

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
BY DEPARTMENT  
ALL FUNDS/DEPARTMENTS  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
WATER FUND	1,882,924	1,647,137	1,646,111	1,804,326	158,215	9.6%
WASTEWATER FUND	1,726,989	1,723,600	1,722,400	1,980,807	258,407	15.0%
FIRE DEPARTMENT-GENERAL FUND	2,210,294	1,871,371	1,876,458	1,729,738	(146,720)	-7.8%
ADMINISTRATION-GENERAL FUND	1,501,382	1,582,506	1,573,135	1,421,109	(152,026)	-9.7%
FACILITIES AND RESOURCES-GENERAL FUND	115,940	467,991	464,421	457,362	(7,059)	-1.5%
PARKS AND RECREATION-GENERAL FUND	167,222	83,726	83,726	55,757	(27,969)	-33.4%
RESOURCE CONSERVATION FUND	150,125	163,444	172,045	149,449	(22,596)	-13.1%
<b>TOTAL OPERATING REVENUE</b>	<b>7,754,876</b>	<b>7,539,775</b>	<b>7,538,296</b>	<b>7,598,548</b>	<b>60,252</b>	<b>0.8%</b>
<b>OPERATING EXPENDITURES</b>						
WATER FUND	1,597,767	1,756,011	1,721,520	1,785,025	63,505	3.7%
WASTEWATER FUND	1,636,593	1,931,350	1,882,504	1,956,016	73,512	3.9%
FIRE DEPARTMENT-GENERAL FUND	2,028,675	1,871,371	1,887,120	1,722,238	(164,882)	-8.7%
ADMINISTRATION-GENERAL FUND	1,370,405	1,527,137	1,491,382	1,413,277	(78,104)	-5.2%
FACILITIES AND RESOURCES-GENERAL FUND	407,441	467,991	455,223	457,362	2,139	0.5%
PARKS AND RECREATION-GENERAL FUND	142,434	83,726	77,312	55,757	(21,556)	-27.9%
RESOURCE CONSERVATION FUND	123,174	163,444	144,446	149,449	5,003	3.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,306,489</b>	<b>7,801,030</b>	<b>7,659,507</b>	<b>7,539,124</b>	<b>(120,384)</b>	<b>-1.6%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>448,387 *</b>	<b>(261,255)</b>	<b>(121,211)</b>	<b>59,424</b>	<b>180,635</b>	
<b>TRANSFERS TO RESERVES</b>				<b>(59,424)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

\* A PORTION OF FISCAL YEAR 2007-2008 SURPLUS IS DUE TO PERSONNEL COSTS BEING ALLOCATED TO CIP

NOTE-Capital Revenue, including projected Standby Availability Revenue of \$280,000 is not shown as this is an Operating Budget only.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
BY REVENUE/EXPENDITURE CATEGORY  
ALL FUNDS/DEPARTMENTS  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
SERVICE FEES-EXISTING RATES	3,279,803	3,292,837	3,292,837	3,292,837	0	0.0%
SERVICE FEES-SURCHARGES	215,261	0	0	0	0	N/A
SERVICE FEES-9.75% WATER/15% SEWER INCREASE	0	0	0	411,352	411,352	N/A
PROPERTY TAX	1,882,621	1,929,720	1,929,720	1,891,126	(38,594)	-2.0%
ALLOCATED OVERHEAD CHARGES-PS	666,249	869,811	857,634	809,990	(47,644)	-5.6%
ALLOCATED OVERHEAD CHARGES-OE	304,960	371,004	365,810	348,458	(17,352)	-4.7%
FIRE BENEFIT ASSESSMENT	387,621	387,621	387,621	387,621	0	0.0%
REMODEL/IN LIEU/ASSIGNMENT FEES	152,333	50,000	62,049	85,449	23,400	37.7%
WEED ABATEMENT/FUEL REDUCTION	132,436	40,848	42,000	40,848	(1,152)	-2.7%
INTEREST INCOME	207,562	94,486	94,486	39,800	(54,686)	-57.9%
ASSIGN/EXTENSION/ACCT SERVICE FEES	67,225	70,100	62,025	73,937	11,912	19.2%
ADMINISTRATIVE SERVICE/WAIT LIST FEES	66,792	70,000	68,000	62,800	(5,200)	-7.6%
FRANCHISE FEES	65,435	67,857	67,857	67,857	0	0.0%
FACILITY FEES/DONATIONS	31,622	30,000	26,400	30,000	3,600	13.6%
MUTUAL AID REIMBURSEMENTS/FEES	33,771	78,000	101,000	20,583	(80,417)	-79.6%
GRANT/CHEVRON REVENUE	133,131	122,496	122,931	0	(122,931)	-100.0%
TRANSFER FROM RESTRICTED RESERVES	0	12,512	16,512	4,000	(12,512)	-75.8%
TRANSFER EDUs	10,000	0	0	0	0	N/A
SALE OF SURPLUS EQUIPMENT	0	0	0	7,500	7,500	N/A
OTHER	118,054	52,483	41,413	24,390	(17,024)	-41.1%
<b>TOTAL OPERATING REVENUE</b>	<b>7,754,876</b>	<b>7,539,775</b>	<b>7,538,296</b>	<b>7,598,548</b>	<b>60,253</b>	<b>0.8%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	2,153,346	2,507,265	2,471,884	2,324,267	(147,617)	-6.0%
PAYROLL TAXES & BENEFITS	1,491,915	1,586,767	1,551,973	1,508,595	(43,379)	-2.8%
INSURANCE & BAD DEBT	85,454	86,393	84,991	82,999	(1,992)	-2.3%
MAINTENANCE & REPAIRS	442,758	338,895	305,338	349,000	43,662	14.3%
MAJOR MAINTENANCE	0	0	0	107,000	107,000	N/A
SLUDGE HAULING	81,978	75,000	77,933	60,000	(17,933)	-23.0%
OFFICE SUPPLIES & EQUIPMENT	102,570	101,951	102,991	62,469	(40,522)	-39.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	116,057	154,758	174,391	155,528	(18,863)	-10.8%
UTILITIES	358,383	417,251	382,942	409,745	26,804	7.0%
PROFESSIONAL SERVICES	309,769	266,662	300,146	325,354	25,208	8.4%
FUEL HAZARD CONTRACT	78,848	25,000	24,843	25,000	157	0.6%
DISTRICT OFFICE RENT	50,533	51,054	50,915	41,165	(9,750)	-19.1%
LEASE-WELL SITE & EQUIPMENT	28,292	30,300	29,768	29,768	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	153,556	144,690	124,325	122,100	(2,225)	-1.8%
TRAINING & TRAVEL	90,739	42,417	29,540	31,031	1,492	5.0%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	40,670	42,818	36,678	13,947	(22,731)	-62.0%
DEBT SERVICE-On Debt Existing on 7/1/08	722,778	671,653	671,746	673,708	1,962	0.3%
REBATE AND RETROFIT PROGRAMS	16,043	9,691	11,657	2,000	(9,657)	-82.8%
VOLUNTARY LOT MERGER PROGRAM	11,591	7,650	4,000	4,000	0	0.0%
CAPITAL OUTLAY	0	0	0	53,000	53,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	666,249	869,811	857,635	809,990	(47,645)	-5.6%
ALLOCATED OVERHEAD-OPERATING COSTS	304,960	371,004	365,810	348,458	(17,352)	-4.7%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,306,489</b>	<b>7,801,030</b>	<b>7,659,507</b>	<b>7,539,124</b>	<b>(120,384)</b>	<b>-1.6%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>448,387</b> *	<b>(261,255)</b>	<b>(121,211)</b>	<b>59,424</b>	<b>180,636</b>	
<b>TRANSFERS TO RESERVES</b>				<b>(59,424)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

\* A PORTION OF FISCAL YEAR 2007-2008 SURPLUS IS DUE TO PERSONNEL COSTS BEING ALLOCATED TO CIP

NOTE-Capital Revenue, including projected Standby Availability Revenue of \$280,000 is not shown as this is an Operating Budget only.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
GOVERNMENTAL FUNDS/DEPARTMENTS  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
FIRE DEPARTMENT-GENERAL FUND	2,210,294	1,871,371	1,876,458	1,729,738	(146,720)	-7.8%
ADMINISTRATION-GENERAL FUND	1,501,382	1,582,506	1,573,135	1,421,109	(152,026)	-9.7%
FACILITIES AND PROPERTIES-GENERAL FUND	115,940	467,991	464,421	457,362	(7,059)	-1.5%
PARKS & RECREATION-GENERAL FUND	167,222	83,726	83,726	55,757	(27,969)	-33.4%
RESOURCE CONSERVATION FUND	150,125	163,444	172,045	149,449	(22,596)	-13.1%
<b>TOTAL OPERATING REVENUE</b>	<b>4,144,963</b>	<b>4,169,038</b>	<b>4,169,785</b>	<b>3,813,415</b>	<b>(356,370)</b>	<b>-8.5%</b>
<b>OPERATING EXPENDITURES</b>						
FIRE DEPARTMENT-GENERAL FUND	2,028,675	1,871,371	1,887,120	1,722,238	(164,882)	-8.7%
ADMINISTRATION-GENERAL FUND	1,370,405	1,527,137	1,491,382	1,413,277	(78,104)	-5.2%
FACILITIES AND PROPERTIES-GENERAL FUND	407,441	467,991	455,223	457,362	2,139	0.5%
PARKS & RECREATION-GENERAL FUND	142,434	83,726	77,312	55,757	(21,555)	-27.9%
RESOURCE CONSERVATION FUND	123,174	163,444	144,446	149,449	5,003	3.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,072,129</b>	<b>4,113,669</b>	<b>4,055,483</b>	<b>3,798,083</b>	<b>(257,400)</b>	<b>-6.3%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>72,834</b>	<b>55,369</b>	<b>114,302</b>	<b>15,332</b>	<b>(98,970)</b>	
<b>TRANSFERS TO RESERVES</b>				<b>(15,332)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
WATER FUND/DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
SERVICE FEES-EXISTING RATES	1,570,756	1,572,837	1,572,837	1,572,837	0	0.0%
SERVICE FEES-SURCHARGES	215,261	0	0	0	0	N/A
SERVICE FEES-9.75% RATE INCREASE	0	0	0	153,352	153,352	N/A
ACCOUNT SERVICE FEES	13,775	12,750	13,800	15,069	1,269	9.2%
LATE FEES	53,450	57,350	48,225	58,869	10,644	22.1%
ASSIGNMENT FEES	12,208	0	7,449	0	(7,449)	-100.0%
OTHER	17,474	4,200	3,800	4,200	400	10.5%
<b>TOTAL OPERATING REVENUE</b>	<b>1,882,924</b>	<b>1,647,137</b>	<b>1,646,111</b>	<b>1,804,326</b>	<b>158,215</b>	<b>9.6%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	312,480	382,435	382,000	372,582	(9,419)	-2.5%
PAYROLL TAXES & BENEFITS	210,377	255,512	248,000	236,792	(11,209)	-4.5%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	108,644	79,352	64,200	86,346	22,146	34.5%
MAINTENANCE & REPAIR-PLANT	6,623	5,068	2,900	3,500	600	20.7%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	32,880	13,068	10,100	11,706	1,606	15.9%
MAJOR MAINTENANCE	0	0	0	77,000	77,000	N/A
OFFICE SUPPLIES & EQUIPMENT	22,058	23,456	23,200	18,500	(4,700)	-20.3%
GOVERNMENT FEES & DUES	22,412	24,036	15,100	20,500	5,400	35.8%
UTILITIES	116,452	140,129	132,000	140,909	8,909	6.7%
BAD DEBT & CLAIMS	1,013	1,000	1,000	2,000	1,000	100.0%
PROFESSIONAL SERVICES	73,317	87,515	108,000	79,012	(28,988)	-26.8%
LEASE-WELL SITE	26,000	26,000	26,000	26,000	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	21,823	31,600	34,100	26,879	(7,221)	-21.2%
TRAINING & TRAVEL	28,577	11,132	7,300	10,166	2,866	39.3%
PUBLIC OUTREACH & EDUCATION	3,296	4,368	3,100	3,900	800	25.8%
DEBT SERVICE-On Existing Debt	186,531	184,139	184,139	184,211	72	0.0%
CAPITAL OUTLAY	0	0	0	33,000	33,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	291,744	341,528	336,747	316,055	(20,692)	-6.1%
ALLOCATED OVERHEAD-OPERATING COSTS	133,539	145,673	143,634	135,968	(7,666)	-5.3%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,597,767</b>	<b>1,756,011</b>	<b>1,721,520</b>	<b>1,785,025</b>	<b>63,505</b>	<b>3.7%</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>285,157</b> *	<b>(108,874)</b>	<b>(75,409)</b>	<b>19,301</b>	<b>94,710</b>	
<b>TRANSFER TO WATER RESERVES</b>				<b>(19,301)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

\*Fiscal Year 2007-2008 surplus due to personnel costs being allocated to CIP.

NOTE-Capital Revenue, including projected Standby Availability Revenue of \$170,000 is not shown as this is an Operating Budget only.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
WASTEWATER FUND/DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
SERVICE FEES-EXISTING RATES	1,709,047	1,720,000	1,720,000	1,720,000	0	0.0%
SERVICE FEES-15% RATE INCREASE	0	0	0	258,000	258,000	N/A
OTHER	17,942	3,600	2,400	2,807	407	16.9%
<b>TOTAL OPERATING REVENUE</b>	<b>1,726,989</b>	<b>1,723,600</b>	<b>1,722,400</b>	<b>1,980,807</b>	<b>258,407</b>	15.0%
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	277,335	394,321	371,984	358,969	(13,015)	-3.5%
PAYROLL TAXES & BENEFITS	215,773	263,138	255,000	253,861	(1,140)	-0.4%
MAINTENANCE & REPAIR-COLLECT SYSTEM	50,783	60,966	44,600	46,041	1,441	3.2%
MAINTENANCE & REPAIR-PLANT	19,245	24,420	23,300	33,249	9,949	42.7%
MAINTENANCE & REPAIR-GROUNDS	0	0	5,000	25,000	20,000	400.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	23,227	9,811	10,500	12,209	1,709	16.3%
MAJOR MAINTENANCE	0	0	0	30,000	30,000	N/A
SLUDGE DISPOSAL	81,978	75,000	77,933	60,000	(17,933)	-23.0%
OFFICE SUPPLIES & EQUIPMENT	18,917	20,604	21,300	12,767	(8,533)	-40.1%
GOVERNMENT FEES & DUES	37,277	41,705	52,500	59,013	6,513	12.4%
UTILITIES	172,250	192,274	166,000	183,107	17,107	10.3%
PROFESSIONAL SERVICES	8,526	26,627	44,000	41,936	(2,064)	-4.7%
OPERATING SUPPLIES & EQUIPMENT	40,776	38,918	33,600	40,637	7,037	20.9%
TRAINING & TRAVEL	4,570	6,931	5,700	6,384	684	12.0%
PUBLIC OUTREACH & EDUCATION	2,784	4,368	3,400	3,900	500	14.7%
DEBT SERVICE-On Existing Debt	438,285	438,448	438,541	440,430	1,889	0.4%
CAPITAL OUTLAY	0	0	0	20,000	20,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	167,979	234,007	230,731	229,698	(6,800)	-2.9%
ALLOCATED OVERHEAD-OPERATING COSTS	76,888	99,812	98,415	98,817	(5,276)	-5.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,636,593</b>	<b>1,931,350</b>	<b>1,882,504</b>	<b>1,956,016</b>	<b>62,067</b>	3.3%
<b>OPERATING INCOME/(LOSS)</b>	<b>90,396</b> *	<b>(207,750)</b>	<b>(160,104)</b>	<b>24,790</b>	<b>196,339</b>	
<b>TRANSFER TO WASTEWATER RESERVES</b>				<b>(24,790)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

\*Fiscal Year 2007-2008 surplus due to personnel costs being allocated to CIP.

NOTE-Capital Revenue, including projected Standby Availability Revenue of \$110,000 is not shown as this is an Operating Budget only.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
GENERAL FUND-FIRE DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
PROPERTY TAX	1,509,862	1,295,700	1,295,700	1,269,786	(25,914)	-2.0%
FIRE BENEFIT ASSESSMENT	387,621	387,621	387,621	387,621	0	0.0%
WEED ABATEMENT/FUEL REDUCTION	132,436	40,848	42,000	40,848	(1,152)	-2.7%
MUTUAL AID REIMBURSEMENTS/FEES	33,771	78,000	101,000	20,583	(80,417)	-79.6%
INTEREST INCOME	8,111	5,000	5,000	3,000	(2,000)	-40.0%
GRANT & DONATIONS REVENUE	75,030	42,202	42,637	0	(42,637)	-100.0%
CHEVRON	46,919	0	0	0	0	N/A
SALE OF SURPLUS EQUIPMENT	0	0	0	7,500	7,500	N/A
OTHER	16,544	22,000	2,500	400	(2,100)	-84.0%
<b>TOTAL OPERATING REVENUE</b>	<b>2,210,294</b>	<b>1,871,371</b>	<b>1,876,458</b>	<b>1,729,738</b>	<b>(146,720)</b>	<b>-7.8%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	833,510	874,903	880,000	784,733	(95,267)	-10.8%
PAYROLL TAXES & BENEFITS	552,899	490,558	492,000	468,236	(23,764)	-4.8%
INSURANCE & OTHER SERVICES	2,231	165	500	250	(250)	-50.0%
MAINTENANCE & REPAIR	72,027	40,204	47,165	48,721	1,556	3.3%
OFFICE SUPPLIES & EQUIPMENT	17,450	10,300	10,349	5,431	(4,918)	-47.5%
GOVERNMENT FEES & DUES	6,427	34,540	51,896	33,185	(18,711)	-36.1%
UTILITIES	25,988	28,811	27,817	26,825	(992)	-3.6%
PROFESSIONAL SERVICES	49,964	6,065	13,946	17,170	3,224	23.1%
FUEL HAZARD CONTRACT	78,848	25,000	24,843	25,000	157	0.6%
OPERATING SUPPLIES & EQUIPMENT	80,391	61,296	45,925	48,077	2,152	4.7%
TRAINING & TRAVEL	22,892	8,258	5,241	4,981	(259)	-5.0%
PUBLIC OUTREACH & EDUCATION	2,332	2,082	2,082	2,000	(82)	-3.9%
EQUIPMENT LEASE	2,292	4,300	3,768	3,768	0	0.0%
DEBT SERVICE	97,962	49,066	49,066	49,066	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	125,855	165,312	162,998	143,192	(19,806)	-12.2%
ALLOCATED OVERHEAD-OPERATING COSTS	57,607	70,511	69,524	61,602	(7,922)	-11.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,028,675</b>	<b>1,871,371</b>	<b>1,887,120</b>	<b>1,722,238</b>	<b>(164,882)</b>	<b>-8.7%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>181,619</b>	<b>0</b>	<b>(10,662)</b>	<b>7,500</b>	<b>18,161</b>	
<b>TRANSFER TO FIRE RESERVES</b>				<b>(7,500)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
GENERAL FUND-ADMINISTRATION DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
ALLOCATED OVERHEAD CHARGES-PS	666,249	869,811	857,634	809,990	(47,644)	-5.6%
ALLOCATED OVERHEAD CHARGES-OE	304,960	371,004	365,810	348,458	(17,352)	-4.7%
PROPERTY TAX	161,905	95,479	95,479	139,104	43,625	45.7%
INTEREST INCOME	194,228	86,855	86,855	36,000	(50,855)	-58.6%
ADMINISTRATIVE SERVICE FEES	66,792	70,000	68,000	2,800	(65,200)	-95.9%
FRANCHISE FEES	65,435	67,857	67,857	67,857	0	0.0%
OTHER	41,813	21,500	31,500	16,900	(14,600)	-46.3%
<b>TOTAL OPERATING REVENUE</b>	<b>1,501,382</b>	<b>1,582,506</b>	<b>1,573,135</b>	<b>1,421,109</b>	<b>(152,026)</b>	<b>-9.7%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	550,721	642,122	628,000	605,227	(22,774)	-3.6%
PAYROLL TAXES & BENEFITS	389,592	432,243	415,000	410,975	(4,025)	-1.0%
INSURANCE	81,170	85,229	82,992	80,750	(2,242)	-2.7%
MAINTENANCE & REPAIRS	51,759	42,522	40,500	36,956	(3,544)	-8.7%
OFFICE SUPPLIES & EQUIPMENT	42,780	41,999	44,000	24,892	(19,108)	-43.4%
GOVERNMENT FEES & DUES	48,893	53,723	54,800	42,731	(12,069)	-22.0%
UTILITIES	20,058	29,463	29,225	29,615	391	1.3%
DISTRICT OFFICE RENT	50,533	51,054	50,915	41,165	(9,750)	-19.1%
PROFESSIONAL SERVICES	75,189	108,882	111,000	127,820	16,820	15.2%
TRAINING & TRAVEL	32,714	13,400	9,000	9,000	0	0.0%
PUBLIC OUTREACH & EDUCATION	17,163	16,500	16,950	1,647	(15,303)	-90.3%
TROLLEY	9,833	10,000	9,000	2,500	(6,500)	-72.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,370,405</b>	<b>1,527,137</b>	<b>1,491,382</b>	<b>1,413,277</b>	<b>(78,104)</b>	<b>-5.2%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>130,977</b>	<b>55,369</b>	<b>81,754</b>	<b>7,831</b>	<b>(73,922)</b>	
<b>TRANSFER TO GENERAL FUND RESERVES</b>				<b>(7,831)</b>		
<b>NET RESULTS OF OPERATIONS</b>				<b>0</b>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2007-2008 ACTUAL	2008-2009 BUDGETED	2008-2009 ESTIMATED	2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
PROPERTY TAX	75,305	421,748	421,748	426,562	4,814	1.1%
FACILITY FEES/DONATIONS	31,622	30,000	26,400	30,000	3,600	13.6%
TRANSFER FROM RESERVES	0	12,512	12,512	0	(12,512)	-100.0%
INTEREST INCOME	5,223	2,631	2,631	800	(1,831)	-69.6%
OTHER/DONATION	3,790	1,100	1,130	0	(1,130)	-100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>115,940</b>	<b>467,991</b>	<b>464,421</b>	<b>457,362</b>	<b>(7,059)</b>	<b>-1.5%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	141,276	169,251	167,500	158,285	(9,215)	-5.5%
PAYROLL TAXES & BENEFITS	99,727	117,822	115,500	112,317	(3,184)	-2.8%
MAINTENANCE & REPAIRS	54,241	20,972	21,561	19,584	(1,977)	-9.2%
STORM DRAIN	0	12,512	12,512	0	(12,512)	-100.0%
OPEN SPACE MAINTENANCE	23,329	30,000	23,000	25,688	2,688	11.7%
OFFICE SUPPLIES & EQUIPMENT	160	3,870	3,180	379	(2,800)	-88.1%
UTILITIES	23,614	26,574	27,900	29,289	1,389	5.0%
PROFESSIONAL SERVICES	208	0	0	9,720	9,720	N/A
OPERATING SUPPLIES & EQUIPMENT	10,566	12,876	10,700	6,508	(4,192)	-39.2%
TRAINING & TRAVEL	1,223	250	40	0	(40)	-100.0%
CLAIMS	1,041	0	500	0	(500)	-100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	35,711	51,779	51,054	66,839	15,785	30.9%
ALLOCATED OVERHEAD-OPERATING COSTS	16,346	22,086	21,776	28,754	6,978	32.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>407,441</b>	<b>467,991</b>	<b>455,223</b>	<b>457,362</b>	<b>2,139</b>	<b>0.5%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>(291,501)</b>	<b>0</b>	<b>9,199</b>	<b>0</b>	<b>(9,199)</b>	



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR 2007-2008 ACTUAL	FISCAL YEAR 2008-2009 BUDGETED	FISCAL YEAR 2008-2009 ESTIMATED	FISCAL YEAR 2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
PROPERTY TAX	135,549	3,349	3,349	55,674	52,325	1562%
GRANTS	11,182	80,294	80,294	0	(80,294)	-100.0%
OTHER	20,491	83	83	83	0	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>167,222</b>	<b>83,726</b>	<b>83,726</b>	<b>55,757</b>	<b>(27,969)</b>	<b>-33.4%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	0	6,664	6,200	1,561	(4,639)	-74.8%
PAYROLL TAXES & BENEFITS	0	3,194	3,200	520	(2,680)	-83.8%
PUBLIC EVENTS	4,252	5,000	2,146	-	(2,146)	-100.0%
PUBLIC OUTREACH /EDUCATION	543	200	0	0	0	N/A
OFFICE SUPPLIES & EQUIPMENT	1,205	1,722	962	500	(462)	-48.1%
GOVERNMENT FEES & DUES	995	694	0	0	0	N/A
UTILITIES	21	0	0	0	0	N/A
PROFESSIONAL SERVICES	102,565	21,573	21,100	21,696	596	2.8%
TRAINING & TRAVEL	694	1,166	800	300	(500)	-62.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	22,061	30,503	30,076	21,801	(8,275)	
ALLOCATED OVERHEAD-OPERATING COSTS	10,098	13,010	12,828	9,379	(3,449)	-26.9%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>142,434</b>	<b>83,726</b>	<b>77,312</b>	<b>55,757</b>	<b>(21,556)</b>	<b>-27.9%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>24,788</b>	<b>0</b>	<b>6,414</b>	<b>0</b>	<b>(6,412)</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET  
RESOURCE CONSERVATION FUND/DEPARTMENT  
ADOPTED 6/25/09**

DESCRIPTION	FISCAL YEAR 2007-2008 ACTUAL	FISCAL YEAR 2008-2009 BUDGETED	FISCAL YEAR 2008-2009 ESTIMATED	FISCAL YEAR 2009-2010 PROPOSED	FROM FY 2008-2009 ESTIMATED AMOUNT	%
<b>OPERATING REVENUE</b>						
IN-LIEU FEES	65,250	0	16,600	20,000	3,400	20.5%
REMODEL FEES	74,875	50,000	38,000	58,000	20,000	52.6%
PROPERTY TAXES	0	113,444	113,444	0	(113,444)	-100.0%
WAIT LIST FEES	0	0	0	60,000	60,000	N/A
TRANSFER EDUs	10,000	0	0	0	0	N/A
ASSIGNMENT FEES	0	0	0	7,449	7,449	N/A
FROM RESTRICTED RESERVES	0	0	4,000	4,000	0	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>150,125</b>	<b>163,444</b>	<b>172,045</b>	<b>149,449</b>	<b>(22,596)</b>	<b>-13.1%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	38,023	37,569	36,200	42,911	6,711	18.5%
PAYROLL TAXES & BENEFITS	23,547	24,300	23,273	25,895	2,622	11.3%
REBATE & RETROFIT PROGRAMS	16,043	9,691	11,657	2,000	(9,657)	-82.8%
VOLUNTARY LOT MERGER PROGRAM	11,591	7,650	4,000	4,000	0	0.0%
PROFESSIONAL SERVICES	0	16,000	2,100	28,000	25,900	1233%
PUBLIC OUTREACH/EDUCATION	467	300	0	0	0	N/A
DUES, FEES, PUBLICATIONS	53	60	95	100	5	5.3%
TRAINING & TRAVEL	69	1,280	1,459	200	(1,259)	-86.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	22,899	46,682	46,029	32,405	(13,624)	-29.6%
ALLOCATED OVERHEAD-OPERATING COSTS	10,482	19,912	19,633	13,938	(5,695)	-29.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>123,174</b>	<b>163,444</b>	<b>144,446</b>	<b>149,449</b>	<b>5,003</b>	<b>3.5%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>26,951</b>	<b>0</b>	<b>27,599</b>	<b>0</b>	<b>(27,599)</b>	