



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, February 12, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

AGENDA

- A. CALL TO ORDER
 - B. ESTABLISH QUORUM
 - C. ELECTION OF OFFICERS
 - D. CHAIRMAN'S REPORT
- 1. PUBLIC COMMENT**
- Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the District Clerk.
- 2. CONSENT AGENDA**
- A. Consideration to Approve the November 29, 2018 and January 10, 2019 Regular Meeting Minutes
- 3. REGULAR BUSINESS**
- A. Discussion and Consideration of Finance Committee Goals
 - 1. Goals Established by the Board
 - 2. Additional Committee Goals
 - B. Discussion and Consideration Regarding Developing Finance Committee Bylaws
 - C. Discussion and Consideration Regarding Finance Committee Mission Statement
 - D. Discussion and Consideration Regarding 2019 Finance Committee Meeting Dates
 - E. Discussion and Consideration of Mid-Year Budget and Develop Recommendations for the CCSD Board of Directors

4. FUTURE AGENDA ITEMS

- A. Discussion and Consideration to Appoint an Ad Hoc Committee to Work on the Reserve Fund Policy

5. ADJOURN

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FINANCE COMMITTEE

REGULAR MEETING

Thursday, November 29, 2018 - 10:00 AM to 12:00 PM
1000 Main Street Cambria, CA 93428

MINUTES

A. CALL TO ORDER

Chairman Pierson called the meeting to order at 10:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: David Pierson, Ted Siegler, Cindy Steidel and Dewayne Lee.

Amanda Rice arrived late.

Staff present: District Engineer Bob Gresens, Finance Manager Pamela Duffield and Clerical Assistant Annette Young.

Public present:

Ted Dean

Karen Dean

Mike Lyons

Harry Farmer

Cheryl McDowell

Donn Howell

Jim Bahringer

C. CHAIRMAN'S REPORT

Chairman Pierson stated that committee changes may occur in January.

Committee member Rice said the Board will discuss input from both committees at the January Board meeting. The Board wants to make sure that they have committees that represent what the community wants.

1. PUBLIC COMMENT

Public Comment: None.

2. CONSENT AGENDA

A. Consideration to Approve the November 1, 2018 Regular Meeting Minutes

Vice Chair Siegler moved to approve the minutes.

Committee member Steidel seconded the motion.

The motion was approved: 4-Ayes (Siegler, Steidel, Pierson, Lee), 0-Nays, 1-Absent (Rice)

Chairman Pierson asked the committee if they would like to hear Regular Business Item 3.C. first, so Mr. Gresens can present the item and return to work?

The committee members agreed.

3. REGULAR BUSINESS

A. Discussion Regarding Progress Made on Reserve Fund Policy

Chairman Pierson introduced the item and stated he made changes to the policy.

The committee had an extensive discussion regarding the Reserve Fund Policy.

Vice Chair Siegler asked where the money is coming from to create funds and reserves?

Mrs. Duffield said that was her question as well. It's a great plan, but I don't know if it's doable.

Chairman Pierson said it has to be. I agree that in the very near future we're not going to be able to put much in the funds, but we have to start planning for it in the budget. We've allowed the reserve funds to diminish to almost nothing. We've got to build it back up. The General Fund has to be built back up because it doesn't get much revenue from July to December. We need to identify the monies in the budget. We need to be prepared. It's going to be difficult, but we need a policy in place.

Vice Chair Siegler asked if any reserves were incorporated into the rate study?

Chairman Pierson indicated some were.

Vice Chair Siegler asked if it is compliant with Prop 218?

Chairman Pierson indicated it is compliant.

Vice Chair Siegler suggested to be explicit with the annual budget process. The Board will consider the need for reserve funds and set aside an amount defined by the Board annually.

Committee member Rice said it's better to say a set percentage is set aside for reserves for each fund.

Vice Chair Siegler said the Board should address or revisit the reserve issue each year.

Chairman Pierson asked if we want to put in a recommended percentage in this policy or say the Board should be considering reserve funding each year when doing budgeting?

Vice Chair Siegler said the latter.

Committee member Steidel suggested reviewing and evaluating the percentage each year.

Committee member Rice said the policy says you may not set aside zero. We don't need a percentage, but it shouldn't say zero.

Vice Chair Siegler commented that if reserves are sufficient, zero is okay.

Public Comment:

Mike Lyons: As a ratepayer and member of the community, I'm concerned about infrastructure and reserves. As a ratepayer, if the Board approves setting aside reserves and has to cut back on some other budget items, he thinks ratepayers would be behind it.

Cheryl McDowell: I agree.

Committee member Lee agrees but said we've neglected our needs and gotten behind and until we catch up, we may want to go easy in the beginning.

Committee member Rice said based on the conversation, we may need to look at the General Fund reserve policy and set aside the Enterprise Fund reserve policy, so we don't undo some things we're doing with Prop 218 money.

Vice Chair Siegler disagrees with trying to isolate funds from a policy that the agency needs to consider. We have elected board members to make those decisions.

Public Comment:

Mike Lyons: When Prop 218 funds come in, wouldn't it be wise to put a percentage into reserves and then do infrastructure projects?

Vice Chair Siegler said he wants to see a budget.

Chairman Pierson agrees with Vice Chair Siegler. If we establish a percentage of revenue going into reserves, we may not complete a project, but a percentage should be set aside. Let's see what happens with the 2019/2020 budget before we decide.

Mrs. Duffield stated Mr. Gresens' CIP infrastructure list has identified vehicles for replacement using Prop 218 funds. She and Mr. Gresens are working on looking at what the rate increase said the funds would be used for.

Public Comment:

Cheryl McDowell: Can we set aside fire department funds for reserves – if it's there? Do you know how healthy these funds are?

Chairman Pierson said Fire is part of the General Fund and the accounting and budgeting are by fund.

Vice Chair Siegler said in the audit the General Fund is broken out, but we don't have a good balance sheet yet. There needs to be one for each fund. Pam has a lot of work to catch up on, so it's a lot to expect right now, but it's part of getting good financial information.

Committee member Steidel asked what's the difference between a set-aside fund and sinking fund?

Vice Chair Siegler said he used the term sinking fund. It's using cash flow depreciation for equipment replacement, but it's not applicable for governmental funds though.

Committee member Steidel asked if the designated special use is a set-aside fund?

Committee member Rice stated maybe Cindy's issue would be addressed if we had a sheet of definitions.

Committee member Steidel agreed that could be part of the policy.

The committee members agreed.

Chairman Pierson said I don't think we're going to be able to do anything with reserve funding this budget year, but we need to look at it for the 2019/2020 budget in April or May 2019. The committee has time to work on it. We may have new committee members and should let them address this.

Committee member Rice made a motion to approve Chairman Pierson's suggestion.

Vice Chair Siegler seconded the motion.

The motion was approved: 5-Ayes (Rice, Siegler, Pierson, Steidel, Lee), 0-Nays, 0-Absent

B. Discussion Regarding Progress Made on Interfund Loan Policy

Chairman Pierson introduced the item and stated he made minor adjustments to the policy. If the committee agrees with the policy, he would accept a motion to approve the policy.

Committee member Rice said she was okay to move the policy to the Board for consideration.

Mrs. Duffield commented that the Sample Loan Document provided in the policy doesn't reflect the repayment term of seven (7) years that the Board agreed to.

Chairman Pierson said it's just a sample.

Mrs. Duffield suggests changing sample letter to approved seven (7) year term.

Committee member Rice said it should be changed to read fewer than seven (7) years or a maximum of seven (7) years.

Public Comment:

Mike Lyons: Prop 218 was a vote to get money for specific funds. Will the Board answer to ratepayers about where funds are used from Prop 218 revenue? How are they going to defend using the funds if the public objects to using Prop 218 funds for interfund loan transfers?

Committee member Rice stated that the interfund loan policy is for the General Fund to loan money to the Enterprise Funds. We can't take money from an Enterprise Fund and give it to the General Fund, but an Enterprise Fund can repay a loan from the General Fund. Taking money from Prop 218 and using it for other things is illegal.

Chairman Pierson said the rules are very restrictive on Prop 218 funds.

Public Comment:

Karen Dean: It might be an issue that people will think you're loaning monies between the three enterprise funds.

Chairman Pierson asked if he should put in a maximum loan term?

Mrs. Duffield said yes, a maximum of seven (7) years. In the policy it says the amount of interest to be charged for these loans will be calculated using the investment rate earned by the San Luis Obispo County Treasury. Why are we using San Luis Obispo County Treasury rates?

Committee member Rice said the Board should make the decision on the interest rate when an interfund loan is made. The policy should suggest using what's in the Local Agency Investment Fund (LAIF) or whatever interest rate is reasonable.

Mrs. Duffield suggests removing the San Luis Obispo Treasury sentence.

Public Comment:

Donn Howell: In the same paragraph it speaks about Enterprise Funds loaning to other District funds and it should be changed.

Committee member Rice said yes, it needs to be changed.

Chairman Pierson asked if we should get rid of the two sentences about San Luis Obispo Treasury and the one Donn brought up about Enterprise Funds loaning to other District funds?

The committee agreed.

Chairman Pierson said the changes to the policy are: 1) repayment of all loans will be made within a maximum of seven (7) years, and 2) delete the two sentences in paragraph four in the policy section.

Committee member Rice said maybe we should change the sample loan document to eliminate references to dates, terms, and dollar amounts to prevent confusion. We should put blanks where those references are, and they can be filled in when the agreement is prepared.

Committee member Rice made a motion to accept the following changes to the policy: 1) repayment of all loans will be made within a maximum of seven (7) years, and 2) delete the two sentences in paragraph four in the policy section and to eliminate references to dates, terms, and dollar amounts in the sample loan document. We should put blanks where those references are, and they can be filled in when the agreement is prepared.

Vice Chair Siegler seconded the motion.

The motion was approved: 5-Ayes (Rice, Siegler, Pierson, Steidel, Lee), 0-Nays, 0-Absent

C. Receive an Update on the Army Corps of Engineers Grant and IRWM Grant Process

District Engineer Bob Gresens provided the Committee with a PowerPoint presentation on grants (attached).

The Committee had an extensive discussion regarding the grants.

Chairman Pierson asked the \$7 million is not appropriated, right?

Mr. Gresens responded that it's authorized, not appropriated.

Vice Chair Siegler asked if there's \$7 million left, did we actually receive any funds?

Mr. Gresens said no, we used \$6 million to pay for Army Corps of Engineers' (ACE) staff costs for work already done.

Vice Chair Siegler said it's as if ACE is working for us and costs are being paid by allocation.

Mr. Gresens said the \$466,000 loan that went from the General Fund to the water department was to show ACE that we had money to put towards the project. That's still on the books. The Water department is supposed to pay back the loan to the General Fund.

Committee member Rice said she thought we'd written it off but wasn't sure.

Public Comment:

Cheryl McDowell: I think we did.

Vice Chair Siegler asked who would do the project management plan?

Mr. Gresens responded ACE.

Vice Chair Siegler said we would benefit from the work. It's not going to be money out for us, just no money in.

Mr. Gresens responded yes. It's a slow process.

Public Comment:

Cheryl McDowell: Can you get an accounting for allocation?

Mr. Gresens responded yes, he can get that for her.

Chairman Pierson asked Mrs. Duffield to check to see if the loan is still on the books or was written off.

Mrs. Duffield responded that she made a note to do it.

Chairman Pierson said it was in the last audit.

Mr. Gresens provided the Committee with an update on the Proposition 1 grant. We're in the running and need to keep moving forward. Our project ranked 3rd out of 25 projects county-wide. In 2019, the Board will need to discuss the project.

Public Comment:

Mike Lyons: In 2019, Board has to say yes or no on what?

Mr. Gresens said whether the CCSD is going forward with the project. I tried to keep the estimated costs as low as possible.

Public Comment:

Cheryl McDowell: The funds need to be guaranteed by a lender or the district.

Mr. Gresens stated that we need to have further discussion with the Finance Committee and coordinate with the PG&E Turnkey Program.

Mr. Gresens discussed the PG&E Turnkey Program. We can pay for the improvements with on-bill financing where any energy savings from the project is used to offset capitalized project costs. PG&E can do rebates, loans and grants, and can help put together a financing package. PG&E is currently working on a feasibility assessment with their consultant, Michael J Nunley. This will help determine what project elements go into the project. We are planning to have a meeting in December. I will let the committee know the date. This meeting will be a staff-level meeting. It came up at the Infrastructure Committee meeting that committee members may want to attend, but it's not an organized public presentation meeting.

Public Comment:

Cheryl McDowell: Is solar involved in the PG&E program?

Mr. Gresens responded no.

Committee member Rice said PG&E probably doesn't talk about it because it reduces their revenue if people go solar, but it would reduce power lines that can spark and ignite a fire.

Public Comment:

Harry Farmer: When will you know the meeting date and when will the committees know?

Mr. Gresens said I hope to know in a week. I will email the committees. I assume you want to attend?

Public Comment:

Harry Farmer: Yes.

Vice Chair Siegler said the IRWM grant has a September 2019 deadline for the Board to pass a resolution committing \$700,000?

Mr. Gresens responded yes.

Vice Chair Siegler asked how long from that time until grant is awarded?

Mr. Gresens responded six to eight months.

Vice Chair Siegler said we will have a loan out during that time but stop paying interest once the grants are made. If there's no grant, there's no need to have that \$700,000 loan outstanding.

Mr. Gresens said he has to check to see if we have to have loan in hand.

Vice Chair Siegler said he assumes we need loan to show cash and our commitment. Either we don't get a grant and won't need the loan, or we get a grant and decide if we're going to fund the local match through cash flow or the outstanding loan. We really only have six to eight months where we would be carrying a loan without a result in our hands, right?

Mr. Gresens responded I don't know.

Vice Chair Siegler said when we get the loan, we put it in the bank and get interest for six to eight months and one of two things will happen: we get a grant and can do the project or we don't get a grant.

Public Comment:

Cheryl McDowell: Are there other loans the CCSD could qualify for?

Chairman Pierson said let's see what financing PG&E has.

Public Comment:

Cheryl McDowell: Are there SBA loans anymore?

Chairman Pierson said we're a government agency, not a small business.

Committee member Lee said until we know how the pieces fit, what are you asking us to do today?

Mr. Gresens said this is informational only and no action is needed. I wanted the committee to know what I've been working on and we need to be thinking about financing.

Chairman Pierson said it is a good time to have the information before the next budget cycle starts.

Committee member Lee said it makes sense. We appreciate your work.

Chairman Pierson said we need to get a resolution before the Board in the next two to three months.

Committee member Rice said right now they've extended the time for comments on the Board for IRWM. Go to State Department of Water Resources website for information about this. It's good general information and you can submit your comments.

Public Comment:

Mike Lyons: On Proposition 1, if the funds are allocated and awarded and the remedial stuff is done to the wastewater treatment plan, will it have beneficial effects on the SWF?

Mr. Gresens responded it will be a benefit to the lagoon.

Public Comment:

Mike Lyons: You're not saying it wouldn't benefit the plant directly?

Mr. Gresens responded that it could affect nitrate levels.

Public Comment:

Mike Lyons: There's \$7 million left allocated but not released. Will we have to meet ACE requirements first before they will give us money?

Mr. Gresens responded yes. They will want an updated project management plan and to run it by their legal counsel.

Public Comment:

Mike Lyons: If we don't get the \$7 million dollars, will we need to remedy problems to get certification?

Mr. Gresens responded that we can still run the plant, but it could be more costly.

Public Comment:

Jim Bahringer: ACE wants to build stuff, they don't want to look at a study. You need to convince ACE that the project can get done.

Cheryl McDowell: With Bob departing, how are things being followed up on?

Chairman Pierson responded you will have to ask Personnel. It's not a finance issue.

Committee member Rice stated it's not a Personnel issue but more of a transferring of duties.

D. Discussion Regarding the CCSD Owned Vehicle Policy

Chairman Pierson said this was an issue that Paul Nugent wanted to discuss, but since he's not here let's table it until next meeting.

Vice Chair Siegler said \$1.50 per trip seems too high.

Mrs. Duffield responded that it's an IRS rule at that amount. She has the printed copy of the rule if anyone wants to look at it.

E. Discussion and Status on the Mid-Year Budget Review Format

Mrs. Duffield provided an update on the mid-year budget review format and stated she's slowly working on the budget. The format they're following is taking the budget already approved and adding data into that budget to show the mid-year request.

The committee discussed the mid-year budget review format and asked questions.

Committee member Rice asked if there would be a difference column?

Mrs. Duffield said she could put that in there. She will show a point of reference between the original and what was changed.

Chairman Pierson asked are we going to get an update on what spent so far?

Mrs. Duffield said it depends on when the February Board meeting will be, so we can pull the data.

Chairman Pierson said they only need the numbers through December.

Mrs. Duffield said okay. She explained that she's currently working on delinquent accounts with the clerk and trying to get accounts payables caught up. She's hoping the backlog is gone by the end of December.

Chairman Pierson said that at the January committee meeting they would like to see or discuss some of the major things you're foreseeing. The current loan repayment that passed has the wastewater plant fund starting to repay that \$466,000 in June, so it needs to be in this year's budget. It's been discussed that the payment could be put off for a year.

Mrs. Duffield said she will need direction.

Chairman Pierson said for her to bring it up at the January meeting, and we will give you guidance.

Mrs. Duffield said we've also talked about the interest percent on the loan.

Vice Chair Siegler said we don't need to make that decision now. January would be a good time to raise any issues that you need guidance on.

Mrs. Duffield said we also need to think about the Finance and Infrastructure Committee meeting schedules.

Public Comment:

Karen Dean: The Infrastructure Committee would like to meet one week before the Board meeting and have the Finance Committee meet one week after the Board meeting.

Mrs. Duffield said we need to think about that because that schedule won't work for the budget process.

Committee member Lee said staff needs time to put the agenda packets together.

Committee member Rice said when the Board discusses restructuring in January, we'll be able to clarify issues on timing.

F. Receive an Update on the Audit

Mrs. Duffield said the auditor was at the office yesterday. He did a little bit of initial field work, but he wants to give me two additional weeks to get bank reconciliations updated so he can come in and look at a good trial balance. The bank reconciliations weren't done since July 2017. The former finance manager contracted with MOMS to do the reconciliations, but it wasn't done in totality. They didn't fix any reconciling items. Reconciling items were put into a suspense account that I need to follow up on and clear. The auditor wants them updated through August and I've done January through March so far. He'll be back mid-December. The auditor also wants to confirm that the adjusting journal entries he requested from the former finance manager were done.

Vice Chair Siegler asked do you have enough horse power to get everything done?

Chairman Pierson asked is Alan working?

Mrs. Duffield said yes, two days a week. He's currently doing the higher-level background accounting and year-end accruals. I have new staff in utility billing and payroll. I've been stuck working in operations and policy.

Public Comment:

Cheryl McDowell: Are you current with all depository receipts and payroll?

Mrs. Duffield responded yes. Accounts payable is behind. The auditor was pleased he could have a conversation with me. He said he didn't have much conversations with the former finance manager.

Vice Chair Siegler said thanked Pam for updating the committee on where she stands. We didn't know how far behind things were.

Mrs. Duffield said staff is working hard to get up to speed.

4. FUTURE AGENDA ITEMS

The committee would like to add the following items to the next agenda:

1. Committee restructure
2. Vehicle item postponed from today
3. \$466,000 loan repayment
4. Critical budget items

The committee stated the next meeting will be on Thursday, January 10, 2019, at 10:00 a.m.

5. ADJOURN

Chairman Pierson adjourned the meeting at 12:00 p.m.

DRAFT



FINANCE COMMITTEE

REGULAR MEETING

Thursday, January 10, 2019 - 10:00 AM
2850 Burton Drive, Cambria, CA 93428

1/8/19: Revised Table of Contents and added Regular Business Item 3.D. Attachment

MINUTES

A. CALL TO ORDER

B. ESTABLISH QUORUM

At 10:00 a.m. a quorum was not established as the Committee members were affected by the newly formed structure.

Committee members present: David Pierson, Cindy Steidel, Ted Siegler, Dewayne Lee

Committee members absent: None

Staff present: Acting General Manager Monique Madrid, Finance Manager Pam Duffield, Management Analyst Melissa Bland, Clerical Assistant Annette Young

Public present:

Crosby Swartz
Laura Swartz
Harry Farmer
Paul Nugent

C. CHAIRMAN'S REPORT

There was no Chairman's report.

1. PUBLIC COMMENT

2. CONSENT AGENDA

A. Consideration to Approve the November 29, 2018 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion and Consideration Regarding 2019 Finance Standing Committee Dates
- B. Discussion and Consideration to Appoint an Ad Hoc Committee to Work on the Reserve Fund Policy
- C. Discussion Regarding the CCSD Owned Vehicle Policy
- D. Discussion and Consideration Regarding CIP Work Plan and Projected Revenue Based on Infrastructure Recommendations
- E. Discussion and Consideration Regarding Finance Committee Structure and Provide Recommendation to the Board of Directors

4. FUTURE AGENDA ITEMS

5. ADJOURN

Adjourned at 11:12 a.m.

DRAFT

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **2.A.**

FROM: Monique Madrid, Acting General Manager

Paavo Ogren, Strategic and Organizational Advisor

Meeting Date: January 3, 2019Subject: DISCUSSION AND CONSIDERATION
OF 2019 BOARD GOALS AND
OBJECTIVES

RECOMMENDATION: It is recommended that the Board of Directors discuss the draft Board and Organization Goals for 2019, consider additions from Board and public input, and approve or provide direction as deemed appropriate.

FISCAL IMPACT: No fiscal impact has been identified with this item.

DISCUSSION: President Pierson will lead the discussion regarding the proposed 2019 Board and Organization Goals.

For Board Discussion and Consideration:

At the regular Board meeting on December 13, 2018, the Board set January 3, 2019 as the date of a special meeting to consider Board and organizational goals for 2019. Attached are the Board goals for 2018 for reference purposes. For 2019, the Board generally expressed the intent to consider a more comprehensive list of goals and priorities while providing a better opportunity to obtain community input at the special meeting.

Subsequent to the December 13th meeting, staff met with the Board President and Vice President to develop a more comprehensive list of goals and priorities. The list has been incorporated into two attachments. The first identifies items that focus on District services for the purpose of considering goals and priorities that reflect those services. The second list identifies organizational goals and priorities that reflect ongoing operational efforts by staff.

The Board will be seeking public input on additional goals that have not been identified in this agenda report as well as public input on the goals and priorities that have been identified within the draft attachments.

1 DISTRICT-WIDE / BOARD GOALS

1.1 GENERAL MANAGER

The recent vacancy in the General Manager position allows the Board to fill the vacancy.

Action Items

1. Hire the permanent General Manager.

1.2 PUBLIC OUTREACH

Continuing the efforts that have been initiated with standing committees to improve public outreach and input should be an ongoing District goal. Addressing the efficiency and scheduling of Board meetings may also be important to consider for community engagement.

Action Items

1. Ongoing efforts to develop improved relations within the community should be a considered a high priority.
2. Establish the approach for reviewing the status of goals.
 - a. Consider a bi-annual review;
 - i. During the budget process.
 - ii. During the mid-year budget reviews.
3. Consider goals to promote Board meeting efficiencies.

1.3 ADVANCE THE DISTRICT'S STRATEGIC PLANNING EFFORTS

Strategic planning was included as Goal #3 in 2018. As intended, the District initiated strategic planning efforts through the creation of the Infrastructure and Finance standing committees. The need for a comprehensive District assessment in 2018 has been initiated and is also promoted through the 2019 goal setting efforts.

Action Items

1. Develop the format and components of a District strategic planning document.
2. Develop mission and vision statements or equivalent messaging.
3. Develop standing committee and liaison details as appropriate, including for example, details from the Parks, Recreation and Open Space (PROS).

1.4 COMPLETE THE REGULAR PERMITTING AND OTHER ACTIONS RELATING TO THE SUSTAINABLE WATER FACILITY

Ongoing efforts associated with the SWF continue to create a demand on District resources and completing the efforts in a timely manner should be considered a high priority.

Action Items

1. Complete the processing of the application for the Regular Coastal Development Permit and respond to resource agencies in a timely manner.
2. Complete the Closure Plan and respond to resource agencies in a timely manner.
3. Consider options that may be available from the existing Water Resource Development Act (WRDA) "authorization" approved by Congress.

1.5 FINALIZE THE MULTI-YEAR INFRASTRUCTURE CAPITAL IMPROVEMENT PROGRAM (CIP)

Funding requirements needed for the CIP was approved as part of the Proposition 218 rate increase. The Infrastructure Committee is addressing priorities. The Finance Committee is addressing projected revenue allocations. Developing the overall implementation goals will be important in 2019.

Action Items

1. Finalizing the prioritization efforts
2. Finalizing the multi-year implementation schedule
3. Identify the resource requirements for consultants and staff.
4. Evaluate grant and other funding options and develop recommendations for Board consideration.
5. Explore the opportunity for additional ancillary facilities such as; (see section 1.9)
 - a. Cell tower
 - b. Solar options

1.6 DEVELOP THE ANNUAL PROP 218 RATE REVIEW PROCESS

With the approval of the Prop 218 rate increases in 2018, comparing rate assumptions versus actual operational results has already been recognized as an important point to review with the community prior to annual increases incorporated into the Prop 218 rate resolution.

Action Items

1. Establishing an annual schedule for the review including the following;
 - a. Preliminary review by the District's standing committees should be in advance of Board decisions so that the opportunity for questions, comments and responses exists.
 - b. The annual review should consider a comparison of budget assumptions and results of the annual audit.
2. Develop criteria to utilize in the annual review.

1.7 REVIEW THE DISTRICT CODE AND CONSIDER WHETHER DIRECTION SHOULD BE PROVIDED TO DRAFT AMENDMENTS.

Action Items

1. Board of Directors consideration of amendments to Title 8 of the District Code, including updates to the Affordable Housing Program.
 - a. Amendments should be considered for consistency with the County's land use designations and income qualification standards.
2. Board of Directors consideration of amendments to Title 4, including the Water Conservation and Retrofit Program.
 - a. Amendments should be considered to recognize significant processing changes for County will-serve letters requiring fire and water review.

1.8 REVIEW THE DISTRICT FEE SCHEDULE AND CONSIDER WHETHER DIRECTION SHOULD BE PROVIDED TO MAKE AMENDMENTS.

Efficiency improvements to District procedures necessitate a review of application deposits and fees to ensure revenue is properly allocated. Equipment rental costs should be evaluated to ensure proper compensation when providing these services to customers.

Action Items

1. Review District Fee Schedule with input from operational staff.

1.9 EMERGENCY SERVICES REVIEW

Cambria's risk of wildfires has been highlighted as a result of recent devastating wildfires that have caused historic property damage and loss of life in other areas of the State. Engaging in community discussions of those risks, evacuation routes, and other possible actions to mitigate the risk is important in addressing the community's health and safety.

Action Items

1. Engaging in community outreach and discussions with the Fire Safe Focus group on the overall, "defensible space," program.
2. Explore a closer coordinating effort with other first responders providing mutual aid.
3. Address existing resource constraints that limit the District's ability to augment current services.
4. Tri-Annual update of adoption of current Cal Fire Code.

1.10 BUILDOUT REDUCTION PROGRAM

The Citizen's committee spent two years developing the program and provided their final report to the Board.

Action Items

1. Provide a review of the existing program.
2. Consider what changes may be deemed appropriate.
3. Review long term funding options for vacant lot adoptions.

1.11 COMMITTEE AND LIAISON GOALS

Committee and liaison goals and priorities should be developed with an additional tier of detail while maintaining consistency with District-wide goals and limited resources.

Action Items

1. The development of committee and liaison goals.
2. Review of committee and liaison goals by the Board of Directors.

2 ORGANIZATIONAL GOALS

2.1 REGULATORY COMPLIANCE

The District has numerous regulatory reports that have to be filed with State and Federal Agencies. Completing the reports on a timely and accurate manner reduces the District's risks on fines and budgetary impacts.

Action Items

1. Update and maintain a list of all regulatory reporting requirements.
2. Submit 100% of all reports on-time.
3. Develop quality control measures as needed to ensure accuracy.
4. Identify primary and supporting roles for the responsible staff members.

2.2 STAFFING, VACANCIES, AND OVERALL STAFFING LEVELS

Recent vacancies provide an opportunity to realign the District's overall efforts while evaluating the challenges normally resulting from vacancies.

Action Items

1. Consider the vacancy of the District Engineer position and possible alternatives to management of the District's CIP and supervision of field operations.
2. Evaluate the District's overall staffing needs by the end of 2019.
3. Prepare a classification plan allowing for consistent and effective delivery of CCSD services.

2.3 LABOR RELATIONS

Negotiate and update employee union Memorandums of Understanding in a timely manner.

Action Items

1. Initiate negotiations with both represented labor groups.
2. Negotiate a successor MOU with both represented groups while diligently adhering to established milestone dates.
3. Provide an updated Payment and Compensation plan for the Management, Confidential and Exempt employee group.

2.4 EMPLOYEE TRAINING

Identify and initiate implementation of job-class training

Action Items

1. Identify objectives of training based on job classifications.
2. Identify training needs for specific employees.
3. Establish timing for training.
4. Complete training.

2.5 DEVELOP AND REVIEW THE ANNUAL BUDGET IN A TIMELY MANNER

Action Items

1. Adopt the preliminary budget and final budget prior to legal deadlines.
2. Provide quarterly updates on budget status.
3. Consider annual updates to the budget policy prior to the consideration of the preliminary budget.

2.6 COMPLETE THE ANNUAL AUDIT IN A TIMELY MANNER

Action Items

1. Establish a goal to complete the annual audit by December 31 of each year (statutory deadline is June 30th of the following year).
2. Include auditor recommendations, if any, into District goals and report to the Board on progress based on milestone dates to be determined.

2.7 IMPLEMENT THE TYLER INCODE FINANCIAL SOFTWARE PROGRAM

Action Items

1. Review existing accounting procedures.
2. Identify procedures that will need to be updated prior to the implementation of the program.
3. Establish implementation milestones.
4. Provide updates to the Board of Directors and adhere to milestone dates to the greatest degree practical.

2.8 FINALIZE WATER RIGHTS LICENSING

Action Items

1. Respond to State Water Board staff in a timely manner.
2. Prepare for any necessary compliance planning.

The following language is from last year's agenda item on 2018 goals...

Focus: Policy level and District-wide (rather than operational) oversight.

Vision: Broaden Board focus from emergency reactions to resource and infrastructure deficiencies to thoughtful equitable stewardship of community resources, appropriately balancing priorities among all services provided.

Discussion: Since at least 2014, the District has focused nearly all its resources on responding to the slow-moving but dramatic disaster of the recent drought. With the immediate threat of running out of water now addressed, the Board should take a breath, assess our available resources and levels of service in each Department.

To encourage community confidence, dialogue going forward must be open and inclusive.

The suggested goals and actions are meant as a starting point for a discussion. Once the goals have been approved, the needed actions and measurable outcomes can be determined.

Attachments:

1. CCSD 2018 Board Goals

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON___FARMER___RICE___STEIDEL___HOWELL

Finance Committee 2019 Goals & Objectives

Adopted by the Board of Directors on 1/3/2019

1. Develop the Annual Prop 218 Rate Review Process
2. Review the District Fee Schedule and Consider Whether Direction should be Provided to Make Amendments
3. Multi-Year Infrastructure CIP Program Projected Revenue Allocations and Grant Funding

FINANCE COMMITTEE GOALS

Additional Finance Committee Goals:

- i. Review staff goals included in the January 3 Special Board Meeting, Agenda Item 2A, District Wide/Board Goals, for applicability to the Finance Committee.
- ii. Identify additional fiscal policies to include in the Finance Committee goals (where they are not in the purview of the Policy Committee) for consideration by the Board of Directors.
- iii. Promote the District's financial health with financial and risk analyses while developing recommendations for Board action.
- iv. Review budget development and cost allocations
- v. Compare actual expenditures and revenues against budget on a quarterly basis, including the balance sheet and financials.
- vi. Review the annual audit report and recommend to the Board of Directors appropriate actions for any audit findings.
- vii. Review internal financial controls and processes.

Adopted April 11, 1997
Revisions Adopted by CCSD Board December 15, 1997
Revisions Adopted by CCSD Board December 21, 1998
Revisions Adopted by CCSD Board October 23, 2000
Revisions Adopted by CCSD Board March 21, 2002
Revisions Adopted by CCSD Board September 23, 2010
Revisions Adopted by CCSD Board February 23, 2012

CAMBRIA COMMUNITY SERVICES DISTRICT

PARKS, RECREATION & OPEN SPACE (PROS) COMMISSION BY-LAWS/GUIDELINES

WHEREAS the needs assessment survey of 1992 documented community attitudes and interests in respect to parks, recreation, and open space for Cambria, the Cambria Community Services District Board of Directors (hereinafter the Board) that same year therefore formally recognized a volunteer community effort by creating a standing Parks, Recreation and Open Space Commission (hereafter the Commission), an appointed body under the Brown Act, to advise the Board on appropriate issues. Community priorities for parks, recreation, and open space have been set forth in the resulting PROS Master Plan adopted November 11, 1994 and the Commission is charged with seeking opportunities for realization of the goals therein.

I. Statement of Purpose and Authority

The purpose of the Commission is to serve the public with respect to parks, recreation and open space as follows:

- A. Assess existing resources and gather information regarding the parks, open space and recreational needs of the community.
- B. Establish a collaborative working relationship with relevant public and private organizations.
- C. Create plans for meeting the needs of the community within the bounds of current and potential resources.
- D. Anticipate needed funding for proposed actions and identify potential sources.
- E. Recommend plans of action to the Directors of the Cambria Community Services District regarding actions to meet the community needs for parks, recreation and open space.

- F. Facilitate communication with the residents of Cambria both to update community priorities for parks, recreation and open space and to obtain community support for planned actions.

II. Statement of Responsibilities

- A. Create an annual budget in consultation with the General Manager/CCSD Parks and Recreation Department staff and manage expenditures according to established guidelines.
- B. Members of the Commission and their activities are bound by all applicable provisions of the Brown Action (Government Code Sections 54950 et seq.).
- C. Members of the Commission shall not participate in discussion of, or vote on issues constituting conflicts of interest – “no public official shall make, participate in making, or in any way attempt to use his official position to influence a governmental decision in which he knows or has reason to know he has a financial interest.” (Government Code Section 87100).
- D. Members of the Commission are charged with protecting and upholding the public interest and with exhibiting the highest level of ethics in all actions.

III. Terms of Appointments and Offices

- A. The Commission shall consist of five members with full voting privileges. The Commission shall interview applicants and forward recommendations on appointments for consideration by the Board of Directors. Commissioners shall be appointed by a majority vote of the Board of Directors.
- B. Each Commissioner shall serve a four-year term. Upon the request of a retiring commissioner, at the end of a completed term of office, with the recommendation of the PROS Commission, and at the discretion of the CCSD Board of Directors, a Commissioner may be appointed for an additional term of up to four years.
- C. Each Commissioner shall live within the Cambria Community Services District’s boundaries, hold no other public office within the CCSD, and shall serve at the pleasure of the Board.
- D. The members of the Commission shall elect a Chairperson, Vice-Chairperson and Secretary. The Chairperson shall preside over meetings, appoint appropriate committees, sign reports, establish meeting agendas, and represent the Commission at the regular Board meeting. In the absence of the Chairperson, the duties of this office shall be performed by the Vice Chairperson. The terms of these offices shall be two years with elections occurring at the first regular meeting of every odd year.

- E. From the PROS recommended list of applicants, the CCSD Board of Directors may appoint up to three Alternate Commissioners who may substitute for absent members at the request of the chair. Such Alternate Commissioners may participate in any PROS activities, as directed by the Commission Chair, but shall not have vote on matters of interest to the Commission unless serving in the place of a Regular Commission Member.

IV. Commission Responsibilities

- A. Chairperson
1. Chair Commission meetings.
 2. Chair the PROS Executive Committee to include the Chairperson and Vice Chairperson.
 3. Coordinate input for agenda topics for the monthly PROS Commission meetings with CCSD Parks and Recreation Department staff.
 4. Develop an Annual Calendar of Events that includes PROS priorities, workshops as needed, and joint meetings with the CCSD Board of Directors.
 5. Appoint Ad Hoc Committees as needed.
 6. Appoint representatives to act as liaison to community groups and committees.
- B. Vice Chairperson
1. Perform the duties of the Chairperson in their absence.
 2. Coordinate preparation of PROS Priorities with the Chairperson to be submitted to the CCSD Parks and Recreation Department staff.
 3. Attend Executive Committee meetings as needed.

V. Agenda Procedure

- A. PROS Regular Meetings
1. The PROS Commission shall meet within the jurisdictional boundaries of the CCSD except in emergency.
 2. PROS Commissioners provide input on agenda to Chairperson.
 3. Chair and Vice Chair develop draft agenda with CCSD staff.
 4. CCSD staff prepares the final agenda, attachments, and emails to all PROS Commissioners. Agendas are distributed to PROS distribution list.
 5. CCSD staff posts agendas at CCSD Administrative Office, Veteran's Memorial Building, and Cambria Library.

VI. Committees

The Commission shall appoint Ad Hoc Committees as may be deemed necessary

or advisable. The duties of the Ad Hoc Committee shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

VII. Commission Procedures

- A. The Commission shall meet on the first Tuesday of each regularly scheduled meeting unless otherwise publicly noticed 72 hours in advance. The Commission may call public-noticed special meetings as needed.
- B. A majority of the Commission members shall constitute a quorum.
- C. All Commission meetings shall be conducted by laws governing open meetings and public participation.
- D. The Board shall appoint Board liaison to the Commission for the purpose of improving the flow of communication between the entities.
- E. The General Manager, or their designated representative(s), shall assist the Commission as Staff to the Commission.
- F. After two consecutive unexcused absences of a Commissioner, the Commission, by a majority vote, may recommend to the Board the dismissal of said Commissioner.
- G. Should a Commissioner disrupt Commission meetings, or participate in behavior contrary to the charges and responsibilities of the Commission, the Commission, by a majority vote, may recommend to the Board the removal of said Commissioner.
- H. Commissioners desiring to resign shall submit a letter of resignation to the Commission Chairperson and this shall be forwarded to the Board.
- I. To fill a vacancy on the Commission resulting from the expiration of a regular term of office with no request for reappointment, as described in section III.B, such vacancy shall be advertised for a minimum of two weeks in the local Newspaper, and posted at all CCSD public information bulletin boards. The application period shall extend from the date of first posting the vacancy until a date four weeks following. Applications may be obtained at the CCSD Administrative Offices during normal business hours during the application period. An Ad Hoc committee of the Commission, appointed by the Chair, shall interview applicants for such vacancies and forward their recommendations to the CCSD Board of consideration.
- J. Vacancies of unexpired terms of office of regular Commission members

shall be filled from among current alternate members. Such vacancy shall be filled by appointment of an Ad Hoc Committee of the PROS Commission.

VIII. Amendments to Bylaws/Guidelines

The Bylaws/Guidelines may be amended by majority vote at any regular meeting of the Commission provided that written notice of the proposed changes is mailed to each member of the Commission no less than one week in advance. Changes must be approved by the Board.

2019 COMMITTEE AND SUBJECT MATTER ASSIGNMENTS

STANDING COMMITTEE ASSIGNMENTS		
	Director	Public Member
Finance	Steidel	Ted Siegler Dewayne Lee Mary Mather Marvin Corne Cheryl McDowell
Resources & Infrastructure	Howell	Karen Dean Tom Gray James Webb Paul Nugent Brad Fowles
Policy	Rice	Mike Lyons John Nixon Gordon Heinrichs John Rohrbaugh Lauren Younger
AD HOC COMMITTEE ASSIGNMENTS		
Affordable Housing	Steidel Rice	2019 TBD
Audit	Pierson Steidel	2019 TBD
Emergency Services	Pierson Steidel	2019 TBD
GM Search Committee	Pierson Rice	2019 TBD
Grants	Finance Committee	2019 TBD
SWF	Pierson Rice	2019 TBD
Tyler Incode	Farmer Howell	2019 TBD
Water Efficiency	Infrastructure Committee	2019 TBD
LIAISON ASSIGNMENTS		
Cambria Fire Safe Focus Group	Pierson	Varies
Cambria Forest Committee	Farmer	Varies
Friends of Fiscalini Ranch Preserve	Farmer	2 nd Thur/6:00 p.m./Rabobank Community Room 1070 Main Street Cambria, CA 93428
North Coast Advisory Council	Howell	3 rd Wed/6:30 p.m./Rabobank Community Room 1070 Main Street Cambria, CA 93428
San Simeon CSD	Rice	2 nd Wed/6:00 p.m./Cavalier Banquet Room 250 San Simeon Avenue, San Simeon CA 93452

CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET

At the direction of the CCSD Board of Directors, the Finance Committee is requested to review the Mid-Year Budget for FY 2018/2019 and suggest any changes and/or recommendations to staff before the February 28, 2019 Board of Directors meeting.

For your information, an explanation of the budget columns are as follows:

- **ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS:**

This column is the amount per the Final Budget, adopted August 23, 2018 plus any budget revisions per actions approved by the CCSD Board of Directors. The Board actions approved to date are as follows:

ACTION	EFFECT ON BUDGET	DEPARTMENT AFFECTED
General Mgr. Separation Agreement	Increase Personnel Services Costs by \$ 18,671	Administration
Strategic & Organizational Advisor Position	Increase Personnel Services Costs by \$ 71,539	Administration
Acting General Manager Position	Increase Personnel Services Costs by \$ 12,166	Administration
Interfund Loan	Increase Debt Service Costs by \$ 102,743	Wastewater
Interfund Loan	Increase Interest Revenue by \$ 27,960	Administration
Interfund Loan	Increase Loan Proceeds by \$ 74,783	Administration
Purchase Crane Truck	Increase Capital Outlay Costs by \$ 57,040	Wastewater

The one addition item reflected in this column is a correction made to the Final Budget for Water's Allocated Administration Overhead of \$2,820 in order to correct an error in the original amount.

- **FY 18/19 ACTUALS AS OF 12/31/18:**

This column is the total of the account's activity for the period of July 1-December 31, 2018.

- **% OF BUDGET AS OF 12/31/18:**

This column is the percentage of revenue or expenditures received or disbursed for the period of July 1-December 31, 2018 as compared to the ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS column.

- **PROPOSED MID-YEAR BUDGET REVISIONS:**

This column represents the changes to a given account proposed by CCSD Staff.

- **PROPOSED MID-YEAR BUDGET**

This column represents the total of the ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS and the PROPOSED MID-YEAR BUDGET REVISIONS column.

It should be noted there is an anticipated deficit in the Wastewater Fund of \$73,513. Staff has outlined 3 options to resolve this deficit, which are listed at the end of the Wastewater Fund Mid-Year Budget Proposal.

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
ALL FUNDS**

DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE					
General Fund	3,055,265	1,723,611	56.4%	139,235	3,194,500
Water Fund	2,781,977	1,567,077	56.3%	374,135	3,156,112
Wastewater Fund	2,208,401	1,209,168	54.8%	272,071	2,480,472
Sustainable Water Facility Operations	914,000	503,048	55.0%	77,018	991,018
Sustainable Water Facility Capital	0	0	N/A	0	0
Sub-Total Revenue	8,959,643	5,002,904	55.8%	862,459	9,822,102
General Fund-Prior Budget Adjustment	27,960	0	0.0%	0	27,960
TOTAL REVENUE	8,987,603	5,002,904	55.7%	862,459	9,850,062
General Fund					
General Fund	1,859,359	948,180	51.0%	39,991	1,899,350
Water Fund	76,000	0	0.0%	(76,000)	0
Wastewater Fund	0	0	N/A	0	0
Sustainable Water Facility Operations	0	0	N/A	0	0
Sustainable Water Facility Capital	0	0	N/A	0	0
Sub-Total Other Sources of Funds	1,935,359	948,180	49.0%	(36,009)	1,899,350
General Fund-Prior Budget Adjustment	74,783	0	0.0%	0	74,783
TOTAL OTHER SOURCES OF FUNDS	2,010,142	948,180	47.2%	(36,009)	1,974,133
TOTAL SOURCES OF FUNDS					
General Fund	5,017,367	2,671,791	53.3%	179,226	5,196,593
Water Fund	2,857,977	1,567,077	54.8%	298,135	3,156,112
Wastewater Fund	2,208,401	1,209,168	54.8%	272,071	2,480,472
Sustainable Water Facility Operations	914,000	503,048	55.0%	77,018	991,018
Sustainable Water Facility Capital	0	0	N/A	0	0
TOTAL SOURCES OF FUNDS	10,997,745	5,951,084	54.1%	826,450	11,824,195
SALARY & WAGES					
General Fund	1,890,826	1,035,369	54.8%	71,142	1,961,968
Water Fund	498,296	247,447	49.7%	(13,880)	484,416
Wastewater Fund	458,688	204,847	44.7%	8,179	466,867
Sustainable Water Facility Operations	174,134	54,576	31.3%	(17,340)	156,794
Sustainable Water Facility Capital	0	0	N/A	0	0
Sub-Total Salaries/Wages-Adopted Budget	3,021,944	1,542,239	51.0%	48,101	3,070,045
GF-Salary&Wages- Prior Budget Revision	118,346	56,225	47.5%	0	118,346
Sub-Total All Salaries/Wages	3,140,290	1,598,464	50.9%	48,101	3,188,391
BENEFITS					
General Fund	1,127,111	521,685	46.3%	(7,491)	1,119,620
Water Fund	300,078	140,096	46.7%	(8,609)	291,469
Wastewater Fund	291,463	127,203	43.6%	(14,072)	277,391
Sustainable Water Facility Operations	65,553	27,339	41.7%	8,509	74,062
Sustainable Water Facility Capital	0	0	N/A	0	0
Sub-Total Benefits-Adopted Budget	1,784,205	816,323	45.8%	(21,663)	1,762,542
GF-Benefits- Prior Budget Adjustment	(15,970)	(25,158)	157.5%	0	(15,970)

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
ALL FUNDS**

DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
Sub-Total All Benefits	1,768,235	791,165	44.7%	(21,663)	1,746,572
Total Personnel Services	4,908,525	2,389,629	48.7%	26,438	4,934,963
SERVICES & SUPPLIES					
General Fund	1,086,951	676,340	62.2%	65,874	1,152,825
Water Fund	699,178	244,047	34.9%	(21,154)	678,024
Wastewater Fund	641,250	368,527	57.5%	98,033	739,283
Sustainable Water Facility Operations	130,825	91,820	70.2%	127,687	258,512
Sustainable Water Facility Capital	0	0	N/A	0	0
Total Services & Supplies	2,558,204	1,380,734	54.0%	270,441	2,828,645
CAPITAL OUTLAY					
General Fund	130,758	96,342	73.7%	22,529	153,287
Water Fund	321,700	143,597	44.6%	6,897	328,597
Wastewater Fund	209,509	43,025	20.5%	60,340	269,849
Sustainable Water Facility Operations	35,000	386	1.1%	0	35,000
Sustainable Water Facility Capital	175,000	45,479	26.0%	49,061	224,061
Sub-Total Capital Outlay	871,967	328,829	37.7%	138,827	1,010,794
Wastewater-Prior Budget Adjustment	57,040	0	0.0%	0	57,040
Total Capital Outlay	929,007	328,829	35.4%	138,827	1,067,834
DEBT SERVICE					
General Fund	147,559	138,399	93.8%	(3,298)	144,261
Water Fund	9,611	9,611	100.0%	0	9,611
Wastewater Fund	163,899	147,406	89.9%	0	163,899
Sustainable Water Facility Operations	659,424	329,712	50.0%	0	659,424
Sustainable Water Facility Capital	0	0	N/A	0	0
Sub-Total Debt Service	980,493	625,128	63.8%	(3,298)	977,195
Wastewater-Prior Budget Adjustment	102,743	0	0.0%	0	102,743
Total Debt Service	1,083,236	625,128	57.7%	(3,298)	1,079,938
ADMINISTRATIVE COST ALLOCATION					
General Fund	488,842	244,421	50.0%	3,478	492,320
Water Fund	547,451	273,726	50.0%	7,518	554,969
Wastewater Fund	471,314	235,657	50.0%	5,599	476,913
Sustainable Water Facility Operations	263,815	131,908	50.0%	3,670	267,485
Sustainable Water Facility Capital	87,938	43,969	50.0%	1,224	89,162
Total Administrative Cost Allocation	1,859,360	929,680	50.0%	21,489	1,880,849
TOTAL USES OF FUNDS	11,338,332	5,654,000	49.9%	453,898	11,792,229
SURPLUS/(DEFICIT)	(340,587)	297,084		372,552	31,965

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), ALL DEPARTMENTS**

DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE					
Fire Department	2,224,459	1,268,315	57.0%	92,772	2,317,231
Facilities and Resources	680,180	378,094	55.6%	17,789	697,969
Administration	104,600	51,009	48.8%	28,940	133,540
Parks, Recreation and Open Space	46,026	26,193	56.9%	(266)	45,760
Sub-Total Revenue	3,055,265	1,723,611	56.4%	139,235	3,194,500
Administration-Prior Budget Adjustment	27,960	0	0.0%	0	27,960
TOTAL REVENUE	3,083,225	1,723,611	55.9%	139,235	3,222,460
OTHER SOURCES OF FUNDS					
Allocated Administration Overhead	1,859,359	929,680	50.0%	21,491	1,880,850
Facilities and Resources	0	18,500	N/A	18,500	18,500
Sub-Total Other Sources of Funds	1,859,359	948,180	51.0%	39,991	1,899,350
Administration-Prior Budget Adjustment	74,783	0	0.0%	0	74,783
TOTAL OTHER SOURCES OF FUNDS	1,934,142	948,180	49.0%	39,991	1,974,133
TOTAL SOURCES OF FUNDS	5,017,367	2,671,791	53.3%	179,226	5,196,593
SALARY & WAGES					
Fire Department	914,189	461,026	50.4%	48,313	962,502
Facilities and Resources	215,410	101,022	46.9%	1,500	216,910
Administration	761,227	473,321	62.2%	21,329	782,556
Parks, Recreation and Open Space	0	0	N/A	0	0
Sub-Total Salaries/Wages-Adopted Budget	1,890,826	1,035,369	54.8%	71,142	1,961,968
Salary&Wages- Prior Budget Adjustment-Adm	118,346	56,225	47.5%	0	118,346
Sub-Total All Salaries/Wages	2,009,172	1,091,594	54.3%	71,142	2,080,314
BENEFITS					
Fire Department	531,435	243,281	45.8%	7,031	538,466
Facilities and Resources	157,074	71,242	45.4%	2,218	159,292
Administration	438,602	207,162	47.2%	(16,740)	421,862
Parks, Recreation and Open Space	0	0	N/A	0	0
Sub-Total Benefits	1,127,111	521,685	46.3%	(7,491)	1,119,620
Benefits- Prior Budget Adjustment-Admin.	(15,970)	(25,158)	157.5%	0	(15,970)
Sub-Total All Benefits	1,111,141	496,527	44.7%	(7,491)	1,103,650
Total Personnel Services	3,120,313	1,588,121	50.9%	63,651	3,183,964

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), ALL DEPARTMENTS**

DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
SERVICES & SUPPLIES					
Fire Department	269,790	148,000	54.9%	(7,640)	262,150
Facilities and Resources	180,989	81,808	45.2%	2,216	183,205
Administration	615,172	445,112	72.4%	71,299	686,471
Parks, Recreation and Open Space	21,000	1,420	6.8%	0	21,000
Total Services & Supplies	1,086,951	676,340	62.2%	65,874	1,152,825
CAPITAL OUTLAY					
Fire Department	86,400	62,101	71.9%	(14,899)	71,501
Facilities and Resources	0	18,500	N/A	32,703	32,703
Administration	44,358	15,741	35.5%	4,725	49,083
Parks, Recreation and Open Space	0	0	N/A	0	0
Total Capital Outlay	130,758	96,342	73.7%	22,529	153,287
DEBT SERVICE					
Fire Department	133,374	133,374	100.0%	0	133,374
Facilities and Resources	14,185	5,025	35.4%	(3,298)	10,887
Administration	0	0	N/A	0	0
Parks, Recreation and Open Space	0	0	N/A	0	0
Total Debt Service	147,559	138,399	93.8%	(3,298)	144,261
ADMINISTRATIVE COST ALLOCATION					
Fire Department	351,294	175,647	50.0%	2,794	354,088
Facilities and Resources	112,522	56,261	50.0%	950	113,472
Administration	0	0	N/A	0	0
Parks, Recreation and Open Space	25,026	12,513	50.0%	(266)	24,760
Total Administrative Cost Allocation	488,842	244,421	50.0%	3,478	492,320
TOTAL USES OF FUNDS	4,974,423	2,743,623	55.2%	152,235	5,126,657
SURPLUS/(DEFICIT)	42,944	(71,832)		26,991	69,936

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), FIRE DEPARTMENT (01)**

A/C NO.	DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE						
4127	Reimbursements to Fire Depart.	0	0	N/A	40,100	40,100
4200	Interest Income	110	0	0.0%	(110)	0
4310	Property Tax	1,751,349	981,835	56.1%	25,490	1,776,839
4311	County Administrative Fee	(17,000)	0	0.0%	0	(17,000)
4335	Assessment-Fire	457,000	274,879	60.1%	1,000	458,000
4370	Weed Abatement	18,000	6,237	34.7%	30,292	48,292
4373	Inspection Fee Revenue	14,500	5,364	37.0%	(3,500)	11,000
4390	Miscellaneous Revenue	500	0	0.0%	(500)	0
	TOTAL REVENUE	2,224,459	1,268,315	0.0%	92,772	2,317,231
SALARY & WAGES						
5000	Salary & Wages	671,189	283,581	42.3%	(62,087)	609,102
5010	Overtime	128,000	91,673	71.6%	40,100	168,100
5020	Out of Class	5,000	1,170	23.4%	(2,500)	2,500
5031	Reserve Firefighter Pay	110,000	52,591	47.8%	8,800	118,800
5040	Sick/Vacation Pay	0	28,784	N/A	59,000	59,000
5050	Holiday Pay	0	3,227	N/A	5,000	5,000
	Sub-Total Salaries/Wages-Adopted Budget	914,189	461,026	50.4%	48,313	962,502
BENEFITS						
5101	Uniform Allowance	2,500	2,500	100.0%	0	2,500
5102	Dental Insurance	14,268	5,955	41.7%	(1,186)	13,082
5103	Medical Insurance	131,783	55,166	41.9%	(16,900)	114,883
5105	Life Insurance	900	318	35.3%	0	900
5106	FICA	52,510	26,355	50.2%	545	53,055
5107	Medicare	13,330	6,586	49.4%	155	13,485
5108	Workers Compensation	47,815	14,954	31.3%	2,524	50,339
5109	PERS - Retirement	204,631	99,113	48.4%	15,393	220,024
5120	Other Employee Benefits	2,600	1,250	48.1%	0	2,600
5121	Retirees Health	51,998	23,459	45.1%	0	51,998
5122	Medical Reimbursements - HRA	9,100	7,625	83.8%	6,500	15,600
	Sub-Total Benefits	531,435	243,281	45.8%	7,031	538,466
	Total Personnel Services	1,445,624	704,307	48.7%	55,344	1,500,968

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), FIRE DEPARTMENT (01)**

A/C NO.	DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
	SERVICES & SUPPLIES					
6010	Ads-Legal/Other	0	257	N/A	500	500
6031F	M&R Water Dept -Fire Hydrant	1,000	0	0.0%	0	1,000
6033B	M&R Buildings	5,000	2,161	43.2%	0	5,000
6033G	M&R- Grounds	2,000	830	41.5%	0	2,000
6040	M&R Equipment	1,500	1,680	112.0%	2,532	4,032
6041L	M&R Vehicles – Licensed	25,000	7,053	28.2%	(5,000)	20,000
6044	Comp/Copier /Printer/Maint/Agree	2,000	1,899	95.0%	2,558	4,558
6045	Computer/Copier/Printer Supplies	0	38	N/A	100	100
6048	Security and Safety	1,200	514	42.8%	0	1,200
6050	Office Supplies	2,000	1,399	70.0%	1,358	3,358
6053	Printing/Forms	3,000	78	2.6%	(2,813)	187
6054	Dues, Publications & Books	6,000	4,974	82.9%	0	6,000
6055	Government Fees and Licenses	47,000	45,422	96.6%	(1,078)	45,922
6060C	Utilities Cell Phone	3,000	1,504	50.1%	0	3,000
6060E	Utilities Electricity	8,925	4,162	46.6%	(601)	8,324
6060G	Utilities Gas	2,230	617	27.7%	(996)	1,234
6060I	Utilities Internet Access	2,730	642	23.5%	(1,446)	1,284
6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,700	2,174	46.3%	(352)	4,348
6060S	Utilities Sewer	1,325	803	60.6%	(121)	1,205
6060W	Utilities Water	2,130	1,226	57.6%	(291)	1,839
6080K	Prof Services-District Counsel	9,000	0	0.0%	(9,000)	0
6080M	Prof Services-Miscellaneous/Other	5,000	150	3.0%	0	5,000
6089	Emergency Medical Supplies	6,500	2,806	43.2%	0	6,500
6090	Department Operating Supplies	15,000	8,908	59.4%	6,379	21,379
6093	Small Tools and Equipment	2,500	0	0.0%	(1,500)	1,000
6094	Clothing and Uniform	8,750	0	0.0%	(4,750)	4,000
6096	Fuel -Gas and Diesel	20,000	13,398	67.0%	0	20,000
6115	Meeting Expense	0	32	N/A	100	100
6120A	Employee ALS Cert/Recruit Training	3,500	1,159	33.1%	(718)	2,782
6120E	Travel, Training, Seminars-Employees	32,500	6,973	21.5%	(7,500)	25,000
6124	Employee Recognition	300	0	0.0%	(300)	0
6125	Employee Recruitment	0	18	N/A	43	43
6220A	Fire Dept - Aware/Educatn/CERT/Vol Progm	6,000	1,288	21.5%	(1,000)	5,000
6220B	Fire Dept -SC BA Brthg Aprts/Resprty Test	2,000	375	18.8%	(1,100)	900
6220D	Fire Dept Disaster Preparedness	7,000	0	0.0%	(7,000)	0
6220F	Fire Dept Fr Haz Defensible Spc/Chipping	15,000	0	0.0%	(5,000)	10,000
6220P	Personal Protective Equipment	10,000	1,231	12.3%	0	10,000
6220R	FHRP Contract	0	29,356	N/A	29,356	29,356
6220S	Fire Dept - Surf Rescue/NCOR Program	6,000	4,873	81.2%	0	6,000
	Total Services & Supplies	269,790	148,000	0.0%	(7,640)	262,150

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), FIRE DEPARTMENT (01)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE (DECREASE)	PROPOSED MID-YEAR BUDGET
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18			
	CAPITAL OUTLAY					
6170	USAR Equipment-Urban Search & Rescue	3,400	0	0.0%	0	3,400
6170	Image Trend Elite Project Management	12,000	0	0.0%	(6,000)	6,000
6170	Zoll X Series EKG	40,000	34,575	86.4%	(5,425)	34,575
6170	Command Vehicle Buildup	31,000	27,526	88.8%	(3,474)	27,526
	Total Capital Outlay	86,400	62,101	71.9%	(14,899)	71,501
	DEBT SERVICE					
2517	Principal on Fire Engine lease/Purchase	121,455	121,455	100.0%	0	121,455
6180H	Interest on Fire Engine Lease/Purchase	11,919	11,919	100.0%	0	11,919
	Total Debt Service	133,374	133,374	100.0%	0	133,374
	ADMINISTRATIVE COST ALLOCATION					
6200	Allocated Overhead	351,294	175,647	50.0%	2,794	354,088
	TOTAL USES OF FUNDS	2,286,482	1,223,429	53.5%	35,599	2,322,081
	SURPLUS/(DEFICIT)	(62,023)	44,886		57,173	(4,850)

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), FACILITIES & RESOURCES DEPARTMENT (02)**

A/C NO.	DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE						
4130	Reimbursement-Fire Safe Council	0	0	N/A	12,463	12,463
4310	Property Tax	653,330	366,267	56.1%	4,776	658,106
4311	County Administrative Fee	(2,000)	0	0.0%	0	(2,000)
4500	Veterans Hall Rental Fees	25,000	11,627	46.5%	1,000	26,000
4525	Vets Hall Rents- Private Parties	250	0	0.0%	(250)	0
4560	Rent Banner Poles	600	100	16.7%	(400)	200
4570	Rent-Ranch Events	0	100	N/A	200	200
4619	Land Conservancy	3,000	0	0.0%	0	3,000
	TOTAL REVENUE	680,180	378,094	55.6%	17,789	697,969
OTHER SOURCES OF FUNDS						
	Loan Proceeds-Toro Dingo TX1000	0	18,500	N/A	18,500	18,500
	TOTAL SOURCES OF FUNDS	680,180	396,594	58.3%	36,289	716,469
SALARY & WAGES						
5000	Salary & Wages	209,410	91,082	43.5%	(11,300)	198,110
5010	Overtime	6,000	3,769	62.8%	1,500	7,500
5040	Sick/Vacation Pay	0	2,525	N/A	5,100	5,100
5050	Holiday Pay	0	3,646	N/A	6,200	6,200
	Sub-Total Salaries/Wages	215,410	101,022	46.9%	1,500	216,910
BENEFITS						
5101	Uniform Allowance	1,200	1,200	100.0%	0	1,200
5102	Dental Insurance	5,550	2,631	47.4%	(59)	5,491
5103	Medical Insurance	47,790	22,450	47.0%	977	48,767
5105	Life Insurance	300	142	47.3%	0	300
5106	FICA	12,735	6,135	48.2%	0	12,735
5107	Medicare	3,179	1,435	45.1%	0	3,179
5108	Workers Compensation	12,073	3,806	31.5%	0	12,073
5109	PERS - Retirement	46,497	19,270	41.4%	0	46,497
5120	Other Employee Benefits	2,600	1,250	48.1%	0	2,600
5121	Retirees Health	21,250	10,448	49.2%	0	21,250
5122	Medical Reimbursements - HRA	3,900	2,475	63.5%	1,300	5,200
	Sub-Total Benefits	157,074	71,242	45.4%	2,218	159,292
	TOTAL PERSONNEL SERVICES	372,484	172,264	4633.2%	3,718	376,202
SERVICES & SUPPLIES						
6033B	Maintenance & Repairs - Buildings	12,000	1,479	12.3%	0	12,000
6033G	Maintenance & Repairs - Grounds	20,500	5,295	25.8%	0	20,500
6033L	M & R - Street Lights	3,000	120	4.0%	0	3,000
6033R	M & R - Ranch	50,000	28,364	56.7%	0	50,000
6033V	M & R- Vet's Hall	12,000	5,810	48.4%	1,944	13,944
6040	M & R- Equipment	700	0	0.0%	(200)	500

CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), FACILITIES & RESOURCES DEPARTMENT (02)

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED	
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18		MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
6041L	Maintenance & Repairs - Vehicles Licenses	3,500	1,753	50.1%	0	3,500
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,500	1,125	45.0%	200	2,700
6045	Computer/Copier/Printer Supplies/Maint.	500	705	141.0%	700	1,200
6050	Office Supplies	500	0	0.0%	(200)	300
6055	Government Fees & Licenses	300	150	50.0%	60	360
6060C	Utilities - Cell Phone	788	396	50.3%	4	792
6060E	Utilities - Electricity	23,796	11,209	47.1%	(1,378)	22,418
6060G	Utilities - Gas	1,577	1,725	109.4%	1,873	3,450
6060I	Utilities - Internet	6,692	2,443	36.5%	(1,806)	4,886
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	504	392	77.8%	280	784
6060S	Utilities - Sewer	3,052	2,493	81.7%	688	3,740
6060W	Utilities - Water	4,880	3,711	76.0%	687	5,567
6080K	Professional Services - District Counsel	4,000	0	0.0%	(4,000)	0
6080M	Professional Services - Misc./Other	4,000	2,082	52.1%	997	4,997
6090	Department Operating Supplies	14,000	4,799	34.3%	(2,482)	11,518
6093	Small Tools and Equipment	6,000	1,595	26.6%	(2,172)	3,828
6094	Clothing and Uniform	1,200	1,119	93.3%	(81)	1,119
6096	Fuel - Gas and Diesel	5,000	4,920	98.4%	6,808	11,808
6115	Meeting Expenses	0	123	N/A	295	295
	Total Services & Supplies	180,989	81,808	45.2%	2,216	183,205
	CAPITAL OUTLAY					
1470	Toro Dingo TX 1000	0	18,500	N/A	18,500	18,500
1470	Mower	0	0	N/A	14,203	14,203
	Total Capital Outlay	0	18,500	N/A	32,703	32,703
	DEBT SERVICE					
	Budget Excess	3,298	0	0.0%	(3,298)	0
2513	Loan Principal-John Deere	522	522	100.0%	0	522
2516	Loan Principal-Ford Motor	6,740	3,823	56.7%	0	6,740
2520	Loan Principal-Western Fin (Toro)	2,265	560	24.7%	0	2,265
6180H	Interest Expense-Ford Motor	905	0	0.0%	0	905
6180X	Interest Expense-Western Fin	455	120	26.4%	0	455
	Total Debt Service	14,185	5,025	35.4%	(3,298)	10,887
	ADMINISTRATIVE COST ALLOCATION					
6200	Allocated Overhead	112,522	56,261	50.0%	950	113,472
	TOTAL USES OF FUNDS	680,180	333,858	49.1%	36,289	716,469
	SURPLUS/(DEFICIT)	0	62,736		0	0

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), ADMINISTRATION DEPARTMENT (09)**

A/C NO.	DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE						
4001	Franchise Fees	85,000	43,447	51.1%	1,000	86,000
4013	Vacation Rental Registration Fee	600	270	45.0%	0	600
4200	Interest Income	14,500	5,569	38.4%	0	14,500
4385	Radio Vault Rent	2,400	600	25.0%	0	2,400
4389	Public Records Request	600	18	3.0%	(560)	40
4390	Miscellaneous Revenue	1,500	1,105	73.7%	28,500	30,000
	Sub-Total Revenue	<u>104,600</u>	<u>51,009</u>	48.8%	28,940	133,540
4200	Interest Income-Prior Budget Adjustment	27,960	0	N/A	0	27,960
	TOTAL REVENUE	<u>132,560</u>	<u>51,009</u>	N/A	28,940	161,500
OTHER SOURCES OF FUNDS						
	Allocated Administrative Overhead	1,859,359	929,680	50.0%	21,491	1,880,850
	Loan Proceeds-Interfund Loan-Prior Budget Adj.	74,783	0	N/A	0	74,783
	TOTAL OTHER SOURCES OF FUNDS	<u>1,934,142</u>	<u>929,680</u>	48.1%	21,491	1,955,633
	TOTAL SOURCES OF FUNDS	<u>2,066,702</u>	<u>980,689</u>	47.5%	50,431	2,117,133
SALARY & WAGES						
5000	Salary & Wages	711,227	417,592	58.7%	(46,671)	664,556
5010	Overtime	20,000	8,321	41.6%	0	20,000
5030	Directors' Pay	30,000	13,400	44.7%	0	30,000
5040	Sick/Vacation Pay	0	18,837	N/A	42,000	42,000
5050	Holiday Pay	0	15,171	N/A	26,000	26,000
	Sub-Total Salaries/Wages	<u>761,227</u>	<u>473,321</u>	62.2%	21,329	782,556
5000	Salary&Wages- Prior Budget Adjustment	(129,178)	(129,178)	100.0%	0	(129,178)
5000	Salary&Wages- Prior Budget Adjustment	141,973	141,973	100.0%	0	141,973
5000	Salary&Wages- Prior Budget Adjustment	61,776	1,980	3.2%	0	61,776
5000	Salary&Wages- Prior Budget Adjustment	10,542	8,217	77.9%	0	10,542
5040	Sick/Vacation-Prior Budget Adjustment	33,233	33,233	100.0%	0	33,233
	Sub-Total Prior Adj. Salaries/Wages	<u>118,346</u>	<u>56,225</u>	47.5%	0	118,346
	Sub-Total All Salaries/Wages	<u>879,573</u>	<u>529,546</u>	60.2%	21,329	900,902
BENEFITS						
5102	Dental Insurance	10,378	5,250	50.6%	(805)	9,573
5103	Medical Insurance	103,786	36,588	35.3%	(31,444)	72,342
5105	Life Insurance	700	180	25.7%	24	724
5106	FICA	43,701	23,775	54.4%	809	44,510
5107	Medicare	11,306	6,847	60.6%	189	11,495
5108	Workers Compensation	6,109	4,021	65.8%	29	6,138
5109	PERS - Retirement	162,088	82,446	50.9%	(1,221)	160,867
5111	Payroll Tax Expense	0	18	N/A	40	40
5112	Unemployment Insurance	0	0	N/A	14,850	14,850
5120	Other Employee Benefits	18,523	5,883	31.8%	(8,328)	10,195
5121	Retirees Health	72,211	37,128	51.4%	9,184	81,395
5122	Medical Reimbursements - HRA	9,800	5,026	51.3%	(67)	9,733

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), ADMINISTRATION DEPARTMENT (09)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18			
	Sub-Total Benefits	438,602	207,162	47.2%	(16,740)	421,862
5102	Dental Insur-Prior Budget Adjustment	(1,202)	(1,202)	100.0%	0	(1,202)
5106	FICA-Prior Budget Adjustment	(1,972)	(5,170)	262.2%	0	(1,972)
5107	Medicare-Prior Budget Adjustment	1,706	805	47.2%	0	1,706
5108	Workers Comp-Prior Budget Adjustment	(1,647)	(1,973)	119.8%	0	(1,647)
5109	PERS Retirement-Prior Budget Adj.	(12,855)	(17,618)	137.0%	0	(12,855)
	Sub-Total Prior Adjustment Benefits	(15,970)	(25,158)	157.5%	0	(15,970)
	Sub-Total All Benefits	422,632	182,004	43.1%	(16,740)	405,892
	TOTAL PERSONNEL SERVICES	1,302,205	711,550	54.6%	4,589	1,306,794
	SERVICES & SUPPLIES					
6010	Ads - Legal/Other	0	344	N/A	826	826
6011I	Public Information - General	4,000	0	0.0%	(3,500)	500
6011W	Public Information - Website	5,000	4,200	84.0%	0	5,000
6030	Insurance	117,000	112,510	96.2%	(2,000)	115,000
6033B	Maintenance & Repairs - Buildings	0	1,572	N/A	4,072	4,072
6033G	Maintenance & Repairs - Grounds	0	1,861	N/A	4,466	4,466
6041L	M&Rs-Vehicles Licensed	0	184	N/A	442	442
6044	Comp/Copier /Printer Srvcs/MaintAgree	105,780	37,719	35.7%	(35,780)	70,000
6045	Comp/Copier/Printer Supplies/Upgrades	5,000	4,384	87.7%	2,000	7,000
6048	Security & Safety	0	252	N/A	605	605
6050	Office Supplies	15,500	3,400	21.9%	(7,340)	8,160
6051	Postage & Shipping	4,850	2,114	43.6%	224	5,074
6052	Bank Charges	4,000	2,563	64.1%	1,000	5,000
6053	Printing/Forms	1,365	536	39.3%	(79)	1,286
6054	Dues, Publications & Books	18,000	12,406	68.9%	(3,000)	15,000
6055	Government Fees and Licenses	34,500	31,131	90.2%	(2,500)	32,000
6058	Cash (Over) Short	0	(24)	N/A	0	0
6060C	Utilities Cell Phone	5,300	2,390	45.1%	436	5,736
6060E	Utilities Electricity	7,540	2,557	33.9%	(1,403)	6,137
6060G	Utilities Gas	660	0	0.0%	(160)	500
6060I	Utilities Internet Access	7,920	4,265	53.9%	2,316	10,236
6060P	Utilities Phones, Faxes, Alarms	7,880	3,902	49.5%	(880)	7,000
6060S	Utilities Sewer	255	254	99.6%	126	381
6060W	Utilities Water	260	115	44.2%	(88)	173
6070	Equipment Rental	500	251	50.2%	0	500
6075	Rental Expense Office Space	35,172	18,589	52.9%	(1,996)	33,176
6080A	Prof Services - Audit	8,250	0	0.0%	1,000	9,250
6080F	Prof Services - Finance	0	2,100	N/A	5,100	5,100
6080K	Prof Services-District Counsel	110,000	110,014	100.0%	68,000	178,000
6080L	Prof Services-Legal	35,000	32,484	92.8%	0	35,000
6080M	Prof Services - Misc/Other	11,500	10,656	92.7%	3,700	15,200
6080T	Professional Services - Temporary	15,000	18,648	124.3%	33,951	48,951
6086	Outside Non-Professional Services	18,000	11,982	66.6%	3,000	21,000
6090	Department Operating Supplies	2,000	460	23.0%	(1,000)	1,000
6094	Clothing and Uniform	0	19	N/A	19	19

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), ADMINISTRATION DEPARTMENT (09)**

A/C NO.	DESCRIPTION	ADOPTED			PROPOSED	
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
6095	Office Furniture/Equipment	0	2,042	N/A	2,042	2,042
6096	Fuel	0	534	N/A	1,000	1,000
6115	Meeting Expenses	5,000	2,118	42.4%	0	5,000
6120D	Travel, Training, Seminars-Directors	5,000	167	3.3%	(3,000)	2,000
6120E	Travel, Training, Seminars-Employees	15,000	3,192	21.3%	0	15,000
6120G	Training - LCW	4,500	0	0.0%	(500)	4,000
6124	Employee Recognition	0	20	N/A	200	200
6125	Employee Recruitment	5,440	3,201	58.8%	0	5,440
TOTAL SUPPLIES & SERVICES		<u>615,172</u>	<u>445,112</u>	72.4%	<u>71,299</u>	<u>686,471</u>
Capital Outlay						
6170	Purchase Administrative Software	32,742	0	0.0%	0	32,742
6170	Remodel Administration Office	11,616	15,741	135.5%	4,725	16,341
TOTAL CAPITAL OUTLAY		<u>44,358</u>	<u>15,741</u>	35.5%	<u>4,725</u>	<u>49,083</u>
TOTAL USES OF FUNDS		<u>1,961,735</u>	<u>1,172,403</u>	59.8%	<u>80,613</u>	<u>2,042,348</u>
SURPLUS/(DEFICIT)		<u>104,967</u>	<u>(191,714)</u>		<u>(30,182)</u>	<u>74,785</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
GENERAL FUND (01), PARKS, RECREATION & OPEN SPACE (16)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE (DECREASE)	PROPOSED MID-YEAR BUDGET
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18			
	REVENUE					
4310	Property Tax	45,821	25,688	56.1%	(266)	45,555
4311	County Administrative Fee	(300)	0	0.0%	0	(300)
4390	Miscellaneous Revenue	505	505	100.0%	0	505
	TOTAL REVENUE	46,026	26,193	56.9%	(266)	45,760
	SERVICES & SUPPLIES					
60111	Public Information - General	0	276	N/A	276	276
6080M	Prof Services - Misc/Other	20,000	0	0.0%	(420)	19,580
6053	Printing/Forms	1,000	1,144	114.4%	144	1,144
	TOTAL SUPPLIES & SERVICES	21,000	1,420	6.8%	0	21,000
	CAPITAL OUTLAY					
6170	Capital Asset	0	0	N/A	0	0
	ADMINISTRATIVE COST ALLOCATION					
6200	Allocated Overhead	25,026	12,513	50.0%	(266)	24,760
	TOTAL USES OF FUNDS	46,026	13,933	30.3%	(266)	45,760
	SURPLUS/(DEFICIT)	0	12,260		0	0

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
WATER FUND (11), WATER DEPARTMENT (11)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED	
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18		MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE						
4000	Service Sales	2,425,327	1,343,591	55.4%	379,685	2,805,012
4007	Returned Ck Fee	800	435	54.4%	0	800
4008	Acct Setup/clse	7,150	2,314	32.4%	(2,550)	4,600
4010	Water Penalty	47,600	25,050	52.6%	2,400	50,000
4011	Serv/Disc/Recon	450	353	78.4%	250	700
4014	Water Serv Fees	1,000	4,025	402.5%	7,000	8,000
4050	Administrative Fee Revenue	2,000	2,048	102.4%	2,000	4,000
4100	Connect Rev-SFR	10,000	0	0.0%	(10,000)	0
4101	Wait List Maintenance Fee	58,000	61,292	105.7%	3,300	61,300
4110	Remodel Impact Fees	36,700	9,865	26.9%	(16,700)	20,000
4122	Retrofit In-Lieu Fee	11,000	0	0.0%	0	11,000
4124	Assignment Fees	4,150	5,300	127.7%	5,850	10,000
4311	County Administrative Fee	(7,800)	0	0.0%	0	(7,800)
4360	Standby Availability Charges	175,500	106,138	60.5%	0	175,500
4373	Inspection Fee Revenue	9,100	6,666	73.3%	3,900	13,000
4390	Miscellaneous Revenue	1,000	0	0.0%	(1,000)	0
	TOTAL REVENUE	2,781,977	1,567,077	56.3%	374,135	3,156,112
OTHER SOURCES OF FUNDS						
	Loan Proceeds-Dump Truck	76,000	0	N/A	(76,000)	0
	TOTAL SOURCES OF FUNDS	2,857,977	1,567,077	54.8%	298,135	3,156,112
SALARY & WAGES						
5000	Salary & Wages	445,046	187,581	42.1%	(79,880)	365,166
5010	Overtime	35,000	16,983	48.5%	0	35,000
5020	Standby	18,250	8,750	47.9%	0	18,250
5040	Sick/Vacation Pay	0	24,118	N/A	49,000	49,000
5050	Holiday Pay	0	10,015	N/A	17,000	17,000
	Sub-Total Salaries/Wages	498,296	247,447	49.7%	(13,880)	484,416
BENEFITS						
5101	Uniform Allowance	2,000	2,000	100.0%	400	2,400
5102	Dental Insurance	10,273	5,318	51.8%	(1,173)	9,100
5103	Medical Insurance	86,045	42,371	49.2%	(7,833)	78,212
5105	Life Insurance	550	291	52.9%	0	550
5106	FICA	29,755	14,295	48.0%	(823)	28,932
5107	Medicare	7,273	3,508	48.2%	(208)	7,065
5108	Workers Compensation	25,070	6,695	26.7%	(4,547)	20,523
5109	PERS - Retirement	97,237	43,652	44.9%	(4,704)	92,533
5120	Other Employee Benefits	1,300	987	75.9%	726	2,026
5121	Retirees Health	32,983	15,723	47.7%	6,551	39,534
5122	Medical Reimbursements - HRA	7,592	5,256	69.2%	3,002	10,594
	Sub-Total Benefits	300,078	140,096	46.7%	(8,609)	291,469
	Total Personnel Services	798,374	387,543	48.5%	(22,489)	775,885

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
WATER FUND (11), WATER DEPARTMENT (11)**

A/C NO.	DESCRIPTION	ADOPTED			PROPOSED	
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
	SERVICES & SUPPLIES					
6011I	Public Information	1,000	0	0.0%	(500)	500
6031D	Maintenance & Repairs	115,000	42,567	37.0%	(12,839)	102,161
6031F	M&R-Fire Hydrants	6,000	0	0.0%	(3,000)	3,000
6031G	M&R - Generators	1,000	626	62.6%	502	1,502
6031L	M&R - Leimert Booster	2,000	0	0.0%	(1,000)	1,000
6031M	M&R - Water Meters	5,000	30	0.6%	0	5,000
6031Q	Maintenance & Repairs - SR3 Well	5,000	0	0.0%	(2,500)	2,500
6031R	Maintenance & Repairs - SR4 Well/Filter	10,000	18,049	180.5%	23,000	33,000
6031S	Maint. & Repairs - Water Storage Tanks	16,500	1,800	10.9%	(9,700)	6,800
6031T	Maint. & Repairs -Water Treatment Systems	20,000	6,666	33.3%	(4,002)	15,998
6031V	M&R-Wtr.Valves	6,000	2	0.0%	(3,000)	3,000
6031W	Maintenance & Repairs - Wells	15,000	15,973	106.5%	23,335	38,335
6031Y	M&R -Water Yard/Booster St.	5,100	0	0.0%	(2,600)	2,500
6033B	Maintenance & Repairs - Buildings	2,500	903	36.1%	8,500	11,000
6033G	Maintenance & Repairs - Grounds	7,500	118	1.6%	0	7,500
6036	M&R- Emergency Events	30,000	0	0.0%	(20,000)	10,000
6037	Maintenance & Repairs - SCADA	15,000	9,047	60.3%	6,713	21,713
6040	M&R - Equipment	1,000	73	7.3%	(825)	175
6041L	M&R - Vehicles Licensed	12,000	3,690	30.8%	(3,144)	8,856
6041N	M&R - Vehicles Non-Licensed	2,000	167	8.4%	(1,599)	401
6044	Computer/Copier/Printer Services	500	166	33.2%	(102)	398
6045	Computer/Copier/Printer Goods	2,000	3,545	177.3%	6,508	8,508
6048	Security & Safety	2,000	0	0.0%	1,500	3,500
6050	Office Supplies	750	326	43.5%	32	782
6051	Postage & Shipping	11,054	5,914	53.5%	3,140	14,194
6053	Printing/Forms	4,000	967	24.2%	(1,679)	2,321
6054	Dues, Publications/Books	15,000	289	1.9%	(9,800)	5,200
6055	Government Fees & Licenses	30,000	6,028	20.1%	0	30,000
6059	Bad Debt Expense	1,000	1	0.1%	(900)	100
6060C	Utilities - Cell Phone	2,850	1,402	49.2%	(46)	2,804
6060E	Utilities - Electricity	146,947	81,122	55.2%	15,297	162,244
6060G	Utilities - Gas	1,236	0	0.0%	(1,236)	0
6060I	Utilities - Internet	3,750	1,793	47.8%	553	4,303
6060P	Utilities - Phones, Faxes, Alarms	5,784	2,775	48.0%	876	6,660
6060S	Utilities - Sewer	779	768	98.6%	373	1,152
6060W	Utilities - Water	1,978	0	0.0%	(1,978)	0
6063	M & R Communications Equipment	5,000	0	0.0%	(2,500)	2,500
6078	Land Lease - Well Site	39,725	0	0.0%	420	40,145
6080G	Professional Serv-GIS Development	7,500	0	0.0%	0	7,500
6080K	Professional Serv-District Counsel	20,000	0	0.0%	(20,000)	0
6080L	Professional Serv-Legal	0	2,588	N/A	5,000	5,000
6080M	Professional Serv-Misc./Other	33,600	6,068	18.1%	(19,037)	14,563
6080V	Voluntary Lot Merger Program	20,000	3,438	17.2%	(11,749)	8,251
6089	Emergency Medical Supplies	0	89	N/A	200	200
6090	Department Operating Supplies	7,500	8,675	115.7%	13,320	20,820
6091	Lab Tests	15,000	4,618	30.8%	(3,917)	11,083

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
WATER FUND (11), WATER DEPARTMENT (11)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED		
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18		MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET	
6091G	Calibration	2,625	0	0.0%	9,375	12,000	
6093	Small Tools and Equipment	6,000	3,644	60.7%	2,746	8,746	
6094	Clothing and Uniform	8,000	2,026	25.3%	(3,138)	4,862	
6096	Fuel - Gas and Diesel	12,000	6,111	50.9%	0	12,000	
6115	Meeting Expenses	1,000	115	11.5%	(724)	276	
6120E	Travel, Train, Seminars-Employees	5,000	839	16.8%	(2,000)	3,000	
6125	Employee Recruitment	1,500	1,029	68.6%	970	2,470	
6611	Rebate Program - Cisterns, Toilets, Wash	7,500	0	0.0%	0	7,500	
	Total Services & Supplies	699,178	244,047	34.9%	(21,154)	678,024	
	CAPITAL OUTLAY						
6170	Trailer-Mounted Vacuum Exactor	48,000	46,169	96.2%	(1,831)	46,169	
6170	Air Compressor & Jack Hammer	22,700	22,557	99.4%	(143)	22,557	
6170	Dump Truck Replacement (Ford F-650)	76,000	74,871	98.5%	(1,129)	74,871	
6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	50,000	0	0.0%	(30,000)	20,000	
6170	Replacement of Leimert Service Lines	40,000	0	0.0%	(40,000)	0	
6170	Water Meter Replacement/Upgrade	50,000	0	0.0%	0	50,000	
6170	GIS Update/Upgrade	10,000	0	0.0%	0	10,000	
6170	Valve Replacements	10,000	0	0.0%	0	10,000	
6170	Rodeo Grounds Pump Station Replacement	15,000	0	0.0%	(15,000)	0	
6170	SCADA System-L/T Water Portion	0	0	N/A	70,000	70,000	
6170	Vehicle Replacement Reserve	0	0	N/A	25,000	25,000	
	Total Capital Outlay	321,700	143,597	44.6%	6,897	328,597	
	DEBT SERVICE						
6180J	Principal on Ford F-250	8,800	8,816	100.2%	16	8,816	
6180H	Interest on Ford F-250	811	795	98.0%	(16)	795	
	Total Debt Service	9,611	9,611	100.0%	0	9,611	
	ADMINISTRATIVE COST ALLOCATION						
6200	Allocated Overhead	547,451	273,726	50.0%	7,518	554,969	
	TOTAL USES OF FUNDS	2,376,314	1,058,524	44.5%	(29,228)	2,347,086	
	SURPLUS/(DEFICIT)	481,663	508,554		327,363	809,026	

CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
WASTEWATER FUND (12), WASTEWATER DEPARTMENT (12)

A/C NO.	DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
REVENUE						
4000	Service Sales	2,101,901	1,139,770	54.2%	272,071	2,373,972
4311	County Administrative Fee	(7,700)	0	0.0%	0	(7,700)
4360	Standby Availability Charges	114,000	69,238	60.7%	0	114,000
4390	Miscellaneous Revenue	200	160	80.0%	0	200
	TOTAL REVENUE	2,208,401	1,209,168	54.8%	272,071	2,480,472
SALARY & WAGES						
5000	Salary & Wages	415,438	161,086	38.8%	(36,821)	378,617
5010	Overtime	25,000	11,442	45.8%	0	25,000
5020	Standby	18,250	8,800	48.2%	0	18,250
5040	Sick/Vacation Pay	0	14,697	N/A	30,000	30,000
5050	Holiday Pay	0	8,822	N/A	15,000	15,000
	Sub-Total Salaries/Wages	458,688	204,847	44.7%	8,179	466,867
BENEFITS						
5101	Uniform Allowance	1,600	1,600	100.0%	400	2,000
5102	Dental Insurance	8,463	3,437	40.6%	(463)	8,000
5103	Medical Insurance	85,275	30,091	35.3%	(23,881)	61,394
5105	Life Insurance	510	232	45.5%	0	510
5106	FICA	26,833	12,122	45.2%	420	27,253
5107	Medicare	6,684	2,917	43.6%	127	6,811
5108	Workers Compensation	26,140	7,124	27.3%	(1,362)	24,778
5109	PERS - Retirement	85,623	37,701	44.0%	(1,080)	84,543
5112	Unemployment Benefits	0	6,751	N/A	6,751	6,751
5120	Other Employee Benefits	650	673	103.5%	987	1,637
5121	Retirees Health	42,306	20,625	48.8%	3,023	45,329
5122	Medical Reimbursements - HRA	7,379	3,930	53.3%	1,006	8,385
	Sub-Total Benefits	291,463	127,203	43.6%	(14,072)	277,391
	Total Personnel Services	750,151	332,050	44.3%	(5,893)	744,258

CAMBRIA COMMUNITY SERVICES DISTRICT**DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
WASTEWATER FUND (12), WASTEWATER DEPARTMENT (12)**

A/C NO.	DESCRIPTION	ADOPTED			PROPOSED	
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
	SERVICES & SUPPLIES					
6010	Ads-Legal/Other	0	203	N/A	500	500
6032C	M & R WW Collection System	8,000	368	4.6%	(6,000)	2,000
6032D	M & R WW - Disposal Effluent	10,000	0	0.0%	(10,000)	0
6032G	M & R Wastewater Generators	4,000	0	0.0%	0	4,000
6032L	M & R Wastewater Lift Stations	20,000	25,129	125.6%	40,310	60,310
6032M	M & R-WW Manhole Raising (Paving)	15,000	10,848	72.3%	15,848	30,848
6032P	M & R- Pumps	5,000	0	0.0%	(5,000)	0
6032S	M & R- WW Disposal of Sludge	88,500	42,969	48.6%	14,626	103,126
6032T	M & R-Wastewater Treatment Plant	50,000	23,468	46.9%	6,323	56,323
6033B	Maintenance & Repairs - Buildings	10,000	7,552	75.5%	8,125	18,125
6033G	Maintenance & Repairs - Grounds	5,000	154	3.1%	(4,500)	500
6035T	Major Maintenance-CCTV & Hydro Clean	12,500	0	0.0%	(12,500)	0
6037	M & R-SCADA	0	600	N/A	1,440	1,440
6041L	Maintenance & Repairs - Vehicles Licenses	5,000	2,380	47.6%	712	5,712
6041N	M&R-Vehicles Non-Licensed	1,500	1,576	105.1%	2,282	3,782
6041V	M&R-Vehicles - Vactor	5,000	600	12.0%	(2,000)	3,000
6044	Comp/Copier/Printer Services	0	167	N/A	401	401
6045	Comp/Copier/Printer Goods	500	905	181.0%	4,500	5,000
6048	Security & Safety	4,000	304	7.6%	0	4,000
6050	Office Supplies	5,000	1,352	27.0%	(1,755)	3,245
6051	Printing & Shipping	5,000	5,567	111.3%	8,361	13,361
6053	Printing/Forms	1,500	839	55.9%	514	2,014
6054	Dues, Publications/Books	1,200	143	11.9%	(857)	343
6055	Government Fees & Licenses	90,000	85,072	94.5%	1,072	91,072
6060C	Utilities - Cell Phone	1,650	1,253	75.9%	856	2,506
6060E	Utilities - Electricity	200,000	121,473	60.7%	42,946	242,946
6060G	Utilities - Gas	1,000	331	33.1%	(206)	794
6060I	Utilities - Internet	4,500	2,713	60.3%	2,011	6,511
6060P	Utilities - Phones, Faxes, Alarms	6,500	3,259	50.1%	1,322	7,822
6060W	Utilities - Water	2,500	935	37.4%	(1,098)	1,403
6070	Equipment Rental	2,500	0	0.0%	(1,500)	1,000
6080G	Professional Serv-GIS Development	10,000	0	0.0%	(4,000)	6,000
6080K	Professional Serv-District Counsel	7,000	0	0.0%	(7,000)	0
6080M	Professional Services-Misc./Other	15,000	2,161	14.4%	(10,000)	5,000
6086	Outside Services	0	2,333	N/A	2,333	2,333
6089	Emergency & Medical Supplies	500	0	0.0%	(500)	0
6090	Department Operating Supplies	0	24	N/A	100	100
6091	Lab Tests	25,000	10,348	41.4%	0	25,000
6092	Lab Supplies	3,200	1,163	36.3%	(409)	2,791
6093	Small Tools and Equipment	2,000	1,419	71.0%	1,406	3,406
6094	Clothing and Uniform	2,000	731	36.6%	(246)	1,754
6095	Office Furniture & Equipment	0	965	N/A	1,000	1,000
6096	Fuel - Gas and Diesel	7,000	5,394	77.1%	3,788	10,788
6115	Meeting Expense	0	115	N/A	115	115
6120E	Travel, Training, Seminars-Employees	2,500	2,476	99.0%	3,442	5,942
6124	Employee Recognition	200	0	0.0%	(200)	0
6125	Employee Recruitment	1,500	1,238	82.5%	1,471	2,971
	Total Services & Supplies	641,250	368,527	57.5%	98,033	739,283

CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
WASTEWATER FUND (12), WASTEWATER DEPARTMENT (12)

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE (DECREASE)	PROPOSED MID-YEAR BUDGET
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18			
	CAPITAL OUTLAY					
6170F	WWTP Influent Screen Installation	164,509	185	0.1%	0	164,509
6170	Hand Rails On Digesters	45,000	42,840	95.2%	15,340	60,340
6170	LS A-1 Control Panel Upgrade	0	0	N/A	45,000	45,000
	Sub-Total Capital Outlay	209,509	43,025	20.5%	60,340	269,849
6170	Crane Truck-Prior Budget Adjustment	57,040	0	0.0%	0	57,040
	Sub-Total Capital Outlay	266,549	43,025	16.1%	60,340	326,889
	DEBT SERVICE					
6180C	Interest Expense-Note	35,899	19,406	54.1%	0	35,899
2603	Principal-Note	128,000	128,000	100.0%	0	128,000
	Sub-Total Debt Service	163,899	147,406	89.9%	0	163,899
6180	Interest Exp.-Interfund Loan-Prior Budget Adj.	27,960	0	0.0%	0	27,960
2651	Principal-Interfund Loan-Prior Budget Adj.	74,783	0	0.0%	0	74,783
	Sub-Total Debt Service-Prior Budget Adj.	102,743	0	0.0%	0	102,743
	Total Debt Service	266,642	147,406	55.3%	0	266,642
	ADMINISTRATIVE COST ALLOCATION					
6200	Allocated Overhead	471,314	235,657	50.0%	5,599	476,913
	TOTAL USES OF FUNDS	2,395,906	1,126,665	47.0%	158,079	2,553,985
	SURPLUS/(DEFICIT)	(187,505)	82,503		113,992	(73,513)

Resolution to Budget Deficit Options:

Option 1:

Budget as Presented (73,153)

Option 2 :

Budget Deficit (73,153)

Reduce GF Loan (Int Only 27,960) 74,783

Finance Crane Truck 57,040

Reserves for Future CIP 58,670

Option 3:

Budget Deficit (73,153)

Postpone GF Loan to FY 19/20 102,743

Finance Crane Truck 57,040

Reserves for Future CIP 86,630

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
SUSTAINABLE WATER FACILITY (39), OPERATIONS DEPARTMENT (25)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18			
REVENUE						
4041	SWF Water Base-Residential (SFR, MFR)	270,000	145,384	53.8%	28,350	298,350
4042	SWF Base Vac	24,000	12,908	53.8%	2,520	26,520
4043	SWF Base Com Ld	23,000	11,570	50.3%	805	23,805
4044	SWF Base Com Wt	52,000	25,127	48.3%	(2,470)	49,530
4051	SWF Water Usage-Residential (SFR,MFR)	289,000	166,966	57.8%	28,900	317,900
4052	SWF Use Vac Rnt	26,000	15,332	59.0%	1,820	27,820
4053	SWF Use Com Ld	133,000	76,014	57.2%	11,305	144,305
4054	SWF Use Com Wtr	89,000	48,165	54.1%	7,788	96,788
4200	Interest Income	8,000	1,582	19.8%	(2,000)	6,000
	TOTAL REVENUE	914,000	503,048	55.0%	77,018	991,018
SALARY & WAGES						
5000	Salary & Wages	159,134	48,118	30.2%	(15,940)	143,194
5010	Overtime	10,000	1,475	14.8%	(6,000)	4,000
5020	Standby	5,000	0	0.0%	(5,000)	0
5040	Sick/Vacation Pay	0	2,780	N/A	5,800	5,800
5050	Holiday Pay	0	2,203	N/A	3,800	3,800
	Sub-Total Salaries/Wages	174,134	54,576	31.3%	(17,340)	156,794
BENEFITS						
5101	Uniform Allowance	400	434	108.5%	0	400
5102	Dental Insurance	2,455	1,849	75.3%	903	3,358
5103	Medical Insurance	24,694	9,025	36.5%	(299)	24,395
5105	Life Insurance	200	56	28.0%	(85)	115
5106	FICA	10,408	2,972	28.6%	(1,077)	9,331
5107	Medicare	2,540	777	30.6%	(249)	2,291
5108	Workers Compensation	8,294	880	10.6%	(1,552)	6,742
5109	PERS - Retirement	13,533	10,495	77.6%	11,870	25,403
5120	Other Employee Benefits	650	688	105.8%	987	1,637
5122	Medical Reimbursements - HRA	2,379	163	6.9%	(1,989)	390
	Sub-Total Benefits	65,553	27,339	41.7%	8,509	74,062
	Total Personnel Services	239,687	81,915	34.2%	(8,831)	230,856

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
SUSTAINABLE WATER FACILITY (39), OPERATIONS DEPARTMENT (25)**

A/C NO.	DESCRIPTION	ADOPTED		% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
		FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18			
SERVICES & SUPPLIES						
6031Z	Maintenance	15,000	8,398	56.0%	5,155	20,155
6032B	Off-Hauling RO Brine	3,000	0	0.0%	0	3,000
6033B	Maintenance & Repairs-Buildings	0	570	N/A	1,368	1,368
6033G	Maintenance & Repairs-Grounds	0	840	N/A	2,016	2,016
6036	Maintenance & Repairs-Emergency	5,000	15,367	307.3%	31,881	36,881
6044	Comp/Copier/Printer Services	0	167	N/A	401	401
6051	Postage & Shipping	0	1,572	N/A	3,773	3,773
6055	Government Fees & Licenses	0	20,806	N/A	22,000	22,000
6060C	Utilities-Cell Phone	0	108	N/A	216	216
6060E	Utilities-Electricity	22,000	7,800	35.5%	(6,400)	15,600
6070	Equipment Rent	0	10,080	N/A	24,192	24,192
6080K	Prof Services-District Counsel	15,000	0	0.0%	(15,000)	0
6080L	Professional Services-Legal	0	2,795	N/A	6,708	6,708
6080M	Professional Services-Misc./Other	10,000	7,014	70.1%	6,834	16,834
6086	Outside Services	0	18	N/A	43	43
6091	Lab Tests	10,000	2,550	25.5%	0	10,000
6091B	Operating Supplies	4,000	1,895	47.4%	548	4,548
6091F	Remote Monitoring	10,000	6,000	60.0%	(4,000)	6,000
6092	Lab Supplies	1,000	990	99.0%	1,376	2,376
6094	Clothing and Uniform	0	70	N/A	168	168
6096	Fuel - Gas and Diesel	0	2,220	N/A	4,440	4,440
6120E	Travel, Training, Seminars-Employees	0	454	N/A	1,090	1,090
6195	Vehicles	0	2,106	N/A	5,054	5,054
6829D	Performance Bonds	35,825	0	0.0%	35,825	71,650
	Total Services & Supplies	<u>130,825</u>	<u>91,820</u>	70.2%	<u>127,687</u>	<u>258,512</u>
CAPITAL OUTLAY						
6170E	Impoundment Basin	35,000	386	1.1%	0	35,000
	Total Capital Outlay	<u>35,000</u>	<u>386</u>	1.1%	<u>0</u>	<u>35,000</u>
DEBT SERVICE						
2604	Note Principal	340,465	168,501	49.5%	0	340,465
6180I	Interest Expense	318,959	161,211	50.5%	0	318,959
	Total Debt Service	<u>659,424</u>	<u>329,712</u>	50.0%	<u>0</u>	<u>659,424</u>
ADMINISTRATIVE COST ALLOCATION						
6200	Allocated Overhead	263,815	131,908	50.0%	3,670	267,485
	TOTAL USES OF FUNDS	<u>1,328,751</u>	<u>635,741</u>	47.8%	<u>122,526</u>	<u>1,451,277</u>
	SURPLUS/(DEFICIT)	<u>(414,751)</u>	<u>(132,693)</u>		<u>(45,509)</u>	<u>(460,260)</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT
DRAFT FISCAL YEAR 2018/2019 MID-YEAR BUDGET
SUSTAINABLE WATER FACILITY (40), CAPITAL DEPARTMENT(30)**

A/C NO.	DESCRIPTION	ADOPTED FY 18/19 BUDGET & PRIOR BUDGET REVISIONS	FY 18/19 ACTUALS AS OF 12/31/18	% OF BUDGET AS OF 12/31/18	PROPOSED MID-YEAR CHANGE INCREASE (DECREASE)	PROPOSED MID-YEAR BUDGET
	CAPITAL OUTLAY					
6170	Interim SWF AWTP Off-Hauling Facilities	50,000	0	0.0%	0	50,000
39 1829C 11	CIP-Brackish-Environmental	0	6,728	N/A	6,728	6,728
39 1829I 11	CIP-Brackish-Legal	0	21,788	N/A	40,000	40,000
39 1829K 11	CIP-SWF-Public Outreach	0	2,333	N/A	2,333	2,333
6910	Section 7 ESA Consultation	125,000	14,630	11.7%	0	125,000
	Total Capital Outlay	175,000	45,479	26.0%	49,061	224,061
	ADMINISTRATIVE COST ALLOCATION					
6200	Allocated Overhead	87,938	43,969	50.0%	1,224	89,162
	TOTAL USES OF FUNDS	262,938	89,448	34.0%	50,285	313,223
	SURPLUS/(DEFICIT)	(262,938)	(89,448)		(50,285)	(313,223)