

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
MID-YEAR BUDGET REVIEW (4/27/17)**

# CCSD FY 16-17 MID-YEAR BUDGET REVIEW

## PROPOSED FISCAL YEAR 2016/17 BUDGET

### REVENUES

### EXPENDITURES

### CHANGES TO FUND BALANCE

### ANNUAL OPERATING BUDGETS

GENERAL FUND: FIRE DEPARTMENT	\$2,087,048	\$1,976,332	\$110,716
GENERAL FUND: FACILITIES & RESOURCES DEPT	602,652	626,626	(\$23,974)
GENERAL FUND: PARKS & RECREATION DEPT	161,602	25,100	\$136,502
GENERAL FUND: ADMINISTRATION DEPARTMENT	1,796,285	1,685,507	\$110,778
WASTEWATER FUND	2,531,050	2,712,305	(\$181,255)
WATER FUND: WATER DEPT OPERATIONS	2,508,916	2,716,507	(\$207,591)
WATER FUND: SWF OPERATIONS (NOTE 1)	114,825	278,761	(\$163,936)
WATER FUND: SWF CAPITAL COST RECOVERY (NOTE 1)	865,512	885,918	(\$20,406)
<b>TOTAL ANNUAL OPERATING BUDGET</b>	<b>\$10,667,890</b>	<b>\$10,907,056</b>	<b>(\$239,166)</b>

# CCSD FY 16-17 MID-YEAR BUDGET REVIEW

<b>PROPOSED FISCAL YEAR 2016/17 BUDGE</b>	<b><u>REVENUES</u></b>	<b><u>EXPENDITURES</u></b>	<b>CHANGES TO FUND <u>BALANCE</u></b>
<b><u>ANNUAL OPERATING BUDGETS</u></b>			
GENERAL FUND: FIRE DEPARTMENT	\$2,087,048	\$1,976,332	\$110,716
GENERAL FUND: FACILITIES & RESOURCES	602,652	626,626	(\$23,974)
GENERAL FUND: PARKS & RECREATION DEPT	161,602	25,100	\$136,502
GENERAL FUND: ADMINISTRATION DEPARTMENT	1,796,285	1,685,507	\$110,778
WASTEWATER FUND	2,531,050	2,757,305	(\$226,255)
WATER FUND: WATER DEPT OPERATIONS	2,508,916	2,716,507	(\$207,591)
WATER FUND: SWF OPERATIONS	114,825	278,761	(\$163,936)
WATER FUND: SWF CAPITAL COST RECOVERY	865,512	885,918	(\$20,406)
<b>TOTAL ANNUAL OPERATING BUDGET</b>	<b>\$10,667,890</b>	<b>\$10,952,056</b>	<b>(\$284,166)</b>

<b>CCSD FY 16-17 MID-YEAR BUDGET REVIEW</b>			PROPOSED CHANGES TO FUND BALANCE	PROPOSED CHANGES TO FUND BALANCE	
<b>PROPOSED FISCAL YEAR 2016/17 BUDGET</b>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>IN APRIL</u>	<u>IN MARCH</u>	<u>DIFFERENCE</u>
<u>ANNUAL OPERATING BUDGETS</u>					
GENERAL FUND: FIRE DEPARTMENT	\$2,087,048	\$1,976,332	\$110,716	(60,795)	171,511
GENERAL FUND: FACILITIES & RESOURCES DEPT	602,652	626,626	(\$23,974)	(21,925)	(2,049)
GENERAL FUND: PARKS & RECREATION DEPT	161,602	25,100	\$136,502	-	136,502
GENERAL FUND: ADMINISTRATION DEPARTMENT	1,796,285	1,685,507	\$110,778	156,270	(45,492)
WASTEWATER FUND	2,531,050	2,712,305	(\$181,255)	(232,071)	50,816
WATER FUND: WATER DEPT OPERATIONS	2,508,916	2,716,507	(\$207,591)	(415,348)	207,757
WATER FUND: SWF OPERATIONS	114,825	278,761	(\$163,936)	(4,300)	(159,636)
WATER FUND: SWF CAPITAL COST RECOVERY	865,512	885,918	(\$20,406)	(210,000)	189,594
<b>TOTAL ANNUAL OPERATING BUDGET</b>	<b>\$10,667,890</b>	<b>\$10,907,056</b>	<b>(\$239,166)</b>	<b>(\$788,169)</b>	<b>\$549,003</b>

<b>CCSD FY 16-17 MID-YEAR BUDGET REVIEW</b>			PROPOSED	PROPOSED	
			CHANGES	CHANGES	
			TO FUND	TO FUND	
<b>PROPOSED FISCAL YEAR 2016/17</b>			BALANCE	BALANCE	
<b><u>BUDGET</u></b>	<b><u>REVENUES</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>IN APRIL</u></b>	<b><u>IN MARCH</u></b>	<b><u>DIFF</u></b>
<b><u>ANNUAL OPERATING BUDGETS</u></b>					
GENERAL FUND: FIRE DEPARTMENT	\$2,087,048	\$1,976,332	\$110,716	(60,795)	171,511
GENERAL FUND: FACILITIES & RES DEPT	602,652	626,626	(\$23,974)	(21,925)	(2,049)
GENERAL FUND: PARKS & REC DEPT	161,602	25,100	\$136,502	-	136,502
GENERAL FUND: ADMIN DEPARTMENT	1,796,285	1,685,507	\$110,778	156,270	(45,492)
WASTEWATER FUND	2,531,050	2,757,305	(\$226,255)	(232,071)	5,816
WATER FUND: WATER DEPT OPS	2,508,916	2,716,507	(\$207,591)	(415,348)	207,757
WATER FUND: SWF OPERATIONS	114,825	278,761	(\$163,936)	(4,300)	(159,636)
WATER FUND: SWF CAP COST RECOVERY	865,512	885,918	(\$20,406)	(210,000)	189,594
<b>TOTAL ANNUAL OPERATING BUDGET</b>	<b>\$10,667,890</b>	<b>\$10,952,056</b>	<b>(\$284,166)</b>	<b>(\$788,169)</b>	<b>\$504,003</b>

# FIRE DEPARTMENT

**PROJECTED SURPLUS = \$110,716**

**MUTUAL AID REIMBURSEMENT = \$62,000**

**ELIMINATE FIRE TRUCK PAYMENT = \$134,500**

# **FACILITIES & RESOURCES DEPARTMENT**

**PROJECTED DEFICIT = \$19,160**

**VET'S HALL RENTALS DECREASED BY \$16,000**

**UTILITIES INCREASED BY \$5,000**

# PARK & RECREATION DEPARTMENT

**PROJECTED SURPLUS = \$136,502**

**EAST RANCH PARK NOT COMPLETED**



# ADMINISTRATION DEPARTMENT

**PROJECTED SURPLUS = \$110,778**

**MISCELLANEOUS REVENUE = \$9,000**

**STAFFING = \$21,000 LESS THAN ORIGINAL BUDGET**

**UTILITIES = \$24,000 LESS THAN ORIGINAL BUDGET**

**DISTRICT COUNSEL = \$26,000 LESS THAN ORIGINAL BUDGET**

**CAPITAL OUTLAY = \$37,000 LESS THAN ORIGINAL BUDGET**

## WASTEWATER FUND

**BUDGET APPROVED 3/9/17 = 232,071 DEFICIT**

**BUDGET RECOMMENDED TODAY = \$226,255 DEFICIT**

**NET DECREASE OF \$6,000**

**WATER SALES INCREASED BY \$27,000**

**PERSONNEL COSTS DECREASED BY \$30,000**

**COLLECTION SYS REPAIRS DECREASED BY \$38,000**

**SLUDGE DISPOSAL INCREASED BY \$18,000**

**TREATMENT PLANT REPAIRS INCREASED BY \$24,000**

**MAJOR MAINTENANCE INCREASED BY \$69,000**

**CAPITAL PROJECTS DECREASED BY \$45,000**

## WATER OPERATIONS

**PROJECTED DEFICIT = \$207,591**

**REVENUES DECREASED BY \$460,000**

- \$191,000 MORE IN SALES REVENUE**
- \$660,000 LESS BECAUSE NO LOAN OBTAINED**

**EXPENDITURES DECREASED BY \$218,000**

- PLANT REPAIRS DECREASED BY \$32,000**
- VEHICLE REPAIRS DECREASED BY \$15,000**
- UTILITIES INCREASED BY \$29,000**
- PROFESSIONAL SERVICES DECREASED BY \$40,000**
- CAPITAL PROJECTS DECREASED BY \$67,000**
- DEBT SERVICE DECREASED BY \$46,000**
- VOLUNTARY LOT MERGER DECREASED BY \$40,000**

# SWF CAPITAL COST RECOVERY

**PROJECTED DEFICIT = \$20,406**

**REVENUES INCREASED BY \$18,000**

**EXPENDITURES DECREASED BY \$55,000**

- WAGES INCREASED BY \$21,000**
- GOVT FEES & LICENSES INCREASED BY \$24,000**
- LEGAL FEES DECREASED BY \$11,000**
- PROFESSIONAL SERVICES INCREASED BY \$25,000**

## SWF OPERATIONS

**PROJECTED DEFICIT = \$163,936 (ORIGINALLY \$229K)**

**REVENUES INCREASED BY \$10,000**

**EXPENDITURES DECREASED BY \$55,000**

- MAINTENANCE INCREASED BY \$13,000**
- REMOTE MONITORING DECREASED BY \$13,000**
- CALIBRATION DECREASED BY \$23,000**
- LAB TESTING DECREASED BY \$37,000**

# SANTA ROSA CREEK PROJECT

## COMPLETED PROJECT

**REVENUES = \$268,617**

**EXPENDITURES = \$354,916**

**DIFFERENCE = \$ 86,299 (FROM WATER FUND BALANCE)**

# SWF CAPITAL PROJECT

<b>REVENUES =</b>	<b>\$13,321,255</b>
<b>EXPENDITURES =</b>	<b>\$13,139,389</b>
<b>FUNDS NOT COMMITTED =</b>	<b>\$181,866</b>
<b>EXPENDITURES ADDED:</b>	
<b>TASK ORDER 6</b>	<b>8,981</b>
<b>STRATEGIC ADVISOR</b>	<b>2,834</b>
<b>TOTAL</b>	<b>11,815</b>