

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Finance Standing Committee or staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Board Secretary at boardcomment@camabriacsd.org.



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, May 25, 2021 - 10:00 AM

AGENDA

Please click the link below to join the webinar:

<https://zoom.us/j/99994909972?pwd=c2taTjczaU04Wjh3cll1Sy9YMXZKQT09>

Passcode: 782877

Or iPhone one-tap:

US: +16699006833,,99994909972# or +12532158782,,99994909972#

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

Webinar ID: 999 9490 9972

International numbers available: <https://zoom.us/j/99994909972>

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the Board Secretary, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.camabriacsd.org. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The Committee Chairperson will answer any questions regarding the agenda.

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT
- D. AD HOC SUBCOMMITTEE REPORTS

1. COMMITTEE MEMBER COMMUNICATIONS

- A. Any Committee Member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

2. 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. Future agenda items can be suggested at this time. 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.

3. CONSENT AGENDA

- A. Consideration to Approve the April 27, 2021 Regular Meeting Minutes

4. REGULAR BUSINESS

- A. Review and Discuss the FY 2021/2022 Preliminary Budget and Provide Recommendation(s) to the Board
- B. Receive Update on Fiscal Year 2019/2020 Audit
- C. Receive Update on Tyler Incode

5. FUTURE AGENDA ITEMS**6. ADJOURN**

FINANCE COMMITTEE
REGULAR MEETING MINUTES
Tuesday, April 27, 2021 - 10:00 AM

A. CALL TO ORDER

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

B. ESTABLISH QUORUM

Committee members present via Zoom: Tom Gray, Ted Siegler, Cheryl McDowell, Dewayne Lee, and Mary Maher. Absent: Marvin Corne

Staff present via Zoom: John Weigold, General Manager; Pamela Duffield, Finance Manager; Ossana Terterian, Board Secretary, Carlos Mendoza, Facilities & Resources Supervisor

C. CHAIRMAN'S REPORT

None

D. AD HOC SUBCOMMITTEE REPORTS

The only active subcommittee report is agenda item 3B.

1. PUBLIC COMMENT

Committee member Siegler brought up the subject of Water Reclamation Facility (WRF) total costs. Inaccurate WRF financial figures have been discussed in various public forums. General Manager Weigold reported at a board meeting that less than \$7M has been spent over 6 years on the project. The remaining loan amount is \$6.8M so the total cost of the WRF is less than \$14M. There is a desire from some committee members to figure out a way to communicate the WRF financial facts and data to the broader Cambria community. The committee requested that Chairman Gray discuss with the Board members.

2. CONSENT AGENDA

A. Consideration to Approve the March 16, 2021 Special Meeting Minutes

Committee member Maher moved to approve the meeting minutes.

Committee member McDowell seconded the motion.

The motion was approved 4-Ayes (McDowell, Siegler, Maher, Lee), 0-Nays, 0-Abstain, 1-Absent (Corne)

3. REGULAR BUSINESS

A. Review of Third Quarter Budget Report and Staff Recommendations

Ms. Duffield reviewed the budget impact associated with the January storm damage. The total damage estimate is over \$400K. Since SLO county declared an emergency, the district's insurance company assumes that the state will help pay for damages. Therefore, our liability insurance deductible increased from \$1K to \$500K. There was a discussion about elevating the issue with county and state management.

The budget request for storm damage repair only covers the necessary emergent and safety related work. Some of the needed funds come from the facilities and resources budget but the majority are funded from reserves.

The budget request for the skate park design is funded by reallocation within the PROS budget.

Committee member Siegler moved to recommend to the Board approval of the requested budget adjustments.

Committee member Lee seconded the motion

The motion was approved 4-Ayes (McDowell, Siegler, Maher, Lee), 0-Nays, 0-Abstain, 1-Absent (Corne)

B. Review and Discuss Strategic Plan Ad-Hoc Assignment to Identify Under-Funded/Under-Resourced/Under-Staffed Services and Approve Staff Recommendations

Committee member Lee and Ms. Duffield reviewed the progress made by the ad-hoc committee. The committee pulled together a prioritized list of Under-Funded/Under-Resourced/Under-Staffed Services by department.

They also identified some initial ideas for how to proceed with the 2nd action for the subcommittee by identifying funding resources and structural changes to meet unmet service needs.

There was discussion on segregating the requested amount by one-time investment and ongoing maintenance.

The Ad-hoc committee will continue meeting to work on the 2nd action mentioned above.

The committee also heard public comment from L. Swartz.

Committee member Siegler moved to amend the priority list to illustrate how much is a one-time investment and how much is ongoing maintenance. Once this is complete, present the list to the board to complete the 1st action.

Committee member Maher seconded the motion.

The motion was approved 3-Ayes (Siegler, Maher, Lee), 1-Nays (McDowell), 0-Abstain, 1-Absent (Corne)

C. Discussion and Consideration to Approve the Budget Policy Revisions

The Board changed the name of the Sustainable Water Facility (SWF) to the Water Reclamation Facility (WRF) and requested that all policies being updated to reflect the change.

Committee member Maher moved to approve the Budget policy revisions.

Committee member McDowell seconded the motion.

The motion was approved 4-Ayes (McDowell, Siegler, Maher, Lee), 0-Nays, 0-Abstain, 1-Absent (Corne)

D. Discussion and Consideration to Approve the Reserve Policy Revisions

The Board changed the name of the Sustainable Water Facility (SWF) to the Water Reclamation Facility (WRF) and requested that all policies being updated to reflect the change.

Committee member Siegler moved to approve the Reserve policy revisions.

Committee member Lee seconded the motion.

The motion was approved 4-Ayes (McDowell, Siegler, Maher, Lee), 0-Nays, 0-Abstain, 1-Absent (Corne)

E. Receive Update on Fiscal Year 2019/2020 Audit

Ms. Duffield reported that the auditors will be on site the week of May 3rd.

F. Receive Update on Tyler Incode

Ms. Duffield reported A/P and Purchasing went live the week of April 4th. The 1st payroll was processed the week of April 12th. The 2nd payroll is being processed this week without assistance from Tyler.

The finance team is working on configuration of the utility bills. The next bills residents receive will be from the new system and will look a little different.

4. FUTURE AGENDA ITEMS

Chairman Gray asked for any future agenda items.

There was discussion of when we would be able to meet in person. CCSD is following the county guidelines. Once our county moves to a tier that allows in person meetings, we will follow the appropriate guidelines.

We will review the preliminary FY 2021/2022 budget at the next meeting per budget policy guidelines.

5. ADJOURN

Chairman Gray adjourned the meeting at 11:34 a.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Standing Finance Committee

AGENDA ITEM NO. **4.A.**FROM: John F. Weigold IV, General Manager
Pam Duffield, Finance Manager-----
Meeting Date: May 25, 2021

Subject:

Review and Discuss the FY 2021/2022
Preliminary Budget and Provide
Recommendation(s) to the Board
-----**Recommendation:**

Staff recommends the Finance Committee review and discuss the FY 2021/2022 preliminary budget and provide recommendations to the Board of Directors.

Summary:

The development of the FY 2021/2022 preliminary budget is being presented to the Finance Committee prior to consideration by the District Board of Directors on June 17, 2021. Staff has worked to conform with the District's Budget Policy (see below).

Under CCSD policy, the Board of Directors must consider a final budget prior to September 1, 2021. The purpose of this preliminary budget is to establish the District's revenue and expenditure plans for the upcoming fiscal year, and this preliminary budget must be approved by the Board of Directors prior to July 1, 2021. The final budget will include fund balances and reserve designations.

The later date (September 1st, 2021) for approval of the final budget provides the District with an opportunity to close the current year's accounting records and determine beginning fund balances for the upcoming fiscal year. Once the current year's accounting records are closed and next year's beginning fund balances are determined, then the revenue and expenditure plans adopted in the preliminary budget will be used to estimate fund balances at the end of the upcoming fiscal year, which will be June 30, 2022.

With the adoption of the final budget, which is anticipated for the Board meeting of August 19, 2021, the Board does have discretion to modify the revenue and expenditures approved in the preliminary budget just as the Board can modify the budget during the fiscal year. The budget schedules are set up to track any mid-year budget adjustments that are approved so that quarterly budget reviews by the Finance Committee and the Board of Directors during the upcoming fiscal year will illustrate the original approved budget and any approved mid-year budget adjustments.

District Budget Policy:

On May 13, 2021, the District Board of Directors reviewed, updated, and approved its "Budget Policy" which can be located at the following link:

<https://www.cambriacsd.org/files/ef3980213/CCSD+Budget+Policy+-+Board+approved+on+05-13-21.pdf>

The budget policy includes several procedures that guide budget preparation. The attached budget schedules have been prepared to provide the committee with the ability to consider revenue and expenditure plans required in a preliminary budget.

The following is a list of the procedures included in the District Budget Policy:

- A. Plans, Goals, Resources
- B. Calendaring
- C. Mid-year Budget Update
- D. Organization Chart and Position Allocation Listing
- E. CIP
- F. Overhead Allocation
- G. Income Allocation – Property Tax and Other
- H. Structure
- I. Consolidation Entries

The following provides a status on each procedure:

A. Plans, Goals, Resources

The following is a summary of the requirements of this budget procedure:

- A budget narrative that discusses the following:
 - Measurable goals, objectives and plans
 - Trade-offs between competing objectives
 - Mid-year reporting on achievements and gaps

Staff has not yet drafted the budget narrative. Committee discussion on these points will be helpful for upcoming preparation of the narrative for Board consideration.

B. Calendaring

The “Calendaring” budget procedure establishes the timing of budget preparation and review. The status of budget efforts complies with state statutes, the timing established in the Calendaring section of the budget policy were met.

C. Mid-year Budget Update

During the past fiscal year, staff has presented a quarterly update to both the Board and the Finance Committee, which have included any required budget adjustments. There is no longer a Mid-Year Budget Update, as staff has been providing these updates on a quarterly basis and will be continuing this process into future fiscal years.

D. Organization Chart and Position Allocation Listing

Staff has completed a draft of the current and proposed organization charts and the position allocation list. Recommendations on staffing includes reclassifying the Facilities & Resources Supervisor to a Facilities & Resources Manager. This position is funded 100% by the General Fund.

E. CIP (Capital Improvement Plans)

This procedure has been completed and budget recommendations on CIP are ready for committee consideration. Some trade-offs exist that will require discussions. The CIP prioritization efforts that have been reviewed through the past fiscal year by both the Resource & Infrastructure and Finance Committees have provided the groundwork for considering CIP related budget recommendations.

F. Overhead Allocation

This procedure has been completed consistent with the Budget Policy. The overhead allocations are included in the Administrative budget schedules.

G. Income Allocation – Property Tax and Other

This procedure has been completed consistent with the Budget Policy. The majority of property tax revenues are allocated to General Fund budgets and a small amount allocated to the Wastewater Enterprise Fund budget to offset low-income rate reductions.

H. Structure

This procedure has been completed for the preliminary budget. Details associated with fund balances are included in the final budget, as previously discussed in the Summary of this staff report.

I. Consolidation Entries

This procedure has been completed. This procedure includes direction to create “Eliminating Entries” to avoid overstating revenues and expenditures. Eliminating entries are, however, more closely associated with financial audits and annual reports that are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and related authoritative proclamations published by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). Eliminating entries are not typically associated with budgeting of governmental funds since interfund transfers and overhead allocations are allowable transactions provided specific criteria are met to ensure that standards associated with governmental fund accounting are not violated. The budget schedules have been developed so that interfund transfers and overhead allocations are easily identified.

Budget Schedules:

The following budget schedules are attached:

- Consolidated General Fund Summary
 - Summary and Detailed Schedules for each General Fund budgets:
 - Fire Fund
 - Facilities and Resources Fund
 - PROS (Parks, Recreation and Open Space) Fund
 - Administrative Fund (Including the Overhead Allocation spreadsheet)
- Consolidated Enterprise Fund Summary
 - Summary and Detailed Schedules for each Enterprise Fund budget:
 - Water Fund
 - WRF Operations Fund
 - WRF Capital Fund
 - Consolidated Water Fund Summary
 - Wastewater Fund
- Other Schedules
 - Staffing Information
 - Salary Schedule
 - Position Allocation Listing
 - Organizational Charts
 - Capital Improvement Project Listing
 - Department Line Item Budget Requests
 - Reserve Estimates at June 30, 2021

Budget Discussion Topics:

Staff is prepared to review each of the budgets in the order listed above. The following is an outline of the topics that staff is intending to cover while reviewing the budget schedules.

1. Is the budget balanced as presented or are additional decisions needed so that it can be balanced?
2. How were the revenue and expenditure estimates determined?
3. What are the trade-offs?
4. What budget requests have been submitted but are not included in the attached schedules since they have been considered to be un-fundable?
5. What supplemental revenues, if any, might be available to help close budget gaps?
6. What special studies or other work is required next year?
7. What CIP project activity is anticipated for next year?

Attachments:

- A. FY 2021/2022 Preliminary Budget

CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2021-2022
DRAFT PROPOSED BUDGET
05/25/2021

GENERAL FUND SUMMARY


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

A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY</p>									
SOURCES OF FUNDS									
10	Fire	\$2,257,701	\$2,371,273	\$2,327,908	\$2,529,991				
11	Facilities & Resources	\$698,037	\$741,789	\$742,554	\$736,493				
12	PROS	\$46,161	\$48,396	\$70,101	\$51,706				
13	Admin	\$2,185,959	\$2,138,994	\$2,428,615	\$2,396,305				
14	Total Sources of Funds	\$5,187,858	\$5,300,452	\$5,569,178	\$5,714,495				
USES OF FUNDS									
18	Fire	\$2,330,457	\$2,311,745	\$2,453,471	\$2,697,109				
19	Facilities & Resources	\$709,067	\$733,191	\$910,330	\$882,520				
20	PROS	\$33,951	\$33,528	\$70,961	\$51,706				
21	Admin	\$2,054,570	\$1,975,406	\$2,269,443	\$2,252,394				
22	Total Expenditures	\$5,128,046	\$5,053,869	\$5,704,206	\$5,883,729				
23	OPERATING SURPLUS/(DEFICIT)								
24	Fire	(\$72,756)	\$59,529	(\$125,563)	(\$167,118)				
25	Facilities & Resources	(\$11,030)	\$8,598	(\$167,776)	(\$146,027)				
26	PROS	\$12,210	\$14,869	(\$861)	\$0				
27	Admin	\$131,388	\$163,588	\$159,172	\$143,911				
28	OPERATING SURPLUS/(DEFICIT)	\$59,812	\$246,583	(\$135,028)	(\$169,234)				
43									
RESERVES									
44	Beginning Reserves	\$0	\$0	\$0	\$0				
45	Operating Surplus / (Deficit)	\$59,812	\$246,583	(\$135,028)	(\$169,234)				
46	Transfers & Encumbrances	(\$48,730)	(\$1,223)	\$77,273	\$98,753				
47	ENDING RESERVES	\$11,082	\$245,360	(\$57,755)	(\$70,481)				
48									
49									


GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	H	I	J	K	L	M
<p align="center">  CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 </p>									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2018/2019	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
8	SOURCES OF FUNDS								
10	Revenues		\$2,371,273	\$2,257,701	\$2,327,908	\$2,479,991			
11	Other Sources of Funds		\$0	\$0	\$0	\$50,000			
12	Total Sources of Funds		\$2,371,273	\$2,257,701	\$2,327,908	\$2,529,991			
13	USES OF FUNDS								
16	Salaries & Wages		\$962,607	\$977,784	\$997,476	\$1,032,562			
17	Benefits		\$559,882	\$509,339	\$633,950	\$637,056			
18	Personnel Services		\$1,522,490	\$1,487,123	\$1,631,426	\$1,669,618			
19	Services & Supplies		\$245,199	\$253,524	\$270,530	\$299,606			
20	Capital Outlay		\$40,729	\$62,101	\$0	\$162,000			
21	Debt Service		\$133,374	\$133,374	\$133,374	\$133,374			
22	Administrative Cost Allocation		\$369,954	\$394,335	\$418,142	\$432,512			
23	Total Expenditures		\$2,311,745	\$2,330,457	\$2,453,471	\$2,697,109			
24	OPERATING SURPLUS/(DEFICIT)		\$59,529	(\$72,756)	(\$125,563)	(\$167,118)			
39	RESERVES								
40	Beginning Reserves								
41	Operating Surplus / (Deficit)		\$59,529	(\$72,756)	(\$125,563)	(\$167,118)			
42	Transfers & Encumbrances		\$0	\$27,320	\$0	\$0			
43	ENDING RESERVES		\$59,529	(\$45,436)	(\$125,563)	(\$167,118)			


A	B	C	D	H	I	J	K	L	M
	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
									3%
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
SOURCES OF FUNDS									
REVENUES									
01 4127	Grant/Revenue: County SLO OES FF Radios	0	35,591	0	30,000				
01 4200	Interest Income	0	0	0	0				
01 4310	Property Tax	1,757,766	1,793,671	1,838,962	1,897,441				
01 4311	County Administrative Fee	(18,256)	(17,386)	(17,850)	(17,850)				
01 4335	Assessment-Fire	458,508	473,812	483,900	497,900				
01 4362	Insurance Reimbursement	11,069	37,564	0	0				
01 4370	Weed Abatement	39,610	36,530	18,000	18,000				
01 4373	Inspection Fee Revenue	8,656	7,556	4,896	14,500				
01 4390	Miscellaneous Revenue	348	511	0	0				
01 4610	Grants Revenue: SAFER	0	0	0	0				
01 4618	Grant/Revenue: FEMA Firefighter PPE	0	0	0	0				
01 4625	Grant/Revenue: Federal Firefighters Radios	0	0	0	0				
01 4625	Grant/Revenue: Asst to Firefighter Grant (AFG)	0	0	0	40,000				
01 4390	Reimbursement for Fuel Tank Repairs - CHCD	0	0	0	0				
01 4392	Sale of Equipment	0	3,425	0	0				
33		0							
34									
35	Total Revenues	\$2,257,701	\$2,371,273	\$2,327,908	\$2,479,991				
OTHER SOURCES OF FUNDS									
42	Loan Proceeds for Purchase of Truck	0	0	0	50,000				
43		0							
45	Total Other Sources of Funds	\$0	\$0	\$0	\$50,000				
46	Total Sources of Funds	\$2,257,701	\$2,371,273	\$2,327,908	\$2,529,991				


A	B	C	D	H	I	J	K	L	M	
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>									
2	3%									
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
5										
6										
7										
47	USES OF FUNDS									
49	SALARIES & WAGES									
50	5000	Salary & Wages	585,574	602,761	716,343	739,578				
51	5010	Overtime	183,042	142,070	128,000	128,000				
52	5020	Standby	1,170	0	5,000	5,000				
53	5031	Reserve Firefighter Pay	118,737	117,515	148,133	159,984				
54	5040	Sick/Vacation Pay	59,583	67,201	0	0				
55	5050	Holiday Pay	29,677	33,061	0	0				
57		Total Salaries & Wages	\$977,784	\$962,607	\$997,476	\$1,032,562				
58	BENEFITS									
59	5101	Uniform Allowance	2,500	2,500	2,500	2,500				
60	5102	Dental Insurance	12,470	13,652	13,570	13,570				
61	5103	Medical Insurance	114,086	125,498	137,844	113,457				
62	5105	Life Insurance	675	732	1,008	1,008				
63	5106	FICA	57,862	56,980	57,090	58,927				
64	5107	Medicare	13,955	13,687	14,537	15,046				
65	5108	Workers Compensation	31,938	35,075	52,672	54,604				
66	5109	PERS - Retirement	209,633	248,589	290,187	318,524				
67	5111	Payroll Tax Expense	0	(201)	(105)	0				
68	5112	UI Reim Benefit	0	909	2,280	0				
69	5120	Other Employee Benefits	2,550	2,600	2,600	2,600				
70	5121	Retirees Health	48,244	44,260	44,167	42,520				
71	5122	Medical Reimbursements - HRA	15,425	15,600	15,600	14,300				
73		Total Benefits	\$509,339	\$559,882	\$633,950	\$637,056				
74		Total Personnel Services	\$1,487,123	\$1,522,490	\$1,631,426	\$1,669,618				

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
5									
6									
7									
75		SERVICES & SUPPLIES							
76	6010	Ads-Legal/Other	1,129	946	419	431			
77	60111	Public Information	0	1,341	1,381	1,422			
78	6011W	Public Information - Website	0	902	523	538			
79	6014	Public Events	0	0	0	0			
80	6031F	Maint & Repair Water Dept -Fire Hydrant	72	0	0	0			
81	6032S	M & R-Disposal of Sludge	0	0	0	0			
82	6033B	M&R Buildings	4,115	0	3,596	3,704			
83	6033B	M&R Buildings - Replace Refrigerator - New				3,000			
84	6033F	M&R FD WTR Leak	19,548	2,347	0	0			
85	6033F	M&R FD WTR Leak -Repl Furn & Beds - New Request				8,000			
86	6033G	Maint & Repair - Grounds (formerly 6042)	934	10,561	261	269			
87	6033R	M & R - Ranch	0	190	0	0			
88	6033z	M & R - Storm Damage - New Request				12,000			
89	6036	M & R - Emergency	0	0	0	0			
90	6040	Maintenance & Repair - Equipment	2,626	0	846	1,955			
91	6041L	Maint and Repair - Vehicles - Licensed	18,252	32,249	27,782	28,615			
92	6041L	Maint and Repair-Vehicles-Licensed - New Request				4,385			
93	6042	Old M & R Bid/Grd	0	0	0	0			
94	6044	Computer/Copier /Printer Srvcs/MaintAgree	2,287	4,101	2,611	2,689			
95	6045	Computer/Copier/Printer Supplies/Maint.	39	4,040	324	334			
96	6048	Security and Safety	516	1,766	2,046	2,108			
97	6048E	Safety - Medical	0	150	0	0			
98	6050	Office Supplies	3,387	2,037	208	215			
99	6051	Printing & Shipping	869	885	121	200			
100	6052	Bank Charges	0	0	0	0			
101	6053	Printing/Forms	315	39	114	118			

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%								
2	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET		
5									
6									
7									
102	6054	Membership -Dues , Publications & Books		5,211	6,163	4,352		4,483	
103	6055	Government Fees and Licenses		48,634	0	48,719		50,181	
104	6055	Image Trend - EMS		0	40,319	2,546		2,623	
105	6055	Image Trend - Fire			2,688	1,910		1,967	
107	6060C	Utilities Cell Phone		2,569	0	6,815		7,019	
108	6060C	Utilities Cell Phone - New						3,800	
109	6060E	Utilities Electricity		8,972	3,386	8,171		8,416	
110	6060G	Utilities Gas		2,862	7,805	2,900		2,987	
111	6060I	Utilities Internet Access		2,413	2,765	3,853		3,968	
112	6060P	Utilities Phone-Land Lines, Faxes, Alarms		5,188	3,149	4,316		4,445	
113	6060S	Utilities Sewer		1,277	5,851	1,748		1,800	
114	6060W	Utilities Water		1,966	1,570	4,123		4,247	
117	6080K	Prof Services-District Counsel		0	0	0		0	
118	6080L	Land Conservancy -Lot Inventory, Etc.		740	0	0		0	
119	6080M	Prof Services - Miscellaneous/Other		1,812	0	2,929		3,017	
120	6080T	Prof Services - Temporary		0	8,086	0		0	
121	6086	Outside Services		0	0	0		0	
122	6089	Emergency Medical Supplies		7,180	10,834	5,031		5,182	
123	6089A	Emergency Med Supp - FEMA FGR COVID 19			0	23,652		0	
124	6090	Department Operating Supplies		16,657	20,226	10,901		11,228	
125	6093	Small Tools and Equipment		0	2,701	59		60	
126	6094	Clothing and Uniform		6,398	0	8,808		9,073	
127	6095	Office Furnishings & Equipment		129	1,448	0		0	
128	6096	Fuel -Gas and Diesel		21,075	0	20,920		21,548	
129	6098	OTS Grant		0	14,691	0		0	
130	6115	Meeting Expense		125	0	300		309	
131	6120A	Employee ALS Cert/Recruit Training		2,556	231	1,980		2,040	
132	6120E	Travel, Training, Seminars – Employees		18,381	3,109	1,965		15,000	


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%								
2	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
3									
4									
5	GENERAL FUND (GF)								
6	FIRE DEPARTMENT - 01								
7									
	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
133	6120R	Training - Reimbursement	0	6,816	0	0	0	0	0
134	6124	Employee Recognition	0	44	438	451	451	451	451
135	6125	Employee Recruitment	1,451	319	4,497	4,632	4,632	4,632	4,632
136	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm	1,288	0	2,712	2,793	2,793	2,793	2,793
137	6220B	Fire Dept -SC BA Brthg Aptrs/Resprty Test	4,775	0	0	0	0	0	0
138	6220B	SBCA Flow Test - New Request	2,398	3,242	2,000	2,060	2,060	2,060	2,060
139	6220D	Fire Dept Disaster Preparedness	0	0	2,139	2,203	2,203	2,203	2,203
140	6220E	Fire Dept -EOC Upgrade	0	0	5,000	5,150	5,150	5,150	5,150
141	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	0	0	2,000	2,060	2,060	2,060	2,060
142	6220H	Fire Dept - Haz Mat Phys	0	3,646	0	0	0	0	0
143	6220P	Personal Protective Equipment	1,511	1,124	9,970	10,269	10,269	10,269	10,269
144	6220R	FHRP Contract	29,356	0	30,339	31,249	31,249	31,249	31,249
145	6220S	Fire Dept - Surf Rescue/NCOR Program	4,511	1,287	1,710	1,761	1,761	1,761	1,761
146	6221	Public Education - (Formerly 6220A)	0	27,664	3,500	3,605	3,605	3,605	3,605
147	6602	Transit Expense	0	0	0	0	0	0	0
148									
149		Total Services & Supplies	\$253,524	\$245,199	\$270,530	\$299,606	\$299,606	\$299,606	\$299,606
150		CAPITAL OUTLAY							
151	6170	Capital Asset-Install Radio in 5792	0	0	0	0	0	0	0
152	6170B	Chief/Command Pickup (5 Year Lease)	0	0	0	0	0	0	0
153	6170C	USAR Equipment (Urban Search & Res	0	0	0	0	0	0	0
154	6170D	Image Trend Elite Project Management	0	0	0	0	0	0	0
155	6170F	Zoll X Series EKG	34,575	0	0	40,000	40,000	40,000	40,000
156	6170G	Command Vehicle Buildup	27,526	0	0	0	0	0	0
157	6170	Fuel Station Computer Replacement	0	0	0	14,000	14,000	14,000	14,000
158	6170	Station Security Upgrade- Phase I - Entrance Gates	0	0	0	20,000	20,000	20,000	20,000
159	6170	Radio System Upgrade- Phase I, Phase II	0	40,729	0	30,000	30,000	30,000	30,000

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS							
2		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
3									3%
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
160	6170	Storage Shed - Add Additional Shed for Equip Storage						8,000	
161	6170	Replacement of 2003 F350 Utility Truck						50,000	
162									
163									
164		Total Capital Outlay	\$62,101	\$40,729	\$0			\$162,000	
165		DEBT SERVICE							
166	2517	Principal on Fire Engine Lease/Purchase	121,455	124,394	127,319			130,311	
167	6190	Interest on Fire Engine Lease/Purchase	11,919	8,980	6,054			3,062	
168									
169		Total Debt Service	\$133,374	\$133,374	\$133,374			\$133,374	
170		ADMINISTRATIVE COST ALLOCATION							
171	6200	Allocated Overhead	394,335	369,954	436,178			432,512	
172									
173		Total Administrative Cost Allocation	\$394,335	\$369,954	\$418,142			\$432,512	
174		Total Expenditures	\$2,330,457	\$2,311,745	\$2,453,471			\$2,697,109	


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS							3%
2		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
3		GENERAL FUND (GF) FIRE DEPARTMENT - 01							
4	ACCOUNT NO.			ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
175									
176		OPERATING SURPLUS/(DEFICIT)		(\$72,756)	\$59,529	(\$125,563)		(\$167,118)	
177		TRANSFERS & ENCUMBRANCES							
178	01 4625	Transfers In - From General Fund		0	0	0			
179		(Transfers Out)		27,320					
180		Encumbrances - Sources of Funding		0					
181		Encumbrances - (Designated Funds)		0					
182		NET TRANSFERS & ENCUMBRANCES		\$27,320	\$0	\$0		\$0	
183		RESERVES							
184		Use of Reserves		0					
185		(Additions to Reserves)		0					
186		Other Adjustments		0	0	0			
187									
188									
189		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0	
190		NET BUDGETARY SOURCES/USES		(\$45,436)	\$59,529	(\$125,563)		(\$167,118)	
191									
192		RESERVES							
193		Beginning Reserves							
194		Operating Surplus / (Deficit)		(\$72,756)	\$59,529	(\$125,563)		(\$167,118)	
195		Transfers & Encumbrances		\$27,320	\$0	\$0		\$0	
196		ENDING RESERVES		(\$45,436)	\$59,529	(\$125,563)		(\$167,118)	


GENERAL FUND
FACILITES & RESOURCES DEPARTMENT – 02


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5		FACILITIES & RESOURCES - 02							
6									
7									
8		SOURCES OF FUNDS							
9		REVENUES							
10	01 4130	Reimbursements - Fire Safe Council	0	32,463	0				0
11	01 4200	Interest Income	0	0	0				0
12	01 4310	Property Tax	655,724	671,552	689,177				711,093
13	01 4311	County Administrative Fee	(2,469)	(2,144)	(2,300)				(2,300)
14	01 4390	Misc Revenue	600	5,718	600				600
15	01 4500	Veterans Hall Rental Fees	24,609	34,200	5,000				26,000
16	01 4525	Veterans Hall Rents- Private Parties	500	0	500				500
17	01 4560	Rent Banner Poles	100	0	200				200
18	01 4570	Rent-Ranch Events	300	0	200				200
19	01 4590	Veterans Hall Clean Fee	173	0	200				200
20	01 4610	Grants/Misc.Rev - EV Station Installation	0	0	8,977				0
21			0	0					0
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36		Total Revenues	\$679,537	\$741,789	\$702,554				\$736,493
37		OTHER SOURCES OF FUNDS							
38		Loan Proceeds	18,500	0	40,000				0
39			0						
40									
41									
42									
43									
44									
45		Total Other Sources of Funds	\$18,500	\$0	\$40,000				\$0
46		Total Sources of Funds	\$698,037	\$741,789	\$742,554				\$736,493

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
2									
3									3%
4									
5	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2021/2022	
6		FACILITIES & RESOURCES - 02		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
7								BUDGET	
47		USES OF FUNDS							
49		SALARIES & WAGES							
50	5000	Salary & Wages	182,170	192,069	213,093		227,101		
51	5010	Overtime	6,600	11,185	7,500		7,500		
52	5040	Sick/Vacation Pay	16,761	15,012	0		0		
53	5050	Holiday Pay	9,292	10,595	0		0		
57		Total Salaries & Wages	\$214,823	\$228,861	\$220,593		\$234,601		
58		BENEFITS							
59	5101	Uniform Allowance	1,200	800	1,200		1,200		
60	5102	Dental Insurance	5,376	4,005	3,800		3,800		
61	5103	Medical Insurance	47,517	43,902	46,282		41,108		
62	5105	Life Insurance	295	293	432		432		
63	5106	FICA	12,970	12,087	13,057		13,925		
64	5107	Medicare	3,033	2,827	3,262		3,466		
65	5108	Workers Compensation	7,808	7,745	13,139		13,555		
66	5109	PERS - Retirement	40,783	45,514	63,901		64,231		
67	5120	Other Employee Benefits	2,550	2,750	3,200		3,200		
68	5121	Retirees Health	19,206	19,824	24,184		22,187		
69	5122	Medical Reimbursements - HRA	5,075	3,900	4,800		5,200		
73		Total Benefits	\$145,813	\$143,646	\$177,257		\$172,304		
74		Total Personnel Services	\$360,636	\$372,507	\$397,850		\$406,905		
75		SERVICES & SUPPLIES							
76	6010	Ads - Legal/Other	518	0	0		0		


A	B	C	D	H	I	J	K	L	M
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		PROPOSED BUDGET	
78	6030	Insurance		200	0	0		0	
79	6033B	Maintenance & Repairs - Buildings		5,533	12,266	10,663		10,983	
80	6033G	M&R - Grounds (incl approx 450 vac lots)		22,568	16,503	21,748		22,401	
81	6033E	Maintenance & Repairs - Homeless Cleanup			27,734	64,762		60,000	
82	6033G	Sidewalk Repair on Center St.			0	0		0	
83	6033L	M & R - Street Lights		1,817	66,168	1,000		1,030	
84	6033R	M & R - Ranch		45,832	0	52,895		54,482	
85	6033V	M & R - Vet's Hall		9,037	14,397	16,438		16,931	
86	6033V	M & R - Vet's Hall Keyless Entry - New Request						2,500	
87	6033Z	M & R - Storm Damage				34,530		0	
88	6033Z	M & R - Storm Damage - Bldg Repairs - New Request						20,000	
89	6033Z	M & R - Storm Damage - Appliance Repl - New Request						2,000	
90	6033Z	M & R - Storm Damage - Repl Furniture - New Request						10,000	
91	6033Z	M & R - Storm Damage - Replace Shed						10,000	
92	6033Z	M & R - Storm Damage - Replace Fencing						6,500	
93	6040	M & R - Equipment		26	218	103		106	
94	6041L	Maintenance & Repairs - Vehicles Licenses		2,597	947	1,694		1,745	
95	6041N	Maint. & Repairs - Vehicles Non-Licensed		4,161	10,796	5,352		5,512	
96	6045	Computer/Copier/Printer Supplies/Maint.		1,785	0	254		262	
97	6048	Security Safety		622	2,450	0		0	
98	6050	Office Supplies		0	0	66		68	
99	6053	Printing/Forms		0	48	0		0	
100	6055	Government Fees & Licenses		337	0	186		191	
101	6058	Cash Over (Short)		0	149	0		0	
103	6060C	Utilities - Cell Phone		729	0	1,965		2,024	
104	6060E	Utilities - Electricity		20,757	811	19,371		19,952	


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2021/2022	
5		FACILITIES & RESOURCES - 02		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
105	6060G	Utilities - Gas		2,867	18,389	1,218		1,254	
106	6060I	Utilities - Internet		5,519	2,899	5,381		5,543	
107	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		830	5,138	719		740	
108	6060S	Utilities - Sewer		3,807	765	3,751		3,864	
109	6060W	Utilities - Water		5,719	3,891	8,093		8,336	
110	6070	Equipment Rental		0	7,120	391		403	
112	6080K	Professional Services - District Counsel		0	0	0		0	
113	6080M	Professional Services - Misc./Other		5,575	0	10,723		11,044	
114	6080T	Temporary Service - (2 Mos)			7,229	0		8,000	
115	6090	Department Operating Supplies		11,917	13,859	13,049		13,440	
116	6091	Lab Tests		0	0	0		0	
117	6093	Small Tools and Equipment		3,384	3,606	4,120		4,244	
118	6094	Clothing and Uniform		1,119	1,617	2,221		2,288	
119	6096	Fuel - Gas and Diesel		10,579	11,830	14,652		15,092	
120	6115	Meeting Expenses		113	19	0		0	
121	6120E	Travel, Training, Seminars - Employees		0	500	0		0	
122	6125	Employee Recruitment		188	0	0		0	
151		Total Services & Supplies		\$168,137	\$229,875	\$295,345		\$320,935	
152		CAPITAL OUTLAY							
153	1470	Toro Dingo TX 1000		18,500	0	0		0	
154	6170	Mower		14,203	0	0		0	
159	6170	Capital Assets		0	0	0		0	
163	6170	Trailer - Homeless Personal Property Storage				9,777		0	
164	6170	F350 Truck - Replace 1999 F150 Truck				40,000		0	
165	6170	EV Station Installation				22,272		0	


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2021/2022	
5		FACILITIES & RESOURCES - 02		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
166	6170	Vets Hall Sewer Line							0
167	6170	Vets Hall Electrical Emergency (Generator & Equip)							0
168	6170	Vets Hall - Roofing for American Legion Kitchen Area							15,000
169	6170	Vets Hall Waterline Improvements							0
170	6170	Vets Hall Kitchen Area Improvements							0
171	6170	Vets Hall Restroom Improvements							0
172									
173		Total Capital Outlay	\$32,703	\$0	\$72,049			\$15,000	
174		DEBT SERVICE							
175		Budget Excess	0	0	0				0
176	6180J	Loan Principal - John Deere	522	0	0				0
177	2516	Loan Principal - Ford	6,740	7,152	4,373				0
178	2520	Loan Principal - Western Fin (Toro)	2,265	3,507	3,646				3,791
179	2516	Interest Expense - Ford Motor	905	493	87				0
180	6180H	Interest Expense - Western Finance	556	571	432				287
181	6180J	Loan Principal	0	0	0				0
182	6180H	Interest Expense	0	0	0				0
183									
184									
185		Total Debt Service	\$10,988	\$11,723	\$8,538			\$4,078	
186		ADMINISTRATIVE COST ALLOCATION							
187	6200	Allocated Overhead	136,604	119,085	136,548				135,602
188									
189		Total Administrative Cost Allocation	\$136,604	\$119,085	\$136,548			\$135,602	
190		Total Expenditures	\$709,067	\$733,191	\$910,330			\$882,520	

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
191									
192		OPERATING SURPLUS/(DEFICIT)	(\$11,030)	\$8,598	(\$167,776)	(\$146,027)			
193		TRANSFERS & ENCUMBRANCES							
194	01 4625	Transfers In - From General Fund (Transfers Out)	0						
195		Encumbrances - Sources of Funding	0						
196		Encumbrances - (Designated Funds)	0						
197			0						
198									
199		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0			
200		RESERVES							
201		Use of Reserves	0						
202		(Additions to Reserves)	0						
203		Other Adjustments	0						
204									
205		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0			
206		NET BUDGETARY SOURCES/USES	(\$11,030)	\$8,598	(\$167,776)	(\$146,027)			
207									
208		RESERVES							
209		Beginning Reserves							
210		Operating Surplus / (Deficit)	(\$11,030)	\$8,598	(\$167,776)	(\$146,027)			
211		Transfers & Encumbrances	\$0	\$0	\$0	\$0			
212		ENDING RESERVES	(\$11,030)	\$8,598	(\$167,776)	(\$146,027)			


GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
8	SOURCES OF FUNDS								
9	REVENUES								
10	01 4001	Franchise Fees	0	0	0			0	
11	01 4310	Property Tax	45,989	48,707	49,911			51,516	
12	01 4311	County Administrative Fee	(333)	(310)	(315)			(315)	
13	01 4390	Miscellaneous Revenue	505	0	505			505	
31	01 4620	Grant - County SLO Beautification Infrastructure	0		20,000				
32									
33									
34		Total Revenues	\$46,161	\$48,396	\$70,101			\$51,706	
35		OTHER SOURCES OF FUNDS							
39	01 4395	Proposition 1A Reserve	0						
40	01 4615	Reserve Transfer In	0						
41									
42									
43									
44		Total Other Sources of Funds	\$0	\$0	\$0			\$0	
45		Total Sources of Funds	\$46,161	\$48,396	\$70,101			\$51,706	
46	USES OF FUNDS								
47	SALARIES & WAGES								
48									
49			0						
50									
51									
52									
53									
54									
55									
56		Total Salaries & Wages	\$0	\$0	\$0			\$0	
57	BENEFITS								
58			0						
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72		Total Benefits	\$0	\$0	\$0			\$0	


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
73		Total Personnel Services		\$0	\$0	\$0		\$0	
74		SERVICES & SUPPLIES							
75	60111	Public Information - General		276	0	0		0	
76	6033P	M & R - Skate Park Repairs/Design			6,730	290		0	
77	6053	Printing Forms		1,144	1,000	1,030		0	
78	6115	Meeting Expense		0	0	0		0	
134	6080	Professional Svs - Update PROS Master Plan						19,152	
135	6080	Professional Svs - Grant Writer		0	0	0		3,000	
136									
137		Total Services & Supplies		\$1,419	\$7,730	\$1,320		\$22,152	
138		CAPITAL OUTLAY							
139	6170	Design - Fiscalini East Ranch Park Restroom		0	0	20,000		0	
140	6170	Design - Skate Park				19,965			
141									
145									
146									
147		Total Capital Outlay		\$0	\$0	\$39,965		\$0	
148		DEBT SERVICE							
149				0	0			0	
150									
151									
152		Total Debt Service		\$0	\$0	\$0		\$0	
153		ADMINISTRATIVE COST ALLOCATION							
154				32,532	25,798	29,676		29,554	
155									
156		Total Administrative Cost Allocation		\$32,532	\$25,798	\$29,676		\$29,554	
157		Total Expenditures		\$33,951	\$33,528	\$70,961		\$51,706	


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021			2021/2022 PROPOSED BUDGET	
158			\$12,210	\$14,869	(\$861)			\$0	
159		OPERATING SURPLUS/(DEFICIT)							
160		TRANSFERS & ENCUMBRANCES							
161	01 4625	Transfers In - From General Fund	0	0				0	
162		(Transfers Out)	0	0				0	
163		Encumbrances - Sources of Funding	0	0				0	
164		Encumbrances - (Designated Funds)	0	0				0	
165									
166		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0			\$0	
167		RESERVES							
168		Use of Reserves	0	0				0	
169		(Additions to Reserves)	0	0				0	
170		Other Adjustments	0	0				0	
171									
172		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0			\$0	
173		NET BUDGETARY SOURCES/USES	\$12,210	\$14,869	(\$861)			\$0	
174									
175		RESERVES							
176		Beginning Reserves							
177		Operating Surplus / (Deficit)	\$12,210	\$14,869	(\$861)			\$0	
178		Transfers & Encumbrances	\$0	\$0	\$0			\$0	
179		ENDING RESERVES	\$12,210	\$14,869	(\$861)			\$0	


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
2									
3									
4	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED	2021/2022		
5	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2018/2019	FY 2019/2020	FY 2020/2021	PROPOSED		
6							BUDGET		
7									
8	SOURCES OF FUNDS								
9		REVENUES							
10	01 4001	Franchise Fees		86,289	100,573	118,000	118,000		
11	01 4013	Vacation Rental Registration Fee		486	405	600	600		
13	01 4200	Interest Income		33,381	28,093	20,966	6,000		
14	01 4310	Property Tax--All		0	30,732	15,366	15,366		
15	01 4311	County Administrative Fee		0	0	0	0		
16	01 4385	Radio Vault Rent		2,400	2,400	2,400	2,400		
17	01 4389	Public Records Request		18	0	0	0		
18	01 4390	Miscellaneous Revenue		9,101	1,385	1,840	1,545		
19				0					
33		Total Revenues		\$131,676	\$163,588	\$159,172	\$143,911		
34		OTHER SOURCES OF FUNDS							
35		Allocated Administrative Overhead		2,054,283	1,975,406	2,269,443	2,252,394		
40									
42		Total Other Sources of Funds		\$2,054,283	\$1,975,406	\$2,269,443	\$2,252,394		
43		Total Sources of Funds		\$2,185,959	\$2,138,994	\$2,428,615	\$2,396,305		

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
2									
3									
4	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED	2021/2022		
5							PROPOSED		
6	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET		
7									
44		USES OF FUNDS							
46		SALARIES & WAGES							
47	5000	Salary & Wages	740,206	647,449	797,170	745,262			
48	5010	Overtime	12,677	9,136	20,000	15,000			
49	5030	Director's	30,200	32,800	36,000	36,000			
50	5040	Sick Leave/Vacation Pay	84,923	61,957	0	0			
51	5050	Holiday Pay	26,857	34,093	0	0			
53									
54		Total Salaries & Wages	\$894,863	\$785,434	\$844,133	\$796,262			
55		BENEFITS							
56	5102	Dental Insurance - Ameritas	9,380	9,355	9,390	9,319			
57	5103	Medical Insurance	76,123	61,016	73,252	70,794			
58	5105	Life Insurance	469	668	1,094	1,094			
59	5106	FICA	40,614	47,328	50,614	52,716			
60	5107	Medicare	12,856	11,331	12,537	12,114			
61	5108	Workers Compensation	6,432	6,617	4,604	4,542			
62	5109	Retirement-PERS	139,778	176,997	206,866	207,020			
63	5111	Payroll Tax Expense	18	(279)	0	0			
64	5112	Unemployment Insurance	3,067	7,166	0	0			
65	5120	Other Employee Benefits	9,783	10,670	31,480	39,180			
66	5121	Retirees Health	76,495	74,954	90,076	82,639			
67	5122	Medical Reimbursements - HRA	9,733	13,820	15,200	16,900			
72			0		0				
74		Total Benefits	\$384,749	\$419,643	\$475,113	\$496,318			

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%							
2									
3									
4	ACCOUNT	GENERAL FUND (GF)		(unaudited) ACTUAL		ESTIMATED		2021/2022 PROPOSED BUDGET	
5	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2018/2019		FY 2020/2021			
6									
7									
75		Total Personnel Services		\$1,279,612	\$1,205,077	\$1,319,246		\$1,292,580	
76		SERVICES & SUPPLIES							
77	6010	Ads - Legal/Other		626	986	236		243	
78	6011	Public Information - General		2,347	2,052	1,175		1,175	
79	6011W	Public Information - Website		5,802	3,203	2,400		3,120	
80	6013	Donations		0	0	0		0	
81	6014	Public Events		287	279	287		296	
82	6030	Insurance		111,908	129,809	172,812		224,979	
83	6033B	Maintenance & Repairs - Buildings		6,435	15,181	9,975		10,275	
84	6033G	Maintenance & Repairs - Grounds		3,100	2,284	2,462		2,535	
85	6033V	Maintenance & Repairs - Vet's Hall		0	0	0		0	
86	6041L	Maintenance & Repairs - Vehicles Licenses		445	218	1,720		1,772	
87	6044	Computer/Copier /Printer Srvcs/MaintAgre		66,027	103,506	113,777		109,590	
95	6045	Computer/Copier/Printer Supplies/Upgrade		7,496	4,847	7,641		7,870	
96	6048	Security & Safety		504	869	787		811	
97	6048E	Safety-Med		450	32	39		40	
98	6050	Office Supplies		7,327	5,341	4,344		4,474	
99	6051	Postage & Shipping		3,931	1,745	2,304		2,374	
100	6052	Bank Charges		1,626	354	4,766		4,909	
101	6053	Printing/Forms		1,806	2,380	2,358		2,428	
102	6054	Membership -Dues , Publications & Books		13,643	8,326	10,291		10,599	
103	6055	Government Fees and Licenses		45,950	29,162	23,288		23,987	
104		LAFCO		0	0	18,286		22,100	
105	6058	Cash Over (Short)		(24)	(31)	0		0	
106	6060C	Utilities Cell Phone		4,369	5,364	3,578		3,685	
107	6060E	Utilities Electricity		5,741	6,238	6,606		6,804	

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
2									
3									
4	ACCOUNT	GENERAL FUND (GF)			ACTUAL		(unaudited)	2021/2022	
5	NO.	ADMINISTRATIVE DEPARTMENT - 09			FY 2018/2019	FY 2019/2020	ESTIMATED	PROPOSED	
6					FY 2020/2021		BUDGET		
7									
108	6060G	Utilities Gas		220	205	182		188	
109	6060I	Utilities Internet Access		10,964	11,044	12,423		12,795	
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms		6,160	6,785	8,847		9,112	
111	6060S	Utilities Sewer		396	482	587		605	
112	6060W	Utilities Water		178	242	369		380	
113	6070	Equipment Rental		502	502	532		548	
114	6075	Rental Expense Office Space		33,177	30,150	30,636		31,555	
115	6080A	Prof Services - Audit		2,500	14,750	38,150		30,000	
116	6080F	Prof Services - Finance		2,100	0	0		0	
117	6080K	Prof Services-District Counsel		149,310	188,728	202,047		208,108	
118	6080L	Prof Services-Legal		99,802	96,124	69,712		71,804	
119	6080M	Prof Services - Miscellaneous/Other		14,964	17,562	39,354		40,534	
120		Prof Services - Fees & Charges Study - New Request		0	0	0		20,000	
121	6080T	Professional Services - Temporary		65,248	23,938	30,000		30,900	
122	6086	Outside Non-Professional Services		25,713	24,376	23,183		23,879	
123	6088	Claims		0	0	0		0	
124	6090	Department Operating Supplies		1,006	1,870	2,107		2,171	
125	6094	Clothing/Uniforms		19	477	491		506	
126	6095	Office Furniture/Equipment		2,787	3,210	16,005		8,605	
127	6096	Fuel		614	190	102		105	
128	6115	Meeting Expenses		3,681	3,023	4,236		4,363	
129	6120D	Travel, Training, Seminars – Directors		367	2,251	2,318		2,387	
130	6120E	Travel, Training, Seminars – Employees		9,824	9,811	999		9,980	
131	6120G	Training - LCW (Incl Library Subscription)		0	4,940	4,865		5,011	
132	6124	Employee Recognition		250	103	141		146	
133	6125	Employee Recruitment		6,898	3,144	2,005		2,065	
134				0	0	0		0	

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
4		GENERAL FUND (GF)			(unaudited)	ESTIMATED		2021/2022	
5		ADMINISTRATIVE DEPARTMENT - 09			ACTUAL	FY 2020/2021		PROPOSED	
6	ACCOUNT NO.		FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET			
149		Total Services & Supplies	\$726,475	\$766,051	\$878,424	\$959,814			
150		CAPITAL OUTLAY							
151	61701	Purchase Administrative Office	0	0	0				
152	6170	Purchase Administrative Software	32,742	4,277	64,573				
153	6170	Purchase Fixed Asset Module		0	1,200				
154	6170	Purchase Work Order Module		0	6,000				
155	6170	Remodel Administration Office	15,741	0	0				
156	6170	Capital Assets - Replace Servers	0	0	0				
157									
158									
160		Total Capital Outlay	\$48,483	\$4,277	\$71,773	\$0			
161		DEBT SERVICE							
162	6180J	Loan Principal - Ford Fusion	0		0				
163	6180H	Interest Expense - Ford Fusion	0		0				
164									
165		Total Debt Service	\$0	\$0	\$0	\$0			
166		ADMINISTRATIVE COST ALLOCATION							
167									
168									
169		Total Administrative Cost Allocation	\$0	\$0	\$0	\$0			
170		Total Expenditures	\$2,054,570	\$1,975,406	\$2,269,443	\$2,252,394			

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
2		GENERAL FUND (GF)							2021/2022 PROPOSED BUDGET
3		ADMINISTRATIVE DEPARTMENT - 09							ESTIMATED FY 2020/2021
4	ACCOUNT NO.			ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020				
5									
6									
7									
171									
172		OPERATING SURPLUS/(DEFICIT)		\$131,388	\$163,588		\$159,172		\$143,911
173		TRANSFERS & ENCUMBRANCES							
174	01.4625	Transfers In - From General Fund		0	0		0		
175		(Transfers Out - To General Fund)		0	0		0		
176		Encumbrances - Sources of Funding		(76,050)	(77,273)		0		0
177		Encumbrances - (Designated Funds)		0	76,050		77,273		0
178									
179		NET TRANSFERS & ENCUMBRANCES		(\$76,050)	(\$1,223)		\$77,273		\$0
180		RESERVES							
181		Use of Reserves		0	0				
182		(Additions to Reserves)		0	0				
183		Other Adjustments		0	0				
184									
185		RESERVES - INCREASE / (DECREASE)		\$0	\$0		\$0		\$0
186		NET BUDGETARY SOURCES/USES		\$55,338	\$162,365		\$236,445		\$143,911
187									
188		RESERVES							
189		Beginning Reserves							
190		Operating Surplus / (Deficit)		\$131,388	\$163,588		\$159,172		\$143,911
191		Transfers & Encumbrances		(\$76,050)	(\$1,223)		\$77,273		\$98,753
192		ENDING RESERVES		\$55,338	\$162,365		\$236,445		\$242,664

ALLOCATION OF ADMINISTRATIVE OVERHEAD


**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
FINANCE COMMITTEE DIRECTION - MEETING MAY 25, 2021
FOR FISCAL YEAR 2021/2022 PROPOSED BUDGET**

"E" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	1,175	196	196	196	196	196	147	49	1,175
Public Information-Website	3,120	520	520	520	520	520	390	130	3,120
TOTAL "E" COSTS ALLOCATED	4,295	716	716	716	716	716	537	179	4,295
"L" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,292,580	219,739	77,555	15,511	395,529	325,730	193,887	64,629	1,292,580
Prof. Ser.-District Counsel	208,108	35,378	12,486	2,497	63,681	52,443	31,216	10,405	208,108
Prof. Ser.-Legal	71,804	12,207	4,308	862	21,972	18,095	10,771	3,590	71,804
Office Rent	31,555	5,364	1,893	379	9,656	7,952	4,733	1,578	31,555
Travel, Training ("EES & Directors) Meetings, Employee Recruitment	17,378	2,954	1,043	209	5,318	4,379	2,607	869	17,378
	6,428	1,093	386	77	1,967	1,620	964	321	6,428
TOTAL "L" COSTS ALLOCATED	1,627,853	276,735	97,671	19,534	498,123	410,219	244,178	81,393	1,627,853
"R" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	620,246	155,062	37,215	9,304	161,264	161,264	72,104	24,035	620,246
TOTAL "R" COSTS ALLOCATED	620,246	155,062	37,215	9,304	161,264	161,264	72,104	24,035	620,246
TOTAL ALL COSTS ALLOCATED	2,252,394	432,512	135,602	29,554	660,103	572,199	316,818	105,606	2,252,394
ALLOCATION per PROPOSED BUDGET	2,252,394	432,512	135,602	29,554	1,082,527	572,199	0	0	2,252,394
INCREASE/(DECREASE	-	0	(0)	(0)	(422,424)	(0)	316,818	105,606	-
									DIFFERENCE
									-

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


ENTERPRISE FUND SUMMARY


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


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ENTERPRISE FUNDS							
2									
3									
4	ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
8	SOURCES OF FUNDS								
9									
10		Water	\$3,179,134	\$3,405,887	\$3,606,226	\$3,620,750			
11		WRF	\$1,024,481	\$1,225,528	\$1,302,347	\$1,327,180			
12		WRF-Capital	\$68,706	\$0	\$1,750,000	\$0			
13		Total Water	\$4,272,321	\$4,631,415	\$6,658,573	\$4,947,930			
14		Wastewater	\$2,530,561	\$2,992,124	\$3,322,082	\$3,380,915			
15		Total Sources of Funds	\$6,802,882	\$7,623,539	\$9,980,655	\$8,328,845			
16	USES OF FUNDS								
17									
18									
19		Water	\$1,975,864	\$2,454,644	\$3,661,399	\$3,617,191			
20		WRF	\$1,333,951	\$993,995	\$984,099	\$1,037,202			
21		WRF-Capital	\$227,040	\$202,335	\$230,905	\$200,000			
22		Total Water	\$3,536,855	\$3,650,973	\$4,876,403	4,854,393			
23		Wastewater	\$2,312,555	\$2,558,811	\$2,912,101	\$3,768,229			
24		Total Expenditures	\$5,849,411	\$6,209,784	\$7,788,504	\$8,622,622			
25	OPERATING SURPLUS/(DEFICIT)								
26		Water	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
27		WRF	(\$309,470)	\$231,533	\$318,248	\$289,978			
28		WRF-Capital	(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)			
29		Total Water	\$735,465	\$980,441	\$1,782,170	\$93,537			
30		Wastewater	\$218,005	\$433,314	\$409,981	(\$387,314)			
31		OPERATING SURPLUS/(DEFICIT)	\$953,471	\$1,413,755	\$2,192,151	(\$293,777)			

WATER FUND
WATER DEPARTMENT – 11


A	B	C	H	I	J	K	L	M
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11								
1								
2								
3								
4								
5								
6								
7								
8								
9								
10	Revenues	\$3,104,262	\$3,405,887	\$3,606,226	\$3,620,750			
11	Other Sources of Funds	\$74,871	\$0	\$0	\$0			
12	Total Sources of Funds	\$3,179,134	\$3,405,887	\$3,606,226	\$3,620,750			
13								
14								
15								
16	Salaries & Wages	\$475,681	\$489,678	\$596,150	\$608,981			
17	Benefits	\$269,502	\$279,261	\$350,814	\$372,900			
18	Personnel Services	\$745,183	\$768,939	\$946,964	\$981,881			
19	Services & Supplies	\$465,918	\$601,088	\$702,101	\$931,197			
20	Capital Outlay	\$169,330	\$98,269	\$895,378	\$604,649			
21	Debt Service	\$9,690	\$26,547	\$26,548	\$16,936			
22	Administrative Cost Allocation	\$585,742	\$959,801	\$1,090,408	\$1,082,527			
23	Total Expenditures	\$1,975,864	\$2,454,644	\$3,661,399	\$3,617,191			
24	OPERATING SURPLUS/(DEFICIT)	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
39								
40								
41	RESERVES							
42	Beginning Reserves	0	0	0	0			
43	Operating Surplus / (Deficit)	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
44	Transfers & Encumbrances	(\$175,965)	(\$529,383)	\$653,107	\$0			
45	ENDING RESERVES	\$1,027,305	\$421,859	\$597,934	\$3,559			


A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11								
2	3%								
3									
35	Total Revenues	\$3,104,262	\$3,405,887	\$3,606,226	\$3,620,750				
36	OTHER SOURCES OF FUNDS								
37	Loan Proceeds - Dump Truck	74,871	0	0					
44	Total Other Sources of Funds	\$74,871	\$0	\$0	\$0				
45	Total Sources of Funds	\$3,179,134	\$3,405,887	\$3,606,226	\$3,620,750				
46	USES OF FUNDS								
48	SALARIES & WAGES								
49	Salary & Wages	355,560	392,633	542,900	555,731				
50	Overtime	38,428	32,245	35,000	35,000				
51	Standby	18,080	18,250	18,250	18,250				
52	Sick/Vacation Pay	46,166	28,476	0	0				
53	Holiday Pay	17,448	18,074	0	0				
56	Total Salaries & Wages	\$475,681	\$489,678	\$596,150	\$608,981				
57	BENEFITS								
58	Uniform Allowance	2,000	1,920	2,000	2,000				
59	Dental Insurance	7,929	7,173	6,940	7,668				
60	Medical Insurance	77,248	64,545	66,776	68,361				
61	Life Insurance	534	568	958	982				
62	FICA	26,624	30,062	35,815	35,841				
63	Medicare	6,753	7,000	8,752	8,938				
64	Workers Compensation	13,386	15,022	29,519	28,979				
65	PERS - Retirement	89,563	90,015	123,546	146,328				
66	Other Employee Benefits	1,564	2,192	5,450	5,450				
67	Retirees Health	34,631	51,291	56,992	54,287				

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%								
2	WATER FUND - 11, DEPARTMENT - 11								
3									
4	ACCOUNT NO.	WATER FUND	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5	WATER DEPARTMENT - 11								
6									
7									
68	5122	Medical Reimbursements - HRA	9,269	9,472	14,066	14,066			
72		Total Benefits	\$269,502	\$279,261	\$350,814	\$372,900			
73		Total Personnel Services	\$745,183	\$768,939	\$946,964	\$981,881			
74		SERVICES & SUPPLIES							
75	6010	Ads - Legal/Other	339	172	0	0			
76	6011I	Public Information - General	0	1,545	292	301			
77		Water Conservation Mailer - New Request	0	0	0	1,500			
78	6030	Insurance (new dump truck)	1,639	0	0	0			
79	6031	Old M & R Lift Station	0	0	0	0			
80	6031D	Maintenance & Repairs	52,025	85,687	6,955	7,164			
81	6031F	Maintenance & Repairs - Fire Hydrants	39	446	469	483			
82	6031G	Maintenance & Repairs - Generators	835	530	1,486	1,530			
83	6031L	Maintenance & Repairs - Leimert Booster	833	0	824	848			
84	6031M	Maintenance & Repairs - Water Meters	1,492	3,906	533	549			
85		Production Meter Testing	0	0	5,872	6,000			
86	6031P	Pumps	0	0	34	35			
87	6031Q	Maintenance & Repairs - SR3 Well	3,267	6,050	8,309	8,558			
88	6031R	Maintenance & Repairs - SR4 Well/Filter	28,398	5,221	4,544	4,681			
89	6031S	Maint. & Repairs - Water Storage Tanks	3,433	3,276	4,430	4,563			
90		Annual Tank Inspection (Pine Knolls)	0	9,124	10,388	10,700			
91		Annual Tank Maintenance & Rehab (Contract)	0	0	46,172	47,557			
92	6031T	Maint. & Repairs -Water Treatment Systems	9,512	910	317	327			
93	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	0	180	3,090	0			
94	6031W	Maintenance & Repairs - Wells	15,942	12,132	2,891	2,978			
95		SS Well Field Dosing Lines & Analyzers	0	0	7,500	7,500			
96	6031Y	Maint. & Repairs -Water Yard/Booster St.	600	1,267	12,023	12,383			
97	6031Z	Maintenance	0	27	41	42			

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%								
2									
3									
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited)	ESTIMATED	2021/2022		
5		WATER DEPARTMENT - 11		FY 2018/2019	FY 2019/2020	FY 2020/2021	PROPOSED		
6				FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET		
7									
98	6032D	M & R WW Disp Eff		0	0	0	0	0	
99	6032L	M & R WW Lift Station		0	0	0	0	0	
100	6032T	M & R WW Treatment		0	0	0	0	0	
101	6033B	Maintenance & Repairs - Buildings		3,129	10,221	2,629	2,708	2,708	
102	6033B	Paint Building & Office			2,700	9,800	0	0	
103	6033B	Deferred Maint from FY 20/21 - New Request			0	0	17,000	17,000	
104	6033G	Maintenance & Repairs - Grounds		652	12,170	15,963	16,442	16,442	
105	6033Z	Maintenance & Repairs - Storm Damage				8,326	8,575	8,575	
106		Storm Damage - Vault Repairs, Dosing Pump, Pressure Regulators					32,921	32,921	
107	6035L	M & R - Leak Repairs				7,364	7,585	7,585	
108	6035R	M & R - Road Repairs				41,751	70,000	70,000	
109	6035V	M & R - Valve Repairs				99	5,000	5,000	
110	6036	Maintenance & Repairs- Emergency Events		0	34,838	10,300	10,609	10,609	
111	6037	Maintenance & Repairs - SCADA		28,797	32,869	1,942	38,700	38,700	
112	6040	Maintenance & Repairs - Equipment		73	107	1,000	1,030	1,030	
113	6041L	Maintenance & Repairs - Vehicles Licenses		4,753	8,814	3,294	3,393	3,393	
114	6041N	Maint. & Repairs - Vehicles Non-Licensed		2,175	4,419	268	276	276	
115	6044	Computer/Copier/Printer Services		564	0	866	892	892	
116	6045	Computer/Copier/Printer Goods		3,560	536	3,793	4,700	4,700	
117		Reporting Software (Plan-It, Mapping)			263	2,060	2,122	2,122	
118		Replace 1 Computers			4,379	5,150	1,500	1,500	
119	6048	Security & Safety		1,466	0	1,697	1,748	1,748	
120	6050	Office Supplies		515	496	971	1,001	1,001	
121	6051	Printing & Shipping		9,113	5,886	6,448	6,642	6,642	
122	6052	Bank Charges		0	0	0	0	0	
123	6053	Printing/Forms		3,064	3,144	4,167	4,292	4,292	
124	6054	Membership Dues, Publications/Books		3,303	4,988	5,106	5,259	5,259	
125	6055	Government Fees & Licenses		29,045	28,562	32,599	33,577	33,577	

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11	3%							
2									
3									
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED	2021/2022		
5		WATER DEPARTMENT - 11		FY 2018/2019	FY 2019/2020	FY 2020/2021	PROPOSED		
6							BUDGET		
7									
126	6059	Bad Debt Expense		(8)	2	(1)	0		
127	6060C	Utilities - Cell Phone		2,085	1,948	2,649	2,728		
128	6060E	Utilities - Electricity		132,809	129,509	145,277	149,635		
129	6060G	Utilities - Gas		0	0	0	0		
130	6060I	Utilities - Internet		4,067	4,908	5,543	5,710		
131	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		4,755	5,578	5,484	5,649		
132	6060S	Utilities - Sewer		1,196	2,980	2,024	2,084		
133	6060W	Utilities - Water		0	0	0	0		
134	6063	M & R Communications Equipment		0	17,336	6,518	6,714		
135		Undergrounding of Comm Lines - New Request					12,000		
136	6078	Land Lease - Well Site		40,150	41,504	42,127	44,013		
137	6080E	Professional Services - Engineering		0	0	0	0		
138	6080E	Urban Water Mgmt Plan			3,359	71,729	73,881		
139	6080G	Professional Services - GIS Development		1,712	8,532	6,480	6,674		
140	6080K	Professional Services - District Counsel		0	0	0	0		
141	6080L	Land Conservancy - Lot Inventory, Etc.		2,655	0	0	0		
142	6080M	Professional Services - Misc./Other		6,871	7,649	17,182	17,698		
143		Water Use Efficiency Plan Update		0	0	10,000	17,500		
144		Water Audit Tool & Training - New Request		0	0	0	5,000		
145		Retrofit Saturation Survey - New Request		0	0	0	2,500		
146		Instream Flow Study - New Request		0	0	0	75,000		
147	6080T	Professional Services - Temporary		0	701	5,006	5,000		
148	6080V	Voluntary Lot Merger Program		6,418	3,311	3,590	3,697		
149	6086	Outside Services		0	0	0	0		
150	6089	Emergency Medical Supplies		89	0	92	95		
151	6090	Department Operating Supplies		12,137	27,614	20,180	20,785		
152	6090B	Sensor Cleaning		0	0	0	0		
153	6091	Lab Tests		11,753	12,383	12,128	12,492		


A	B	C	D	H	I	J	K	L	M
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%</p>								
2									
3	<p>WATER FUND - 11, DEPARTMENT - 11</p>								
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
154	6091B	Operating Supplies	1,746	1,150	80	82			
155	6091C	Operating Supplies - Chemicals	0	0	9,288	9,567			
156	6091G	Calibration	1,500	9,197	9,379	9,660			
157	6091H	Lab Testing	0	0	0	0			
158	6092	Lab Supplies	0	1,929	2,649	2,728			
159	6093	Small Tools and Equipment	5,456	2,864	2,445	2,518			
160	6094	Clothing and Uniform	3,811	1,867	572	589			
161	6095	Office Furniture		3,021	1,000	1,030			
162	6096	Fuel - Gas and Diesel	11,224	13,214	13,816	14,231			
163	6115	Meeting Expenses	242	192	124	128			
164	6120E	Travel, Training, Seminars-Employees,	3,994	6,049	3,843	8,000			
165	6125	Employee Recruitment	2,693	1,909	138	142			
166	6610	Retrofit Program	0	17	1,000	0			
167	6611	Rebate Program - Cisterns, Toilets, Washers	0	7,500	12,500	12,500			
168	6011	Rebate Program - Grant Offset			7,500	7,500			
177		Total Services & Supplies	\$465,918	\$601,088	\$702,101	\$931,197			
178		CAPITAL OUTLAY							
181	6170	Capital Assets	0						
182		Replace 2005 F150 Truck		0	35,000	0			
183		Security Improvements @ WTP		0	0	0			
184	6170	Trailer-Mounted Vacuum Extractor	46,169	0	0	0			
185	6170	Air Compressor & Jack Hammer	22,557	0	0	0			
186	6170	Dump Truck Replacement (Ford F-650)	74,871	0	0	0			
187	6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	2,241	2,230	215,527	0			
188	6170	Replacement of Leimert Service Lines	0	0	0	0			
189	6170	Water Meter Replacement/Upgrade	0	500	332,500	97,000			
192	6170	Rodeo Grounds Pump Station Replacement	0	0	0	0			


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3%								
2	WATER FUND - 11, DEPARTMENT - 11								
3	WATER FUND - 11, DEPARTMENT - 11								
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
193	6170	SCADA System - L/T Water Portion	23,492	25,965	0	0	0	0	0
195	6170	SCADA System		0	0	0	0	0	0
198		SCADA System - Phase II			240,351			9,649	
199	6170	Generator		50,449	0	0	0	0	0
200	6170	Pump Replacement		19,126	0	0	0	0	0
201	6170	Water Conservation Database			10,000			0	
202	6170	Rodeo Grounds Pump Station - Design/Permitting			62,000			0	
203	6170	Stuart St Tank Rehabilitation						458,000	
204		SS2 Electrical Panel Upgrade						15,000	
205		Cover for Sheltering of Equipment						15,000	
206		Modular Office Building for Plant						10,000	
210		Total Capital Outlay	\$169,330	\$98,269	\$895,378			\$604,649	
211		DEBT SERVICE							
212	6180J	Loan Principal-Ford F-250	8,659	8,726	9,158			0	
213	6180H	Interest Expense	1,031	885	453			0	
214	6180J	Loan Principal-City National Bank	0	0	0			0	
215	6180H	Interest Expense	0	0	0			0	
216	6180J	Loan Principal-Muni Fin Ford Dump Trk	0	13,754	14,339			14,948	
217	6180H	Interest Expense - Muni Fin Ford Dump Trk	0	3,182	2,597			1,988	
219		Total Debt Service	\$9,690	\$26,547	\$26,548			\$16,936	
220		ADMINISTRATIVE COST ALLOCATION							
221		Administrative Cost Allocation - Water Fund	585,742	584,105	664,980			660,103	
222		Administrative Cost Allocation - WRF Fund		281,772	319,071			316,818	
223		Administrative Cost Allocation - WRF-C Fund		93,924	106,357			105,606	
226		Total Administrative Cost Allocation	\$585,742	\$959,801	\$1,090,408			\$1,082,527	
227		Total Expenditures	\$1,975,864	\$2,454,644	\$3,661,399			\$3,617,191	


WATER FUND
WRF OPERATIONS – 39
WRF CAPITAL - 40


B	C	D	H	I	J	K	L	M
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								
								
WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								
3%								
ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET		
SOURCES OF FUNDS								
REVENUES								
9								
10	39 4041	WRF Water Base	310,624	493,430	488,167		513,000	
11	39 4042	WRF Base Vac	27,550	0	0			
12	39 4043	WRF Base Com Ld	23,613	0	0			
13	39 4044	WRF Base Com Wt	48,642	0	0			
14	39 4051	WRF Water Usage	327,607	731,745	808,000		808,000	
15	39 4052	WRF Use Vac Rnt	28,112	0	0			
16	39 4053	WRF Use Com Ld	154,475	0	0			
17	39 4054	WRF Use Com Wtr	102,277	0	0			
22	39 4061	WRF Facil Resd	0					
23	39 4062	WRF Facil Vac R	0					
24	39 4063	WRF Facil Cm Ld	0					
25	39 4064	WRF Facil Cm Wt	0					
26	39 4200	Interest Income	1,582	353	6,180		6,180	
37		Total Revenues	\$1,024,481	\$1,225,528	\$1,302,347		\$1,327,180	
OTHER SOURCES OF FUNDS								
44	39 4620	Grant Revenue - Capital	0					
46		Total Other Sources of Funds	\$0	\$0	\$0		\$0	
47		Total Sources of Funds	\$1,024,481	\$1,225,528	\$1,302,347		\$1,327,180	

	B	C	D	H	I	J	K	L	M
1	CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%								
4	ACCOUNT	WATER FUND		ACTUAL	(unaudited)	ESTIMATED		2021/2022	
5	NO.	WRF DEPARTMENT - 25		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
48	USES OF FUNDS								
50		SALARIES & WAGES							
51	5000	Salary & Wages	69,655	71,016	128,411			128,161	
52	5010	Overtime	3,202	2,069	4,000			1,000	
53	5020	Standby	20	0	0			0	
54	5040	Sick/Vacation Pay	10,110	3,300	0			0	
55	5050	Holiday Pay	3,467	3,059	0			0	
59		Total Salaries & Wages	\$86,454	\$79,444	\$132,411			\$129,161	
60		BENEFITS							
61	5101	Uniform Allowance	434	80	0			0	
62	5102	Dental Insurance	2,971	1,414	1,369			1,369	
63	5103	Medical Insurance	12,931	11,818	15,646			15,718	
64	5105	Life Insurance	84	87	171			171	
65	5106	FICA	4,980	4,939	8,164			7,963	
66	5107	Medicare	1,247	1,155	1,954			1,907	
67	5108	Workers Compensation	1,288	1,006	4,473			4,469	
68	5109	PERS - Retirement	13,167	26,330	28,249			33,022	
69	5120	Other Employee Benefits	1,142	1,354	2,335			2,335	
70	5122	Medical Reimbursements - HRA	406	699	1,547			1,547	
75		Total Benefits	\$38,650	\$48,881	\$63,908			\$68,501	
76		Total Personnel Services	\$125,104	\$128,325	\$196,319			\$197,662	
77		SERVICES & SUPPLIES							
78	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0			0	
79	6031G	Maintenance & Repairs - Generators	0	0	0			0	


	B	C	D	H	I	J	K	L	M
1									
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								
4	3%								
5	WATER FUND								
6	WRF DEPARTMENT - 25								
7	(unaudited)								
	ACCOUNT NO.	WATER FUND	ACTUAL FY 2018/2019	ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
80	6031Z	Maintenance	10,129	0	74	76			
81	6031	Off-Hauling RO Brine	0	0	0	0			
82	6033B	Maintenance & Repairs - Buildings	570	0	6,067	6,249			
83	6033G	Maintenance & Repairs - Grounds	2,115	599	1,171	1,206			
84	6033G	Replace Analyzers (2)		0	0	0			
85		Maintenance & Repairs - Grounds			3,000	3,090			
86	6033G	Pickling Filters for Preservation		59,639	0	0			
87	6036	Maintenance & Repairs- Emergency	20,437	4,150	4,275	4,403			
88	6041L	Maintenance & Repairs - Vehicles Licenses	217	500	136	140			
89	6044	Comp/Copier/Printer Services	167	1,048	1,079	1,112			
90	6051	Postage & Shipping	1,612	0	0	0			
91	6055	Government Fees & Licenses	41,316	30,739	31,661	32,611			
92	6060C	Utilities - Cell Phone	324	1,079	1,040	1,071			
93	6060E	Utilities - Electricity	14,050	7,830	9,229	9,506			
94	6060P	Utilities - Phone	0	0	0	0			
95	6070	Equipment Rent	21,840	5,261	0	0			
96	6070	Reduce Tank Rental to 3 Months		0	0	0			
97	6080K	Professional Services - District Counsel	0	0	0	0			
98	6080L	Professional Services - Legal	0	0	0	0			
99	6080M	Professional Services - Misc./Other	8,460	12,214	6,667	6,867			
100		Reverse Osmosis Filtration Audit - New Request	0	0	0	12,000			
101	6080T	Professional Services - Temporary	0	0	5,006	5,157			
102	6086	Outside Services	18	0	0	0			
103	6090	Department Operating Supplies	1,895	654	2,760	2,843			
104		Chemicals for Media Preservation - New Request	0	0	0	7,000			
105		Analytic Device Repairs/Replacement - New Request	0	0	0	15,000			
106	6090B	Sensor Cleaning	0	0	0	0			
107	6091	Lab Tests	10,891	270	10,300	10,609			


	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%								
2									
3									
4	WATER FUND WRF DEPARTMENT - 25								
5	ACCOUNT NO.	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
6									
7									
108	6091B	Operating Supplies	473	162	22	23			
109	6091C	Operating Supplies - Chemicals	473	162	1,387	1,429			
110	6091E	Baseline Biological Monitoring AMP	0	12,120	42,467	50,000			
111	6091F	Remote Monitoring	6,000	0	0	6,000			
112	6091G	Calibration	0	0	0	0			
113	6091H	Lab Testing	0	0	0	0			
114	6092	Lab Supplies	1,981	0	0	0			
115		Silt Density Index Testing Equipment - New Request	0	0	0	1,650			
116	6094	Clothing and Uniform	70	0	0	0			
117	6095	Office Furniture		1,159	0	0			
118	6096	Fuel - Gas and Diesel	4,153	3,190	1,934	1,992			
119	6115	Meeting Expense	0	0	0	0			
120	6120E	Travel, Training, Seminars - Employees	454	368	0	0			
121	6125	Employee Recruitment	0	0	78	80			
122	6195	Vehicles	2,106	0	0	0			
123	6829D	Performance Bonds	71,649	0	0	0			
124	6829M	Financial Services	0	0	0	0			
125	6829S	EWS Environmental	0	0	0	0			
126									
160		Total Services & Supplies	\$221,401	\$141,143	\$128,355	\$180,115			
161		CAPITAL OUTLAY							
162	6170E	Impoundment Basin	29,802	65,100	0	0			
163		Capital Assets	0			0			
164									
170		Total Capital Outlay	\$29,802	\$65,100	\$0	\$0			
171		DEBT SERVICE							
172	6195	Vehicle	0		0	0			

	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%								
4	ACCOUNT NO.		WATER FUND		(unaudited)		2021/2022		
5			WRF DEPARTMENT - 25		ACTUAL		ESTIMATED		PROPOSED
6					FY 2018/2019		FY 2020/2021		BUDGET
7					FY 2019/2020				
173	6180P			340,465	354,604	369,327		384,662	
174	6180I			318,959	304,822	290,099		274,763	
175									
177				\$659,424	\$659,426	659,426		659,425	
178									
179				298,221	0	0		0	
180									
181				\$298,221	\$0	\$0		\$0	
182				\$1,333,951	\$993,995	\$984,099		\$1,037,202	


B	C	D	H	I	J	K	L	M
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%								
ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
183								
184	OPERATING SURPLUS/(DEFICIT)		(\$309,470)	\$231,533	\$318,248		\$289,978	
185	TRANSFERS & ENCUMBRANCES							
186	Transfers In - From General Fund		0					
187	(Transfers Out)		0					
188	Encumbrances - Sources of Funding		(5,198)					
189	Encumbrances - (Designated Funds)		0	5,198	0			
190								
191	NET TRANSFERS & ENCUMBRANCES		(\$5,198)	\$5,198	\$0		\$0	
192	RESERVES							
193	Use of Reserves		0					
194	(Additions to Reserves - 2 Month Operations)		0	(173,000)	(180,000)		(180,000)	
195	2 Mo Ops, Not used FY 19/20, move to FY 20/21		(173,000)	173,000	(173,000)		0	
196	2 Mo Ops, Not used FY 20/21, move to FY 21/22				353,000		(353,000)	
197								
198	RESERVES - INCREASE / (DECREASE)		(\$173,000)	\$0	\$0		(\$533,000)	
199	NET BUDGETARY SOURCES/USES		(\$487,668)	\$236,731	\$318,248		(\$243,022)	
200								
201	RESERVES							
202	Beginning Reserves							
203	Operating Surplus / (Deficit)		(\$309,470)	\$231,533	\$318,248		(\$243,022)	
204	Transfers & Encumbrances		(\$5,198)	\$5,198	\$0		\$0	
205	ENDING RESERVES		(\$314,668)	\$236,731	\$318,248		(\$243,022)	

A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	WATER FUND WRF CAPITAL DEPARTMENT - 30	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
CAMBRIA COMMUNITY SERVICES DISTRICT									
FUND LEVEL ANALYSIS									
WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30									
SOURCES OF FUNDS									
9	REVENUES								
10	Miscellaneous Revenue	68,706	0	0					
11	Settlement Proceeds			1,750,000					
33	Total Revenues	\$68,706	\$0	\$1,750,000	\$0				
34	OTHER SOURCES OF FUNDS								
35		0							
42	Total Other Sources of Funds	\$0	\$0	\$0	\$0				
43	Total Sources of Funds	\$68,706	\$0	\$1,750,000	\$0				
44	USES OF FUNDS								
46	SALARIES & WAGES								
47		0							
54	Total Salaries & Wages	\$0	\$0	\$0	\$0				
55	BENEFITS								
56		0							
70	Total Benefits	\$0	\$0	\$0	\$0				
71	Total Personnel Services	\$0	\$0	\$0	\$0				
72	SERVICES & SUPPLIES								
73		0							
134	Total Services & Supplies	\$0	\$0	\$0	\$0				


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30								
2									
3									
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		2021/2022	
5		WRF CAPITAL DEPARTMENT - 30		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
135		CAPITAL OUTLAY							
136									
137	6170	Interim SWF AWTP Off-Hauling Facilities		0	0	0		0	
138	6170	Impoundment Basin Design Evaluation		6,639	444	4,802		0	
139	40-1829C-30	CIP Brackish Environmental		6,728	0	0		0	
140	40-1829I-30	CIP Brackish Legal		100,941	138,608	49,289		0	
141	40-1829K-30	CIP SWF Public Outreach		2,333	0	0		0	
142	6910	Section 7 ESA Consultation		21,236	31,281	80,592		0	
149	6170	Off Hauling / Secondary Containment			0	0		0	
150	6170	Increase in Off Hauling Estimate			0	0		0	
151	6170	Tank Purchase			27,563	0		0	
152	6170	Urban Water Mgmt Plan Update - CDP Portion			4,439	96,221		0	
153	6170	Trailer Fill Station (Tanks, Piping, Spill Containment & Pad)			0	0		200,000	
157		Total Capital Outlay		\$137,878	\$202,335	\$230,905		\$200,000	
158		DEBT SERVICE							
159				0					
162		Total Debt Service		\$0	\$0	\$0		\$0	
163		ADMINISTRATIVE COST ALLOCATION							
164		Administrative Cost Allocation - See Water Fund		89,162	0	0		0	
166		Total Administrative Cost Allocation		\$89,162	\$0	\$0		\$0	
167		Total Expenditures		\$227,040	\$202,335	\$230,905		\$200,000	


A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	WATER FUND WRF CAPITAL DEPARTMENT - 30	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30								
168	OPERATING SURPLUS/(DEFICIT)	(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)				
170	TRANSFERS & ENCUMBRANCES								
171	Transfers In - From General Fund	0							
172	(Transfers Out)	0							
173	Encumbrances - Sources of Funding	(95,439)	(105,858)						
174	Encumbrances - (Designated Funds)	0	88,510	105,858					
176	NET TRANSFERS & ENCUMBRANCES	(\$95,439)	(\$17,348)	\$105,858	\$0				
177	RESERVES								
178	Use of Reserves	0	0						
179	(Additions to Reserves)	0	0						
180	Other Adjustments	0	0						
182	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0				
183	NET BUDGETARY SOURCES/USES	(\$253,773)	(\$219,682)	\$1,624,953	(\$200,000)				
184									
185	RESERVES								
186	Beginning Reserves								
187	Operating Surplus / (Deficit)	(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)				
188	Transfers & Encumbrances	(\$95,439)	(\$17,348)	\$105,858	\$0				
189	ENDING RESERVES	(\$253,773)	(\$219,682)	\$1,624,953	(\$200,000)				


WASTEWATER FUND
WASTEWATER DEPARTMENT – 12


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND	(unaudited)	ACTUAL	ACTUAL	ESTIMATED	FY 2021/2022		
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021	PROPOSED BUDGET		
6									
7									
8	SOURCES OF FUNDS								
9	REVENUES								
10	12 4000	Service Sales		\$2,360,009	\$2,851,825	\$3,112,167	\$3,171,000		
11	12 4200	Interest Income		\$4,000	\$0	\$4,000	\$4,000		
12	12 4311	County Administrative Fee		(\$8,085)	(\$7,705)	(\$8,085)	(\$8,085)		
13	12 4360	Standby Availability Charges		\$115,517	\$115,547	\$119,000	\$119,000		
14	12 4390	Miscellaneous Revenue		\$2,580	\$7,342	\$70,000	\$70,000		
31	12 4310	Property Taxes - Low Income Reduction Offset		\$0	\$25,116	\$25,000	\$25,000		
32				\$0					
33									
34		Total Revenues		\$2,474,021	\$2,992,124	\$3,322,082	\$3,380,915		
35	OTHER SOURCES OF FUNDS								
41	12 4397	Loan Proceeds - Crane Truck		\$56,540	0	0			
42				\$0					
43		Total Other Sources of Funds		\$56,540	\$0	\$0	\$0		
44		Total Sources of Funds		\$2,530,561	\$2,992,124	\$3,322,082	\$3,380,915		
45	USES OF FUNDS								
47	SALARIES & WAGES								
48	5000	Salary & Wages		\$339,611	402,821	656,843	\$661,396		
49	5010	Overtime		\$26,195	39,710	26,902	\$25,000		
50	5020	Standby		\$18,100	18,400	18,250	\$18,250		
51	5040	Sick/Vacation Pay		\$34,680	21,776	0	\$0		
52	5050	Holiday Pay		\$17,711	20,992	0	\$0		


A	B	C	D	H	I	J	K	L	M
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12									
3%									
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL	ACTUAL	(unaudited)	ESTIMATED	FY 2021/2022		
			FY 2018/2019	FY 2019/2020	FY 2019/2020	FY 2020/2021	PROPOSED	BUDGET	
55		Total Salaries & Wages	\$436,297	\$503,699	\$503,699	\$701,995	\$704,646		
56		BENEFITS							
57	5101	Uniform Allowance	\$1,600	2,000	2,000	2,800	\$2,400		
58	5102	Dental Insurance	\$7,265	10,299	10,299	13,246	\$13,253		
59	5103	Medical Insurance	\$58,870	81,240	81,240	110,573	\$102,428		
60	5105	Life Insurance	\$492	626	626	1,151	\$1,151		
61	5106	FICA	\$26,214	32,377	32,377	42,378	\$42,474		
62	5107	Medicare	\$6,213	7,572	7,572	10,276	\$10,299		
63	5108	Workers Compensation	\$14,685	21,363	21,363	41,829	\$42,021		
64	5109	PERS - Retirement	\$79,849	112,145	112,145	142,445	\$180,339		
65	5112	Unemployment Insurance	\$6,751	0	0	0	\$0		
66	5120	Other Employee Benefits	\$1,127	2,050	2,050	6,215	\$6,215		
67	5121	Retirees Health	\$44,186	47,990	47,990	48,148	\$46,172		
68	5122	Medical Reimbursements - HRA	\$9,024	11,829	11,829	13,787	\$15,587		
72		Total Benefits	\$256,275	\$329,491	\$329,491	\$432,848	\$462,339		
73		Total Personnel Services	\$692,572	\$833,190	\$833,190	\$1,134,843	\$1,166,985		
74		SERVICES & SUPPLIES							
75	6010	Ads - Legal/Other	\$542	\$172	\$172	\$0	\$0		
76	6011	Public Information - General	\$0	\$0	\$0	\$0	\$0		
77		Mailer-What Not to Flush (Move to FY21/22)	\$0	\$0	\$0	\$0	\$1,000		
78	6030	Insurance	\$0	\$0	\$0	\$0	\$0		
79	6031Z	Maintenance	\$0	\$0	\$0	\$0	\$0		
80	6032C	M & R WW Collection System	\$448	\$6,414	\$6,414	\$16,932	\$17,440		
81	6032D	M & R WW - Disposal Effluent	\$0	\$9,626	\$9,626	\$8,333	\$13,220		

A	B	C	D	H	I	J	K	L	M
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p>	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							3%
2		WASTEWATER FUND							FY 2021/2022
3		WASTEWATER DEPARTMENT - 12							PROPOSED BUDGET
4	ACCOUNT NO.			ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021			
5									
6									
7									
82	6032E	M & R WW - Easements		\$0	\$0	\$0	\$0	\$0	\$0
83	6032G	M & R Wastewater Generators		\$6,358	\$16,390	\$1,338	\$19,000	\$1,338	\$19,000
84	6032L	M & R Wastewater Lift Stations		\$34,263	\$18,915	\$11,292	\$12,400	\$11,292	\$12,400
85	6032M	M & R-WW Manhole Raising(Cord Paving)		\$10,848	\$40,952	\$42,078	\$43,340	\$42,078	\$43,340
86	6032P	M & R- Pumps		\$0	\$0	\$0	\$0	\$0	\$0
87	6032S	M & R- WW Disposal of Sludge		\$89,866	\$81,556	\$79,874	\$82,270	\$79,874	\$82,270
88	6032T	M & R-Wastewater Treatment Plant		\$43,385	\$25,894	\$35,970	\$37,049	\$35,970	\$37,049
89	6032T	M & R - Equipment & Motor Repairs (New Request)					\$45,000		\$45,000
90	6033B	Maintenance & Repairs - Buildings		\$8,527	\$13,530	\$6,248	\$6,435	\$6,248	\$6,435
91		Maintenance & Repairs - Paint Building			\$2,700	\$20,000	\$0	\$20,000	\$0
92		M & R - Lab Bldg Roof Repairs - New Request					\$40,000		\$40,000
93	6033G	Maintenance & Repairs - Grounds		\$1,420	\$3,874	\$10,239	\$5,000	\$10,239	\$5,000
94	6033Z	Maintenance & Repairs - Storm Damage				\$2,203	\$2,269		\$2,269
95	6035	Major Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
96	6035R	Road Repairs - Due to Sewer Repairs - New Request			\$0	\$0	\$60,000		\$60,000
97	6035T	Major Maintenance-CCTV & Hydro Clean		\$0	\$0	\$0	\$0	\$0	\$0
98	6036	M & R- Emergency Events		\$0	\$0	\$0	\$0	\$0	\$0
99	6036T	Unplanned Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
100	6037	M & R- SCADA		\$5,269	\$9,964	\$427	\$439	\$427	\$439
101		M&R - SCADA - Equipment				\$3,000	\$3,090		\$3,090
102	6040	M & R- Equipment		\$0	\$27	\$38	\$39	\$27	\$39
103	6041L	Maintenance & Repairs - Vehicles Licenses		\$3,467	\$5,571	\$4,912	\$5,059	\$4,912	\$5,059
104	6041N	Maint. & Repairs - Vehicles Non-Licensed		\$1,758	\$1,083	\$3,895	\$5,000	\$1,083	\$5,000
105	6041V	Maint. & Repairs - Vehicles - Vactor		\$600	\$2,436	\$1,432	\$3,000	\$1,432	\$3,000
106	6044	Computer Services		\$362	\$290	\$649	\$669	\$290	\$669

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited)	ESTIMATED	FY 2021/2022		
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021	PROPOSED		
6				FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET		
7									
107	6045	Computer/Copier/Printer Supplies/Maint.		\$3,329	\$722	\$4,844	\$4,989		
108	6045	Replace Computers (SCADA)		\$0	\$8,724	\$6,180	\$6,365		
109	6048	Security & Safety		\$4,709	\$5,708	\$1,688	\$1,739		
110	6050	Office Supplies		\$4,105	\$3,984	\$3,469	\$3,573		
111	6051	Printing & Shipping		\$8,757	\$5,953	\$6,122	\$6,305		
112	6052	Bank Services		\$0	\$0	\$0	\$0		
113	6053	Printing/Forms		\$2,093	\$3,089	\$2,936	\$3,024		
114	6054	Membership Dues, Publications/Books		\$156	\$949	\$1,696	\$1,747		
115	6055	Government Fees & Licenses		\$89,255	\$100,865	\$102,656	\$105,735		
116	6055	SWPPP Update			\$3,750	\$2,000	\$2,060		
117	6055	Haz-Com Update			\$1,000	\$2,000	\$2,060		
118	6055	Fuel Storage Emergency Response Update			\$0	\$0	\$0		
119	6055	Odor Control Update			\$1,000	\$1,000	\$1,000		
120	6055	Operation Maint & Mgmt Program Update			\$0	\$4,000	\$0		
121	6060C	Utilities - Cell Phone		\$2,071	\$2,119	\$2,961	\$3,050		
122	6060E	Utilities - Electricity		\$233,703	\$241,802	\$243,022	\$250,313		
123	6060G	Utilities - Gas		\$1,128	\$1,960	\$1,917	\$1,974		
124	6060I	Utilities - Internet		\$5,977	\$7,211	\$7,915	\$8,152		
125	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		\$7,913	\$7,587	\$7,439	\$7,663		
126	6060W	Utilities - Water		\$1,475	\$2,829	\$8,835	\$9,100		
127	6063	M & R Communications Equipment		\$0	\$0	\$0	\$0		
128	6070	Equipment Rental		\$0	\$492	\$1,030	\$1,061		
129	6080	Professional Services - Engineering		\$0	\$0	\$0	\$0		
130	6080G	Professional Services - GIS Development		\$3,432	\$4,660	\$6,400	\$6,592		
131	6080K	Professional Services - District Counsel		\$0	\$0	\$0	\$0		

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							3%
2		WASTEWATER FUND							FY 2021/2022 PROPOSED BUDGET
3		WASTEWATER DEPARTMENT - 12							
4	ACCOUNT NO.		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021				
5									
6									
7									
132	6080L	Land Conservancy - Lot Inventory, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	6080M	Professional Services - Misc./Other	\$5,616	\$7,445	\$3,539	\$3,539	\$3,539	\$3,645	\$3,645
134	6080T	Professional Services - Temporary	\$2,333	\$0	\$5,006	\$5,006	\$5,006	\$5,157	\$5,157
135	6086	Outside Services	\$2,333	\$0	\$0	\$0	\$0	\$0	\$0
136	6089	Emergency & Medical Supplies	\$65	\$0	\$0	\$0	\$0	\$0	\$0
137	6090	Department Operating Supplies	\$24	\$395	\$542	\$542	\$542	\$558	\$558
138	6091	Lab Tests	\$21,470	\$25,852	\$36,285	\$36,285	\$36,285	\$37,374	\$37,374
139		PFAS Sampling - New Request						\$10,000	\$10,000
140	6091C	Operating Supplies - Chemicals	\$2,333	\$0	\$6,615	\$6,615	\$6,615	\$6,813	\$6,813
141	6091H	Lab Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	6092	Lab Supplies	\$3,047	\$3,134	\$4,591	\$4,591	\$4,591	\$4,728	\$4,728
143		PFAS Sampling Supplies - New Request						\$2,000	\$2,000
144	6093	Small Tools and Equipment	\$1,800	\$1,728	\$132	\$132	\$132	\$136	\$136
145	6094	Clothing and Uniform	\$1,714	\$3,052	\$2,060	\$2,060	\$2,060	\$2,122	\$2,122
146	6095	Office Furniture/Equipment	\$965	\$1,800	\$0	\$0	\$0	\$0	\$0
147	6096	Fuel - Gas and Diesel	\$10,513	\$12,358	\$12,983	\$12,983	\$12,983	\$13,372	\$13,372
148	6115	Meeting Expenses	\$212	\$192	\$118	\$118	\$118	\$122	\$122
149	6120D	Travel, Training, Seminars-Directors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	6120E	Travel, Training, Seminars-Employees,	\$3,725	\$3,522	\$866	\$866	\$866	\$6,120	\$6,120
151	6124	Employee Recognition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	6125	Employee Recruitment	\$1,523	\$1,983	\$138	\$138	\$138	\$142	\$142
153									
154									
155		Total Services & Supplies	\$632,886	\$705,260	\$739,844	\$739,844	\$739,844	\$920,512	\$920,512
156		CAPITAL OUTLAY							
157									
158			\$0	\$0	\$0	\$0	\$0	\$0	\$0

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		FY 2021/2022	
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
159		Security Improvements @ WWTP		0	0	15,000			\$0
160		Replace 1996 F150 Rack Truck		0	24,193	0			
161	6170	Capital Assets		\$0	\$0	\$0			
162	6170F	WWTP Influent Screen Installation		\$157,555	\$0	\$0			
163	6170F	Hand Rails On Digesters		\$5,383	\$11,617	\$0			
164	6170F	Hand Rails on Main Walkway/Pump		\$42,840	\$0	\$0			
169	6170	LS A-1 Control Panel Upgrade		\$15,232	\$31,251	\$0			
170	6170	Crane Truck		\$56,540	\$0	\$0			
171									
172		<i>Financing w/SST PG&E Turnkey Project</i>							
173	6170	Wastewater SST - PG&E Turnkey			\$160,000	\$0			\$0
174	6170	Wastewater SST - PG&E Turnkey (ECM 7)			\$0	\$0			\$0
175	6170	Wastewater SST - PG&E Turnkey (ECM 8 Switch Gear)			\$0	\$0			\$0
176									
178	6170	Video Camera System			\$73,465	\$0			
179	6170	Lift Station Improvements (B-3, B-4)			\$17,696	\$89,875			\$65,125
180	6170	Pump Replacement			\$11,425	\$0			\$40,000
181	6170	Eastern Clarifier - Replace Drive Chain							\$70,000
182	6170	Replace Tractor							\$30,000
183	6170	Replace F150 Truck							\$55,000
184	6170	Replace Van Transport of Sewer Video Camera System		0		0			\$80,000
185	6170	Secondary Water System Impv (ECM 10)		0		0			
187									
188		Total Capital Outlay		\$277,551	\$329,648	\$104,875			\$340,125
189		DEBT SERVICE							

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
2									
3									
4	ACCOUNT	WASTEWATER FUND			(unaudited)		FY 2021/2022		
5	NO.	WASTEWATER DEPARTMENT - 12			ACTUAL	ESTIMATED	PROPOSED		
6			FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET			
7									
190	2603	Loan Principal	\$128,000	\$132,000	\$136,000		\$145,000		
191	6180C	Interest Expense	\$35,900	\$29,985	\$23,888		\$17,495		
192	6180	Interest Expense - Interfund Loan	\$27,960	\$27,960	\$5,926		\$3,990		
193	6180	Principal - Interfund Loan	\$0	\$0	\$96,817		\$98,753		
194	6180J	Loan Principal-Muni Fin Ford Crane Trk	\$0	\$0	\$10,387		\$10,828		
195	6180H	Interest Expense - Muni Fin Ford Crane Trk	\$0	\$0	\$2,403		\$1,962		
196	6180J	Loan Principal-Muni Fin Vector Trk	\$0	\$0	\$69,093		\$71,235		
197	6180H	Interest Expense - Muni Fin Vector Trk	\$0	\$0	\$11,394		\$9,252		
198	6180	Interest - SST Loan (15yr, 2.49% Int)					\$119,894		
199	6180	Principal - SST Loan (15yr, 2.49% Int)					\$290,000		
202		Total Debt Service	\$191,860	\$189,945	\$355,907		\$768,408		
203		ADMINISTRATIVE COST ALLOCATION							
204		Administrative Cost Allocation	517,687	500,769	576,633		\$572,199		
206		Total Administrative Cost Allocation	\$517,687	\$500,769	\$576,633		\$572,199		
207		Total Expenditures	\$2,312,555	\$2,558,811	\$2,912,101		\$3,768,229		

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							3%
2		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							
3		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		FY 2021/2022	
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
208									
209		OPERATING SURPLUS/(DEFICIT)		\$218,005	\$433,314	\$409,981		(\$387,314)	
210		TRANSFERS & ENCUMBRANCES							
211	01 4625	Transfers In - From General Fund		\$0	\$0	\$0			
212		(Transfers Out)		\$0	\$0	\$0			
213		Encumbrances - Sources of Funding		\$0	(\$89,875)	\$0			
214		Encumbrances - (Designated Funds)		\$0	\$44,258	\$89,875		0	
215									
216		NET TRANSFERS & ENCUMBRANCES		\$0	(\$45,617)	\$89,875		\$0	
217		RESERVES							
218		Use of Reserves		0					
219		(Additions to Reserves)		0					
220		Other Adjustments		0					
221									
222		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0	
223		NET BUDGETARY SOURCES/USES		\$218,005	\$387,697	\$499,856		(\$387,314)	
224									
225		RESERVES							
226		Beginning Reserves							
227		Operating Surplus / (Deficit)		\$218,005	\$433,314	\$409,981		(\$387,314)	
228		Transfers & Encumbrances		\$0	(\$45,617)	\$89,875		\$0	
229		ENDING RESERVES		\$218,005	\$387,697	\$499,856		(\$387,314)	

STAFFING INFORMATION

- DRAFT SALARY SCHEDULE – FY 2021-2022
- DRAFT POSITION ALLOCATION LISTING (PAL)
 - DRAFT ORGANIZATIONAL CHARTS:
- FY 2020-2021 CURRENT & FY 2021-2022 PROPOSED

CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022
DRAFT - Updated May 20, 2021

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS SERVICE STEP E+5%	15 YEARS SERVICE STEP E+7.5%	20 YEARS SERVICE STEP E+10%
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)								
Administration								
Clerical Assistant	36,068	37,872	39,765	41,754	43,841	46,033	47,129	48,225
Administrative Technician I	43,022	45,173	47,432	49,804	52,294	54,908	56,216	57,523
Administrative Technician II	51,227	53,789	56,478	59,302	62,267	65,381	66,937	68,494
Board Secretary	51,227	53,789	56,478	59,302	62,267	65,381	66,937	68,494
Administrative Technician III	62,227	65,339	68,606	72,036	75,638	79,419	81,310	83,201
Finance Specialist-Payroll/Benefits	62,227	65,339	68,606	72,036	75,638	79,419	81,310	83,201
Facilities & Resources								
Maintenance Technician	46,582	48,911	51,357	53,925	56,621	59,452	60,867	62,283
Water, SWF & Wastewater Operations								
Water Treatment OIT	46,350	48,667	51,101	53,656	56,339	59,156	60,564	61,972
Water Treatment Operator I	48,478	50,902	53,447	56,119	58,925	61,871	63,344	64,818
Water Treatment Operator II	54,916	57,662	60,545	63,573	66,751	70,089	71,758	73,426
Water Systems Operator T3/D2	62,209	65,319	68,585	72,015	75,615	79,396	81,286	83,177
WasteWater Collection System Worker	48,651	51,083	53,637	56,319	59,135	62,092	63,570	65,049
WasteWater Systems OIT	51,212	53,773	56,461	59,284	62,248	65,361	66,917	68,473
WasteWater Systems Operator I	53,831	56,522	59,348	62,316	65,431	68,703	70,339	71,974
Laboratory Technician	59,478	62,452	65,574	68,853	72,296	75,910	77,718	79,525
WasteWater Systems Operator II	60,676	63,710	66,895	70,240	73,752	77,440	79,284	81,127
WasteWater Systems Operator III	67,041	70,393	73,913	77,609	81,489	85,563	87,601	89,638
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)								
Fire Captain	77,246	81,109	85,164	89,422	93,894	98,588	100,936	103,283
Fire Engineer	64,064	67,267	70,630	74,162	77,870	81,763	83,710	85,657
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)								
Reserve Recruit Firefighter **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	15.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)								
Deputy-District-Clerk	65,080	68,334	71,751	75,338	79,105	N/A	N/A	N/A
Deputy-District-Clerk (Confidential)	68,334	71,751	75,338	79,105	83,061	N/A	N/A	N/A
Management Analyst	65,080	68,334	71,751	75,338	79,105	N/A	N/A	N/A
Facilities & Resources Supervisor	76,444	80,266	84,279	88,493	92,918	N/A	N/A	N/A
Administrative Analyst - HR & IT	83,297	87,462	91,835	96,427	101,248	N/A	N/A	N/A
Facilities & Resources Manager	89,556	94,034	98,735	103,672	108,856	N/A	N/A	N/A
Program Manager	89,556	94,034	98,735	103,672	108,856	N/A	N/A	N/A
Water Systems Superintendent	100,698	105,733	111,020	116,571	122,400	N/A	N/A	N/A
Wastewater Systems Superintendent	100,698	105,733	111,020	116,571	122,400	N/A	N/A	N/A
Administrative Services Officer/District Clerk	113,803	119,494	125,468	131,742	138,329	N/A	N/A	N/A
Finance Manager	110,058	115,561	121,339	127,406	133,776	N/A	N/A	N/A
District Engineer/Utilities Department Manager	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Fire Chief	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Administrative Department Manager	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Administrative Department Manager (Confidential)	128,275	134,688	141,423	148,494	155,919	N/A	N/A	N/A
General Manager	170,000	170,000	170,000	170,000	170,000	N/A	N/A	N/A
CAMBRIA LIMITED TERM EMPLOYEE (HOURLY RATE: NO STEPS)								
Retired Annuitant - District Engineer	70.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

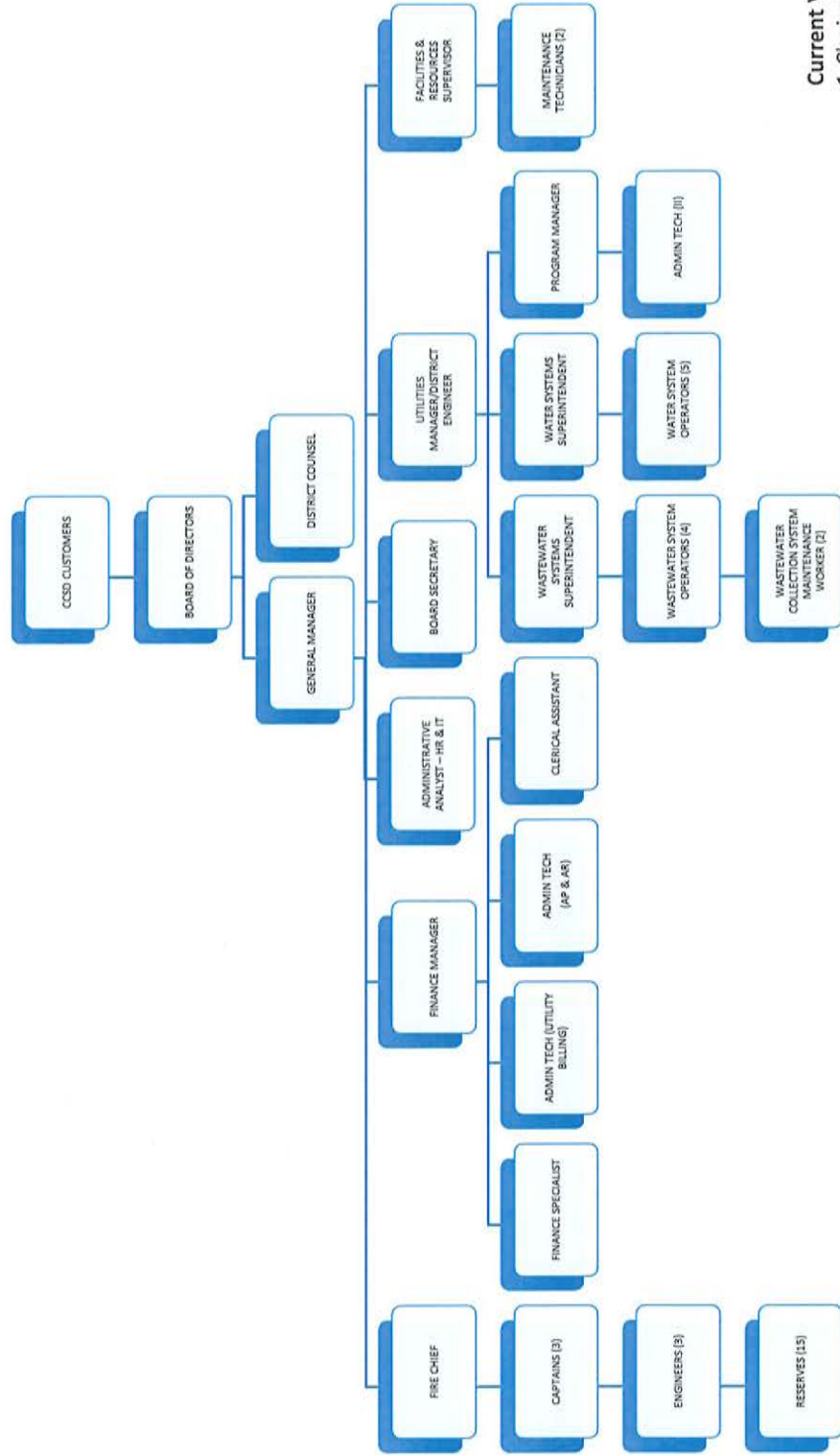
Position with Confidential designation receives 5% pay differential

Red denotes a change

CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)

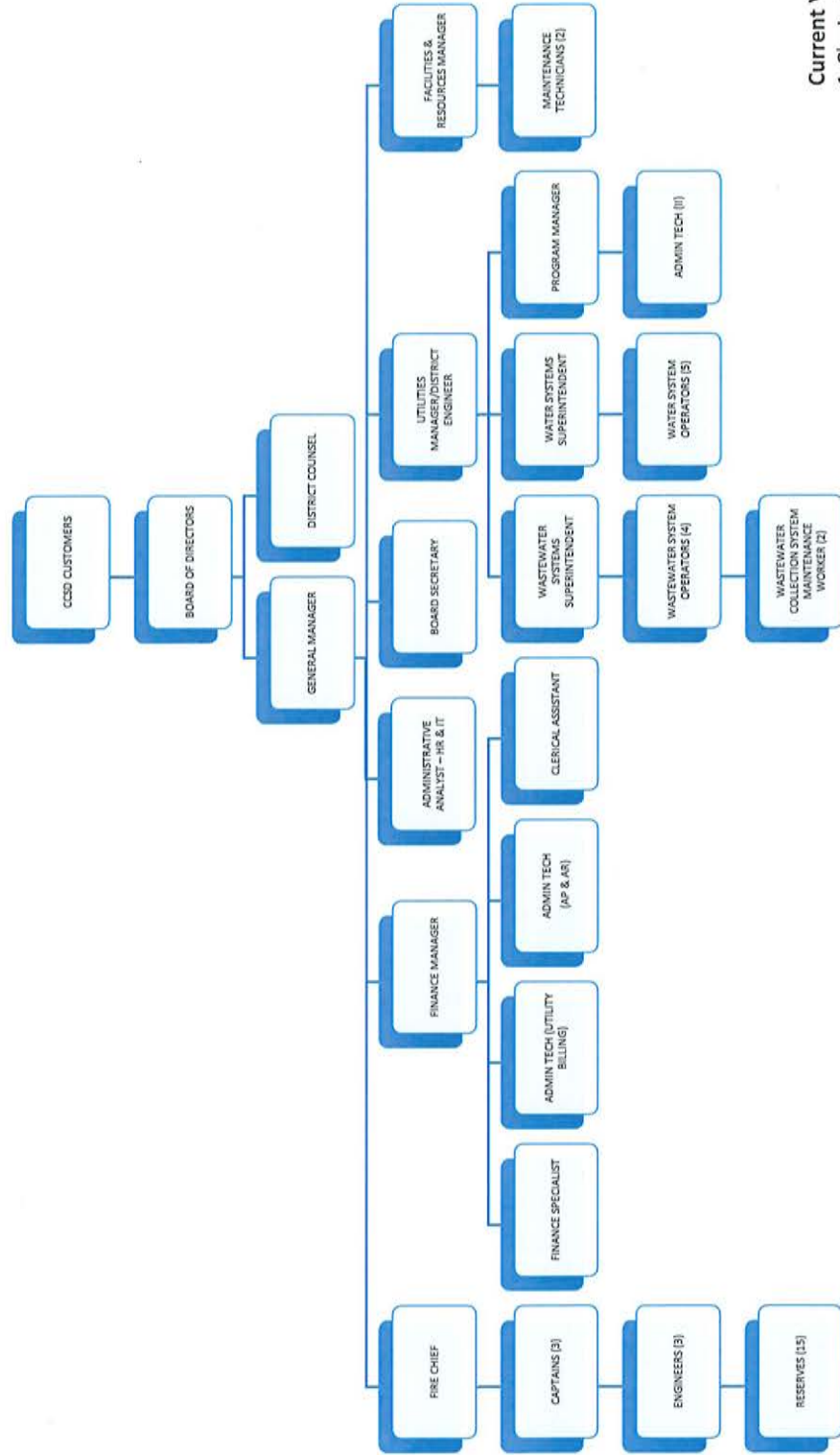
Job Class	Job Class Name	FY 2020-21 Adopted	FY 2021-22 Requested	Change from FY 2020-21 Adopted
Permanent	Administration and Facilities & Resources			
	GENERAL MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER (CONFIDENTIAL)	1.00	0.00	1.00
	FINANCE MANAGER	1.00	1.00	0.00
	DEPUTY DISTRICT CLERK (CONFIDENTIAL)	1.00	0.00	-1.00
	ADMINISTRATIVE ANALYST - HR & IT	0.00	1.00	1.00
	FINANCE SPECIALIST-PAYROLL/BENEFITS	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN I, II OR III	2.00	2.00	0.00
	CLERICAL ASSISTANT	1.00	1.00	0.00
	FACILITIES & RESOURCES MANAGER	0.00	1.00	1.00
	FACILITIES & RESOURCES SUPERVISOR	1.00	0.00	-1.00
	MAINTENANCE TECHNICIANS	2.00	2.00	0.00
Permanent Totals		11.00	10.00	1.00
Permanent	Utilities			
	DISTRICT ENGINEER/UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	WASTEWATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER	2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WATER SYSTEM OPERATOR T3/D2	1.00	2.00	1.00
	WATER TREATMENT OPERATOR OIT, I OR II	4.00	3.00	-1.00
	PROGRAM MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN II	1.00	1.00	0.00
Permanent Totals		16.00	16.00	0.00
Permanent	Fire			
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	RESERVE RECRUIT FIREFIGHTER	0.00	0.00	0.00
	RESERVE FIREFIGHTER	15.00	15.00	0.00
	RESERVE FIRE ENGINEER	0.00	0.00	0.00
	RESERVE LIEUTENANT	0.00	0.00	0.00
	FIREFIGHTER (SAFER GRANT)	0.00	0.00	0.00
Permanent Totals		22.00	22.00	0.00
Department Totals		49.00	48.00	1.00
	Limited			
	STRATEGIC AND ORGANIZATIONAL ADVISOR	0.00	0.00	0.00
	RETIRED ANNUITANTS	1.00	0.00	-1.00
Limited Totals		1.00	0.00	-1.00

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



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

Cambria Community Services District Organizational Chart Proposed Fiscal Year 2021/2022



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

CAPITAL IMPROVEMENT PROJECTS

	A	C	D	E	F	G
1	Water CIP (Revised 5/6/2021)					
2		Ranking	FY Project Cost	10-Yr Cost		Notes
3	Water Distribution System Projects					
4	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ -	\$ 215,527		
5	Water Meter Replacements & Upgrades (phased)	1	\$ -	\$ 1,050,000		
6	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ -	\$ 10,000		
7	SS2 Electrical Panel Upgrade	1	\$ -	\$ 15,000		
8	Subzone metering of distribution system	2	\$ -	\$ 150,000		
9	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000		
10	Modular Office Building @ Plant	2	\$ -	\$ 10,000		
11	Replacement of problematic service lines within Leimert	3	\$ -	\$ 130,000		
12	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ -	\$ 35,000		
13	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & pre-design	4	\$ -	\$ 80,000		
14	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ -	\$ 165,000		
15		Subtotal	\$ -	\$ 1,875,527		
16	Tank & Booster Pump Station Projects					
17	SCADA System - Phased Upgrades (Adding historian, reporting, etc)	1	\$ -	\$ 250,000		
18	Stuart Street Tank Rehabilitation	1	\$ -	\$ 458,000		
19	Electrical transfer switch and conduit to well SS-3	2	\$ -	\$ 25,000		
20	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ -	\$ 1,016,000		
21		Subtotal	\$ -	\$ 1,749,000		
22	Vehicles and Trailer-Mounted Equipment					
23	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ -	\$ 35,000		
24		Subtotal	\$ -	\$ 35,000		
25	Water conservation					
26	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ -	\$ 10,000		
27		Subtotal	\$ -	\$ 10,000		
29		GRAND TOTAL		\$ 3,669,527		
31				Priority 1 Total	\$ 2,043,527	
32				Priority 2 Total	\$ 200,000	
33				Priority 3 Total	\$ 1,181,000	
34				Priority 4 Total	\$ 245,000	
36	Completed Projects	Ranking	FY Project Cost	10-Yr Cost	Actual Cost	Notes
37	Vehicles and Trailer-Mounted Equipment					
38	Replacement Dump Truck	1	\$ -	\$ 74,871	\$ 74,871	
39	Trailer-Mounted Air Compressor	2	\$ -	\$ 22,557	\$ 22,557	
40	Trailer-Mounted Vacuum Extractor	2	\$ -	\$ 46,169	\$ 46,169	
41	Tank & Booster Pump Station Projects					
42	San Simeon well field generator replacement	2	\$ -	\$ 50,449	\$ 50,449	
44				194,046	194,046	
47	WRF CIP (Revised 5/6/2021)					
48		Ranking	FY Project Cost	10 yr Cost		Notes
49	Permitting & Planning					
50	Urban Water Management Plan - CDP Portion	1	\$ -	\$ 20,463		
51	Groundwater modeling/piezometer installation/monitoring	1	\$ -	\$ 75,758		
52	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	1	\$ -	\$ 28,609		
53	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ -	\$ 100,000		
54		Subtotal	\$ -	\$ 128,609		
55	Interim, short-term SWF Modifications					
56	Brine Tank Secondary Containment, Grading, Rock	1	\$ -	\$ 20,000		
57		Subtotal	\$ -	\$ 20,000		
58	Advanced Water Treatment Plant					
59	Miscellaneous instrumentation / monitoring upgrades	2	\$ -	\$ 10,000		
60		Subtotal	\$ -	\$ 10,000		
61	Long-Term Improvement Modifications					
62	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ -	\$ 40,000		
63	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ -	\$ 200,000		
64	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ -	\$ 50,000		
65	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ -	\$ 25,000		
66	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ -	\$ 10,000		
67	Solar Array System (1,2)	3	\$ -	\$ 375,000		
68		Subtotal	\$ -	\$ 700,000		
70		GRAND TOTAL		\$ 858,609		
72				Priority 1 Total	\$ 188,609	
73				Priority 2 Total	\$ 260,000	
74				Priority 3 Total	\$ 410,000	
75				Priority 4 Total	-	
77	Completed Projects	Ranking	FY Project Cost	Actual Cost	Actual Cost	Notes
78	Advanced Water Treatment Plant					
79	Filters / membrane replacements and build reserves for future	2	\$ -	\$ 59,639	\$ 59,639	
80	Interim, short-term SWF Modifications					
81	Short-term flood damage mitigation	1	\$ -	\$ 12,566	\$ 12,566	
82	Hauling of last 18" of water and cleaning impoundment	1	\$ -	\$ 94,515	\$ 94,515	
84				166,720	166,720	

	B	C	D	E	F	G
1	Wastewater CIP (Revised 5/6/2021)					
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost	Notes	
3	Treatment Plant Projects in SST (All SST Cost Estimates Current as of 6/2/2020)					
4	Investment Grade Audit (30% Design for all ECMs)	SST	\$ -	\$ 688,404		
5	Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ -	\$ 337,963		
6	Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ -	\$ 218,985		
7	Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Lift Station 4: Electrical/I&C	SST	\$ -	\$ 2,739,235		
8	Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ -	\$ 1,025,772		
9	Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ -	\$ 1,012,326		
10	Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ -	\$ 922,043		
11	Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ -	\$ 374,580		
12	RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ -	\$ 733,792		
13	SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ -	\$ 455,259		
14	Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ -	\$ 479,327		
15	Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ -	\$ 457,179		
16	Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ -	\$ 971,987		
17		Subtotal	\$ -	\$ 10,416,852		
18	Treatment Plant Projects Not in SST					
19	Security Improvements	1	\$ -	\$ 15,000		
20	Replace Tractor	1	\$ -	\$ 40,000		
21	Replace Van - Transport of Sewer Video Camera System	1	\$ -	\$ 55,000		
22	Replace F150	1	\$ -	\$ 30,000		
23	Walkway Grating on Digester Tanks		\$ -	\$ 20,000		
24	Clarifier Improvements					
25	Eastern clarifier - Replace chain drive	1	\$ -	\$ 40,000		
26	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	1	\$ -	\$ 35,000		
27	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000		
28	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000		
29	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000		
30		Subtotal	\$ -	\$ 330,000		
31	Collection System Projects					
32	Lift Station A (Nottingham & Leighton/Park Hill)					
33	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ -	\$ 490,000		
34	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)					
35	New Submersible Pumps, Bypass Piping	1	\$ -	\$ 265,000		
36	Lift Station B - (SR Creek/Behind Park Hill)					
37	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ -	\$ 435,000		
38	Lift Station B-2 (Wood Dr./E. Lodge Hill)					
39	New Control Panel at Grade Elevation	1	\$ -	\$ 425,000		
40	Lift Station B-3 (Green St./W. Lodge Hill)					
41	New Control Panel	1	\$ -	\$ 250,000		
42	New Submersible Pumps, MCC, Bypass Piping	3	\$ -	\$ 250,000		
43	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ -	\$ 10,000		
44		Subtotal	\$ -	\$ 2,125,000		
45		GRAND TOTAL	\$ -	\$ 12,871,852		
48		Priority 1 Total	\$ 1,665,000			
49		Priority 2 Total	\$ 95,000			
50		Priority 3 Total	\$ 695,000			
51		Priority 4 Total	-			
52		SST Total	\$ 10,416,852	\$ -		
54	Completed Projects	Ranking	FY Project Cost	10-Yr Cost	Actual Cost	Notes
55	Vehicles and Trailer- Mounted Equipment					
56	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ -	\$ 75,000	\$ 75,000	
57	F-350 Service Truck with Crane Body	1	\$ -	\$ 57,040	\$ 56,540	
58	Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ -	\$ 518,000	\$ 402,435	
59	Replacement Rack Truck (F-150)	-	\$ -	\$ 24,193	\$ 24,193	
60	Treatment Plant Projects Not in SST					
61	Influent screen, support platform design, & installation	1	\$ -	\$ 164,509	\$ 156,675	

	B	C	D	E	F	G
1	Wastewater CIP (Revised 5/6/2021)					
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost	Notes	
62	<i>Collection System Projects</i>					
63	Lift Station A-1 MCC, SCADA Improvements	1	\$ -	\$ 45,000	\$ 50,835	
65	GRAND TOTAL				\$ 765,678	
68						

	B	C	D	E	F	G
1	General Fund CIP (Revised 5/6/2021)					
2	General Fund Projects	Ranking	FY Project Cost	10-Yr Cost	Notes	
3	Administration Department Projects					
4	Tyler Incode	1	\$ -	\$ 76,050		
5	Replace District Car	3	\$ -	\$ 30,000		
6						
7		Subtotal	\$ -	\$ 106,050		
8	Facilities & Resources/PROS Projects					
9	F350 Truck - Replace 1999 F150 Truck	1	\$ -	\$ 40,000		
10	Electric Vehicle Charging Station (Vets Hall)	1	\$ -	\$ 22,272		
11	Electric Vehicle Charging Station (East Village Parking Lot)	1	\$ -	\$ 17,000		
12	Skate Park Improvements	1	\$ -	\$ -		
13	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ -	\$ 20,000		
14	Vets Hall Sewer Line	1	\$ -	\$ 40,000		
15	Vets Hall Electrical Emergency (Generator & Equipment)	1	\$ -	\$ 80,000		
16	Re-Roof Entire Vets Hall Building & American Legion Kitchen Area	1	\$ -	\$ 55,000		
17	Vets Hall Water Line	2	\$ -	\$ 10,000		
18	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	\$ -	\$ 20,000		
19	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	\$ -	\$ 17,500		
20		Subtotal	\$ -	\$ 321,772		
21	Fire Department Projects					
22	Radio System Upgrade Phase 2	1	\$ -	\$ 40,729		
23	Fire Department Station Security	2	\$ -	\$ 80,000		
24	Zoll X Series EKG	2	\$ -	\$ 40,000		
25	Extrication Tool	2	\$ -	\$ 60,000		
26	Utility Truck	2	\$ -	\$ 50,000		
27	Fuel Station Computer Replacement	3	\$ -	\$ 14,000	50% cost paid by CCHD	
28	Replace Fire Truck - Engine Type 1	3	\$ -	\$ 700,000	FY 2027	
29	Purchase New Fire Truck - Engine Type 3	3	\$ -	\$ 400,000	FY 2022	
30	Replace Water Tender	3	\$ -	\$ 250,000	FY 2024	
31	Facility Training Center (Sea Train Container)	3	\$ -	\$ 100,000		
32	Fire Station Expansion	3	\$ -	\$ 3,000,000	Includes Admin Office	
33		Subtotal	\$ -	\$ 4,734,729		
34		GRAND TOTAL	\$ -	\$ 5,162,551		
35		Priority 1 Total	\$ -	\$ 391,051		
36		Priority 2 Total	\$ -	\$ 240,000		
37		Priority 3 Total	\$ -	\$ 4,531,500		
38		Priority 4 Total	\$ -	\$ -		
39						

DEPARTMENT LINE ITEM BUDGET REQUESTS

Cambria Community Services District
FY 2021/22 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2021/22 Funded Amount	FY 2021/22 Unfunded Amount
General Fund	Fire	Addition of 3 Firefighters (Step B Salary & Benefits)	334,803	-	334,803
General Fund	Fire	Addition of Clerical Assistant (Step B Salary & Benefits)	61,915	-	61,915
General Fund	Fire	Maint & Repair - Building -Replace Refrigerator	3,000	3,000	-
General Fund	Fire	Maint & Repair - Replace Furniture & Beds damaged during water leak (Insurance Claim Offset)	8,000	8,000	-
General Fund	Fire	Maint & Repair - Storm Damage (Fencing/Shed/Window Screens)	12,000	12,000	-
General Fund	Fire	Maint & Repair - Vehicles Licensed	4,385	4,385	-
General Fund	Fire	Fuel Station Computer Replacement	14,000	14,000	-
General Fund	Fire	Zoll X Series EKG (Grant Offset)	40,000	40,000	-
General Fund	Fire	Radio System Upgrade - Phase II (Grant Offset)	30,000	30,000	-
General Fund	Fire	Station Security Upgrade - Phase I of III	80,000	20,000	60,000
General Fund	Fire	Storage Shed - Additional Shed for Storage of Equipment	8,000	8,000	-
General Fund	Fire	Replacement of F350 Utility Truck (Loan Offset)	50,000	50,000	-
		Sub-Total	646,103	189,385	456,718
General Fund	Facilities & Resources	Reclass of Facilities & Resources Supervisor to Facilities & Resources Manager (Step D & Benefits)	9,110	9,110	-
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step B & Benefits)	79,488	-	79,488
General Fund	Facilities & Resources	Maintenance & Repairs - Vets Hall Keyless Entry	2,500	2,500	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Bldg Repairs	20,000	20,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Appliances	2,000	2,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Office Furn	10,000	10,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Shed	10,000	10,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Fencing	6,500	6,500	-
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line Replacement	40,000	-	40,000
General Fund	Facilities & Resources	Vets Hall Electrical Emergency (Generator & Equip)	80,000	-	80,000
General Fund	Facilities & Resources	Vets Hall Replace Legion Kitchen Roof	15,000	15,000	-
General Fund	Facilities & Resources	Vets Hall Waterline Improvements	10,000	-	10,000
General Fund	Facilities & Resources	Vets Hall Kitchen Area Improvements	20,000	-	20,000
General Fund	Facilities & Resources	Vets Hall Restroom Improvements	17,500	-	17,500
		Sub-Total	322,098	75,110	246,988
General Fund	PROS	Skate Park Construction & Infrastructure (PROS Comm Request)	220,000	-	220,000
General Fund	PROS	East Ranch Bathroom (PROS Comm Request)	360,000	-	360,000
General Fund	PROS	Update PROS Master Plan (PROS Comm Request)	80,000	19,152	60,848
		Sub-Total	660,000	19,152	640,848
General Fund	Administration	Property/Liability Insurance - Premium Increase 30%	51,914	51,914	-
General Fund	Administration	LAFCO Annual Fees (Increase of 15%)	3,814	3,814	-
General Fund	Administration	Professional Services - Fees & Charges Study	20,000	20,000	-
		Sub-Total	75,728	75,728	-
		Total General Fund	1,703,929	359,375	1,344,554
Water Fund	Water	Water Conservation Mailer	1,500	1,500	-
Water Fund	Water	Deferred Maintenance from FY 2020/21	17,000	17,000	-
Water Fund	Water	Maintenance & Repairs - Storm Damage Vault Repairs, Dosing Pump Replacement, Pressure Regulator Replacements	32,921	32,921	-
Water Fund	Water	Undergrounding of Communications Lines	12,000	12,000	-
Water Fund	Water	Water Use Efficiency Plan Update	17,500	17,500	-
Water Fund	Water	Water Audit Tool & Training	5,000	5,000	-
Water Fund	Water	Retrofit Saturation Survey	2,500	2,500	-
Water Fund	Water	Instream Flow Study	75,000	75,000	-
Water Fund	Water	Water Meter Replacement Program	97,000	97,000	-
Water Fund	Water	Stuart Street Tank Rehabilitation	458,000	458,000	-
Water Fund	Water	SS2 Electrical Panel Upgrade	15,000	15,000	-
Water Fund	Water	Cover for Sheltering of Equipment	15,000	15,000	-
Water Fund	Water	Modular Office Building for Plant	10,000	10,000	-
		Sub-Total	758,421	758,421	-
Water Fund	WRF - Operations	Reverse Osmosis Filtration Audit	12,000	12,000	-
Water Fund	WRF - Operations	Chemicals for Media Preservation	7,000	7,000	-
Water Fund	WRF - Operations	Analytic Device Repair/Replacement	15,000	15,000	-
Water Fund	WRF - Operations	Silt Density Index Testing Equipment	1,650	1,650	-
Water Fund	WRF - Operations	Pull-Barn Style Cover for Equipment	50,000	-	50,000
		Sub-Total	85,650	35,650	50,000

Cambria Community Services District
 FY 2021/22 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2021/22 Funded Amount	FY 2021/22 Unfunded Amount
Water Fund	WRF - Capital	Trailer Fill Station (Tanks, Piping, Spill Containment & Pad)	200,000	200,000	-
		Sub-Total	200,000	200,000	-
Wastewater Fund	Wastewater	Mailer-What Not to Flush (Moved from FY 2020/21 to FY 2021/22)	1,000	1,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Equipment & Motor Repairs	45,000	45,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Lab Building Roof Repairs	40,000	40,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Road Paving Repairs - Due to Sewer Repairs (Contract with County of SLO)	60,000	60,000	-
Wastewater Fund	Wastewater	PFAS (Per and Polyfluoroalkyl Substances) Sampling	10,000	10,000	-
Wastewater Fund	Wastewater	PFAS (Per and Polyfluoroalkyl Substances) Sampling Supplies	2,000	2,000	-
Wastewater Fund	Wastewater	Lift Station Improvements (B-3 & B-4)	65,125	65,125	-
Wastewater Fund	Wastewater	Eastern Clarifier - Replace Drive Chain	40,000	40,000	-
Wastewater Fund	Wastewater	Replace John Deere Tractor	70,000	70,000	-
Wastewater Fund	Wastewater	Replace 2005 F150 Truck	30,000	30,000	-
Wastewater Fund	Wastewater	Replace Van - Transport of Video Camera System	55,000	55,000	-
Wastewater Fund	Wastewater	Secondary Water System Improvements (ECM 10)	80,000	80,000	-
Wastewater Fund	Wastewater	SST Project Loan - Pri/Int	409,894	409,894	-
		Sub-Total	498,125	498,125	-
Total Enterprise Funds			1,542,196	1,492,196	50,000

RESERVES

