

CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2017 - 2018 PRELIMINARY BUDGET
MAY 4, 2017

BUDGETS ARE BALANCED

- GENERAL FUND IS BALANCED**
- WASTEWATER FUND IS BALANCED**
- WATER FUND HAS \$171,836 SURPLUS**

DIFFERENCES IN THE BUDGET PROCESS THIS YEAR

- ZERO BASED BUDGET**
- PROPERTY TAX ALLOCATION**
- DISTRIBUTION OF ADMIN DEPT COSTS**

ZERO BASED BUDGET

NOTES:

01 4335 01	FIRE BENEFIT ASSESSMEN	2% INCREASE
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01 4610 01	Grant Revenue: SAFER	GRANT ONLY COVERS JULY THRU FEBRUARY
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01 6040 01	M&R Equipment	300 vacuum cleaner / 300 BBQ / 300 miscellaneous
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01 6054 01	Publications-Dues & Books	2500 Fire Chiefs Association (memberships, CISM, hazmat, prevention, SLOFIST) 200 NFPA membership 1800 CSFA membership (reserves) 300 IAFC 250 CFCA 350 Tribune 50 1st responder newspaper 50 JEMS
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01 6080M 0	Other	Property Tax Ballot: \$15,000
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PROPERTY TAX ALLOCATION

ADMIN COSTS =	\$ 1,740,516
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	<u>PROPERTY TAX</u>	<u>ADMIN ALLOCTN</u>	<u>Net</u>
Fire	1,426,187	256,208	1,169,979
Fac & Res	594,245	77,425	516,820
Par & Rec	23,770	29,563	(5,793)
Admin	332,777		-
WW		368,827	(368,827)
WATER (INCLUDING SWF)		675,714	(675,714)
Total	2,376,979	1,407,737	636,465

	<u>PROPERTY TAX</u>	<u>ADMIN ALLOCTN</u>	<u>Net</u>
Fire	1,692,409	316,774	1,375,635
Fac & Res	648,915	95,728	553,187
Par & Rec	35,655	36,551	(896)
Admin	-		-
WW		456,015	(456,015)
WATER (INCLUDING SWF)		835,448	(835,448)
Total	2,376,979	1,740,516	636,463

ADMINISTRATION DEPARTMENT COST ALLOCATION

	FIRE	F&R	P&R	WW	WATER	SWF
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)	25.00%	6.00%	4.00%	25.00%	25.00%	15.00%
F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

<u>ACCT DESCRIPTION</u>	<u>BUDGET</u>	<u>FIRE</u>	<u>F&R</u>	<u>P&R</u>	<u>WW</u>	<u>WATER</u>	<u>SWF</u>
	<u>FY 17 - 18</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>
L Salary and Wages	763,062	127,508	48,073	12,209	172,452	212,131	190,766
E Website	4,935	823	823	823	823	823	823
R INSURANCE	77,385	19,346	4,643	3,095	19,346	19,346	11,608
TOTAL EXPENDITURES	1,873,118	363,167	117,117	45,841	437,320	502,786	407,012
OTHER REVENUE	89,800.0	61,986	19,990	7,824			
NET COST ALLOCATED	1,783,318	301,181	97,127	38,017	437,320	502,786	407,012
		16.9%	5.4%	2.1%	24.5%	28.2%	22.8%

ADMINISTRATION DEPARTMENT COST ALLOCATION

		FIRE	F&R	P&R	WW	WATER	SWF	
L	RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%	
	<u>ACCT DESCRIPTION</u>	<u>FY 17 - 18</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>	<u>PORTION</u>	
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E	Website	4,935	823	823	823	823	823	823
R	INSURANCE	77,385	19,346	4,643	3,095	19,346	19,346	11,608
	TOTAL EXPENDITURES	1,873,118	363,167	117,117	45,841	437,320	502,786	407,012
	OTHER REVENUE	89,800.0	61,986	19,990	7,824			
	NET COST ALLOCATED	1,783,318	301,181	97,127	38,017	437,320	502,786	407,012
			16.9%	5.4%	2.1%	24.5%	28.2%	22.8%

FIRE DEPARTMENT

REVENUES \$ **2,292,922**

- \$75,800: PPE GRANT
- \$117,613: SAFER GRANT
- \$69,034: PROP TAX TO PARK

EXPENDITURES \$ **2,292,922**

- \$163,430: SAFER FF COST
- \$15,000: PROPERTY TAX BALLOT
- \$93,800: PERS PROT EQUIP
- \$11,050: COMMAND PICK-UP TRUCK
- \$134,340: FIRE TRUCK ANNUAL PMT

REVENUE LESS EXPENDITURES \$ -

FACILITIES & RESOURCES DEPARTMENT

REVENUES \$ **635,043**

- \$40,636: PROP TAX TO PARK

EXPENDITURES \$ **635,044**

- \$50,000: M&R RANCH (MOSTLY TREE REMOVAL)

REVENUE LESS EXPENDITURES \$ **(1)**

PARK & RECREATION DEPARTMENT

REVENUES **\$ 276,811**

- \$131,486: PROP 1A RESERVE
- \$35,655: PROP TAX IN P&R
- \$69,034: PROP TAX FROM FIRE
- \$40,636: PROP TAX FROM F&R

EXPENDITURES **\$ 276,811**

- \$10,000: DEMOLISH PHILLIPS HOUSE
- \$227,862: EAST RANCH PARK

REVENUE LESS EXPENDITURES **\$ -**

ADMINISTRATION DEPARTMENT

REVENUES **\$ 1,873,116**

- \$1,783,276: DEPT COST REIMBURSEMENT
- ZERO PROPERTY TAXES
- \$89,840: OTHER SOURCES

EXPENDITURES **\$ 1,873,116**

- \$20,586: OFFICE RENT ONLY 6 MONTHS
- \$70,732 CIP: ANNUALIZED COST OF ADMIN OFC (\$797K)
- \$17,500 CIP: ANNUALIZED COST OF FINANCE SOFTWARE (\$175K)

REVENUE LESS EXPENDITURES \$ -

ADMINISTRATION DEPARTMENT				
		FY 16/17	ACTUAL	PRELIMINARY
		APPROVED	THROUGH	BUDGET
<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>BUDGET</u>	<u>3/31/2017</u>	<u>FY 17 - 18</u>
REVENUES				
01 4001 09	FRANCHISE FEES	72,400	68,775	79,640
01 4013 09	Vac Rental Fees	700	513	600
	SERVICE FEES	700	513	600
01 6200 09	ADMIN DPT ALLOCATION	1,332,325	888,217	1,783,276
01 4200 09	INTEREST INCOME	4,000	299	4,000
01 4310 09	PROPERTY TAXES	374,625	216,467	0
01 4385 09	Radio Vault Rents	2,400	1,200	2,400
01 4389 09	Public Records Request	1,250	624	1,200
01 4390 09	Miscellaneous	9,000	12,270	2,000
	OTHER	12,650	14,094	5,600
TOTAL REVENUES		1,796,700	1,188,364	1,873,116

	CURRENT	
	OVHD	+ 4.5%
FIRE	324,556	14,605
FR	98,080	4,414
PR	37,449	1,685
WW	467,218	21,025
WTR OPS	410,153	18,457
SWF CR	445,819	20,062
TOTAL	1,783,276	80,247

WASTEWATER FUND

REVENUES \$ 2,105,928

EXPENDITURES \$ 2,105,928

- \$20,000: REPLACE MANHOLE COVERS
- \$50,000: TREATMENT PLANT REPAIRS
- \$66,515: CONTINGENCY
- \$15,000: RATE STUDY

- NOTHING INCLUDED FOR CAPITAL IMPROVEMENTS

REVENUE LESS EXPENDITURES \$ -

WATER FUND

OPERATIONS (3 COMPONENTS)

WATER OPERATIONS	\$	223,513
SWF OPERATIONS		NO BUDGET
SWF CAPITAL COST RECOVERY	\$	(51,676)
NET	\$	171,837

SWF CAPITAL PROJECT

REVENUES	\$	13,321,256
BUDGETED EXPENDITURES	\$	13,202,057
UNBUDGETED	\$	119,199

WATER FUND: WATER OPERATIONS DEPARTMENT

REVENUES \$ **2,698,880**

EXPENDITURES \$ **2,475,367**

- \$100,000: CONTINGENCY
- \$15,000: RATE STUDY
- \$39,000: RESOURCE CONSERVATION
- **CIP: \$50,000 FOR STUART STREET TANK REPAIR**

REVENUE LESS EXPENDITURES \$ **223,513**

SWF CAPITAL COST RECOVERY

REVENUES	\$	910,176
EXPENDITURES	\$	961,852
- BEST ESTIMATES WITH PLANT NOT OPERATING FOR THE ENTIRE YEAR		
REVENUE LESS EXPENDITURES	\$	(51,676)

SWF OPERATIONS (NO OPERATIONS FOR ENTIRE YEAR)

REVENUES	\$	-
EXPENDITURES	\$	-
REVENUE LESS EXPENDITURES	\$	-

DIRECTION

PROPERTY TAX ALLOCATION

ADMIN DEPT COST DISTRIBUTION

VEHICLE REPLACEMENT POLICY

FRANCHISE FEE ALLOCATION

POLICIES ON INTERFUND LOANS

ADMIN COST ALLOCATION TO SWF