

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
HIGHLIGHTS
ADOPTED 6/23/11**

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OPERATING BUDGET-As this is an operating budget, Capital Improvement Program Revenue (Standby Availability and Connection Fees) and Expenditures are not included.

OPERATING REVENUE-The following information is provided for the Operating Revenue Accounts.

SERVICE FEES-This is the main source of revenue for the Water and Wastewater Funds. A very slight decrease for Fiscal Year (FY) 2011/2012 revenue is projected.

PROPERTY TAXES-This is the main source of revenue for the Fire, Facilities & Resources and Parks & Recreation departments and a significant revenue source for the Administration Department. Although there will be a small CPI increase in FY 2011/2012 (it was a decrease in FY 2010/2011) and San Luis Obispo County estimates that revenue will be flat county-wide, a 1% decrease is budgeted.

ADMINISTRATIVE SERVICES CHARGES-These are charges allocated to other departments based on the percentage of time spent by Administration Staff processing other departments' revenue, expenditures and other activities. This amount has decreased in recent years and the amount budgeted is less than was allocating ten years ago due to the Administration Department's projected costs being \$112,268 less for FY 2011/2012 than they were in FY 2001/2002 (per the FY 2001/2002 audit).

FIRE BENEFIT ASSESSMENT-This is a separate property tax assessment that provides additional revenue to the Fire Department. A 3% increase (based on CPI increase) is budgeted.

ASSIGN/EXTENSION/ACCT SERVICE FEES-These are fees received by the Water and Resource Conservation Funds for such activities as maintaining or transferring Wait List positions as well as fees associated with late payments by customers.

FRANCHISE FEES-These are the fees paid to the CCSD by Mission Country Disposal for the rights to provide sanitation services in Cambria.

WEED ABATEMENT/FUEL REDUCTION-This revenue source is the reimbursement to the CCSD of its costs to clear lots under the CCSD's Fuel Hazard Reduction Program, included fees to administer the program.

GRANTS-Grant Revenue is recorded when the granting agency is billed and has approved payment. Because the State of California has frozen grant funds in recent years, the CCSD does not budget grant revenue prior to its receipt to avoid over-estimating revenue. (Other than required match amounts, grant expenditures are also not budgeted). The net effect of grants is to increase revenue and expenditures by like amounts with no net effect on the results of operations.

IN-LIEU/REMODEL/TRANSFER EDUs FEES-These are Resource Conservation fees and are highly variable and do not flow in any pattern. The budgeted amount is approximately one-third of the actual revenue for FY 2007/2008. The amount budgeted for FY 2011/2012 is based on the projected amount for FY 2010/2011.

INTEREST INCOME-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF). A projected average interest rate of 0.75% was used.

FACILITY RENTS-These are the rental fees received for the use of the Veteran's Hall.

SERVICE FEES-This is revenue received by Administration related to vacation rentals and for other services provided.

MUTUAL AID REIMBURSEMENTS/INSPECTION FEES-Mutual Aid is revenue resulting from the CCSD Fire Department assisting with out-of-district fires is highly variable and none is budgeted. Inspection Fee Revenue are payments for such items as review of fire plans.

TRANSFERS FROM RESERVES-The Voluntary Lot Merger Program is funded by Resource Conservation reserves that are the result of prior years payments received for EDU transfers. In FY 2010/2011, the Board of Directors approved the payoff of a loan for the purchase of Fire Department equipment from reserves as well as the severance package paid to the prior General Manager.

OTHER-Revenue that does not fit under any other category is reported as Other Revenue such as the funds received to reimburse the CCSD for its Medicare Part D costs associated with retirees, the amount of medical reimbursement benefit not used by employees and other miscellaneous payments. For FY 2010/2011, \$16,331 in insurance reimbursement for storm damage and \$5,748 of workers' compensation insurance reimbursements as well as other smaller receipts were also recorded here. These items are not expected to recur and are the reason for the budgeted decrease.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012**

**HIGHLIGHTS
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OPERATING EXPENDITURES-The following information is provided for the major Operating Expenditure Accounts.

SALARIES & WAGES-All salaries, wages and other forms of employee compensation are recorded here. Staffing levels budgeted for FY 2011/2012 are the same as for FY 2010/2011 with the exception of the Utilities Manager position not being budgeted for FY 2011/2012 plus one temporary staff person will continue to be used on a part-time basis to address Resource conservation and Administration projects, although two positions are budgeted to be filled by lower classification employees than those being replaced. Budgeted costs are based on agreements currently in place.

BENEFITS-All employee benefits are recorded here. Budgeted amounts are based on the most current information available. Budgeted amounts includes unemployment in the amounts of \$43,860 for the Administration Department and \$5,040 for Resource Conservation. These are the maximum amounts allowed and the actual amounts could be lower. In addition, amounts budgeted for unfilled positions are at the highest possible amounts and the actual costs may well be lower. While the largest increases in costs from FY 2010/2011 are for employee and retiree medical insurance, retirement costs easily remain the largest single benefits cost.

SEVERANCE PACKAGE-On April 29, 2011, the CCSD Board of Directors terminated the employment of the then General Manager. The costs shown represents the severance package as contained in the employment contract. As these costs were not part of normal operations and were the result of Board action, they are funded by reserves instead of operating revenue.

ALLOCATED OVERHEAD PERSONNEL COSTS/OPERATING COSTS-See description of ADMINISTRATIVE SERVICE CHARGES under OPERATING REVENUES on the previous page.

DEBT SERVICE-All debt service is related to bonds and notes of the Water and Wastewater funds. The proceeds from the underlying obligations were used for the CCSD's infrastructure. A schedule of the CCSD's debt service can be found monthly as an attachment to the Finance Manager's Report.

UTILITIES-This includes electricity, telephone, sewer, water, internet, gas and telephone charges.

MAINTENANCE & REPAIRS-These costs vary significantly from year to year. Less activity than expected occurred in the Water and Wastewater funds for FY 2010/2011, at least partly due to staffing shortages causing staff to have to postpone maintenance. This is not expected to occur in FY 2011/2012.

PROFESSIONAL SERVICES-These costs include the District Counsel (including litigation costs), auditing, outside engineering, taping of Board of Director's meetings, document storage and other payments to contracted service providers. For FY 2011/2012, the Washington D.C. based advocate is budgeted for six months compared to a full year being budgeted for FY 2010/2011. Other significant decreases are due to the deletion of the \$15,000 contract with Cal Fire and a reduction of \$15,000 in projected litigation costs.

MAJOR MAINTENANCE-Details of Major Maintenance projects budgeted for FY 2011/2012 are listed as attachments to the Water and Wastewater Fund budgets.

GOVERNMENT FEES AND DUES-The largest of these expenditures are \$40,000 for the annual wastewater discharge fee, \$29,000 for the annual 911 Dispatch fee and \$27,000 for the annual Local Agency Formation Commission (LAFCO) fee.

OPERATING SUPPLIES AND EQUIPMENT-These costs include fuel costs, supplies (other than office supplies) that include everything from lab supplies to toilet paper, lab tests and various other items. The main change in the FY 2011/2012 Budget for these costs is a 10% increase for fuel.

CAPITAL OUTLAY-Details of Capital Outlay projects budgeted for FY 2011/2012 are listed as attachments to the Water and Wastewater Fund budgets.

MAJOR MAINTENANCE, CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROJECT DISTINCTION-The distinction between these accounts is mainly an accounting matter. Major Maintenance projects are repairs to bring equipment and/or infrastructure back to its original functionality. Capital Outlay Projects (CIP) improve equipment and/or infrastructure and are depreciated. Capital Improvement Projects involve major (cost of \$100,000 or more) equipment and/or infrastructure additions or replacements and are also depreciated. As previously noted, due to this being an operating budget, CIP expenditures are not shown as they are part of a capital budget.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
HIGHLIGHTS
ADOPTED 6/23/11**

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OPERATING EXPENDITURES-Continued-The following information is provided for the major Operating Expenditure Accounts.

INSURANCE/CLAIMS/BAD DEBT-The major component of these costs is the CCSD's annual payment for liability/property/vehicle insurance (workers' compensation insurance is included in Benefits).

DISTRICT OFFICE RENT-This is the annual cost to rent the CCSD's Administrative office.

OFFICE SUPPLIES & EQUIPMENT-In addition to the cost of office supplies, postage, computer supplies and printed forms costs are included here.

FUEL HAZARD CONTRACT-This is the cost of the contract to clear customers' lots under the CCSD's Fuel Hazard Reduction Program. These costs are passed on to the customers (see WEED ABATEMENT/FUEL REDUCTION under Operating Revenues). Costs to clear CCSD lots are included in Facilities & Resources' Operating Expenditures under Open Space Maintenance unless the work was done by CCSD employees.

LEASE-WELL SITE & EQUIPMENT-The large majority of these costs is for the property rent for the SR4 well site.

SLUDGE HAULING-In addition to the cost of hauling the CCSD's dewatered bio-solids, costs in this account had included the purchase (at a cost of \$36,000/year) of biochemicals to reduce the amount of bio-solids. New procedures are to be implemented to negate the need for the added chemicals and these costs were not budgeted for FY 2011/2012, although other costs were added due to new process controls.

TRAINING/TRAVEL & RECRUITMENT-The FY 2010/2011 deficits in Water and Wastewater are entirely due to much higher than expected recruitment costs. For FY 2011/2012, it is planned to use lower cost, but more effective recruitment advertising. The proposed increase in the Fire Benefit Suppression Assessment of \$11,880 funds an increase of \$11,500 to the Fire Department's training budget.

VOLUNTARY LOT MERGER PROGRAM-This is the cost incurred to reduce the number of potentially buildable lots by paying the county and title company fees to merge adjacent lots. The costs are funded by EDU Transfer fees previously received (see TRANSFERS FROM RESERVES under Operating Revenues).

PUBLIC OUTREACH/EDUCATION/EVENTS-These costs include maintaining the CCSD's website, funding the meter monitor program (where the CCSD pays for 50% of the costs for a device that remotely monitors a customer's water meter) and safety materials distributed by the CCSD Fire Department.

GRANT EXPENDITURES-Other than match requirements, grant expenditures are not usually budgeted and this is case for FY 2011/2012. Any expenditures would be offset by grant revenue (se GRANTS under Operating Revenue).

REBATES AND RETROFIT PROGRAMS-At this time, only low water use toilets are part of the Rebate Program. The program is being evaluated to determine its most efficient potential use.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
ALL FUNDS/DEPARTMENTS
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
SERVICE FEES	3,641,598	3,661,682	3,660,000	3,660,000	0	0.0%
PROPERTY TAX	1,911,305	1,872,904	1,872,904	1,854,174	(18,730)	-1.0%
ADMINISTRATIVE SERVICES CHARGES	1,178,271	1,157,615	1,157,615	1,090,213	(67,402)	-5.8%
FIRE BENEFIT ASSESSMENT	386,633	396,005	396,005	407,885	11,880	3.0%
REMODEL/IN LIEU FEES/TRANSFER EDU's	92,028	54,500	39,312	45,100	5,788	14.7%
WEED ABATEMENT/FUEL REDUCTION	62,972	60,000	63,000	37,600	(25,400)	-40.3%
INTEREST INCOME	27,328	30,638	21,660	29,138	7,478	34.5%
ASSIGN/EXTENSION/ACCT SERVICE FEES	138,246	137,500	131,921	132,700	779	0.6%
SERVICE FEES	4,058	6,150	5,413	2,400	(3,013)	-55.7%
FRANCHISE FEES	68,089	68,000	67,500	68,000	500	0.7%
FACILITY RENTS	16,884	16,500	12,177	12,500	323	2.7%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	23,513	3,500	2,035	2,000	(35)	-1.7%
GRANT REVENUE	83,548	0	74,861	0	(74,861)	-100.0%
SALE OF SURPLUS EQUIPMENT	11,000	0	0	0	0	N/A
TRANSFERS FROM RESERVES	0	224,141	413,847	10,000	(403,847)	-97.6%
OTHER	41,071	29,250	59,852	39,650	(20,202)	-33.8%
TOTAL OPERATING REVENUE	7,686,544	7,718,385	7,978,104	7,391,360	(586,744)	-7.4%
OPERATING EXPENDITURES						
SALARIES & WAGES	2,295,744	2,300,719	2,224,900	2,127,193	(97,707)	-4.4%
PAYROLL TAXES & BENEFITS-See Note 1	1,333,075	1,467,482	1,399,242	1,533,368	134,126	9.6%
SERVERANCE PACKAGE	0	0	189,706	0	(189,706)	-100.0%
INSURANCE/CLAIMS/BAD DEBT	64,590	68,400	72,408	70,900	(1,508)	-2.1%
MAINTENANCE & REPAIRS	334,304	375,000	317,707	379,400	61,693	19.4%
MAJOR MAINTENANCE	46,334	157,000	94,340	241,000	146,660	155.5%
SLUDGE HAULING	63,117	65,000	61,090	35,000	(26,090)	-42.7%
EMERGENCY REPAIR-STORM EVENT	0	0	16,313	0	(16,313)	-100.0%
OFFICE SUPPLIES & EQUIPMENT	51,716	52,700	35,870	36,450	580	1.6%
GOVERNMENT FEES, DUES,PUBLICATIONS	133,925	143,100	141,707	139,300	(2,407)	-1.7%
UTILITIES	394,600	389,824	406,029	414,310	8,281	2.0%
PROFESSIONAL SERVICES	310,293	277,180	350,268	267,950	(82,318)	-23.5%
FUEL HAZARD CONTRACT	34,707	30,000	33,214	25,000	(8,214)	-24.7%
DISTRICT OFFICE RENT	42,428	38,186	38,186	38,186	(0)	0.0%
LEASE-WELL SITE & EQUIPMENT	29,627	33,800	29,682	29,800	118	0.4%
OPERATING SUPPLIES & EQUIPMENT	120,864	118,550	129,124	119,650	(9,474)	-7.3%
GRANT EXPENDITURES	67,938	16,231	57,512	5,000	(52,512)	-91.3%
TRAINING/TRAVEL & RECRUITMENT	26,702	23,250	33,132	35,970	2,838	8.6%
PUBLIC OUTREACH/EDUCATION/EVENTS	30,182	7,900	5,000	6,400	1,400	28.0%
DEBT SERVICE	670,817	891,318	903,904	615,562	(288,343)	-31.9%
REBATE AND RETROFIT PROGRAMS	1,525	2,000	1,110	2,000	890	80.2%
VOLUNTARY LOT MERGER PROGRAM	12,425	8,000	8,000	10,000	2,000	25.0%
CAPITAL OUTLAY	59,863	53,000	35,000	105,000	70,000	200.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	804,788	793,600	793,600	779,531	(14,069)	-1.8%
ALLOCATED OVERHEAD-OPERATING COSTS	373,483	364,015	364,015	310,682	(53,333)	-14.7%
TOTAL OPERATING EXPENDITURES	7,303,047	7,676,255	7,741,063	7,327,652	(413,411)	-5.3%
OPERATING REVENUE LESS EXPENDITURES	383,497	42,130	237,041	63,708	(173,333)	-73.1%
NET TRANSFERS	(383,497)	(42,130)	(237,041)	(63,708)	173,333	-73.1%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTE:

1). As this is an Operating Budget only, Capital Revenue (including Standby Availability and Connection Fees) and Capital Expenditures (including capitalized personnel costs estimated at \$174,949) are not shown.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
ALL FUNDS/DEPARTMENTS
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
WATER FUND	1,761,100	1,778,932	1,770,557	1,783,200	12,643	0.7%
WASTEWATER FUND	1,959,981	1,962,300	1,977,681	1,962,400	(15,281)	-0.8%
FIRE DEPARTMENT-GENERAL FUND	1,831,974	1,894,663	1,973,935	1,616,683	(357,252)	-18.1%
ADMINISTRATION-GENERAL FUND	1,444,296	1,452,065	1,640,807	1,387,154	(253,653)	-15.5%
FACILITIES AND RESOURCES-GENERAL FUND	450,783	459,001	454,542	495,437	40,895	9.0%
PARKS AND RECREATION-GENERAL FUND	76,839	42,586	47,086	25,086	(22,000)	-46.7%
RESOURCE CONSERVATION FUND	161,571	128,838	113,496	121,400	7,904	7.0%
TOTAL OPERATING REVENUE	7,686,544	7,718,385	7,978,104	7,391,360	(586,744)	-7.4%
OPERATING EXPENDITURES						
WATER FUND	1,665,757	1,760,865	1,575,558	1,748,685	173,127	11.0%
WASTEWATER FUND	1,819,566	1,960,663	1,954,209	1,952,847	(1,362)	-0.1%
FIRE DEPARTMENT-GENERAL FUND	1,752,040	1,894,663	1,966,498	1,616,683	(349,815)	-17.8%
ADMINISTRATION-GENERAL FUND	1,399,409	1,423,815	1,601,067	1,350,609	(250,458)	-15.6%
FACILITIES AND RESOURCES-GENERAL FUND	473,264	464,001	480,046	495,437	15,391	3.2%
PARKS AND RECREATION-GENERAL FUND	45,660	36,586	40,406	25,086	(15,320)	-37.9%
RESOURCE CONSERVATION FUND	147,352	135,662	123,277	138,305	15,028	12.2%
TOTAL OPERATING EXPENDITURES	7,303,048	7,676,255	7,741,061	7,327,652	(413,409)	-5.3%
OPERATING REVENUE LESS EXPENDITURES	383,496	42,130	237,043	63,708	(173,335)	-73.1%
NET TRANSFERS	(383,496)	(42,130)	(237,043)	(63,708)	173,335	-73.1%
NET RESULTS OF OPPORATIONS	0	0	0	0	0	

NOTES:

- 1). As this is an Operating Budget only, Capital Revenue (including Standby Availability and Connection Fees) and Capital Expenditures (including capitalized personnel costs estimated at \$174,949) are not shown.
- 2). Retiree health insurance costs (estimated at \$259,730) are combined with current employees' costs to arrive at total Personnel Costs, but are not included in Allocated Overhead as retirees do not supply current services.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
WATER FUND/DEPARTMENT
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
SERVICE FEES	1,882,745	1,701,682	1,700,000	1,700,000	0	0.0%
ACCOUNT SERVICE FEES	14,975	15,800	14,102	14,200	98	0.7%
LATE FEES	53,987	55,700	51,955	52,500	545	1.0%
INTEREST INCOME	9	0	0	0	0	N/A
OTHER	9,384	5,750	4,500	16,500	12,000	266.7%
TOTAL OPERATING REVENUE	1,761,100	1,778,932	1,770,557	1,783,200	12,643	0.7%
OPERATING EXPENDITURES						
SALARIES & WAGES	336,703	356,148	295,240	296,434	1,194	0.4%
PAYROLL TAXES & BENEFITS	205,716	218,927	191,823	207,471	15,648	8.2%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,682	109,650	67,779	112,000	44,221	65.2%
MAINTENANCE & REPAIR-PLANT	2,603	1,000	6,200	7,000	800	12.9%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	14,950	9,050	7,209	8,500	1,291	17.9%
MAJOR MAINTENANCE	31,375	77,000	4,340	133,000	128,660	2964.5%
OFFICE SUPPLIES & EQUIPMENT	12,331	13,600	7,443	7,800	357	4.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	17,289	17,400	17,211	19,000	1,789	10.4%
UTILITIES	131,055	125,284	128,912	132,300	3,388	2.6%
BAD DEBT & CLAIMS	1,289	3,500	434	500	66	15.1%
PROFESSIONAL SERVICES	80,112	82,500	99,188	135,450	36,262	36.6%
LEASE-WELL SITE	26,000	30,000	26,000	26,000	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	33,511	38,700	37,022	33,600	(3,422)	-9.2%
TRAINING/TRAVEL & RECRUITMENT	3,572	3,300	10,350	5,350	(5,000)	-48.3%
PUBLIC OUTREACH & EDUCATION	1,772	800	400	700	300	75.0%
DEBT SERVICE	183,114	184,192	184,192	184,203	11	0.0%
CAPTIAL OUTLAY	15,197	33,000	35,000	17,000	(18,000)	-51.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	313,840	313,160	313,160	302,011	(11,149)	-3.6%
ALLOCATED OVERHEAD-OPERATING COSTS	145,646	143,654	143,654	120,366	(23,288)	-16.2%
TOTAL OPERATING EXPENDITURES	1,665,757	1,760,865	1,575,558	1,748,685	173,127	11.0%
OPERATING REVENUE LESS EXPENDITURES	95,343	18,067	194,999	34,515	(160,484)	-82.3%
TRANSFER TO WATER CAPITAL	(87,069)	(18,067)	(37,273)	(34,515)	2,758	N/A
APPLY TO LOAN FROM GENERAL FUND	(8,274)	0	(157,726)	0	157,726	N/A
NET TRANSFERS	(95,343)	(18,067)	(194,999)	(34,515)	160,484	-82.3%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTE:
1). As this is an Operating Budget only, Capital Revenue (including Standby Availability and Connection Fees) and Capital Expenditures (including capitalized personnel costs estimated at \$174,949) are not shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL
WATER DEPARTMENT
ADOPTED 6/23/11

Rehab Fiscalini Tank	30,000
Meter Upgrades	20,000
Main St. Service Line Upgrade	8,000
Pineway Water Line Repairs	25,000
Valve Raising	15,000
Water Line Replacement (Pinedorado)	10,000
Cathodic Protection	5,000
Raise Windsor Vault	5,000
SR4 Streambank Restoration	10,000
Water Yard Shop Roof	5,000
	<u>133,000</u>
MAJOR MAINTENANCE	<u>133,000</u>
Relocate 3 Meters/Abandon 2" Water Line (Hesperian)	12,000
Radios	5,000
	<u>17,000</u>
CAPITAL OUTLAY	<u>17,000</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
WASTEWATER FUND/DEPARTMENT
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
SERVICE FEES	1,958,853	1,960,000	1,960,000	1,960,000	0	0.0%
INTEREST INCOME	188	1,500	1,200	2,250	1,050	87.5%
OTHER	940	800	16,481	150	(16,331)	-99.1%
TOTAL OPERATING REVENUE	1,959,981	1,962,300	1,977,681	1,962,400	(15,281)	-0.8%
OPERATING EXPENDITURES						
SALARIES & WAGES	335,775	369,489	361,230	289,589	(71,641)	-19.8%
PAYROLL TAXES & BENEFITS	219,580	253,138	241,978	247,827	5,849	2.4%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	60,233	50,600	38,208	59,000	20,792	54.4%
MAINTENANCE & REPAIR-PLANT	19,558	29,100	35,000	30,000	(5,000)	-14.3%
MAINTENANCE & REPAIR-GROUNDS	579	10,000	12,508	10,000	(2,508)	-20.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	7,560	9,000	5,417	6,650	1,233	22.8%
MAJOR MAINTENANCE	14,959	80,000	90,000	108,000	18,000	20.0%
EMERGENCY REPAIR-STORM EVENT	0	0	16,313	0	(16,313)	-100.0%
SLUDGE DISPOSAL	63,117	65,000	61,090	35,000	(26,090)	-42.7%
OFFICE SUPPLIES & EQUIPMENT	11,112	11,800	8,596	9,400	804	9.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	47,825	54,600	54,800	60,300	5,500	10.0%
UTILITIES	171,679	168,730	183,848	188,400	4,552	2.5%
PROFESSIONAL SERVICES	12,544	22,000	19,273	9,800	(9,473)	-49.2%
OPERATING SUPPLIES & EQUIPMENT	33,804	41,000	33,941	41,500	7,559	22.3%
TRAINING/TRAVEL & RECRUITMENT	2,679	3,000	6,516	4,000	(2,516)	-38.6%
PUBLIC OUTREACH & EDUCATION	722	600	300	300	0	0.0%
DEBT SERVICE	438,637	441,919	454,505	431,359	(23,147)	-5.1%
CAPITAL OUTLAY	44,666	20,000	0	88,000	88,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	228,497	226,696	226,696	238,620	11,924	5.3%
ALLOCATED OVERHEAD-OPERATING COSTS	106,040	103,991	103,991	95,102	(8,889)	-8.5%
TOTAL OPERATING EXPENDITURES	1,819,566	1,960,663	1,954,209	1,952,847	(1,362)	-0.1%
OPERATING REVENUE LESS EXPENDITURES	140,415	1,637	23,472	9,553	(13,919)	-59.3%
TRANSFER TO RESERVES	(140,415)	(1,637)	(23,472)	(9,553)	13,919	-59.3%
TRANSFER FROM THE GENERAL FUND	0	0	0	0	0	N/A
NET TRANSFERS	(140,415)	(1,637)	(23,472)	(9,553)	13,919	-59.3%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTE:

1). As this is an Operating Budget only, Capital Revenue (including Standby Availability and Connection Fees) and Capital Expenditures are not shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL
WASTEWATER DEPARTMENT
ADOPTED 6/23/11

Collection System Evaluation	10,000
Aeration Basin (Socks) Replacement	20,000
Digester	30,000
Hand Rails Repair	8,000
Orlando Emergency Repair	10,000
Limit Torque Valves	10,000
Generator Preventative M&R	<u>20,000</u>
MAJOR MAINTENANCE	<u><u>108,000</u></u>

SSMP-Phase II & III	30,000
Radios	8,000
Disolved Oxygen Control Evaluation	10,000
Lift Station Pump Panels	<u>40,000</u>
CAPITAL OUTLAY	<u><u>88,000</u></u>

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
GOVERNMENTAL FUNDS
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
FIRE DEPARTMENT-GENERAL FUND	1,831,974	1,894,663	1,973,935	1,616,683	(357,252)	-18.1%
ADMINISTRATION-GENERAL FUND	1,444,296	1,452,065	1,640,807	1,387,154	(253,653)	-15.5%
FACILITIES AND RESOURCES-GENERAL FUND	450,783	459,001	454,542	495,437	40,895	9.0%
PARKS AND RECREATION-GENERAL FUND	76,839	42,586	47,086	25,086	(22,000)	-46.7%
RESOURCE CONSERVATION FUND	161,571	128,838	113,496	121,400	7,904	7.0%
TOTAL OPERATING REVENUE	3,965,463	3,977,153	4,229,866	3,645,760	(584,106)	-13.8%
OPERATING EXPENDITURES						
FIRE DEPARTMENT-GENERAL FUND	1,752,040	1,894,663	1,966,498	1,616,683	(349,815)	-17.8%
ADMINISTRATION-GENERAL FUND	1,399,409	1,423,815	1,601,067	1,350,609	(250,458)	-15.6%
FACILITIES AND RESOURCES-GENERAL FUND	473,264	464,001	480,046	495,437	15,391	3.2%
PARKS AND RECREATION-GENERAL FUND	45,660	36,586	40,406	25,086	(15,320)	-37.9%
RESOURCE CONSERVATION FUND	147,352	135,662	123,277	138,305	15,028	12.2%
TOTAL OPERATING EXPENDITURES	3,817,725	3,954,727	4,211,295	3,626,120	(585,175)	-13.9%
OPERATING REVENUE LESS EXPENDITURES	147,738	22,426	18,571	19,640	1,069	5.8%
NET TRANSFERS TO RESERVES	(147,738)	(22,426)	(18,571)	(19,640)	(1,069)	5.8%
NET RESULTS OF OPPORATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
GENERAL FUND-FIRE DEPARTMENT
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX	1,283,336	1,217,192	1,217,192	1,167,948	(49,244)	-4.0%
FIRE BENEFIT ASSESSMENT	386,633	396,005	396,005	407,885	11,880	3.0%
WEED ABATEMENT/FUEL REDUCTION	62,972	60,000	63,000	37,600	(25,400)	-40.3%
MUTUAL AID/INSPECTION FEES	23,513	3,500	2,035	2,000	(35)	-1.7%
INTEREST INCOME	1,478	1,725	1,100	750	(350)	-31.8%
GRANT/DONATION REVENUE	62,977	0	70,361	0	(70,361)	-100.0%
SALE OF SURPLUS EQUIPMENT	11,000	0	0	0	0	N/A
TRANSFER FROM UNRESTRICTED RESERVES	0	216,141	216,141	0	(216,141)	-100.0%
OTHER	65	100	8,100	500	(7,601)	-93.8%
TOTAL OPERATING REVENUE	1,831,974	1,894,663	1,973,935	1,616,683	(357,252)	-18.1%
OPERATING EXPENDITURES						
SALARIES & WAGES	795,664	783,724	781,378	759,249	(22,129)	-2.8%
PAYROLL TAXES & BENEFITS	422,496	425,642	416,432	477,410	60,978	14.6%
INSURANCE & OTHER SERVICES	505	400	3,400	1,400	(2,000)	-58.8%
MAINTENANCE & REPAIR	37,927	40,200	37,118	33,650	(3,468)	-9.3%
OFFICE SUPPLIES & EQUIPMENT	5,378	5,500	2,907	2,500	(407)	-14.0%
GOVERNMENT FEES, DUES, PUBLICATIONS	32,006	31,800	34,672	29,000	(5,672)	-16.4%
UTILITIES	29,210	27,700	27,657	28,100	443	1.6%
PROFESSIONAL SERVICES	17,308	22,000	50,260	20,100	(30,160)	-60.0%
FUEL HAZARD CONTRACT	34,707	30,000	33,214	25,000	(8,214)	-24.7%
OPERATING SUPPLIES & EQUIPMENT	35,491	31,050	45,925	33,050	(12,875)	-28.0%
GRANT EXPENDITURES	67,938	16,231	53,012	5,000	(48,012)	-90.6%
TRAINING/TRAVEL & RECRUITMENT	11,143	6,300	6,524	16,700	10,176	156.0%
PUBLIC OUTREACH & EDUCATION	1,328	1,700	1,700	1,700	0	0.0%
EQUIPMENT LEASE	3,627	3,800	3,682	3,800	118	3.2%
DEBT SERVICE	49,066	265,207	265,207	0	(265,207)	-100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	142,237	139,443	139,443	128,722	(10,721)	-7.7%
ALLOCATED OVERHEAD-OPERATING COSTS	66,009	63,966	63,966	51,302	(12,665)	-19.8%
TOTAL OPERATING EXPENDITURES	1,752,040	1,894,663	1,966,498	1,616,683	(349,815)	-17.8%
OPERATING REVENUE LESS EXPENDITURES	79,934	0	7,437	0	(7,437)	-100.0%
TRANSFER (TO)/FROM RESERVES	(79,934)	0	(7,437)	0	7,437	-100.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
GENERAL FUND-ADMINISTRATION DEPARTMENT
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
ADMINISTRATIVE OVERHEAD CHARGES-PS	804,788	793,600	793,600	779,531	(14,069)	-1.8%
ADMINISTRATIVE OVERHEAD CHARGES-OE	373,483	364,015	364,015	310,682	(53,333)	-14.7%
PROPERTY TAX	140,588	172,450	172,450	179,541	7,091	4.1%
INTEREST INCOME	24,678	26,250	18,500	25,500	7,000	37.8%
SERVICE FEES	4,058	6,150	5,413	2,400	(3,013)	-55.7%
FRANCHISE FEES	68,089	68,000	67,500	68,000	500	0.7%
TRANSFER FROM UNRESTRICTED RESERVES	0	0	189,706	0	(189,706)	-100.0%
OTHER	28,612	21,600	29,622	21,500	(8,122)	-27.4%
TOTAL OPERATING REVENUE	1,444,296	1,452,065	1,640,807	1,387,154	(253,653)	-15.5%
OPERATING EXPENDITURES						
SALARIES & WAGES	616,338	579,324	572,172	557,167	(15,005)	-2.6%
PAYROLL TAXES & BENEFITS	358,685	424,625	407,170	439,096	31,927	7.8%
SERVERANCE PACKAGE	0	0	189,706	0	(189,706)	-100.0%
INSURANCE & CLAIMS	60,082	64,500	68,574	69,000	426	0.6%
MAINTENANCE & REPAIRS	38,732	69,500	58,707	63,400	4,693	8.0%
OFFICE SUPPLIES & EQUIPMENT	20,866	21,300	16,834	16,650	(184)	-1.1%
GOVERNMENT FEES, DUES,PUBLICATIONS	36,726	39,200	34,200	30,000	(4,200)	-12.3%
UTILITIES	27,721	28,250	27,479	24,750	(2,729)	-9.9%
DISTRICT OFFICE RENT	42,428	38,186	38,186	38,186	(0)	0.0%
PROFESSIONAL SERVICES	164,250	147,080	176,507	99,500	(77,007)	-43.6%
TRAINING & TRAVEL	8,195	7,950	9,132	9,360	228	2.5%
PUBLIC OUTREACH & EDUCATION	2,951	3,900	2,400	3,500	1,100	45.8%
CAPITAL OUTLAY	22,435	0	0	0	0	N/A
TOTAL OPERATING EXPENDITURES	1,399,409	1,423,815	1,601,067	1,350,609	(250,458)	-15.6%
OPERATING REVENUE LESS EXPENDITURES	44,887	28,250	39,740	36,545	(3,195)	-8.0%
TRANSFER (TO)/FROM RESERVES	(44,887)	(28,250)	(39,740)	(36,545)	3,195	-8.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTE:

1). Retiree health insurance costs (estimated at \$101,976) are combined with current employees' costs to arrive at total Personnel Costs. The Administration Department's retiree costs are not factored in Administrative Overhead Charges as retirees do not supply current services.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX	431,113	440,676	440,676	481,599	40,923	9.3%
FACILITY RENTS	16,884	16,500	12,177	12,500	323	2.7%
INTEREST INCOME	716	825	540	338	(202)	-37.3%
OTHER/DONATION	2,070	1,000	1,149	1,000	(149)	-13.0%
TOTAL OPERATING REVENUE	450,783	459,001	454,542	495,437	40,895	9.0%
OPERATING EXPENDITURES						
SALARIES & WAGES	167,368	165,776	175,996	176,361	365	0.2%
PAYROLL TAXES & BENEFITS	102,250	114,712	116,213	128,658	12,445	10.7%
MAINTENANCE & REPAIRS	19,424	26,400	27,704	24,200	(3,504)	-12.6%
OPEN SPACE MAINTENANCE	23,056	20,500	21,858	25,000	3,142	14.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	79	100	804	900	96	11.9%
UTILITIES	34,935	39,860	38,132	40,760	2,628	6.9%
PROFESSIONAL SERVICES	7,532	3,000	1,500	1,500	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	18,058	7,800	12,236	11,500	(736)	-6.0%
TRAINING & TRAVEL	1,113	700	450	400	(50)	-11.1%
CLAIMS	2,715	0	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	66,072	58,375	58,375	61,605	3,230	5.5%
ALLOCATED OVERHEAD-OPERATING COSTS	30,662	26,778	26,778	24,553	(2,225)	-8.3%
TOTAL OPERATING EXPENDITURES	473,264	464,001	480,046	495,437	15,391	3.2%
OPERATING REVENUE LESS EXPENDITURES	(22,481)	(5,000)	(25,504)	0	25,504	-100.0%
TRANSFER (TO)/FROM RESERVES	22,481	5,000	25,504	0	(25,504)	-100.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
GENERAL FUND-PARKS AND RECREATION DEPARTMENT
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX	56,268	42,586	42,586	25,086	(17,500)	-41.1%
GRANTS	20,571	0	4,500	0	(4,500)	N/A
TOTAL OPERATING REVENUE	76,839	42,586	47,086	25,086	(22,000)	-46.7%
OPERATING EXPENDITURES						
SALARIES & WAGES	1,243	0	0	0	0	N/A
PAYROLL TAXES & BENEFITS	707	0	0	0	0	N/A
PUBLIC OUTREACH /EDUCATION	974	900	200	200	0	0.0%
OFFICE SUPPLIES & EQUIPMENT	1,407	0	0	0	0	N/A
GOVERNMENT FEES, DUES,PUBLICATIONS	0	0	20	100	80	400.0%
PROFESSIONAL SERVICES	9,084	200	2,040	1,000	(1,040)	-51.0%
TRAINING & TRAVEL	0	2,000	160	160	0	N/A
GRANT EXPENDITURES	0	0	4,500	0	(4,500)	-100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	22,024	22,956	22,956	16,893	(6,063)	-26.4%
ALLOCATED OVERHEAD-OPERATING COSTS	10,221	10,530	10,530	6,733	(3,797)	-36.1%
TOTAL OPERATING EXPENDITURES	45,660	36,586	40,406	25,086	(15,320)	-37.9%
OPERATING REVENUE LESS EXPENDITURES	31,179	6,000	6,680	0	(6,680)	-100.0%
TRANSFER (T0)/FROM RESERVES	(31,179)	(6,000)	(6,680)	0	6,680	-100.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2011/2012
RESOURCE CONSERVATION FUND/DEPARTMENT*
ADOPTED 6/23/11**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2009/2010 ACTUAL	2010/2011 BUDGETED	2010/2011 ESTIMATED	2011/2012 PROPOSED	FY 2010/2011 EST. TO FY 2011/2012 PROPOSED AMOUNT	%
OPERATING REVENUE						
IN-LIEU FEES	18,300	14,500	21,851	25,100	3,249	14.9%
REMODEL FEES	37,928	40,000	17,461	20,000	2,539	14.5%
WAIT LIST FEES	59,366	56,000	56,000	56,000	0	0.0%
ASSIGNMENT FEES	9,918	10,000	9,864	10,000	136	1.4%
TRANSFER EDUs	35,800	0	0	0	0	N/A
INTEREST INCOME	259	338	320	300	(20)	-6.3%
FROM RESTRICTED RESERVES	0	8,000	8,000	10,000	2,000	N/A
TOTAL OPERATING REVENUE	161,571	128,838	113,496	121,400	7,904	7.0%
OPERATING EXPENDITURES						
SALARIES & WAGES	42,653	46,258	38,884	48,393	9,509	24.5%
PAYROLL TAXES & BENEFITS	23,641	30,438	25,627	32,906	7,279	28.4%
REBATE & RETROFIT PROGRAMS	1,525	2,000	1,110	2,000	890	80.2%
OFFICE SUPPLIES & EQUIPMENT	622	500	90	100	10	11.1%
VOLUNTARY LOT MERGER PROGRAM	12,425	8,000	8,000	10,000	2,000	25.0%
PROFESSIONAL SERVICES	19,463	400	1,500	600	(900)	-60.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,118	32,970	32,970	31,680	(1,290)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	14,905	15,096	15,096	12,626	(2,470)	-16.4%
TOTAL OPERATING EXPENDITURES	147,352	135,662	123,277	138,305	15,028	12.2%
OPERATING REVENUE LESS EXPENDITURES	14,219	(6,824)	(9,781)	(16,905)	(7,124)	72.8%
TRANSFER (TO)/FROM RESERVES	(14,219)	0	0	0	0	
TRANSFER FROM GENERAL FUND	0	6,824	9,781	16,905	7,124	
NET TRANSFERS	(14,219)	6,824	9,781	16,905	7,124	
NET RESULTS OF OPERATIONS	0	0	0	0	0	

*The Resource Conservation Fund is included in Governmental Funds.