURITY & SAFETY - SAFETY TRAINING MATERIALS | 0.00 | 0.00 | 5,000.00 |

| | | | | | | |
|---|------------|------------|------|------|------------|----------|
| <u>12-60500-12</u> OFFICE SUPPLIES - WASTEWATER D | 3,680.00 | 3,680.00 | 0.00 | 0.00 | 3,680.00 | 100.00 % |
| <u>12-60510-11</u> POSTAGE & SHIP - WATER DEPT | 6,494.00 | 6,494.00 | 0.00 | 0.00 | 6,494.00 | 100.00 % |
| <u>12-60530-12</u> PRINTING/FORMS - WASTEWATER | 3,115.00 | 3,115.00 | 0.00 | 0.00 | 3,115.00 | 100.00 % |
| <u>12-60540-12</u> MBRSH DUES,PUBS - WASTEWATER | 1,799.00 | 1,799.00 | 0.00 | 0.00 | 1,799.00 | 100.00 % |
| <u>12-60550-12</u> GOVT FEES & LIC - WASTEWATER D | 122,918.00 | 122,918.00 | 0.00 | 0.00 | 122,918.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|--|-------|-------|------------|
| GOVT FEES & LICENSES | 0.00 | 0.00 | 114,181.00 |
| GOVT FEES & LICENSES - INCREASE ANNUAL AMOUNT BASE | 0.00 | 0.00 | 8,737.00 |

| | | | | | | |
|--|------------|------------|------|------|------------|----------|
| <u>12-6060C-12</u> UTILITIES CELL - WASTEWATER DEP | 3,142.00 | 3,142.00 | 0.00 | 0.00 | 3,142.00 | 100.00 % |
| <u>12-6060E-12</u> UTILITIES ELEC - WASTEWATER DEP | 289,930.00 | 289,930.00 | 0.00 | 0.00 | 289,930.00 | 100.00 % |
| <u>12-6060G-12</u> UTILITIES GAS - WASTEWATER DEPT | 2,033.00 | 2,033.00 | 0.00 | 0.00 | 2,033.00 | 100.00 % |
| <u>12-6060I-12</u> UTILITS INTRNET - WASTEWATER D | 8,397.00 | 8,397.00 | 0.00 | 0.00 | 8,397.00 | 100.00 % |
| <u>12-6060P-12</u> UTILITIES PHONE - WASTEWATER D | 7,893.00 | 7,893.00 | 0.00 | 0.00 | 7,893.00 | 100.00 % |
| <u>12-6060W-12</u> UTILITIES WATER - WASTEWATER D | 9,373.00 | 9,373.00 | 0.00 | 0.00 | 9,373.00 | 100.00 % |
| <u>12-60700-12</u> EQUIP RENTAL - WASTEWATER DEP | 1,093.00 | 1,093.00 | 0.00 | 0.00 | 1,093.00 | 100.00 % |
| <u>12-6080G-12</u> PRO SVC- GIS DV - WASTEWATER D | 6,790.00 | 6,790.00 | 0.00 | 0.00 | 6,790.00 | 100.00 % |
| <u>12-6080M-12</u> PRO SVC- MISC - WASTEWATER DEP | 58,754.00 | 58,754.00 | 0.00 | 0.00 | 58,754.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|--|-------|-------|-----------|
| PROF SVC | 0.00 | 0.00 | 3,754.00 |
| PROF SVC - GRANT WRITER | 0.00 | 0.00 | 10,000.00 |
| PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA | 0.00 | 0.00 | 10,000.00 |
| PROF SVC - SALT & NUTRIENT MANAGEMENT PLAN | 0.00 | 0.00 | 10,000.00 |
| PROF SVC - UPDATE OF OMMP FOR WWTP | 0.00 | 0.00 | 25,000.00 |

| | | | | | | |
|---|------------|------------|------|------|------------|----------|
| <u>12-6080T-12</u> PROF SERV-TEMP - WASTEWATER D | 5,312.00 | 5,312.00 | 0.00 | 0.00 | 5,312.00 | 100.00 % |
| <u>12-60900-12</u> DEPT OP SUPPLY - WASTEWATER D | 575.00 | 575.00 | 0.00 | 0.00 | 575.00 | 100.00 % |
| <u>12-60910-12</u> LAB TESTS - WASTEWATER DEPT | 48,795.00 | 48,795.00 | 0.00 | 0.00 | 48,795.00 | 100.00 % |
| <u>12-6091C-12</u> OP SUP-CHEMICAL - WASTEWATER | 7,017.00 | 7,017.00 | 0.00 | 0.00 | 7,017.00 | 100.00 % |
| <u>12-60920-12</u> LAB SUPPLIES - WASTEWATER DEPT | 6,930.00 | 6,930.00 | 0.00 | 0.00 | 6,930.00 | 100.00 % |
| <u>12-60930-12</u> SMALL TOOLS/EQP - WASTEWATER | 140.00 | 140.00 | 0.00 | 0.00 | 140.00 | 100.00 % |
| <u>12-60940-12</u> CLOTH/UNIFORM - WASTEWATER D | 2,186.00 | 2,186.00 | 0.00 | 0.00 | 2,186.00 | 100.00 % |
| <u>12-60960-12</u> FUEL - WASTEWATER DEPT | 18,785.00 | 18,785.00 | 0.00 | 0.00 | 18,785.00 | 100.00 % |
| <u>12-61150-12</u> MEETING EXPENSE - WASTEWATER | 126.00 | 126.00 | 0.00 | 0.00 | 126.00 | 100.00 % |
| <u>12-6120E-12</u> TVL,TRN,SEM-EMP - WASTEWATER | 6,304.00 | 6,304.00 | 0.00 | 0.00 | 6,304.00 | 100.00 % |
| <u>12-61250-12</u> EMPLOY RECRUIT - WASTEWATER D | 146.00 | 146.00 | 0.00 | 0.00 | 146.00 | 100.00 % |
| <u>12-61800-12</u> PRINCIPAL - WASTEWATER DEPT | 414,743.00 | 414,743.00 | 0.00 | 0.00 | 414,743.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|---------------------------|-------|-------|------------|
| INTEREST - INTERFUND LOAN | 0.00 | 0.00 | 2,015.00 |
| PRICIPAL ON 99 REFIN | 0.00 | 0.00 | 312,000.00 |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--------------------------------------|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| PRINCIPAL - INTERFUND LOAN | | 0.00 | 0.00 | 100,728.00 | | | |
| <u>12-6180C-12</u> | INT ON 99 REFIN - WASTEWATER D | 14,515.00 | 14,515.00 | 0.00 | 0.00 | 14,515.00 | 100.00 % |
| <u>12-6180H-12</u> | INTEREST TRUCK - WASTEWATER D | 8,066.00 | 8,066.00 | 0.00 | 0.00 | 8,066.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| INTEREST - MUNI FINANCE CRANE TRUCK | | 0.00 | 0.00 | 1,022.00 | | | |
| INTEREST - MUNI FINANCE VAC TRUCK | | 0.00 | 0.00 | 7,044.00 | | | |
| <u>12-6180J-12</u> | PRINCIPAL/TRUCK - WASTEWATER | 85,211.00 | 85,211.00 | 0.00 | 0.00 | 85,211.00 | 100.00 % |
| Budget Detail | | | | | | | |
| Description | | Units | Price | Amount | | | |
| PRINCIPAL - MUNI FINANCE CRANE TRUCK | | 0.00 | 0.00 | 11,768.00 | | | |
| PRINCIPAL - MUNI FINANCE VAC TRUCK | | 0.00 | 0.00 | 73,443.00 | | | |
| <u>12-62000-12</u> | ALLOC OVERHEAD - WASTEWATER | 656,195.00 | 656,195.00 | 0.00 | 0.00 | 656,195.00 | 100.00 % |
| | Expense Total: | 3,539,409.00 | 3,539,409.00 | 0.00 | 0.00 | 3,539,409.00 | 100.00 % |
| | Fund: 12 - WASTEWATER FUND Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |
| | Report Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |

Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Group Summary

| Account Type | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 12 - WASTEWATER FUND | | | | | | |
| Revenue | 3,644,900.00 | 3,644,900.00 | 0.00 | 0.00 | -3,644,900.00 | 100.00 % |
| Expense | 3,539,409.00 | 3,539,409.00 | 0.00 | 0.00 | 3,539,409.00 | 100.00 % |
| Fund: 12 - WASTEWATER FUND Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |
| Report Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 | 100.00 % |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|---------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 12 - WASTEWATER FUND | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 |
| Report Surplus (Deficit): | 105,491.00 | 105,491.00 | 0.00 | 0.00 | -105,491.00 |

ALLOCATION OF ADMINISTRATIVE OVERHEAD

CAMBRIA COMMUNITY SERVICES DISTRICT
 ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
 BOARD OF DIRECTORS - MEETING JUNE 23, 2022
 FOR FISCAL YEAR 2022/2023 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% | 16.7% | 16.7% | 16.7% | 16.7% | 16.7% | 12.5% | 4.2% | 100.0% | | | | |
| Public Information-General | 3,442 | | 574 | 574 | 574 | 574 | 574 | 574 | 574 | 574 | 574 | 574 | 430 | 143 | 3,442 | | | | |
| Public Information-Website | 3,214 | | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 536 | 402 | 134 | 3,214 | | | | |
| TOTAL "E" COSTS ALLOCATED | 6,656 | | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 1,109 | 832 | 277 | 6,656 | | | | |
| "L" COSTS | AMOUNT TO ALLOCATE | | FIRE | | F&R | | PROS | | WATER | | WASTE WATER | | SWF | | SWF | | TOTAL CHECK | | |
| | | | | | | | | | | | | | | | | | | | |
| ALLOCATION % | 100.0% | | 17.0% | 30.6% | 6.0% | 1.2% | 15.0% | 5.0% | 100.0% | | | | | | | | | | |
| Personnel Services | 1,523,830 | | 259,051 | 466,292 | 91,430 | 18,286 | 228,575 | 76,192 | 1,523,830 | | | | | | | | | | |
| Prof. Ser.-District Counsel | 214,351 | | 36,440 | 65,591 | 12,861 | 2,572 | 32,153 | 10,718 | 214,351 | | | | | | | | | | |
| Prof. Ser.-Legal | 73,958 | | 12,573 | 22,631 | 4,437 | 887 | 11,094 | 3,698 | 73,958 | | | | | | | | | | |
| Office Rent | 32,502 | | 5,525 | 9,946 | 1,950 | 390 | 4,875 | 1,625 | 32,502 | | | | | | | | | | |
| Travel, Training (EES & Directors) | 30,779 | | 5,232 | 9,418 | 1,847 | 369 | 4,617 | 1,539 | 30,779 | | | | | | | | | | |
| Meetings, Employee Recruitment | 7,059 | | 1,200 | 2,160 | 424 | 85 | 1,059 | 353 | 7,059 | | | | | | | | | | |
| TOTAL "L" COSTS ALLOCATED | 1,882,479 | | 320,021 | 576,039 | 112,949 | 22,590 | 282,372 | 94,124 | 1,882,479 | | | | | | | | | | |
| "R" COSTS | AMOUNT TO ALLOCATE | | FIRE | | F&R | | PROS | | WATER | | WASTE WATER | | SWF | | SWF | | TOTAL CHECK | | |
| | | | | | | | | | | | | | | | | | | | |
| ALLOCATION % | 100.0% | | 25.0% | 26.0% | 6.0% | 1.5% | 11.6% | 3.9% | 100.0% | | | | | | | | | | |
| All Other Costs | 695,005 | | 173,751 | 180,701 | 41,700 | 10,425 | 80,794 | 26,931 | 695,005 | | | | | | | | | | |
| TOTAL "R" COSTS ALLOCATED | 695,005 | | 173,751 | 180,701 | 41,700 | 10,425 | 80,794 | 26,931 | 695,005 | | | | | | | | | | |
| TOTAL ALL COSTS ALLOCATED | 2,584,140 | | 494,882 | 757,849 | 155,758 | 34,124 | 363,998 | 121,333 | 2,584,140 | | | | | | | | | | |
| ALLOCATION per PROPOSED BUDGET | 2,584,140 | | 494,882 | 1,243,180 | 155,758 | 34,124 | 0 | 0 | 2,584,140 * | | | | | | | | | | |
| INCREASE/(DECREASE | - | | 0 | (485,331) | 0 | 0 | 363,998 | 121,333 | 0 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

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

STAFFING INFORMATION

- SALARY SCHEDULE
- POSITION ALLOCATION LISTING (PAL)
 - ORGANIZATIONAL CHARTS:
 - FY 2021-2022 CURRENT & FY 2022-2023 PROPOSED

CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023
Updated June 8, 2022

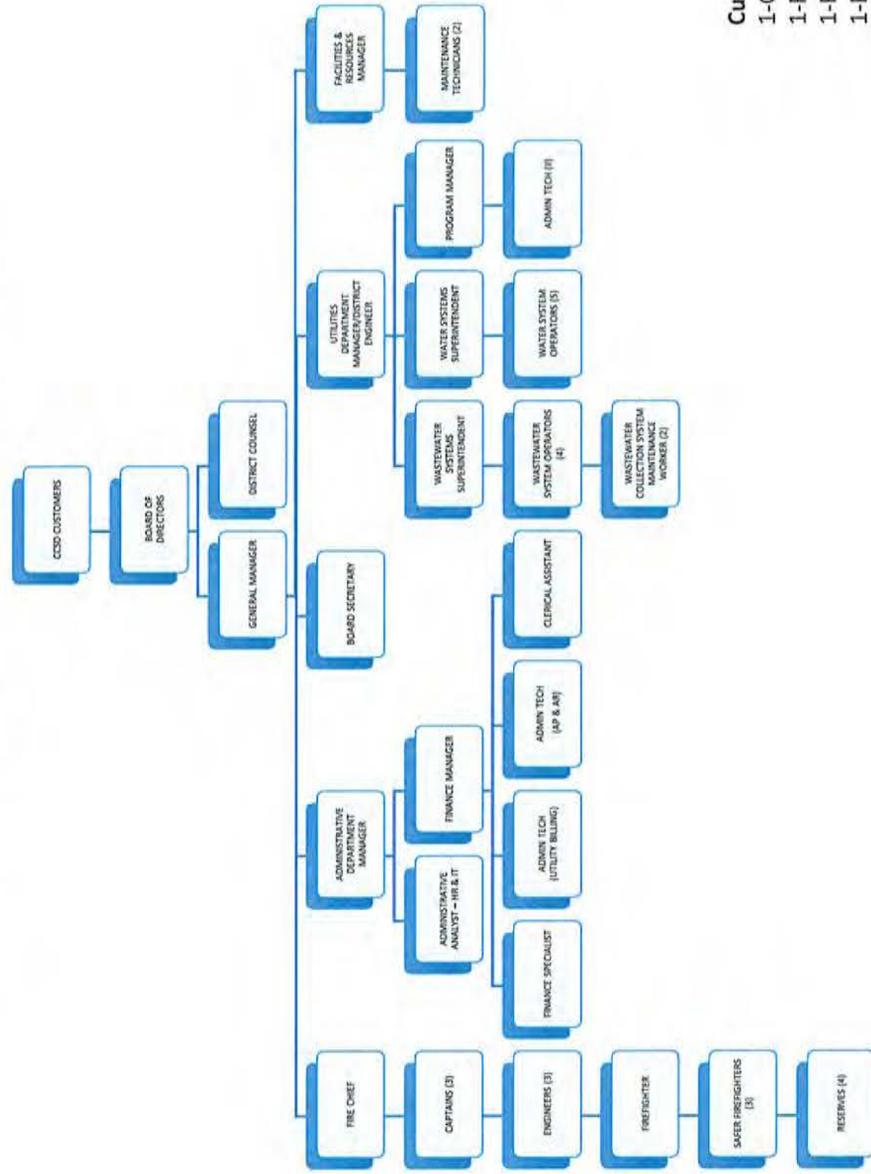
| POSITION TITLE | STEP A | STEP B | STEP C | STEP D | STEP E | 10 YEARS SERVICE STEP E+5% | 15 YEARS SERVICE STEP E+7.5% | 20 YEARS SERVICE STEP E+10% |
|---|--------------|--------------|--------------|--------------|--------------|----------------------------------|------------------------------------|-----------------------------------|
| SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS) | | | | | | | | |
| Administration | | | | | | | | |
| Clerical Assistant | 36,609 | 38,439 | 40,361 | 42,380 | 44,498 | 46,723 | 47,836 | 48,948 |
| Administrative Technician I | 43,667 | 45,851 | 48,143 | 50,550 | 53,078 | 55,732 | 57,059 | 58,386 |
| Administrative Technician II | 51,995 | 54,595 | 57,325 | 60,191 | 63,201 | 66,361 | 67,941 | 69,521 |
| Board Secretary | 51,995 | 54,595 | 57,325 | 60,191 | 63,201 | 66,361 | 67,941 | 69,521 |
| Administrative Technician III | 63,160 | 66,318 | 69,634 | 73,116 | 76,772 | 80,610 | 82,530 | 84,449 |
| Finance Specialist-Payroll/Benefits | 63,160 | 66,318 | 69,634 | 73,116 | 76,772 | 80,610 | 82,530 | 84,449 |
| Facilities & Resources | | | | | | | | |
| Maintenance Technician | 47,747 | 50,134 | 52,641 | 55,273 | 58,036 | 60,938 | 62,389 | 63,840 |
| Water, SWF & Wastewater Operations | | | | | | | | |
| Water Treatment OIT | 47,509 | 49,884 | 52,378 | 54,997 | 57,747 | 60,635 | 62,078 | 63,522 |
| Water Treatment Operator I | 49,690 | 52,174 | 54,783 | 57,522 | 60,398 | 63,418 | 64,928 | 66,438 |
| Water Treatment Operator II | 56,289 | 59,103 | 62,059 | 65,161 | 68,420 | 71,840 | 73,551 | 75,261 |
| Water Systems Operator T3/D2 | 63,764 | 66,952 | 70,300 | 73,815 | 77,506 | 81,381 | 83,319 | 85,256 |
| WasteWater Collection System Worker | 49,867 | 52,361 | 54,979 | 57,728 | 60,614 | 63,645 | 65,160 | 66,675 |
| WasteWater Systems OIT | 52,492 | 55,117 | 57,873 | 60,766 | 63,805 | 66,995 | 68,590 | 70,185 |
| WasteWater Systems Operator I | 55,177 | 57,936 | 60,832 | 63,874 | 67,068 | 70,421 | 72,098 | 73,774 |
| Laboratory Technician | 60,965 | 64,013 | 67,214 | 70,575 | 74,103 | 77,808 | 79,661 | 81,514 |
| WasteWater Systems Operator II | 62,193 | 65,303 | 68,568 | 71,996 | 75,596 | 79,376 | 81,266 | 83,155 |
| WasteWater Systems Operator III | 68,717 | 72,153 | 75,761 | 79,549 | 83,526 | 87,702 | 89,790 | 91,879 |
| CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS) | | | | | | | | |
| Fire Captain | 80,143 | 84,150 | 88,357 | 92,775 | 97,414 | 102,285 | 104,720 | 107,155 |
| Fire Engineer | 66,466 | 69,790 | 73,279 | 76,943 | 80,790 | 84,830 | 86,850 | 88,869 |
| CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS) | | | | | | | | |
| Firefighter (SAFER Grant) | 18.93 | 19.88 | 20.87 | 21.91 | 23.01 | N/A | N/A | N/A |
| Firefighter | 18.93 | 19.88 | 20.87 | 21.91 | 23.01 | N/A | N/A | N/A |
| CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS) | | | | | | | | |
| Reserve Recruit Firefighter ** | 15.00 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Reserve Firefighter ** | 15.00 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Reserve Fire Engineer ** | 16.00 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Reserve Lieutenant ** | 17.00 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS) | | | | | | | | |
| Administrative Analyst - HR & IT | 84,963 | 89,211 | 93,672 | 98,355 | 103,273 | N/A | N/A | N/A |
| Facilities & Resources Manager | 91,347 | 95,914 | 100,710 | 105,746 | 111,033 | N/A | N/A | N/A |
| Program Manager | 91,347 | 95,914 | 100,710 | 105,746 | 111,033 | N/A | N/A | N/A |
| Water Systems Superintendent | 102,712 | 107,848 | 113,240 | 118,902 | 124,847 | N/A | N/A | N/A |
| Wastewater Systems Superintendent | 102,712 | 107,848 | 113,240 | 118,902 | 124,847 | N/A | N/A | N/A |
| Finance Manager | 112,259 | 117,872 | 123,766 | 129,954 | 136,452 | N/A | N/A | N/A |
| District Engineer/Utilities Department Manager | 124,609 | 130,840 | 137,382 | 144,251 | 151,463 | N/A | N/A | N/A |
| Fire Chief | 124,609 | 130,840 | 137,382 | 144,251 | 151,463 | N/A | N/A | N/A |
| Administrative Department Manager | 131,632 | 138,214 | 145,124 | 152,380 | 160,000 | N/A | N/A | N/A |
| General Manager | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | N/A | N/A | N/A |

Red denotes a change

CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)

| Job Class | Job Class Name | FY 2021-22 Adopted | FY 2022-23 Requested | Change from FY 2021-22 Adopted |
|--------------------------|--|-------------------------------|---------------------------------|---|
| Permanent | Administration and Facilities & Resources | | | |
| | GENERAL MANAGER | 1.00 | 1.00 | 0.00 |
| | ADMINISTRATIVE DEPARTMENT MANAGER | 0.00 | 1.00 | 1.00 |
| | FINANCE MANAGER | 1.00 | 1.00 | 0.00 |
| | ADMINISTRATIVE ANALYST - HR & IT | 1.00 | 1.00 | 0.00 |
| | FINANCE SPECIALIST-PAYROLL/BENEFITS | 1.00 | 1.00 | 0.00 |
| | ADMINISTRATIVE TECHNICIAN I, II OR III | 2.00 | 2.00 | 0.00 |
| | BOARD SECRETARY | 1.00 | 1.00 | 0.00 |
| | CLERICAL ASSISTANT | 1.00 | 1.00 | 0.00 |
| | FACILITIES & RESOURCES MANAGER | 1.00 | 1.00 | 0.00 |
| | MAINTENANCE TECHNICIANS | 2.00 | 2.00 | 0.00 |
| Permanent Totals | | 11.00 | 12.00 | 1.00 |
| Permanent | Utilities | | | |
| | UTILITIES DEPARTMENT MANAGER/DISTRICT ENGINEER | 1.00 | 1.00 | 0.00 |
| | WASTEWATER SYSTEMS SUPERINTENDENT | 1.00 | 1.00 | 0.00 |
| | WASTEWATER SYSTEM OPERATORS OIT, I, II OR III | 4.00 | 4.00 | 0.00 |
| | WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER | 2.00 | 2.00 | 0.00 |
| | WATER SYSTEMS SUPERINTENDENT | 1.00 | 1.00 | 0.00 |
| | WATER SYSTEM OPERATOR T3/D2 | 2.00 | 2.00 | 0.00 |
| | WATER TREATMENT OPERATOR OIT, I OR II | 3.00 | 3.00 | 0.00 |
| | PROGRAM MANAGER | 1.00 | 1.00 | 0.00 |
| | ADMINISTRATIVE TECHNICIAN II | 1.00 | 1.00 | 0.00 |
| 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 |
| | FIREFIGHTER | 0.00 | 1.00 | 1.00 |
| | RESERVE RECRUIT FIREFIGHTER | 0.00 | 0.00 | 0.00 |
| | RESERVE FIREFIGHTER | 15.00 | 4.00 | -11.00 |
| | RESERVE FIRE ENGINEER | 0.00 | 0.00 | 0.00 |
| | RESERVE LIEUTENANT | 0.00 | 0.00 | 0.00 |
| | FIREFIGHTER (SAFER GRANT) | 0.00 | 3.00 | 3.00 |
| Permanent Totals | | 22.00 | 15.00 | -7.00 |
| Department Totals | | 49.00 | 43.00 | -6.00 |

Cambria Community Services District Organizational Chart Proposed Fiscal Year 2022/2023



Current Vacant Positions
 1-Clerical Assistant (part-time)
 1-Finance Specialist
 1-Finance Manager
 1-Firefighter

CAPITAL IMPROVEMENT PROJECTS

| | B | C | D | E | F | G |
|----|---|----------|------------------|--------------|-------|---|
| 1 | General Fund CIP (Draft FY 22/23 Budget 6/9/22) | | | | | |
| 2 | General Fund Projects | Ranking | FY Project Cost | 10-Yr Cost | Notes | |
| 3 | Administration Department Projects | | | | | |
| 4 | Tyler Incode | 1 | \$ - | \$ 76,050 | | |
| 5 | Replace District Car | 3 | \$ - | \$ 30,000 | | |
| 6 | | | | | | |
| 7 | | Subtotal | \$ - | \$ 106,050 | | |
| 8 | Facilities & Resources/PROS Projects | | | | | |
| 9 | Electric Vehicle Charging Station (East Village Parking Lot) | 1 | \$ - | \$ 17,000 | | |
| 10 | Skate Park Improvements | 1 | \$ - | \$ 661,000 | | |
| 11 | Restroom Facilities @ Fiscalini Ranch Preserve | 1 | \$ - | \$ 371,480 | | |
| 12 | Vets Hall Sewer Line | 1 | \$ - | \$ 40,000 | | |
| 13 | Vets Hall Electrical Emergency (Generator & Equipment) | 1 | \$ - | \$ 80,000 | | |
| 14 | Vets Hall Water Line | 2 | \$ - | \$ 10,000 | | |
| 15 | Re-Roof - Entire Vets Hall Building | 1 | \$ - | \$ 55,000 | | |
| 16 | Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks) | 3 | \$ - | \$ 20,000 | | |
| 17 | Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring) | 3 | \$ - | \$ 17,500 | | |
| 18 | | Subtotal | \$ - | \$ 1,271,980 | | |
| 19 | Fire Department Projects | | | | | |
| 20 | Radio System Upgrade Phase 2 | 1 | \$ - | \$ 40,729 | | |
| 21 | Fire Department Station Security | 2 | \$ - | \$ 80,000 | | |
| 22 | Zoll X Series EKG | 2 | \$ - | \$ 40,000 | | |
| 23 | Utility Truck | 2 | \$ - | \$ 50,000 | | |
| 24 | Utility Truck | 2 | \$ - | \$ 50,000 | | |
| 25 | Extrication Tool | 3 | \$ - | \$ 60,000 | | |
| 26 | Fuel Station Computer Replacement | 3 | \$ - | \$ 14,000 | | |
| 27 | Replace Fire Truck - Engine Type 1 | 3 | \$ - | \$ 700,000 | | |
| 28 | Purchase New Fire Truck - Engine Type 3 | 3 | \$ - | \$ 450,000 | | |
| 29 | Replace Water Tender | 3 | \$ - | \$ 250,000 | | |
| 30 | Facility Training Center (Sea Train Container) | 3 | \$ - | \$ 100,000 | | |
| 31 | Fire Station Expansion | 3 | \$ - | \$ 3,000,000 | | |
| 32 | | Subtotal | \$ - | \$ 4,834,729 | | |
| 33 | | | GRAND TOTAL | \$ 6,212,759 | | |
| 34 | | | Priority 1 Total | \$ 1,341,259 | | |
| 35 | | | Priority 2 Total | \$ 230,000 | | |
| 36 | | | Priority 3 Total | \$ 4,641,500 | | |
| 37 | | | Priority 4 Total | \$ - | | |
| 38 | | | | \$ - | | |

| | B | C | D | E | F | G |
|----|--|--------------------|-------------------------|----------------------|--|---|
| 1 | Wastewater CIP (Draft FY 22/23 Budget 6/9/22) | | | | | |
| 2 | Wastewater Projects | Ranking | FY Project Cost | 10-Yr Cost | Notes | |
| 3 | Treatment Plant Projects in SST (All SST Cost Estimates Current as of IGA Final Report) | | | | | |
| 4 | Investment Grade Audit (30% Design for all ECMs) | 1 | \$ - | \$ 528,404 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 5 | (ECM 1) Influent Flow Equalization | 1 | \$ - | \$ 1,534,421 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 6 | (ECM 2) Influent Lift Station | 1 | \$ - | \$ 18,261 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 7 | (ECM 3) Modified Ludzak-Ettinger Process Upgrade | 1 | \$ - | \$ 1,223,778 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 8 | (ECM 4) Blower Improvements | 1 | \$ - | \$ 258,372 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 9 | (ECM 5) RAS and WAS Pumping Improvements | 1 | \$ - | \$ 637,716 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 10 | (ECM 7) Electrical Upgrades | 1 | \$ - | \$ 293,783 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 11 | (ECM 8) Backup Power | 1 | \$ - | \$ 423,327 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 12 | (ECM 9) SCADA System | 1 | \$ - | \$ 551,012 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 13 | (ECM 10) Secondary Water System (3W) Improvements | 1 | \$ - | \$ 318,202 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 14 | Pads for electrical ECMs | 1 | \$ - | \$ 313,893 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 15 | Final Design | 1 | \$ - | \$ 308,394 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 16 | Project Duration/General Condition Costs | 1 | \$ - | \$ 1,117,904 | Sewer Base Fund Projects; Updated per Final IGA Report | |
| 17 | (ECM 11) Effluent Pump Station Improvements | 2 | \$ - | \$ 374,580 | Other Sewer Projects; Updated per Final IGA Report | |
| 18 | (ECM 12) Sewer Lift Stations | 1 | \$ - | \$ 2,128,564 | Other Sewer Projects; Updated per Final IGA Report | |
| 19 | (ECM 6) Sludge Thickening | 2 | \$ - | \$ 1,393,341 | Other Sewer Projects; Updated per Final IGA Report | |
| 20 | (ECM 2) Influent Lift Station Modifications | 2 | \$ - | \$ 2,110,000 | Other Sewer Projects; Updated per Final IGA Report | |
| 21 | Tertiary Treatment | 4 | \$ - | \$ 889,436 | Other Sewer Projects; Updated per Final IGA Report | |
| 22 | Storm Drain | 2 | \$ - | \$ 130,521 | Other Sewer Projects; Updated per Final IGA Report | |
| 23 | Demolish Old Tanks | 2 | \$ - | \$ 567,815 | Other Sewer Projects; Updated per Final IGA Report | |
| 24 | | Subtotal | \$ - | \$ 15,121,724 | | |
| 25 | Treatment Plant Projects | | | | | |
| 26 | PFAS Treatment (Design Phase) | 2 | | \$ 50,000 | | |
| 27 | Security Improvements | 1 | \$ - | \$ 15,000 | | |
| 28 | Van Gordon House Demolition (Split with Water) | 2 | | \$ 50,000 | | |
| 29 | Redundant Blower for Plant | 3 | | \$ 400,000 | | |
| 30 | New polymer skid for sludge press | 1 | | \$ 85,000 | | |
| 31 | Walkway Grating on Digester Tanks | 3 | \$ - | \$ 20,000 | | |
| 32 | Cargo Box for Storage | 2 | \$ - | \$ 10,000 | | |
| 33 | Clarifier Improvements | | | | | |
| 34 | Eastern clarifier - Replace chain drive | 1 | \$ - | \$ 40,000 | | |
| 35 | Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs | 1 | \$ - | \$ 35,000 | | |
| 36 | Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets | 2 | \$ - | \$ 40,000 | | |
| 37 | Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets | 2 | \$ - | \$ 40,000 | | |
| 38 | Cover for Sheltering of Equipment @ Plant (50%) | 2 | \$ - | \$ 15,000 | | |
| 39 | | Subtotal | \$ - | \$ 800,000 | | |
| 40 | Collection System Projects | | | | | |
| 41 | Lift Station A (Nottingham & Leighton/Park Hill) | | | | | |
| 42 | New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation | 1 | \$ - | \$ 490,000 | | |
| 43 | Lift Station A-1 (Sherwood & Harvey/Marine Terrace) | | | | | |
| 44 | New Submersible Pumps, Bypass Piping | 1 | \$ - | \$ 265,000 | | |
| 45 | Lift Station B - (SR Creek/Behind Park Hill) | | | | | |
| 46 | New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault | 3 | \$ - | \$ 435,000 | | |
| 47 | Lift Station B-1 (Burton Dr at Tin City) | | | | | |
| 48 | Convert to gravity flow | 1 | \$ - | \$ 600,000 | | |
| 49 | Lift Station B-2 (Wood Dr./E. Lodge Hill) | | | | | |
| 50 | New Control Panel at Grade Elevation | 1 | \$ - | \$ 425,000 | | |
| 51 | Lift Station B-3 (Green St./W. Lodge Hill) | | | | | |
| 52 | New Control Panel | 1 | \$ - | \$ 250,000 | | |
| 53 | New Submersible Pumps, MCC, Bypass Piping | 3 | \$ - | \$ 250,000 | | |
| 54 | Lift Station 8 | | | | | |
| 55 | Replace Pumps | 1 | \$ - | \$ 95,000 | | |
| 56 | Phased Manhole and Sewer Main Replacement | 2 | \$ - | \$ 1,000,000 | | |
| 57 | New generators at LS 4, 8 | 2 | | \$ 12,000 | | |
| 58 | Push camera | 2 | | \$ 10,000 | | |
| 59 | Portable Generator | 2 | | \$ 65,000 | | |
| 60 | Asset Management Software | 2 | \$ - | \$ 10,000 | | |
| 61 | Reroute effluent line around State Parks | 2 | \$ - | \$ 2,000,000 | | |
| 62 | | Subtotal | \$ - | \$ 5,907,000 | | |
| 63 | Vehicles and Trailer-Mounted Equipment | | | | | |
| 64 | Replace 2005 F250 | 3 | \$ - | \$ 65,000 | | |
| 66 | | GRAND TOTAL | | \$ 21,893,724 | | |
| 68 | | | Priority 1 Total | \$ 2,300,000 | | |
| 69 | | | Priority 2 Total | \$ 3,302,000 | | |
| 70 | | | Priority 3 Total | \$ 1,170,000 | | |
| 71 | | | Priority 4 Total | | | |
| 72 | | | SST Total | \$ 15,121,724 | | |

| | A | C | D | E | F | G |
|----|---|--------------------|------------------|--------------|-------|---|
| 1 | Water CIP (Draft Budget 6/9/22) | | | | | |
| 2 | | Ranking | FY Project Cost | 10-Yr Cost | Notes | |
| 3 | Water Distribution System Projects | | | | | |
| 4 | Advanced Metering Infrastructure (AMI) | 1 | \$ - | \$ 1,852,016 | | |
| 5 | Piney Way Erosion Control - Design, Permitting and Relocation | 1 | \$ - | \$ 30,000 | | |
| 6 | Well site pump replacements | 3 | \$ - | \$ 532,141 | | |
| 7 | SS2 Electrical Panel Upgrade | 1 | \$ - | \$ 25,000 | | |
| 8 | District Metered Areas (Phased - Design and Permitting, Implementation cost TBD) | 2 | \$ - | \$ 150,000 | | |
| 9 | Cover for Sheltering of Equipment @ Plant (50%) | 2 | \$ - | \$ 15,000 | | |
| 10 | Modular Office Building @ Plant | 2 | \$ - | \$ 10,000 | | |
| 11 | Upgrading undersized water mains | 3 | \$ - | \$ 130,000 | | |
| 12 | Design and Permitting for SSWF Transmission Main at State Park Wetlands | 1 | \$ - | \$ 100,000 | | |
| 13 | San Simeon Well Field Transmission Main at State Park Wetlands | 1 | \$ - | \$ 2,000,000 | | |
| 14 | Pine Knolls - Iva Court zone 1 pipeline expansion | 4 | | \$ 165,000 | | |
| 15 | Vault upgrades (Rodeo Grounds, Charing, and Windsor) | 3 | | \$ 60,000 | | |
| 16 | Demo Van Gordon House (Water Portion) | 3 | | \$ 50,000 | | |
| 17 | | Subtotal | \$ - | \$ 5,119,157 | | |
| 18 | Tank & Booster Pump Station Projects | | | | | |
| 19 | SCADA System - Phased Upgrades (Phase III-Alarms, Flow Data, Monitoring Wells) | 1 | \$ - | \$ 225,000 | | |
| 20 | Stuart Street Tank Rehabilitation | 1 | \$ - | \$ 458,000 | | |
| 21 | Third Stuart Street Tank Installation | 3 | \$ - | \$ 600,000 | | |
| 22 | Electrical transfer switch and conduit to well SS-3 | 2 | \$ - | \$ 25,000 | | |
| 23 | Stuart Street and Leimert Booster Pump Replacement | 3 | \$ - | \$ 500,000 | | |
| 24 | Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station) | 3 | \$ - | \$ 2,200,000 | | |
| 25 | | Subtotal | \$ - | \$ 4,008,000 | | |
| 26 | Vehicles and Trailer-Mounted Equipment | | | | | |
| 27 | Dump trailer for storing and hauling spoils from road repairs | 3 | \$ - | \$ 15,000 | | |
| 28 | Replacement of 1999 John Deere Loader and Backhoe Tractor | 3 | \$ - | \$ 75,000 | | |
| 29 | Truck Replacement Program (annual cost to build reserves) | 3 | | \$ 25,000 | | |
| 30 | Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch) | 1 | \$ - | \$ 35,000 | | |
| 31 | | Subtotal | \$ - | \$ 150,000 | | |
| 32 | Programs and Plans | | | | | |
| 33 | Hydraulic System Model Update | 3 | \$ - | \$ 75,000 | | |
| 34 | Water Master Plan Amendment | 3 | \$ - | \$ 35,000 | | |
| 35 | Database for water conservation program/tracking with parcel links & APN file conversion | 3 | \$ - | \$ 10,000 | | |
| 36 | | Subtotal | \$ - | \$ 120,000 | | |
| 38 | | GRAND TOTAL | | \$ 9,397,157 | | |
| 40 | | | Priority 1 Total | \$ 4,725,016 | | |
| 41 | | | Priority 2 Total | \$ 200,000 | | |
| 42 | | | Priority 3 Total | \$ 4,307,141 | | |
| 43 | | | Priority 4 Total | \$ 165,000 | | |
| 53 | WRF CIP (Draft Budget 6/9/22) | | | | | |
| 54 | | Ranking | FY Project Cost | 10 yr Cost | Notes | |
| 55 | Permitting & Planning | | | | | |
| 56 | Groundwater modeling and consulting for CDP | 1 | \$ - | \$ 35,000 | | |
| 57 | EIR consulting (follow up agency discussions to support the WRF's Regular CDP) | 1 | \$ - | \$ 28,609 | | |
| 58 | Section 7 ESA consulting, annual AMP report, & AMP update | 1 | \$ - | \$ 100,000 | | |
| 59 | | Subtotal | \$ - | \$ 128,609 | | |
| 60 | Interim, short-term SWF Modifications | | | | | |
| 61 | Brine Tank Secondary Containment, Grading, Rock | 1 | \$ - | \$ 20,000 | | |
| 62 | | Subtotal | \$ - | \$ 20,000 | | |
| 63 | Advanced Water Treatment Plant | | | | | |
| 64 | Membrane and Filter Replacement Program (annual cost to build reserves) | | \$ - | \$ 25,000 | | |
| 65 | Replace CIP Tank (leaking) | | \$ - | \$ 15,000 | | |
| 66 | Replace chemical storage tank (leaking) | | \$ - | \$ 10,000 | | |
| 67 | Miscellaneous instrumentation / monitoring upgrades | 2 | \$ - | \$ 25,000 | | |
| 68 | | Subtotal | \$ - | \$ 25,000 | | |
| 69 | Long-Term Improvement Modifications | | | | | |
| 70 | Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work) | 1 | \$ - | \$ 40,000 | | |
| 71 | Future permanent mods at WRF for trailer fill station (transfer tanks, piping, & spill containment/loading pad) | 2 | \$ - | \$ 200,000 | | |
| 72 | AWTP pull-barn style covers for outdoor equipment & control panels (1,2) | 2 | \$ - | \$ 50,000 | | |
| 73 | Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets | 3 | \$ - | \$ 25,000 | | |
| 74 | Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks) | 3 | \$ - | \$ 10,000 | | |
| 75 | Solar Array System | 3 | \$ - | \$ 375,000 | | |
| 76 | | Subtotal | \$ - | \$ 700,000 | | |
| 78 | | GRAND TOTAL | | \$ 873,609 | | |
| 80 | | | Priority 1 Total | \$ 188,609 | | |
| 81 | | | Priority 2 Total | \$ 275,000 | | |
| 82 | | | Priority 3 Total | \$ 410,000 | | |
| 83 | | | Priority 4 Total | - | | |

DEPARTMENT LINE ITEM BUDGET REQUESTS

Cambria Community Services District
 FY 2022/23 Department Line Item Budget Requests

| Fund | Department | Budget Item Request Description | Line Item Request Amount | FY 202/23 Funded Amount | FY 2022/23 Unfunded Amount |
|---------------------------|------------------------|--|--------------------------|-------------------------|----------------------------|
| General Fund | Fire | Addition of 1 Firefighter (Step B Salary & Benefits) | 82,180 | 82,180 | - |
| General Fund | Fire | Reduce Fire Reservists Budget to offset New Firefighter | 159,984 | 77,804 | 82,180 |
| General Fund | Fire | Maint & Repair - Building Increase Annual Amount | 8,000 | 8,000 | - |
| General Fund | Fire | Maint & Repair - Computer Services - Replace Computers | 4,000 | 4,000 | - |
| General Fund | Fire | Safety & Security - Increase Annual Amount | 2,000 | 2,000 | - |
| General Fund | Fire | Emergency Medical Supplies | 9,000 | 9,000 | - |
| General Fund | Fire | Small Tools & Equipment - Increase Annual Amount | 1,000 | 1,000 | - |
| General Fund | Fire | Breathing-SBCA Equipment - Increase Annual Amount | 2,500 | 2,500 | - |
| General Fund | Fire | EOC Upgrades - Increase Annual Amount | 2,000 | 2,000 | - |
| General Fund | Fire | Update CCSD Weed Abatement Maps (50% share) | 2,750 | 2,750 | - |
| General Fund | Fire | Hose Replacement | 30,000 | 30,000 | - |
| General Fund | Fire | Station Security Upgrade - Phase II of III | 25,000 | 25,000 | - |
| General Fund | Fire | Replacement of Fire Engine - Type 3 (Loan Offset) | 450,000 | 450,000 | - |
| Sub-Total | | | 778,414 | 696,234 | 82,180 |
| General Fund | Facilities & Resources | Addition of Maintenance Worker (Step B & Benefits) | 80,195 | - | 80,195 |
| General Fund | Facilities & Resources | Update CCSD Weed Abatement Maps (50% share) | 2,750 | 2,750 | - |
| General Fund | Facilities & Resources | Vets Hall Termite Treatment | 35,000 | 35,000 | - |
| General Fund | Facilities & Resources | Vets Hall Siding Replacement Legion/BBQ Area | 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 Electrical Emergency (Generator & Equip) | 50,000 | - | 50,000 |
| General Fund | Facilities & Resources | Replace Chipper | 70,000 | - | 70,000 |
| Sub-Total | | | 289,945 | 37,750 | 252,195 |
| General Fund | PROS | Skate Park Construction & Infrastructure (2nd of 3yr funding) | 59,333 | 59,333 | - |
| Sub-Total | | | 59,333 | 59,333 | - |
| General Fund | Administration | Property/Liability Insurance - Premium Increase 21% | 47,666 | 47,666 | - |
| General Fund | Administration | Maint & Repair Computers Svs - Meraki WiFi 3yr License | 2,500 | 2,500 | - |
| General Fund | Administration | Maint & Repair Computers Svs - Cybersecur & Microsoft Lic Incr | 963 | 963 | - |
| General Fund | Administration | Maint & Repair Computers - Replace Laptop & Computers GM & Finance | 10,000 | 10,000 | - |
| General Fund | Administration | LAFCO Annual Fees (Increase of 6%) | 1,326 | 1,326 | - |
| General Fund | Administration | Election Services | 11,000 | 11,000 | - |
| General Fund | Administration | Meeting Expense - Hybrid Video Services | 22,681 | 22,681 | - |
| General Fund | Administration | Training-Directors - Increase for new Directors | 7,541 | 7,541 | - |
| General Fund | Administration | Training -Staff - Increase for Tyler Online Training (Finance) | 5,000 | 5,000 | - |
| Sub-Total | | | 108,677 | 108,677 | - |
| Total General Fund | | | 1,236,369 | 901,994 | 334,375 |
| Water Fund | Water | Public Outreach | 5,000 | 5,000 | - |
| Water Fund | Water | Annual Tank Inspection (Fiscalini Tank) | 10,000 | 10,000 | - |
| Water Fund | Water | Maint & Repair - Refurbish "A" Booster Pump | 4,152 | 4,152 | - |
| Water Fund | Water | Maint & Repair - Repl Chemical Sheds San Simeon Well Field | 20,000 | 20,000 | - |
| Water Fund | Water | Maint & Repair - Repair Driveway @ WWTP (Split w/WW) | 20,000 | 20,000 | - |
| Water Fund | Water | Maint & Repair - Unanticipated Emergencies/Leaks | 25,000 | 25,000 | - |
| Water Fund | Water | Maint & Repair Comm - Replace ATT Lines with Radio | 10,000 | 10,000 | - |
| Water Fund | Water | Clothing/Uniform - Increase Annual Amount | 2,500 | 2,500 | - |
| Water Fund | Water | Prof Svs - Update SS Creek Basin Mgmt O&M Manual | 10,000 | 10,000 | - |
| Water Fund | Water | Prof Svs - WUEP Update & Demand Modeling | 25,000 | 25,000 | - |
| Water Fund | Water | Prof Svs - Grant Writer | 10,000 | 10,000 | - |
| Water Fund | Water | Prof Svs - Engineering Svs for Outfall | 10,000 | 10,000 | - |
| Water Fund | Water | Prof Svs - Watershed Report | 30,000 | 30,000 | - |
| Water Fund | Water | Rebate Program - Replenish Giveaways | 10,000 | 10,000 | - |
| Water Fund | Water | Rebate Program - Develop New Rebate Program | 10,000 | 10,000 | - |
| Water Fund | Water | Remote Monitoring Equipment @ SS Creek | 15,000 | 15,000 | - |
| Water Fund | Water | Water Meter Replacement Program | 97,000 | 97,000 | - |
| Water Fund | Water | Piney Way Erosion Control | 30,000 | 30,000 | - |
| Water Fund | Water | Design & Permit SSWF Trans Main @ ST Park Wetlands | 100,000 | 100,000 | - |
| Sub-Total | | | 443,652 | 443,652 | - |
| Water Fund | WRF - Operations | Trojan UV onsite Installation | 7,000 | 7,000 | - |
| Water Fund | WRF - Operations | H2O Innovations Onsite Training - Media Installation | 15,000 | 15,000 | - |
| Water Fund | WRF - Operations | R/O Vessel Media Installation | 12,000 | 12,000 | - |
| Water Fund | WRF - Operations | Media Preservative | 6,000 | 6,000 | - |
| Sub-Total | | | 40,000 | 40,000 | - |

Cambria Community Services District
 FY 2022/23 Department Line Item Budget Requests

| Fund | Department | Budget Item Request Description | Line Item Request Amount | FY 202/23 Funded Amount | FY 2022/23 Unfunded Amount |
|-------------------------------|---------------|---|--------------------------|-------------------------|----------------------------|
| Water Fund | WRF - Capital | CDP Permit Modeling, Design & Engineering Support | 50,000 | 50,000 | - |
| | | Sub-Total | 50,000 | 50,000 | - |
| Wastewater Fund | Wastewater | Public Outreach | 5,000 | 5,000 | - |
| Wastewater Fund | Wastewater | Maintenance & Repairs -Collection System Line Repairs | 40,000 | 40,000 | - |
| Wastewater Fund | Wastewater | Maintenance & Repairs - Coat & Paint Handrails @ WWTP | 50,000 | 50,000 | - |
| Wastewater Fund | Wastewater | Maintenance & Repairs - Driveway Repairs @ WWTP (50% share w/Water) | 20,000 | 20,000 | - |
| Wastewater Fund | Wastewater | Safety & Training Materials | 5,000 | 5,000 | - |
| Wastewater Fund | Wastewater | Prof Svs - Grant Writer | 10,000 | 10,000 | - |
| Wastewater Fund | Wastewater | Prof Svs - Salt & Nutrient Management Plan | 10,000 | 10,000 | - |
| Wastewater Fund | Wastewater | Prof Svs - Implement Fats, Oil, Grease (FOG) Program | 10,000 | 10,000 | - |
| Wastewater Fund | Wastewater | Prof Svs - Update of OMMP for WWTP | 25,000 | 25,000 | - |
| Wastewater Fund | Wastewater | New Polymer Skid for Sludge Press | 85,000 | - | 85,000 |
| Wastewater Fund | Wastewater | Cargo Box for Storage | 10,000 | - | 10,000 |
| Wastewater Fund | Wastewater | Replace 2005 F250 Truck | 65,000 | - | 65,000 |
| Wastewater Fund | Wastewater | Replace Generators fo Lift Stationa 4 & 8 | 12,000 | - | 12,000 |
| Wastewater Fund | Wastewater | Push Camera | 20,000 | - | - |
| | | Sub-Total | 347,000 | 175,000 | 172,000 |
| Total Enterprise Funds | | | 880,652 | 708,652 | 172,000 |

RESERVES

**Cambria Community Services District
Reserve Estimates - Cash Basis
Proposed Budget - FY 2022/2023**

| | General Fund | Wastewater Fund | Water Department | WRF Operations | WRF Capital | Total Water Fund | Total Enterprise (WW & Water) | Total CCSD |
|--|----------------|-----------------|------------------|----------------|--------------|------------------|-------------------------------|----------------|
| RESERVES | | | | | | | | |
| Cash in Bank per Audit at June 30, 2021 | \$ 4,069,807 | \$ 465,464 | \$ 2,265,243 | \$ 556,068 | \$ 1,301,552 | \$ 4,122,863 | \$ 4,588,327 | \$ 8,658,134 |
| Fiscal Year 2021/22 Estimates: | | | | | | | | |
| Estimated Operating Surplus / (Deficit) based on actual activity to 6/30/22, transfers, encumbrances and project carryforwards | \$ (1,004,036) | \$ (492,188) | \$ (1,175,768) | \$ (289,979) | \$ (440,801) | \$ (1,906,548) | \$ (2,398,736) | \$ (3,402,772) |
| Estimated Cash Based Reserves at June 30, 2022 | \$ 3,065,771 | \$ (26,724) | \$ 1,089,475 | \$ 266,089 | \$ 860,751 | \$ 2,216,315 | \$ 2,189,591 | \$ 5,255,362 |
| Fiscal Year 2022/2023 Proposed Budget | | | | | | | | |
| Operating Surplus / (Deficit) | \$ (97,230) | \$ 105,491 | \$ 619,260 | \$ 69,772 | \$ (50,000) | \$ 639,032 | \$ 744,523 | \$ 647,293 |
| Estimated Cash Based Reserves at June 30, 2023 | \$ 2,968,541 | \$ 78,767 | \$ 1,708,735 | \$ 335,861 | \$ 810,751 | \$ 2,855,347 | \$ 2,934,114 | \$ 5,902,655 |

| | General Fund | Wastewater Fund | Water Department | WRF Operations | WRF Capital | Total Water Fund | Total Enterprise (WW & Water) | Total CCSD |
|--|--------------|-----------------|------------------|----------------|-------------|------------------|-------------------------------|--------------|
| INTERFUND LOANS | | | | | | | | |
| Amounts per 6/30/2021 Audit | \$ 549,538 | \$ (391,812) | | | | \$ (157,726) | \$ (549,538) | \$ - |
| Estimated Increase in Interfund Loans | | | | | | | | |
| To eliminate negative cash balances at 6/30/2022 | \$ - | \$ - | | | | \$ - | \$ - | \$ - |
| FY 2022/23 Estimated Loan Repayment | \$ 100,728 | \$ - | | | | \$ - | \$ - | \$ 100,728 |
| FY 2019/20 & 2020/21 Unused Reserve, FY 2021/22 Reserve Requirement per Prop 218 | \$ - | \$ - | | | | \$ (533,000) | \$ (533,000) | \$ (533,000) |
| Total Interfund Loans/Required Reserves | \$ 100,728 | \$ - | | | | \$ (533,000) | \$ (533,000) | \$ (432,272) |

| | | | | | | | | |
|--|--------------|-----------|--|--|--|--------------|--------------|--------------|
| June 30, 2023 Adjusted Cash Based Reserves (Estimated) | \$ 3,069,269 | \$ 78,767 | | | | \$ 2,322,347 | \$ 2,401,114 | \$ 5,470,383 |
|--|--------------|-----------|--|--|--|--------------|--------------|--------------|

BUDGET COMPARISON REPORT



Cambria Community Services District, CA

Budget Worksheet

Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

| Account Type | Defined Budgets | | | | |
|--|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
| | 2020-2021 Total Budget | 2020-2021 Total Activity | 2021-2022 Total Budget | 2021-2022 Total Activity | 2022-2023 YTD Activity |
| Fund: 01 - GENERAL FUND | | | | | |
| Revenue | 3,385,570.00 | 3,275,070.08 | 3,832,841.00 | 3,397,956.80 | 0.00 |
| Expense | 3,493,751.00 | 2,998,691.68 | 4,291,536.00 | 3,613,685.93 | 0.00 |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | -108,181.00 | 276,378.40 | -458,695.00 | -215,729.13 | 0.00 |
| Fund: 11 - WATER FUND | | | | | |
| Revenue | 3,589,417.00 | 3,691,378.36 | 3,620,750.00 | 2,937,504.43 | 0.00 |
| Expense | 3,715,282.00 | 3,379,602.28 | 4,796,518.00 | 3,001,290.01 | 0.00 |
| Fund: 11 - WATER FUND Surplus (Deficit): | -125,865.00 | 311,776.08 | -1,175,768.00 | -63,785.58 | 0.00 |
| Fund: 12 - WASTEWATER FUND | | | | | |
| Revenue | 3,322,082.00 | 3,354,661.13 | 3,380,915.00 | 2,779,207.76 | 0.00 |
| Expense | 3,805,571.00 | 3,139,251.59 | 3,873,103.00 | 2,614,090.73 | 0.00 |
| Fund: 12 - WASTEWATER FUND Surplus (Deficit): | -483,489.00 | 215,409.54 | -492,188.00 | 165,117.03 | 0.00 |
| Fund: 39 - WRF OPERATIONS | | | | | |
| Revenue | 1,302,347.00 | 1,431,897.16 | 1,327,180.00 | 1,130,234.35 | 0.00 |
| Expense | 982,786.00 | 1,146,150.41 | 1,037,201.00 | 942,044.67 | 0.00 |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | 319,561.00 | 285,746.75 | 289,979.00 | 188,189.68 | 0.00 |
| Fund: 40 - WRF CAPITAL | | | | | |
| Expense | 181,615.00 | 110,775.42 | 440,801.00 | 56,644.53 | 0.00 |
| Fund: 40 - WRF CAPITAL Total: | 181,615.00 | 110,775.42 | 440,801.00 | 56,644.53 | 0.00 |
| Report Surplus (Deficit): | -579,589.00 | 978,535.35 | -2,277,473.00 | 17,147.47 | 0.00 |

Fund Summary

| Fund | Defined Budgets | | | | | |
|----------------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|
| | 2020-2021 Total Budget | 2020-2021 Total Activity | 2021-2022 Total Budget | 2021-2022 Total Activity | 2022-2023 Total Budget | 2022-2023 YTD Activity |
| 01 - GENERAL FUND | -108,181.00 | -276,378.40 | -458,695.00 | 215,729.13 | -97,230.00 | 0.00 |
| 11 - WATER FUND | -125,865.00 | -311,776.08 | -1,175,768.00 | 63,785.58 | 619,260.00 | 0.00 |
| 12 - WASTEWATER FUND | -483,489.00 | -215,409.54 | -492,188.00 | -165,117.03 | 105,491.00 | 0.00 |
| 39 - WRF OPERATIONS | 319,561.00 | -285,746.75 | 289,979.00 | -188,189.68 | 69,772.00 | 0.00 |
| 40 - WRF CAPITAL | -181,615.00 | 110,775.42 | -440,801.00 | 56,644.53 | -50,000.00 | 0.00 |
| Report Surplus (Deficit): | -579,589.00 | 978,535.35 | -2,277,473.00 | 17,147.47 | 647,293.00 | 0.00 |