

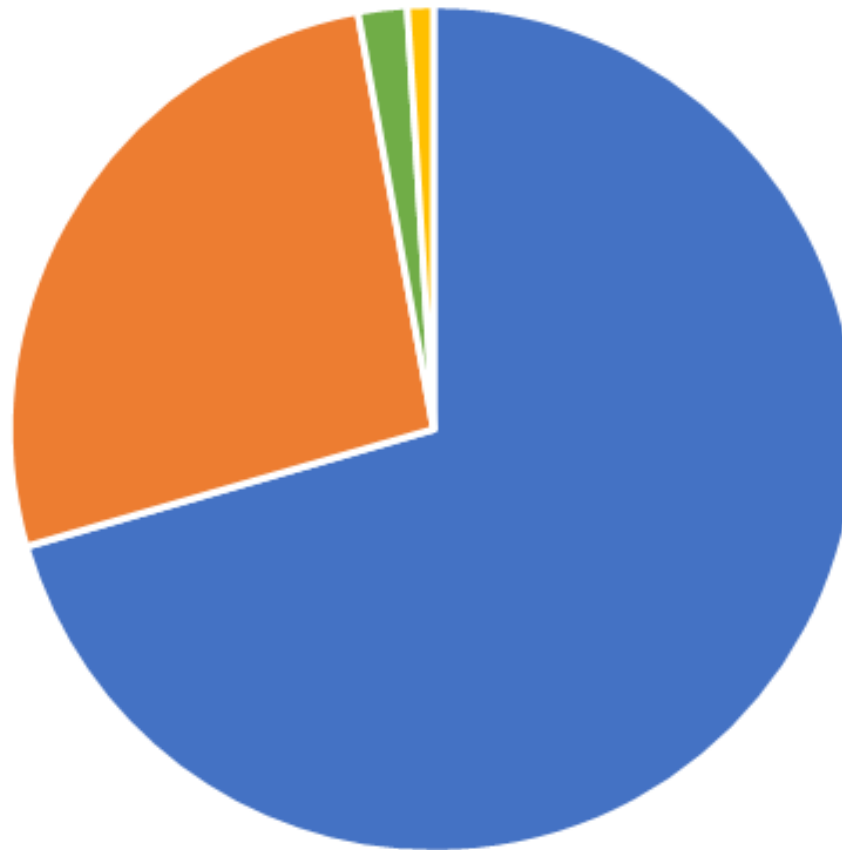
**CAMBRIA COMMUNITY
SERVICES DISTRICT
FY 2019/2020
PRELIMINARY BUDGET**

JUNE 20, 2019



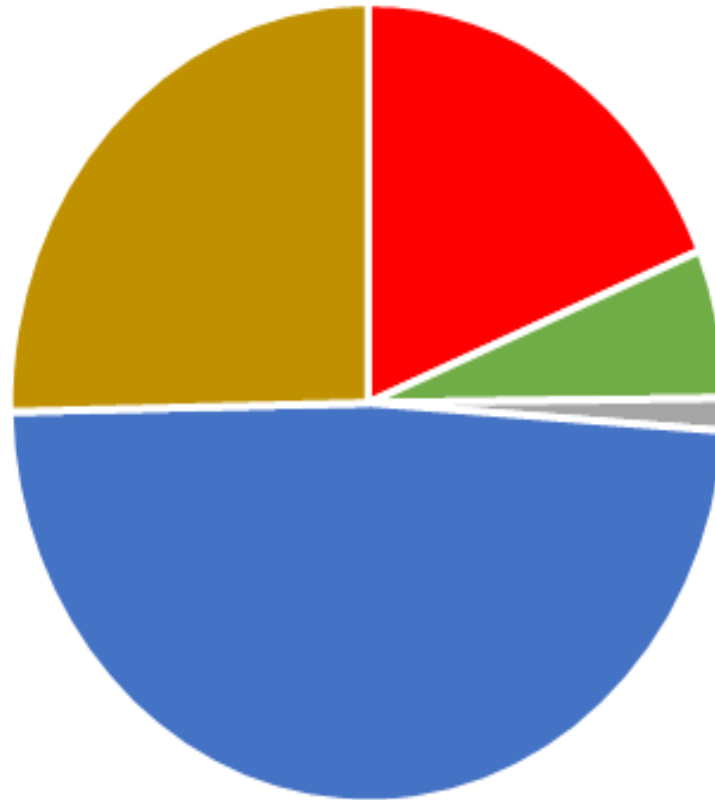
Cambria CSD - Combined Preliminary Budget Fiscal Year 2019/20	<u>General Fund</u> <u>Budgets</u>	<u>Enterprise Fund</u> <u>Budgets</u>	<u>Budget</u> <u>Subtotals</u>	<u>Eliminating</u> <u>Adjustments</u>	<u>Combined</u> <u>Budgets</u>
<u>Revenues</u>					
Property Taxes	\$ 2,480,735	\$ 25,000	\$ 2,505,735	\$ -	\$ 2,505,735
Fire Assessments	472,500		472,500		472,500
Franchise Fees	86,000		86,000		86,000
Administrative Cost Reimbursements	2,009,556		2,009,556	(2,009,556)	-
Water Rates		2,989,000	2,989,000		2,989,000
Sustainable Water Facility Rates		1,172,000	1,172,000		1,172,000
Wastewater Rates		2,818,000	2,818,000		2,818,000
Grants	75,000		75,000		75,000
Interest Income	42,895		42,895	(27,960)	14,935
Other Revenues	72,040	623,345	695,385	(25,000)	670,385
Total Revenues	\$ 5,238,726	\$ 7,627,345	\$ 12,866,071	\$ (2,062,516)	\$ 10,803,555
<u>Expenditures</u>					
Personnels Services	\$ 3,186,468	\$ 2,133,427	\$ 5,319,895		\$ 5,319,895
Services and Supplies	1,273,302	1,816,773	3,090,075		3,090,075
Capital Outlay	92,500	1,236,536	1,329,036		1,329,036
Debt Service	143,738	888,820	1,032,558	(27,960)	1,004,598
Administrative Cost Allocation	524,952	1,484,606	2,009,558	(2,009,558)	-
Total Expenditures	\$ 5,220,959	\$ 7,560,162	\$ 12,781,121	\$ (2,037,518)	\$ 10,743,603
Net Sources Over / (Under) Uses	\$ 17,767	\$ 67,183	\$ 84,950	\$ 24,998	\$ 59,952

CCSD Property Tax Allocation



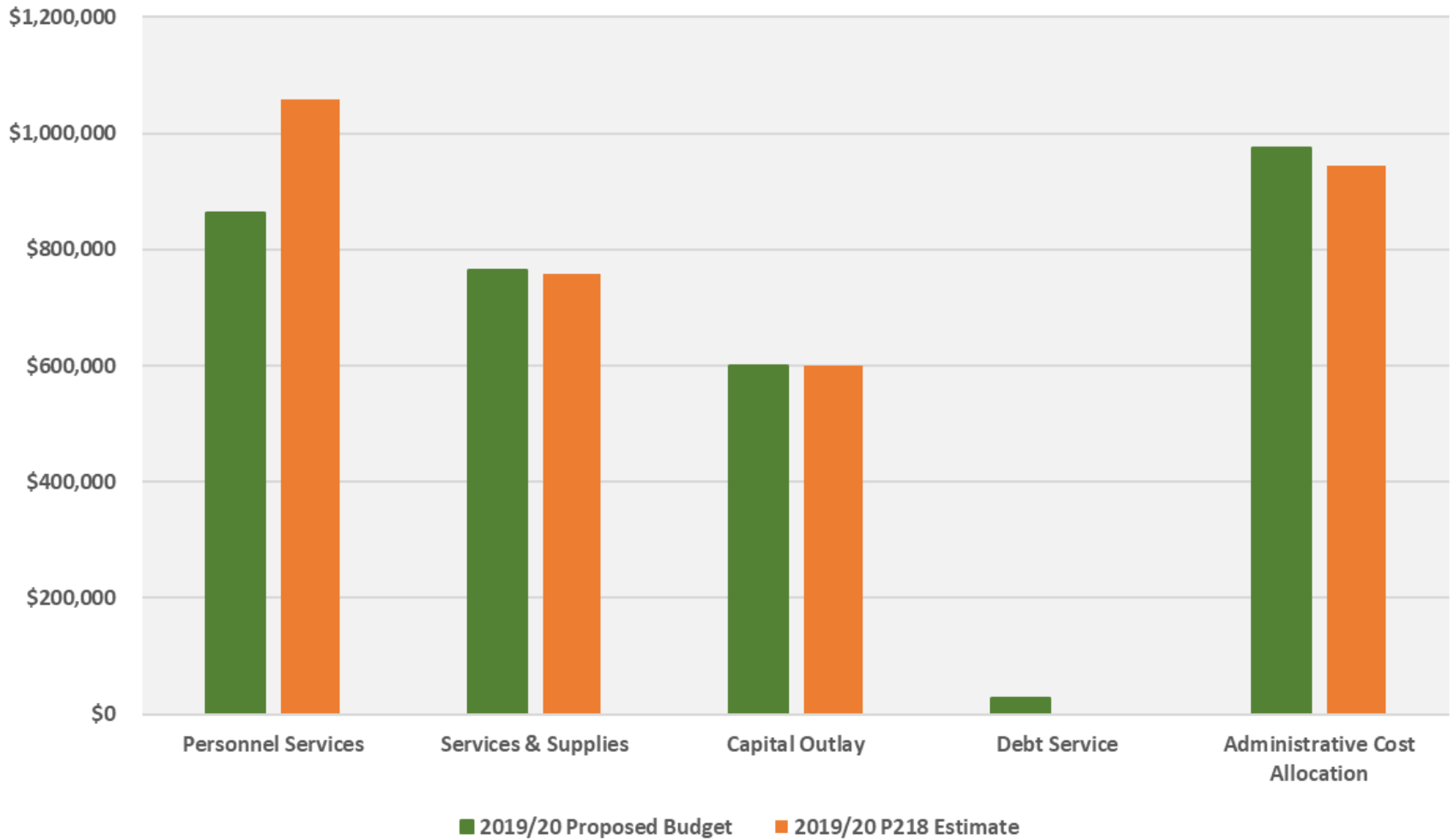
■ Fire ■ Facilities & Resources ■ PROS ■ Wastewater

Administrative Cost Allocation

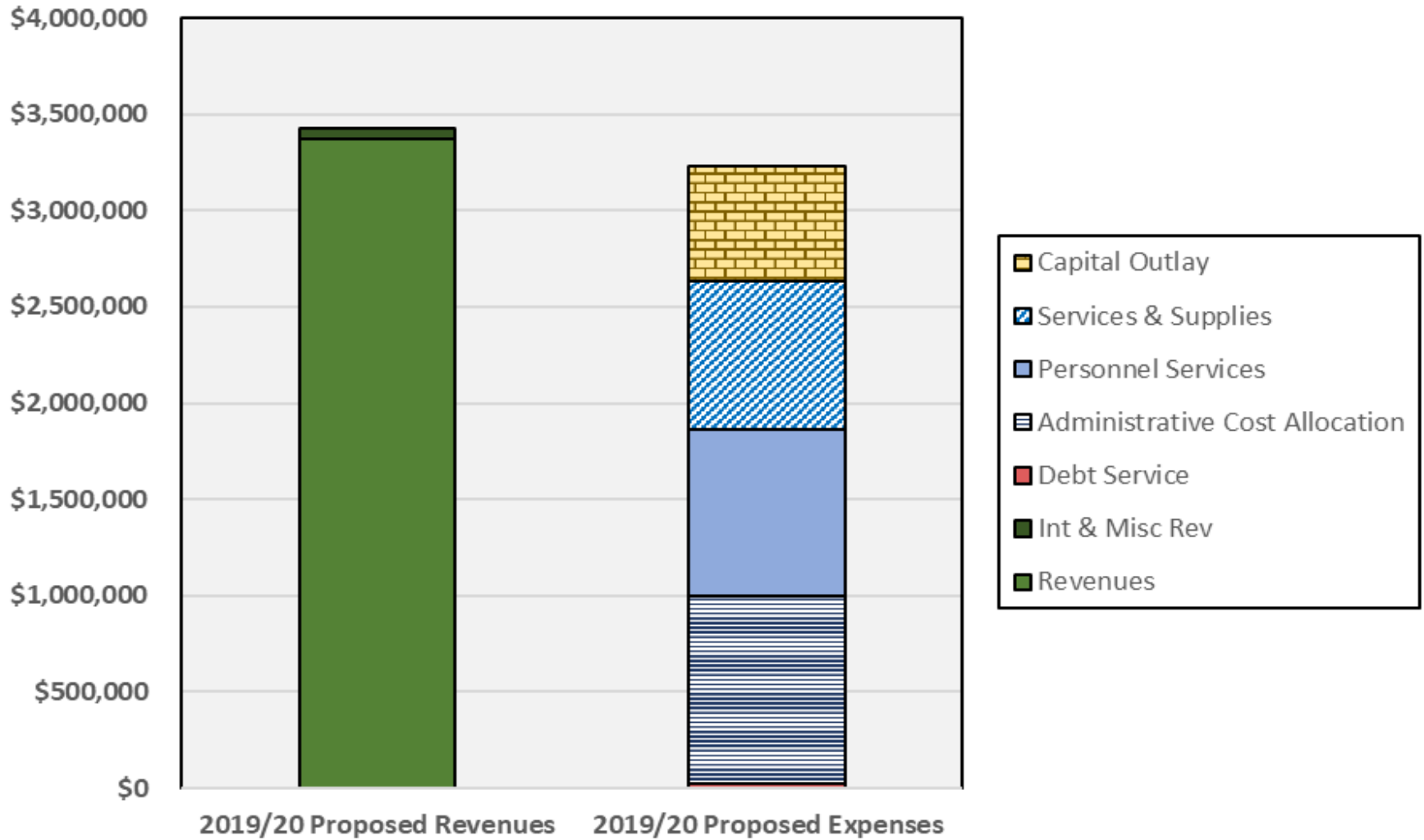


■ Fire ■ Facilities & Resources ■ PROS ■ Water ■ Wastewater

Water Fund Proposed Budget v. P218 Estimates

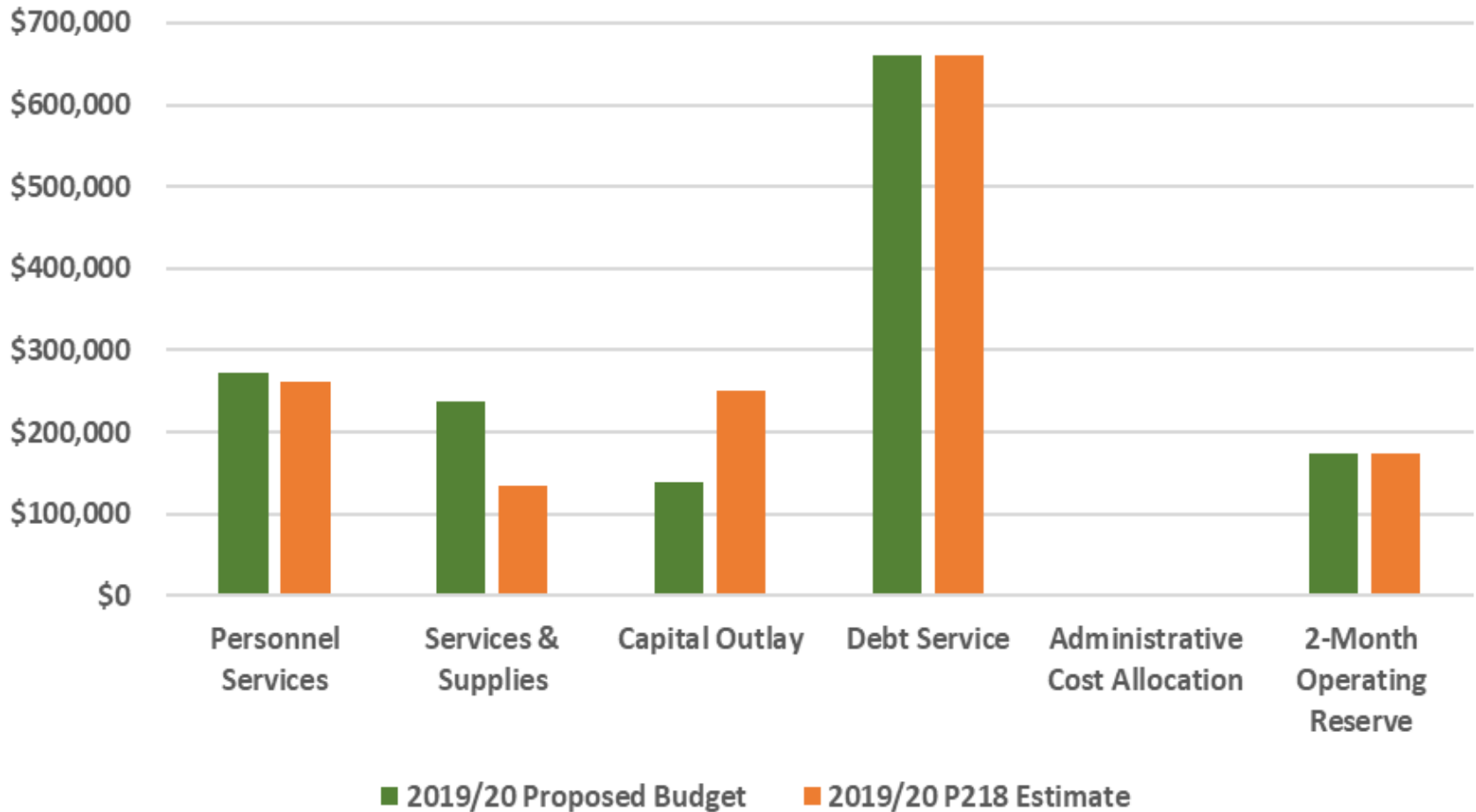


Water Fund - Revenues vs. Expenditures

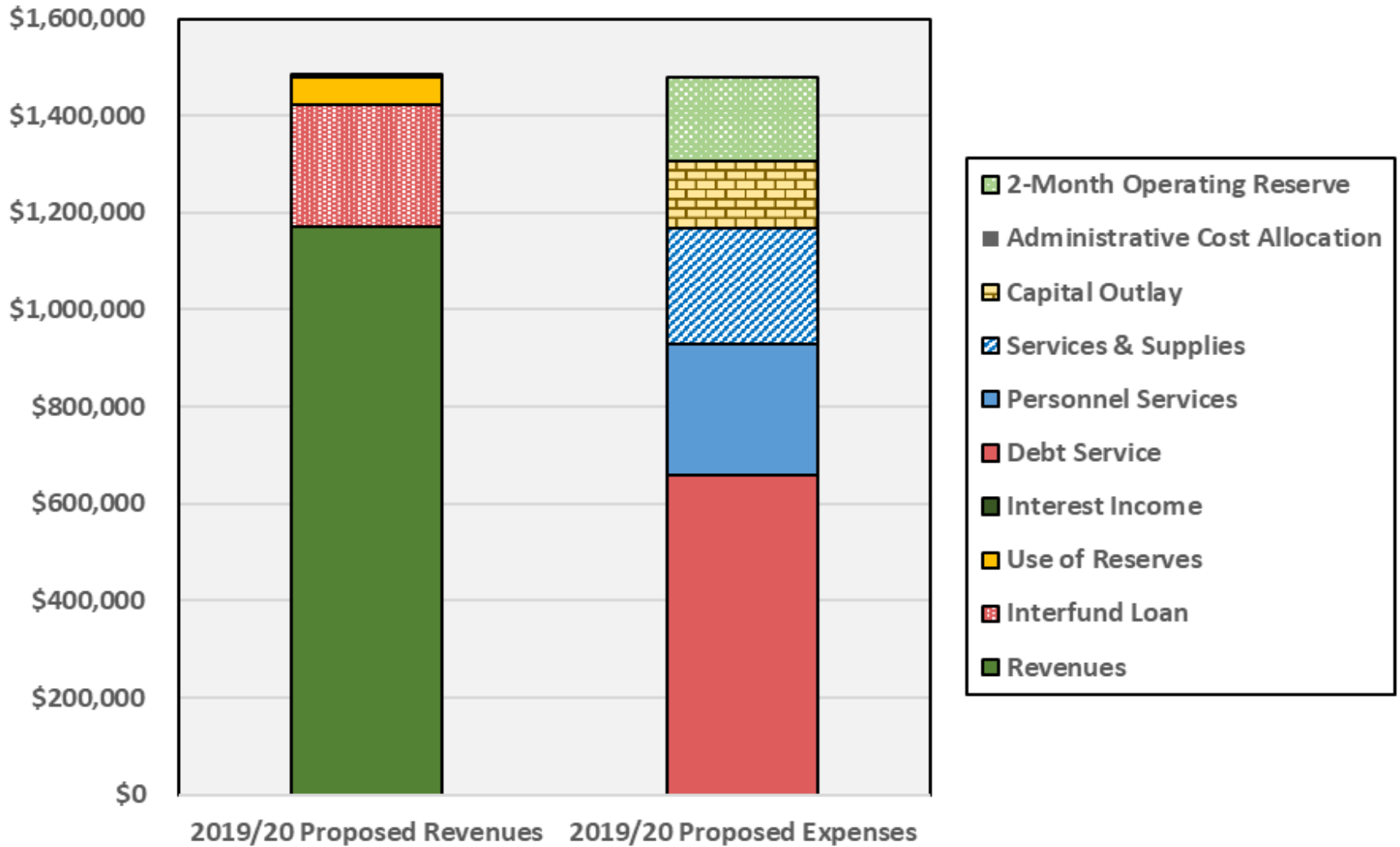


SWF Fund

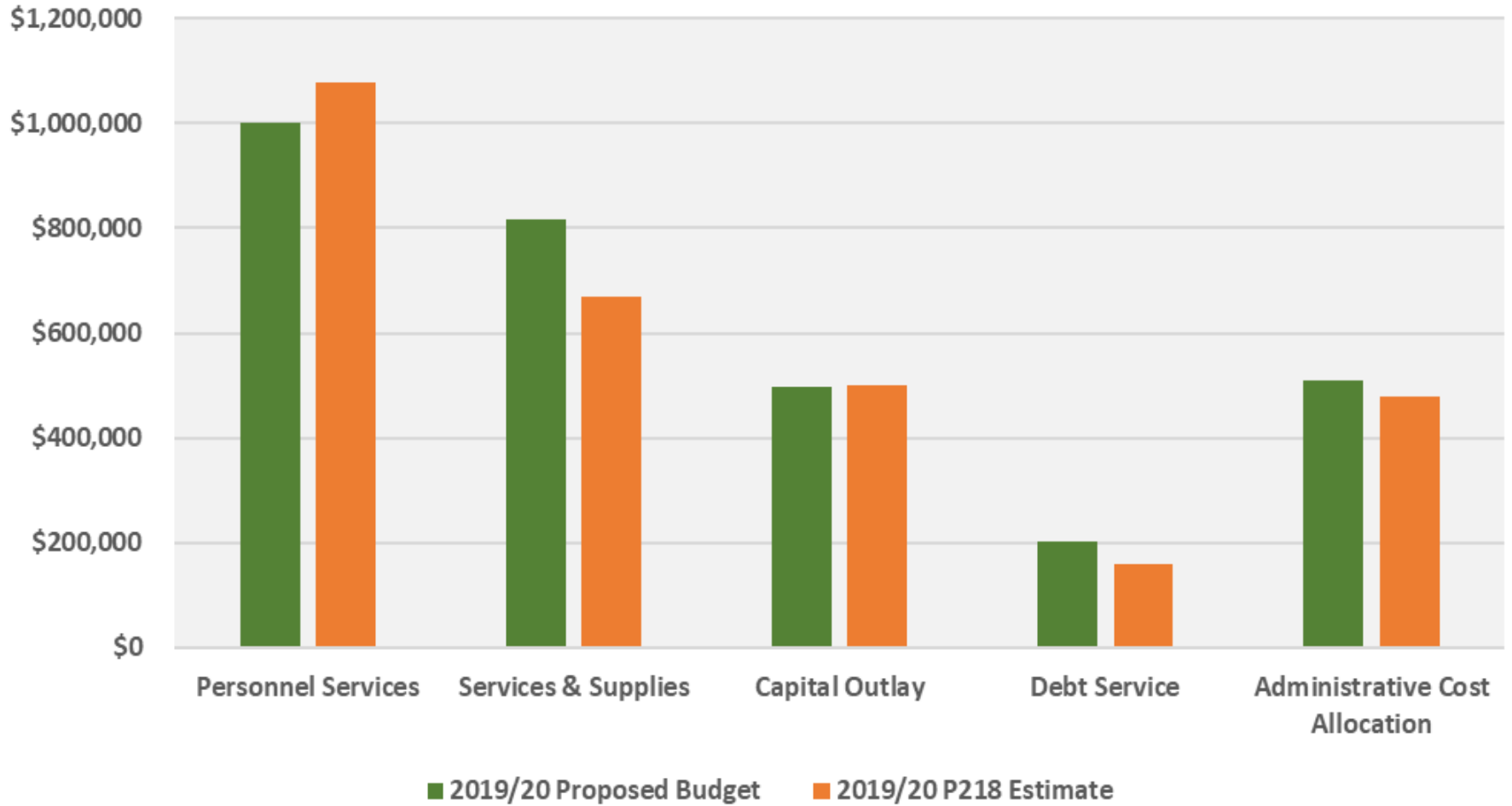
Proposed Budget vs. P218 Estimates



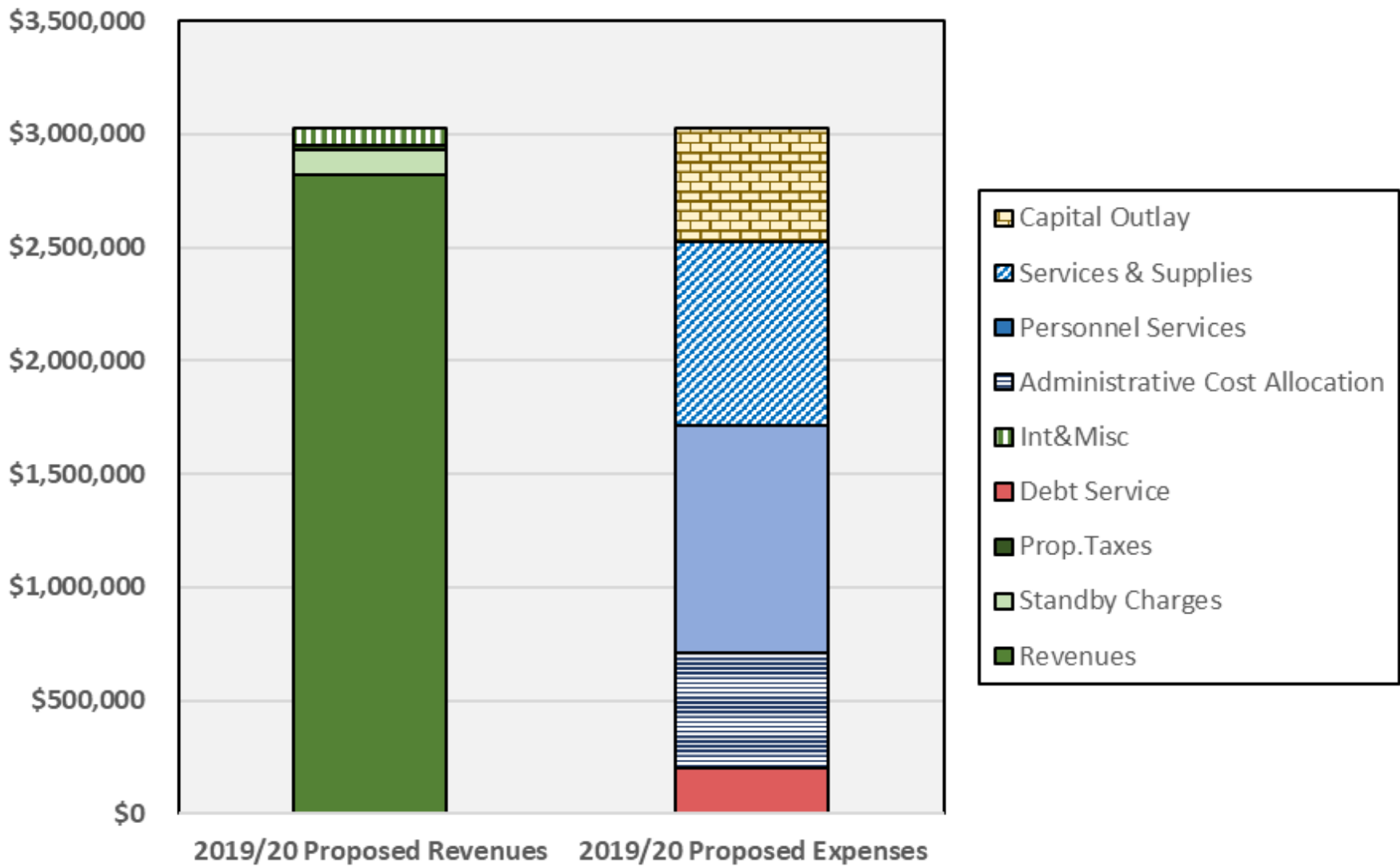
SWF - Revenues vs. Expenditures



Wastewater Fund Proposed Budget v. P218 Estimates



Wastewater - Revenues vs. Expenditures



OTHER RELATED TOPICS

- APPROPRIATIONS LIMIT
- STAFFING
- RESERVES & INTERFUND LOANS

Exhibit A to Resolution 25-2019

CAMBRIA COMMUNITY SERVICES DISTRICT
2019-2020 APPROPRIATIONS LIMIT
AND BUDGETED APPROPRIATIONS SUBJECT TO LIMIT

2018-2019 APPROPRIATIONS COMPARISON

Limit for 2018-2019	\$ 2,975,012
Budgeted Appropriations Subject to Limitation	<u>2,904,246</u>
Amount Under Limit	<u>\$ 70,766</u>

2019-2020 APPROPRIATIONS LIMIT CALCULATION

Consumer Price Index & Population Ratio (Unincorporated SLO County):		
Per Capita Cost of Living Increase:	3.850%	
Converted to Ratio		1.0385
Population Increase:	<u>0.470%</u>	
Converted to Ratio		<u>1.0047</u>
Calculation of Factor		1.0434
2019-2020 Limit: 1.0434 X \$2,975,012=	\$ 3,104,071	

2019-2020 BUDGETED APPROPRIATIONS SUBJECT TO LIMITATION

Secured and Unsecured Taxes	\$ 2,510,956
Special District Augmentation Fund	0
Home Owner Property Tax Relief	<u>14,793</u>
Total	<u>\$ 2,525,749</u>

2019-2020 APPROPRIATIONS COMPARISON

Limit for Fy 2019- 2020	\$ 3,104,071
Budgeted Appropriations Subject to Limitation	<u>2,525,749</u>
Amount Under Limit	<u>\$ 578,322</u>

	Management Analyst					CPO Step E	Difference from CPO E
	Step A	Step B	Step C	Step D	Step E		
<i>Current</i> Management Analyst I	\$ 63,804	\$ 66,994	\$ 70,344	\$ 73,861	\$ 77,554		
<i>Proposed</i> Management Analyst II	\$ 73,861	\$ 77,554	\$ 81,432	\$ 85,503	\$ 89,779	\$ 91,429	\$ (1,650)
	Deputy District Clerk					CPO Step E	Difference from CPO E
	Step A	Step B	Step C	Step D	Step E		
<i>Current</i> Deputy District Clerk I	\$ 63,804	\$ 66,994	\$ 70,344	\$ 73,861	\$ 77,554		
<i>Proposed</i> Deputy District Clerk II	\$ 73,861	\$ 77,554	\$ 81,432	\$ 85,503	\$ 89,779	\$ 91,429	\$ (1,650)

**Cambria Community Services District
Reserve Estimates - Cash Basis
Preliminary Budget Hearing - June 20, 2019**

	General Fund	Wastewater Fund	Water Department	SWF Operations	SWF Capital	Total Water Fund	Total Enterprise	Total CCSD
RESERVES								
Cash in Bank per Audit at June 30, 2017	\$ 3,756,351	\$ (584,228)	\$ (781,512)	\$ (341,595)	\$ 1,332,518	\$ 209,411	\$ (374,817)	\$ 3,381,534
Fiscal Year 2017/18 Estimated Increases / (Decreases)	\$ (189,118)	\$ (109,233)	\$ 220,002	\$ (454,449)	\$ (333,512)	\$ (567,959)	\$ (677,192)	\$ (866,310)
Estimated Cash Based Reserves at June 30, 2018	\$ 3,567,233	\$ (693,461)	\$ (561,510)	\$ (796,044)	\$ 999,006	\$ (358,548)	\$ (1,052,009)	\$ 2,515,224
Fiscal Year 2018/19 Estimates:								
Estimated Operating Surplus / (Deficit) based on Mid Year Budget Analysis	\$ (93,709)	\$ 57,563	\$ 956,184	\$ (462,380)	\$ (256,402)	\$ 237,402	\$ 294,965	\$ 201,256
Estimated Cash Based Reserves at June 30, 2019	\$ 3,473,524	\$ (635,898)	\$ 394,674	\$ (1,258,424)	\$ 742,604	\$ (121,146)	\$ (757,044)	\$ 2,716,480
Fiscal Year 2018/19 Preliminary Budget								
Operating Surplus / (Deficit)	\$ 17,767	\$ -	\$ 195,003	\$ 10,789	\$ (138,609)	\$ 67,183	\$ 67,183	\$ 84,950
Estimated Cash Based Reserves at June 30, 2020	\$ 3,491,291	\$ (635,898)	\$ 589,677	\$ (1,247,635)	\$ 603,995	\$ (53,963)	\$ (689,861)	\$ 2,801,430
INTERFUND LOANS								
Amounts per 6/30/2017 Audit	\$ 624,493	\$ (466,767)				\$ (157,726)	\$ (624,493)	\$ -
Estimated Increase in Interfund Loans								
To eliminate negative cash balances at 6/30/2019	\$ 689,861	\$ (635,898)				\$ (53,963)	\$ (689,861)	\$ -
FY 2019/20 Reserve Requirement per Prop 218	\$ 173,000					\$ (173,000)	\$ (173,000)	\$ -
Total Estimate Increase in Interfund Loans	\$ 862,861	\$ (635,898)				\$ (226,963)	\$ (862,861)	\$ -
June 30, 2020 Adjusted Cash Based Reserves (Estimated)	\$ 2,628,430	\$ -				\$ 173,000	\$ 173,000	\$ 2,801,430