

CAMBRIA COMMUNITY SERVICES DISTRICT

OPERATING BUDGET

FOR FISCAL YEAR

JULY 1, 2006-JUNE 30, 2007

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FOR FISCAL YEAR 2006/2007
TABLE OF CONTENTS**

	PAGE
OPERATING BUDGET SUMMARY-GENERAL FUND	1
OPERATING BUDGET SUMMARY-WATER DEPARTMENT/WATER FUND	2
OPERATING BUDGET SUMMARY-WASTEWATER DEPARTMENT/ WASTEWATER FUND	3
OPERATING BUDGET SUMMARY-FIRE DEPARTMENT/GENERAL FUND	4
OPERATING BUDGET SUMMARY-ADMINISTRATION DEPARTMENT/ GENERAL FUND	5
OPERATING BUDGET SUMMARY-PARK & RECREATION DEPARTMENT/ GENERAL FUND	6
OPERATING BUDGET SUMMARY-FACILITIES & PROPERTIES DEPARTMENT/ GENERAL FUND	7
OPERATING BUDGET SUMMARY-RESOURCE CONSERVATION DEPARTMENT/ RESOURCE CONSERVATION FUND	8

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2006/2007 OPERATING BUDGET SUMMARY-GENERAL FUND**

ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
FIRE DEPARTMENT	(1,956,632)	(1,956,675)	(1,795,559)	43	0.0%
ADMINISTRATION (INCLUDES OH)	(1,818,745)	(1,730,556)	(1,534,898)	(88,189)	5.1%
FACILITIES AND PROPERTIES	(401,651)	(392,647)	(421,487)	(9,004)	2.3%
PARKS & RECREATION	(332,475)	(412,794)	(112,773)	80,319	-19.5%
TOTAL REVENUE	(4,509,503)	(4,492,671)	(3,864,717)	(16,832)	0.4%
EXPENDITURES					
PERSONNEL COSTS					
FIRE DEPARTMENT	1,289,382	1,306,549	1,258,606	(17,167)	-1.3%
ADMINISTRATION	1,139,809	1,147,582	1,101,794	(7,773)	-0.7%
FACILITIES AND PROPERTIES	251,818	253,862	221,291	(2,044)	-0.8%
PARKS & RECREATION	0	0	0	0	N/A
TOTAL PERSONNEL COSTS	2,681,009	2,707,993	2,581,691	(26,984)	-1.0%
OPERATING COSTS					
FIRE DEPARTMENT	501,724	494,990	463,653	6,734	1.4%
ADMINISTRATION	490,025	492,508	432,986	(2,483)	-0.5%
FACILITIES AND PROPERTIES	144,325	191,368	185,196	(47,043)	-24.6%
PARKS & RECREATION	598,252	566,127	112,473	32,125	5.7%
TOTAL OPERATING COSTS	1,734,326	1,744,993	1,194,308	(10,667)	-0.6%
CAPITAL OUTLAY					
FIRE DEPARTMENT	65,310	73,300	73,300	(7,990)	-10.9%
FACILITIES AND PROPERTIES	0	15,000	15,000	(15,000)	-100.0%
TOTAL CAPITAL OUTLAY	65,310	88,300	88,300	(22,990)	-26.0%
TOTAL EXPENDITURES	4,480,645	4,541,286	3,864,299	(60,641)	-1.3%
TOTAL GENERAL FUND	(28,858)	48,615	(418)	(77,473)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2006/2007 OPERATING BUDGET SUMMARY-WATER FUND**

ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
SERVICE FEES	(1,732,717)	(1,679,596)	(1,661,251)	(53,121)	3.2%
INTEREST INCOME	(82,659)	(115,857)	(40,000)	33,198	-28.7%
ACCOUNT SERVICE FEES	(17,866)	(19,692)	(8,750)	1,826	-9.3%
ASSIGN/EXTENSION	(78,731)	(81,226)	(76,500)	2,495	-3.1%
TOTAL REVENUE	(1,911,973)	(1,896,371)	(1,786,501)	(15,602)	0.8%
EXPENDITURES					
PERSONNEL COSTS	556,610	602,598	584,174	(45,988)	-7.6%
OPERATING					
INSURANCE & OTHER SERVICES	3,026	6,612	13,600	(3,586)	N/A
DELIVERY SYSTEM MAINTENANCE	118,902	135,626	84,000	(16,724)	-12.3%
PLANT MAINTENANCE	7,136	10,797	27,500	(3,661)	-33.9%
VEHICLE MAINTENANCE	38,674	25,400	27,000	13,274	52.3%
OFFICE SUPPLIES & EQUIPMENT	197	1,000	3,000	(803)	-80.3%
POSTAGE & FORMS	10,190	10,622	7,175	(432)	-4.1%
DUES & FEES	11,347	10,701	22,500	646	6.0%
BAD DEBT	1,133	0	0	1,133	N/A
CLAIMS	500	0	0	500	N/A
UTILITIES	125,634	117,153	107,775	8,481	7.2%
PROFESSIONAL SERVICES	164,395	199,298	130,200	(34,903)	-17.5%
LEASE-WELL SITE	26,000	26,000	26,000	0	0.0%
OPERATING SUPP/EQUIPMENT	16,865	23,642	19,600	(6,777)	-28.7%
TRAINING & TRAVEL	11,418	5,714	6,000	5,704	99.8%
DEBT SERVICE-DEPT. OF HEALTH	1,520,711	1,520,711	0	0	0.0%
DEBT SERVICE-OTHER	184,236	202,735	202,735	(18,499)	-9.1%
ALLOCATED OVERHEAD	607,710	607,710	607,710	0	0.0%
TOTAL OPERATING	2,848,074	2,903,721	1,284,795	(55,647)	-1.9%
TOTAL EXPENDITURES	3,404,684	3,506,319	1,868,969	(101,635)	-2.9%
TOTAL WATER DEPARTMENT	1,492,711	1,609,948	82,468	(117,237)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2006/2007 OPERATING BUDGET SUMMARY-WASTEWATER FUND**

ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
SERVICE FEES	(1,756,659)	(1,742,922)	(1,719,490)	(13,737)	0.8%
LAB TESTS/EFFLUENT SALES	(15,000)	(18,300)	(18,300)	3,300	-18.0%
OTHER	(546)	(656)	0	110	-16.8%
TOTAL REVENUE	(1,772,205)	(1,761,878)	(1,737,790)	(10,327)	0.6%
EXPENDITURES					
PERSONNEL COSTS	560,620	570,973	539,183	(10,353)	-1.8%
OPERATING					
INSURANCE & OTHER SERVICES	231	1,000	3,000	(769)	-76.9%
COLLECTION SYSTEM MAINT	41,668	19,392	23,010	22,276	114.9%
SLUDGE HAULING	254,296	200,000	82,000	54,296	27.1%
TREATMENT PLANT MAINTENANCE	37,812	75,370	58,300	(37,558)	-49.8%
VEHICLE MAINTENANCE	26,092	21,691	13,000	4,401	20.3%
OFFICE SUPPLIES & EQUIPMENT	7,754	6,867	1,200	887	12.9%
POSTAGE & FORMS	8,811	6,776	6,850	2,035	30.0%
DUES & FEES	36,376	41,987	43,600	(5,611)	-13.4%
UTILITIES	166,042	182,480	156,250	(16,438)	-9.0%
PROFESSIONAL SERVICES	39,430	55,000	55,100	(15,570)	-28.3%
OPERATING SUPP/EQUIPMENT	40,213	46,123	40,225	(5,910)	-12.8%
TRAINING & TRAVEL	4,294	4,135	11,800	159	3.8%
DEBT SERVICE	444,007	464,727	459,357	(20,720)	-4.5%
ALLOCATED OVERHEAD	269,478	269,478	269,478	0	0.0%
TOTAL OPERATING	1,376,504	1,395,026	1,223,170	(18,522)	-1.3%
TOTAL EXPENDITURES	1,937,124	1,965,999	1,762,353	(28,875)	-1.5%
TOTAL WASTEWATER DEPT.	164,919	204,121	24,563	(39,202)	

CAMBRIA COMMUNITY SERVICES DISTRICT					
FY 2006/2007 OPERATING BUDGET SUMMARY-FIRE DEPARTMENT					
ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
PROPERTY TAX	(1,466,929)	(1,396,410)	(1,251,448)	(70,519)	5.0%
FIRE BENEFIT ASSESSMENT	(364,135)	(371,811)	(371,811)	7,676	-2.1%
INTEREST INCOME	(1,864)	(1,738)	(600)	(126)	7.2%
CDF/INSPECTION FEES	(14,963)	(13,018)	(27,400)	(1,945)	14.9%
ADMIN FUEL REDUCT FEE	(108,579)	(98,673)	(59,000)	(9,906)	10.0%
PUBLIC FACILITY FEE	0	0	(10,300)	0	N/A
GRANT REVENUE	0	(75,000)	(75,000)	75,000	-100.0%
OTHER	(162)	(24)	0	(138)	575.0%
TOTAL REVENUE	(1,956,632)	(1,956,675)	(1,795,559)	43	0.0%
EXPENDITURES					
PERSONNEL COSTS	1,289,382	1,306,549	1,258,606	(17,167)	-1.3%
OPERATING					
INSURANCE & OTHER SERVICES	5,554	2,298	2,170	3,256	141.7%
EQUIP & BUILDING MAINTENANCE	52,139	28,651	39,643	23,488	82.0%
OFFICE SUPPLIES & EQUIPMENT	5,427	3,984	10,100	1,443	36.2%
POSTAGE & FORMS	0	0	1,900	0	N/A
DUES & FEES	3,666	6,161	9,000	(2,495)	-40.5%
UTILITIES	25,821	22,975	16,335	2,846	12.4%
PROFESSIONAL SERVICES	5,745	6,828	37,725	(1,083)	-15.9%
PROF SERV-FUEL HAZ CONTRACT	93,872	93,872	41,030	0	0.0%
SAFETY CLOTHING/MED SUPP	2,393	47,417	47,350	(45,024)	-95.0%
OPERATING SUPP/EQUIPMENT	55,585	33,618	16,950	21,967	65.3%
TRAINING & TRAVEL	16,963	14,979	8,595	1,984	13.2%
SURF RESCUE	360	235	1,000	125	53.2%
OUTREACH/EDUCATION	1,010	1,843	2,100	(833)	-45.2%
PREPAREDNESS	5,886	5,308	3,120	578	10.9%
SMOKE DETECTORS	1,010	1,063	950	(53)	-5.0%
EQUIPMENT LEASE COSTS	51,398	50,863	50,790	535	1.1%
ALLOCATED OVERHEAD	174,895	174,895	174,895	0	0.0%
TOTAL OPERATING	501,724	494,990	463,653	6,734	1.4%
CAPITAL OUTLAY	65,310	73,300	73,300	(7,990)	-10.9%
TOTAL EXPENDITURES	1,856,416	1,874,839	1,795,559	(18,423)	-1.0%
TOTAL FIRE DEPARTMENT	(100,216)	(81,836)	0	(18,380)	

CAMBRIA COMMUNITY SERVICES DISTRICT					
FY 2006/2007 OPERATING BUDGET SUMMARY-ADMINISTRATION DEPARTMENT					
ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
PROPERTY TAX	(157,302)	(149,740)	(135,147)	(7,562)	5.1%
INTEREST INCOME	(302,000)	(246,196)	(85,000)	(55,804)	22.7%
SERVICE FEES	(76,785)	(60,954)	(69,000)	(15,831)	26.0%
FRANCHISE FEES	(61,004)	(53,378)	(66,300)	(7,626)	14.3%
MANDATED COSTS REIMB.	(40,181)	(40,181)	0	0	0.0%
OTHER	(2,022)	(656)	0	(1,366)	208.2%
TOTAL REVENUE	(639,294)	(551,105)	(355,447)	(88,189)	16.0%
EXPENDITURES					
PERSONNEL COSTS	1,139,809	1,147,582	1,101,794	(7,773)	-0.7%
OPERATING					
INSURANCE & OTHER SERVICES	74,360	75,294	71,840	(934)	-1.2%
EQUIP & BUILDING MAINTENANCE	79,497	96,046	74,280	(16,549)	-17.2%
OFFICE SUPPLIES & EQUIPMENT	19,536	17,412	22,440	2,124	12.2%
POSTAGE & FORMS	11,471	9,756	9,310	1,715	17.6%
DUES & FEES	57,409	58,646	47,926	(1,237)	-2.1%
UTILITIES	16,053	18,308	26,990	(2,255)	-12.3%
OFFICE RENT	49,629	49,488	49,600	141	0.3%
PROFESSIONAL SERVICES	97,485	71,633	68,830	25,852	36.1%
OUTREACH/EDUCATION	15,166	16,155	10,350	(989)	-6.1%
TRAINING & TRAVEL	62,571	72,080	46,200	(9,509)	-13.2%
TROLLEY	6,848	7,690	5,220	(842)	-10.9%
TOTAL OPERATING	490,025	492,508	432,986	(2,483)	-0.5%
TOTAL EXPENDITURES PRIOR TO OVERHEAD ALLOCATION	1,629,834	1,640,090	1,534,780	(10,256)	-0.6%
OVERHEAD ALLOCATION	(1,179,451)	(1,179,451)	(1,179,451)	0	0.0%
NET EXPENDITURES	450,383	460,639	355,329	(10,256)	-2.2%
TOTAL ADMINISTRATION	(188,911)	(90,466)	(118)	(98,445)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2006/2007 OPERATING BUDGET SUMMARY-PARKS & RECREATION DEPT.**

ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL FINAL BUDGET AMOUNT	%
REVENUE					
PROPERTY TAX	(131,695)	(125,364)	(112,473)	(6,331)	5.1%
GRANTS-GUTHRIE HOUSE	(200,465)	(286,800)	0	86,335	-30.1%
OTHER	(315)	(630)	(300)	315	-50.0%
TOTAL REVENUE	(332,475)	(412,794)	(112,773)	80,319	-19.5%
EXPENDITURES					
PERSONNEL COSTS	0	0	0	0	N/A
OPERATING					
INSURANCE & OTHER SERVICES	370	888	1,650	(518)	-58.3%
PUBLIC EVENTS/PROG	4,495	4,556	5,000	(61)	-1.3%
SUPPLIES	322	100	300	222	222.0%
POSTAGE & PRINTING	184	43	140	141	327.9%
DUES & FEES	205	150	550	55	36.7%
PROF. SERVICES-LEGAL	244,328	137,772	34,600	106,556	77.3%
GUTHRIE HOUSE COSTS-(Offset by Grant Revenue)	255,665	342,000	0	(86,335)	-25.2%
PROF. SERVICES-OTHER	60,070	48,045	37,850	12,025	25.0%
TRAINING & TRAVEL	1,950	1,910	1,720	40	2.1%
ALLOCATED OVERHEAD	30,663	30,663	30,663	0	0.0%
TOTAL OPERATING	598,252	566,127	112,473	32,125	5.7%
TOTAL EXPENDITURES	598,252	566,127	112,473	32,125	5.7%
TOTAL PARKS & RECREATION	265,777	153,333	(300)	112,444	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2006/2007 OPERATING BUDGET SUMMARY-FACILITIES & PROPERTIES DEPT.**

ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
PROPERTY TAX	(73,164)	(69,647)	(59,687)	(3,517)	5.0%
FACILITY RENTS	(27,687)	(22,400)	(61,800)	(5,287)	23.6%
CHEVRON SETTLEMENT (FINAL)	(300,000)	(300,000)	(300,000)	0	0.0%
OTHER	(800)	(600)	0	(200)	33.3%
TOTAL REVENUE	(401,651)	(392,647)	(421,487)	(9,004)	2.3%
EXPENDITURES					
PERSONNEL COSTS	251,818	253,862	221,291	(2,044)	-0.8%
OPERATING					
FACILITY MAINTENANCE	11,426	12,220	11,740	(794)	-6.5%
OPEN SPACE MAINTENANCE	2,806	43,050	40,980	(40,244)	-93.5%
OFFICE SUPPLIES & EQUIPMENT	1,831	2,609	1,065	(778)	-29.8%
UTILITIES	22,656	20,792	22,405	1,864	9.0%
PROFESSIONAL SERVICES	57,055	57,300	57,300	(245)	-0.4%
OPERATING SUPPLIES	5,159	10,731	7,750	(5,572)	-51.9%
TRAINING & TRAVEL	936	2,210	1,500	(1,274)	-57.6%
ALLOCATED OVERHEAD	42,456	42,456	42,456	0	0.0%
TOTAL OPERATING	144,325	191,368	185,196	(47,043)	-25.4%
CAPITAL OUTLAY	0	15,000	15,000	(15,000)	-100.0%
TOTAL EXPENDITURES	396,143	460,230	421,487	(64,087)	-13.9%
TOTAL FACILITIES & PROPERTIES	(5,508)	67,583	0	(73,091)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2006/2007 OPERATING BUDGET SUMMARY-RESOURCE CONSERVATION FUND**

ACCOUNT DESCRIPTION	ACTUAL AS OF 6/30/07-UNAUDITED	FY 06/07 FINAL BUDGET	FY 06/07 ORIGINAL REQUESTED	VARIANCE-ACTUAL TO FINAL BUDGET AMOUNT	%
REVENUE					
IN-LIEU FEES	(26,550)	(39,000)	(48,000)	12,450	-31.9%
REMODEL FEES	(48,410)	(57,520)	(85,000)	9,110	-15.8%
BUILDING REDUCTION PROGRAM	(30,095)	(30,095)	0	0	0.0%
TOTAL REVENUE	(105,055)	(126,615)	(133,000)	21,560	-17.0%
EXPENDITURES					
PERSONNEL COSTS	56,075	57,053	48,616	(978)	-1.7%
OPERATING					
INSURANCE & OTHER SERVICES	0	0	1,200	0	N/A
OUTREACH/EDUCATION	0	0	3,500	0	N/A
MAINTENANCE-VEHICLE	0	0	250	0	N/A
OFFICE SUPPLIES	0	0	50	0	N/A
POSTAGE & PRINTING	0	0	425	0	N/A
DUES & FEES	0	0	500	0	N/A
UTILITIES	0	0	460	0	N/A
LOT MERGERS-BRP	1,248	1,248	0	0	N/A
LAND CONSERVATORY-BRP	0	0	0	0	N/A
TRAINING & TRAVEL	0	1,000	1,000	(1,000)	N/A
ALLOCATED OVERHEAD	54,249	54,249	54,249	0	0.0%
TOTAL OPERATING	55,497	56,497	61,634	(1,000)	-1.8%
REBATE PROGRAMS	12,250	16,142	20,250	(3,892)	-24.1%
TOTAL EXPENDITURES	123,822	129,692	130,500	(5,870)	-4.5%
TOTAL RESOURCE CONS	18,767	3,077	(2,500)	15,690	