

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2012/2013
HIGHLIGHTS
APPROVED JUNE 29, 2012**

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OPERATING BUDGET-As this is an operating budget, Capital Improvement Program Revenue and Expenditures are not included.

COLUMN DESCRIPTIONS:

FISCAL YEAR 2010/2011 ACTUAL-Represents the final amounts for the fiscal year ended June 30, 2011.

FINAL APPROVED FISCAL YEAR 2011/2012 BUDGET-Represents the budgeted amounts approved by the amounts approved by the CCSD Board of Directors on March 23, 2012 (as the Mid-Year Budget Adjustment) plus any subsequent Budget Adjustments. To date, approved Budget Adjustments are as follows:

Water Department/Fund-\$15,000 to research and investigate hard rock drilling for water.

Facilities & Resources Department/General Fund-\$10,000 to purchase light post brackets. (A specific dollar amount was not approved, rather the project was approved. Total cost was originally shown as \$7,558, but that was only for the cost of the goods, installation costs account for the difference. An additional \$1,500 in costs are projected for FY 2012/2013).

FISCAL YEAR 2011/2012 ESTIMATED-Represents the estimated final amounts for the fiscal year ended June 30, 2012.

FISCAL YEAR 2012/2013 PROPOSED-If approved, represents the Operating Budget for the fiscal year ended June 30, 2013.

INCREASE/(DECREASE) FY 2011/2012 EST. TO FT 2012-2013 PROPOSED AMOUNT-Represents the difference between the amount that is estimated to be the total Revenue or Expenditure for a given line item for Fiscal Year 2011/2012 and the amount of Revenue or Expenditure proposed to be budgeted for Fiscal Year 2012/2013.

INCREASE/(DECREASE) FY 2011/2012 EST. TO FT 2012-2013 PROPOSED %-Represents the percentage of the increase or decrease of the amount of the total Revenue or Expenditure proposed for a given line item for Fiscal Year 2012/2013 compared to the amount estimated for Fiscal Year 2011/2012.

SIGNIFICANT ASSUMPTIONS-Following are the significant assumptions made while compiling this budget:

No increase or decrease in Water and Wastewater sales (Service Fees) is projected.

The increase in Property Tax Revenue is based on SLO County's projected increase.

The increase in Fire Benefit Assessment Revenue is based on a 2% increase in the consumer price index and that the CCSD Board of Directors approve the increase.

No revenue increases were projected based on potential fee increases.

No Grant revenue or expenditures are budgeted.

Salaries & Wages and Payroll Taxes & Benefits are based on current staffing and benefits with the exceptions of the vacancy in Administration that resulted from an employee separation and the vacancy in Facilities & Resources being filled; retirement costs are based on rates issued by CalPERS; an 8% increase in healthcare insurance costs is budgeted and workers' compensation insurance rates are based on actual rates.

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

SERVICE FEES (SALES)-This is the main source of revenue for the Water and Wastewater Funds. Amounts budgeted are based on the projected amounts for FY 2011/2012.

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. An overall \$10,000 increase 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.

FIRE BENEFIT ASSESSMENT-This is a separate property tax assessment that provides additional revenue to the Fire Department. A 2.0% increase (based on CPI increase) is budgeted.

REMODEL/IN-LIEU/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.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2012/2013
HIGHLIGHTS
APPROVED JUNE 29, 2012**

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OPERATING REVENUE-Continued:

- 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.
- INTEREST INCOME-**Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF). A projected average interest rate of 0.5% was used.
- 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.
- SERVICE FEES-**This is revenue received by Administration related to vacation rentals and for other services provided and revenue received by the Resource Conservation Department for special projects.
- FRANCHISE FEES-**These are the fees paid to the CCSD by Mission Country Disposal for the rights to provide sanitation services in Cambria.
- FACILITY RENTS-**These are the rental fees received for the use of the Veteran's Hall as well as rental fees received from SLO County for the use of CCSD property. While the proposed rent revenue generated by the Veteran's Hall is expected to increase due to private events using the facility, land rent from the county is projected to decrease.
- STANDBY AVAILABILITY-**These are Water and Wastewater assessments to generate revenue for the maintenance and improvement of the respective funds' infrastructure.
- 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.
- GRANTS-**Grant Revenue is recorded when the granting agency is billed and has approved payment. No active grants are in place.
- 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.
- 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.

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

- SALARIES & WAGES-**Salaries, wages and other forms of employee compensation are recorded here. Staffing levels budgeted for FY 2012/2013 are the same as for FY 2011/2012 with the exception of a Maintenance Technician position being budgeted for FY 2012/2013 and an Administrative Technician budgeted for FY 2011/2012 was vacant.
- BENEFITS-**All employee benefits are recorded here. Budgeted amounts are based on the most current information available. Amounts budgeted for unfilled positions are at the highest possible amounts and actual costs may well be lower. While the largest increases in costs from FY 2011/2012 are for employee and retiree medical insurance, retirement costs easily remain the largest single benefits cost.
- MAINTENANCE & REPAIRS-**These costs vary significantly from year to year. More activity than expected occurred in the Wastewater Department for FY 2011/2012 and a decrease in repair costs is projected to occur in FY 2012/2013. Less activity occurred in the Water Department than was expected for FY 2011/2012 and an increase an increase in repair costs is projected for FY 2012/2013.
- MAJOR MAINTENANCE-**Details of Major Maintenance projects budgeted for FY 2012/2013 are listed as attachments to the Water and Wastewater Fund budgets.
- GOVERNMENT FEES AND DUES-**The largest of these expenditures are \$55,000 for the annual wastewater discharge fee, \$28,000 for the annual 911 Dispatch fee and \$27,000 for the annual Local Agency Formation Commission (LAFCO) fee. In addition, \$5,000 is budgeted for election costs as this is an election year.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2012/2013
HIGHLIGHTS
APPROVED JUNE 29, 2012**

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OPERATING EXPENDITURES-Continued:

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 2012/2013 Budget for these costs is a 10% increase for fuel.

UTILITIES-This includes electricity, telephone, sewer, water, internet, gas and telephone charges. The most significant change are sharply reduced internet costs due to the expiration of the prior contract, although it should be noted the previous contract included the costs of installing fiber optic cable and was not just for internet costs.

PROFESSIONAL SERVICES-These costs include the District Counsel (including litigation costs), auditing, outside engineering, taping of Board of Director's meetings, labor negotiator, document storage and other payments to contracted service providers in addition to the costs listed in the ADDITIONAL INFORMATION section. No funding for temporary staffing/advocate/fee study is budgeted and funding for the labor negotiator is significantly reduced.

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 2012/2013 Budget for these costs is a 10% increase for fuel.

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.

REBATE AND RETROFIT PROGRAMS-These are programs funded by the CCSD to encourage water conservation. In recent years, these programs had been scaled back and even though the low-flow toilet rebate program had continued to be funded, very few rebates were requested. For Fiscal Year 2012/2013, a greatly expanded program is expected to be implemented, although the details are still in flux. In addition, a Commercial, Industrial and Institutional Program is expected to be implemented.

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

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

MAJOR MAINTENANCE, CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROGRAM ACTIVITY-The distinction between these accounts is mainly an accounting matter. Major Maintenance projects are proactive and are to bring equipment and/or infrastructure back to its original functionality. Capital Outlay Projects have a minimal cost of \$5,000, are either new or improve equipment and/or infrastructure and are depreciated. Capital Improvement Program (CIP) projects are multi-year projects costing \$100,000 or more, improve equipment and/or infrastructure or are additions or replacements and are also depreciated. As previously noted, this is an operating budget and CIP expenditures are not shown as they are part of a capital budget, however the Board of Directors has approved the environmental and design tasks related to the Rodeo Grounds Pump Station and Stuart Street Water Tank CIP projects with a remaining cost of \$251,234.69. Funding for these costs is to come from Water Fund reserves. In addition, \$81,510 of the District Engineer's salary and benefits were allocated to the CIP program. Funding for these costs will be from the Water Fund's Standby Availability revenue.

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2012/2013
ALL FUNDS/DEPARTMENTS
APPROVED JUNE 29, 2012**

DESCRIPTION	FISCAL YEAR	FINAL	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2010/2011 ACTUAL	APPROVED 2011/2012 BUDGET	2011/2012 ESTIMATED	2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
WATER DEPARTMENT-WATER FUND	1,754,942	1,788,494	1,812,139	1,906,443	94,304	5.2%
RESOURCE CONSERVATION-WATER FUND	104,301	94,350	98,826	102,600	3,774	3.8%
WASTEWATER FUND	1,935,788	2,086,908	2,107,879	2,107,895	16	0.0%
FIRE DEPARTMENT-GENERAL FUND	1,718,309	1,806,377	1,878,314	1,575,101	(303,213)	-16.1%
ADMINISTRATION-GENERAL FUND	1,427,119	1,363,627	1,368,573	1,426,024	57,451	4.2%
FACILITIES AND RESOURCES-GENERAL FUND	454,944	500,735	504,202	480,123	(24,079)	-4.8%
PARKS AND RECREATION-GENERAL FUND	46,462	32,180	32,180	22,352	(9,828)	-30.5%
TOTAL OPERATING REVENUE	7,441,865	7,672,671	7,802,113	7,620,538	(181,575)	-2.3%
TRANSFER FROM RESERVES	417,787	11,251	13,379	12,000	(1,379)	-10.3%
TOTAL OPERATING REVENUE & TRANSFERS IN	7,859,652	7,683,922	7,815,492	7,632,538	(182,954)	-2.3%
OPERATING EXPENDITURES						
WATER DEPARTMENT-WATER FUND	1,510,070	1,662,481	1,650,428	1,833,056	182,628	11.1%
RESOURCE CONSERVATION-WATER FUND	128,934	151,000	154,679	207,428	52,749	34.1%
WASTEWATER FUND	1,935,204	2,084,636	2,084,801	2,092,982	8,181	0.4%
FIRE DEPARTMENT-GENERAL FUND	1,942,024	1,821,902	1,823,310	1,575,101	(248,209)	-13.6%
ADMINISTRATION-GENERAL FUND	1,578,607	1,356,368	1,365,293	1,396,959	31,666	2.3%
FACILITIES AND RESOURCES-GENERAL FUND	474,266	496,527	508,220	480,123	(28,097)	-5.5%
PARKS AND RECREATION-GENERAL FUND	34,585	32,378	49,531	22,352	(27,179)	-54.9%
TOTAL OPERATING EXPENDITURES	7,603,690	7,605,292	7,636,262	7,608,000	(28,262)	-0.4%
OPERATING REVENUE & TRANSFERS IN LESS EXPENDITURES	255,962	78,630	179,230	24,538	(154,692)	-86.3%
NET TRANSFERS	(255,962)	(78,630)	(179,230)	(24,538)	154,692	-86.3%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
 OPERATING BUDGET-FISCAL YEAR 2012/2013
 ALL FUNDS/DEPARTMENTS
 APPROVED JUNE 29, 2012

DESCRIPTION	FINAL APPROVED				INCREASE/(DECREASE)	
	FISCAL YEAR 2010/2011 ACTUAL	FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
SERVICE FEES	3,602,555	3,690,000	3,733,968	3,733,968	0	0.0%
PROPERTY TAX	1,857,081	1,807,174	1,807,174	1,817,174	10,000	0.6%
ADMINISTRATIVE SERVICES CHARGES	1,133,609	1,081,908	1,081,908	1,115,721	33,813	3.1%
FIRE BENEFIT ASSESSMENT	393,194	407,885	404,885	411,983	7,098	1.8%
REMODEL/IN LIEU FEES/TRANSFER EDUs	40,044	26,634	27,210	27,000	(210)	-0.8%
WEED ABATEMENT/FUEL REDUCTION	61,894	18,422	18,147	18,147	0	0.0%
INTEREST INCOME	22,067	15,562	15,794	15,562	(232)	-1.5%
ASSIGN/EXTENSION/ACCT SERVICE FEES	130,259	130,762	132,934	130,800	(2,134)	-1.6%
SERVICE FEES	3,726	1,714	3,243	10,475	7,232	223.0%
FRANCHISE FEES	68,039	69,000	70,135	71,538	1,403	2.0%
FACILITY/PROPERTY RENT	11,961	30,924	34,391	22,500	(11,891)	-34.6%
STANDBY AVAILABILITY	0	115,000	115,000	210,500	95,500	83.0%
MUTUAL AID REIMBURSEMENT/FEES	1,750	2,264	5,756	5,000	(756)	-13.1%
GRANT REVENUE	49,743	246,602	318,787	0	(318,787)	-100.0%
OTHER	65,943	28,820	32,781	30,170	(2,611)	-8.0%
TOTAL OPERATING REVENUE	7,441,865	7,672,671	7,802,113	7,620,538	(181,575)	-2.3%
TRANSFER FROM RESERVES	417,787	11,251	13,379	12,000	(1,379)	-10.3%
TOTAL OPERATING REVENUE & TRANSFERS IN	7,859,652	7,683,922	7,815,492	7,632,538	(182,954)	-2.3%

CAMBRIA COMMUNITY SERVICES DISTRICT
 OPERATING BUDGET-FISCAL YEAR 2012/2013
 ALL FUNDS/DEPARTMENTS
 APPROVED JUNE 29, 2012

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DESCRIPTION	FINAL APPROVED				INCREASE/(DECREASE)	
	FISCAL YEAR 2010/2011 ACTUAL	FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING EXPENDITURES						
SALARIES & WAGES	2,197,681	2,162,423	2,170,318	2,150,081	(20,237)	-0.9%
SALARIES & WAGES-BUDGET ADJUSTMENT	166,339	0	0	0	0	N/A
PAYROLL TAXES & BENEFITS	1,339,902	1,420,432	1,385,577	1,514,009	128,432	9.3%
PAYROLL TAXES & BENEFITS-BUDGET ADJ.	23,367	0	0	0	0	N/A
SETTLEMENT	0	45,000	45,000	0	(45,000)	-100.0%
INSURANCE/CLAIMS/BAD DEBT	72,184	69,562	71,662	76,400	4,738	6.6%
MAINTENANCE & REPAIRS	330,211	463,541	487,919	456,050	(31,869)	-6.5%
STREETLIGHT BANNERS-BUDGET ADJ.	0	10,000	10,000	1,500	(8,500)	-85.0%
MAJOR MAINTENANCE	89,586	110,364	78,749	203,900	125,151	158.9%
SLUDGE HAULING	59,691	35,000	25,000	35,000	10,000	40.0%
OFFICE SUPPLIES & EQUIPMENT	31,134	40,359	44,997	54,073	9,076	20.2%
GOVERNMENT FEES, DUES,PUBLICATIONS	134,106	137,736	139,424	158,164	18,740	13.4%
UTILITIES	409,589	412,776	406,051	367,847	(38,204)	-9.4%
PROFESSIONAL SERVICES	349,697	321,280	359,746	311,180	(48,566)	-13.5%
WELL DRILLING-BUDGET ADJUSTMENT	0	15,000	15,000	0	(15,000)	-100.0%
FUEL HAZARD CONTRACT	33,214	7,329	7,329	7,329	0	0.0%
DISTRICT OFFICE RENT	38,186	38,186	38,186	38,186	(0)	0.0%
LEASE-WELL SITE & EQUIPMENT	29,676	29,660	29,660	33,700	4,040	13.6%
OPERATING SUPPLIES & EQUIPMENT	136,183	125,246	136,404	138,850	2,446	1.8%
NORTH COAST OCEAN RESCUE	2,004	N/A	2,350	10,000	7,650	325.5%
GRANT EXPENDITURES	41,345	229,249	253,747	0	(253,747)	-100.0%
TRAINING/TRAVEL & RECRUITMENT	36,544	21,868	22,056	34,050	11,994	54.4%
PUBLIC OUTREACH/EDUCATION	4,432	5,754	8,202	10,950	2,748	33.5%
CLAIMS	0	36	3,136	0	(3,136)	-100.0%
DEBT SERVICE	687,763	615,562	615,562	617,460	1,898	0.3%
DEBT SERVICE-BUDGET ADJUSTMENT	216,141	0	0	0	0	N/A
REBATE AND RETROFIT PROGRAMS	925	300	1,000	75,000	74,000	7400.0%
VOLUNTARY LOT MERGER PROGRAM	11,940	11,251	13,379	12,000	(1,379)	-10.3%
CAPITAL OUTLAY	28,243	195,470	183,899	186,551	2,652	1.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	753,626	739,264	739,264	810,158	70,894	9.6%
ALLOCATED OVERHEAD-OPERATING COSTS	379,982	342,644	342,644	305,563	(37,081)	-10.8%
TOTAL OPERATING EXPENDITURES	7,603,690	7,605,292	7,636,262	7,608,000	(28,262)	-0.4%
OPERATING REVENUE & TRANSFERS IN LESS EXPENDITURES	255,962	78,630	179,230	24,538	(154,692)	-86.3%
NET TRANSFERS	(255,962)	(78,630)	(179,230)	(24,538)	154,692	-86.3%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
OPERATING BUDGET-FISCAL YEAR 2012/2013
RESERVES ANALYSIS
APPROVED JUNE 29, 2012**

	WATER FUND	WASTEWATER FUND	GENERAL FUND	TOTAL CCSD
LAIF Balances @ 6/30/11*	197,067	345,804	3,591,320	4,134,191
Cash in Bank Balances @ 6/30/11*	N/A	N/A	251,486	251,486
Cash on Hand Balances @ 6/30/11*	N/A	N/A	600	600
Reserves Balances @ 7/1/11	197,067	345,804	3,843,406	4,386,277
Reclass Conservation**	33,839	N/A	(33,839)	0
Adjusted Reserves Balances @ 7/1/11	230,906	345,804	3,809,567	4,386,277
Estimated FY 2011/2012 Activity	119,237	23,078	36,915	179,230
Estimated Reserves Balances @ 6/30/12	350,143	368,882	3,846,482	4,565,507
Proposed FY 2012/2013 Activity	(19,441)	14,913	29,065	24,538
Approved Use of Reserves-RBF***	(252,792)	N/A	N/A	(252,792)
Projected Reserves Balances @ 6/30/13	<u>77,911</u>	<u>383,795</u>	<u>3,875,547</u>	<u>4,337,253</u>

*Per Fiscal Year 2010/2011 Audit.

**As part of the FY 2011/2012 Mid-Year Budget Adjustment process, it was determined that Resource Conservation should be a Water Fund department. Previously, it had been a separate Governmental Fund.

***On October 27, 2011, the CCSD Board of Directors approved the allocation of \$252,792 of Water Fund reserves for the environmental and design tasks for the Rodeo Grounds Pumping Station and Stuart Street Tank projects.

CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
WATER FUND
APPROVED JUNE 29, 2012

DESCRIPTION	FISCAL YEAR	FINAL	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2010/2011 ACTUAL	APPROVED FISCAL YEAR 2011/2012 BUDGET	2011/2012 ESTIMATED	2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
WATER DEPARTMENT-WATER FUND	1,754,942	1,788,494	1,812,139	1,906,443	94,304	5.2%
RES. CONSERVATION DEPT.-WATER FUND	104,301	94,350	98,826	102,600	3,774	3.8%
TOTAL OPERATING REVENUE	1,859,243	1,882,844	1,910,965	2,009,043	98,078	5.1%
TRANSFER FROM UNRESTRICTED RESERVES	11,940	11,251	13,379	12,000	(1,379)	-10.3%
TOTAL OPERATING REVENUE & TRANSFERS IN	1,871,183	1,894,095	1,924,344	2,021,043	96,699	5.0%
OPERATING EXPENDITURES						
WATER DEPARTMENT-WATER FUND	1,510,070	1,662,481	1,650,428	1,833,056	182,628	11.1%
RES. CONSERVATION DEPT.-WATER FUND	128,934	151,000	154,679	207,428	52,749	34.1%
TOTAL OPERATING EXPENDITURES	1,639,004	1,813,481	1,805,107	2,040,484	235,377	13.0%
OPERATING REVENUE LESS EXPENDITURES	232,179	80,614	119,237	(19,441)	(138,678)	-116.3%
NET TRANSFERS (TO)/FROM RESERVES	(232,179)	(80,614)	(119,237)	19,441	138,678	-116.3%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
WATER FUND-WATER DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FISCAL YEAR 2010/2011 ACTUAL	FINAL	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	INCREASE/(DECREASE) FY 2011/2012 EST. TO FY 2012/2013 PROPOSED		
		APPROVED FISCAL YEAR 2011/2012 BUDGET			AMOUNT	%	
OPERATING REVENUE							
SERVICE FEES	1,684,392	1,720,000	1,742,843	1,742,843	0	0.0%	
ACCOUNT SERVICE FEES	15,800	15,960	15,486	15,500	14	0.1%	
LATE FEES	50,414	47,202	47,448	47,300	(148)	-0.3%	
INTEREST INCOME	0	732	732	700	(32)	N/A	
STANDBY AVAILABILITY	0	0	0	95,500	95,500	N/A	
OTHER	4,336	4,600	5,630	4,600	(1,030)	-18.3%	
TOTAL OPERATING REVENUE	1,754,942	1,788,494	1,812,139	1,906,443	94,304	5.2%	
OPERATING EXPENDITURES							
SALARIES & WAGES	259,259	328,289	331,824	353,285	21,461	6.5%	
PAYROLL TAXES & BENEFITS	177,134	215,652	215,678	242,969	27,291	12.7%	
MAINTENANCE & REPAIR-DELIVERY SYSTEM	64,321	108,435	89,585	124,000	34,415	38.4%	
MAINTENANCE & REPAIR-PLANT	6,490	5,571	5,828	5,600	(228)	-3.9%	
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,115	8,056	8,901	7,500	(1,401)	-15.7%	
MAJOR MAINTENANCE	3,590	59,350	46,235	90,000	43,765	94.7%	
OFFICE SUPPLIES & EQUIPMENT	5,778	8,813	10,257	15,010	4,753	46.3%	
GOVERNMENT FEES, DUES,PUBLICATIONS	14,868	16,620	16,809	21,162	4,353	25.9%	
UTILITIES	133,397	131,134	131,521	125,400	(6,121)	-4.7%	
BAD DEBT & CLAIMS	399	0	1,500	1,000	(500)	N/A	
PROFESSIONAL SERVICES	99,234	84,516	106,604	141,000	34,396	32.3%	
WELL DRILLING-BUDGET ADJUSTMENT	0	15,000	15,000	0	(15,000)	-100.0%	
LEASE-WELL SITE	26,000	26,000	26,000	30,000	4,000	15.4%	
OPERATING SUPPLIES & EQUIPMENT	39,968	36,001	37,651	39,700	2,049	5.4%	
TRAINING/TRAVEL & RECRUITMENT	10,462	3,558	1,450	3,450	2,000	137.9%	
PUBLIC OUTREACH & EDUCATION	157	0	2,758	1,000	(1,758)	N/A	
DEBT SERVICE	184,192	184,203	184,203	184,228	25	0.0%	
CAPTIAL OUTLAY	28,243	15,000	2,341	24,000	21,659	925.2%	
ALLOCATED OVERHEAD-PERSONNEL COSTS	299,470	284,750	284,750	307,699	22,949	8.1%	
ALLOCATED OVERHEAD-OPERATING COSTS	150,994	131,533	131,533	116,053	(15,480)	-11.8%	
TOTAL OPERATING EXPENDITURES	1,510,070	1,662,481	1,650,428	1,833,056	182,628	11.1%	
OPERATING REVENUE LESS EXPENDITURES	244,872	126,013	161,711	73,387	(88,324)	-54.6%	
TRANSFER TO WATER RESERVES	0	0	0	0	0	N/A	
TRANSFER FROM WATER CAPITAL	(244,872)	(80,614)	(119,237)	0	119,237	-100.0%	
TRANSFER TO RESOURCE CONSERVATION	0	(45,399)	(42,474)	(73,387)	(30,913)	72.8%	
NET TRANSFERS	(244,872)	(126,013)	(161,711)	(73,387)	88,324	-54.6%	
NET RESULTS OF OPERATIONS	0	0	0	0	0		

CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
SUPPLEMENTAL INFORMATION
SCHEDULE OF MAJOR MAINTENANCE & CAPITAL OUTLAY
WATER FUND/DEPARTMENT
APPROVED JUNE 29, 2012

DESCRIPTION	FISCAL YEAR	FINAL	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2010/2011	APPROVED	2011/2012	2011/2012	2012/2013	FY 2011/2012 EST. TO	FY 2012/2013 PROPOSED
	ACTUAL	BUDGET	ESTIMATED	ADOPTED	AMOUNT	%	
MAJOR MAINTENANCE							
PEMBROOK	3,340	0	0	0	0	N/A	
REHAB FISCALINI TANK	250	10,000	7,885	30,000	22,115	280%	
COMPOUND METER UPGRADES	0	20,000	17,000	24,000	7,000	41%	
MAIN STREET SERVICE LINE UPGRADE	0	8,000	0	8,000	8,000	N/A	
VALVE RAISING	0	15,000	15,000	0	(15,000)	-100%	
CATHODIC PROTECTION/INSPECTION	0	6,350	6,350	11,000	4,650	73%	
SEAL COAT MANOR WAY	0	0	0	17,000	17,000	N/A	
ABANDONE WATERLINE & RELOCATE METERS- (CARDIFF/BERWICK)	0	0	0	0	0	N/A	
RELOCATE METERS (CENTER STREET ALLEY)	0	0	0	0	0	N/A	
WATERLINE REPLACEMENT (PINEDORADO)	0	0	0	0	0	N/A	
TOTAL MAJOR MAINTENANCE	3,590	59,350	46,235	90,000	43,765		95%
CAPITAL OUTLAY							
HYDRANTS REPLACEMENT	28,243	0	0	0	0	N/A	
RELOCATE METERS/ABANDONE WATERLINE (HESPERIAN)	0	12,000	0	12,000	12,000	N/A	
MOBILE RADIOS	0	3,000	2,341	0	(2,341)	-100%	
2 TRUCKS	0	0	0	12,000	12,000	N/A	
TOTAL CAPITAL OUTLAY	28,243	15,000	2,341	24,000	21,659		925%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
WATER FUND-RESOURCE CONSERVATION DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FISCAL YEAR 2010/2011 ACTUAL	FINAL APPROVED		FISCAL YEAR 2012/2013 ADOPTED	INCREASE/(DECREASE) FY 2011/2012 EST. TO FY 2012/2013 PROPOSED	
		FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED		AMOUNT	%
OPERATING REVENUE						
IN-LIEU FEES	20,013	5,000	0	0	0	N/A
REMODEL FEES	20,031	21,634	27,210	27,000	(210)	-0.8%
WAIT LIST FEES	55,003	56,000	56,000	56,000	0	0.0%
ASSIGNMENT FEES	9,042	11,600	14,000	12,000	(2,000)	-14.3%
ADMINISTRATIVE FEES	0	0	1,500	7,500	6,000	400.0%
INTEREST INCOME	212	116	116	100	(16)	-13.8%
TOTAL OPERATING REVENUE	104,301	94,350	98,826	102,600	3,774	3.8%
TRANSFER FROM RESERVES	11,940	11,251	13,379	12,000	(1,379)	-10.3%
TOTAL OPERATING REVENUE & TRANSFERS IN	116,241	105,601	112,205	114,600	2,395	2.1%
OPERATING EXPENDITURES						
SALARIES & WAGES	38,504	38,752	37,525	36,171	(1,354)	-3.6%
PAYROLL TAXES & BENEFITS	25,031	25,590	24,929	22,773	(2,156)	-8.6%
SETTLEMENT	0	15,750	15,750	0	(15,750)	-100.0%
OUTREACH/EDUCATION	0	0	0	4,000	4,000	N/A
REBATE & RETROFIT PROGRAMS	925	300	1,000	75,000	74,000	7400.0%
OFFICE SUPPLIES & EQUIPMENT	451	100	408	200	(208)	-51.0%
VOLUNTARY LOT MERGER PROGRAM	11,940	11,251	13,379	12,000	(1,379)	-10.3%
PROFESSIONAL SERVICES	2,211	8,318	10,749	5,000	(5,749)	-53.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	33,155	34,800	34,800	37,965	3,165	9.1%
ALLOCATED OVERHEAD-OPERATING COSTS	16,717	16,139	16,139	14,319	(1,820)	-11.3%
TOTAL OPERATING EXPENDITURES	128,934	151,000	154,679	207,428	52,749	34.1%
OPERATING REVENUE LESS EXPENDITURES	(12,693)	(45,399)	(42,474)	(92,828)	(50,354)	118.6%
TRANSFER (TO)/FROM RESERVES	0	0	0	19,441	19,441	N/A
TRANSFER FROM WATER DEPARTMENT	0	45,399	42,474	73,387	30,913	72.8%
TRANSFER FROM GENERAL FUND	12,693	0	0	0	0	
NET TRANSFERS	12,693	45,399	42,474	92,828	50,354	118.6%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
WASTEWATER FUND/DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FINAL APPROVED				INCREASE/(DECREASE)	
	FISCAL YEAR 2010/2011 ACTUAL	FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
SERVICE FEES	1,918,163	1,970,000	1,991,125	1,991,125	0	0.0%
INTEREST INCOME	1,166	1,284	1,284	1,300	16	1.2%
STANDBY AVAILABILITY	0	115,000	115,000	115,000	0	0.0%
OTHER	16,459	624	470	470	0	0.0%
TOTAL OPERATING REVENUE	1,935,788	2,086,908	2,107,879	2,107,895	16	0.0%
OPERATING EXPENDITURES						
SALARIES & WAGES	347,251	301,474	300,799	283,039	(17,760)	-5.9%
PAYROLL TAXES & BENEFITS	240,050	231,226	227,666	234,507	6,841	3.0%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	31,969	109,085	118,514	88,000	(30,514)	-25.7%
MAINTENANCE & REPAIR-PLANT	38,327	47,146	71,766	40,000	(31,766)	-44.3%
MAINTENANCE & REPAIR-GROUNDS	12,303	8,452	5,807	5,500	(307)	-5.3%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	4,674	16,025	20,332	8,600	(11,732)	-57.7%
MAJOR MAINTENANCE	85,996	51,014	32,514	113,900	81,386	250.3%
EMERGENCY REPAIR-STORM EVENT	16,313	0	0	0	0	N/A
SLUDGE DISPOSAL	59,691	35,000	25,000	35,000	10,000	40.0%
OFFICE SUPPLIES & EQUIPMENT	8,374	13,911	16,575	14,163	(2,412)	-14.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	53,657	60,929	60,979	67,002	6,023	9.9%
UTILITIES	186,256	190,576	184,498	170,100	(14,398)	-7.8%
PROFESSIONAL SERVICES	12,559	28,638	30,318	45,200	14,882	49.1%
OPERATING SUPPLIES & EQUIPMENT	37,640	41,797	39,555	42,500	2,945	7.4%
TRAINING/TRAVEL & RECRUITMENT	6,195	1,304	1,304	1,100	(204)	-15.6%
PUBLIC OUTREACH & EDUCATION	157	100	127	250	123	96.9%
DEBT SERVICE	454,505	431,359	431,359	433,232	1,873	0.4%
CAPITAL OUTLAY	0	180,470	181,558	156,551	(25,007)	-13.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	225,559	229,183	229,183	257,295	28,112	12.3%
ALLOCATED OVERHEAD-OPERATING COSTS	113,728	106,947	106,947	97,043	(9,904)	-9.3%
TOTAL OPERATING EXPENDITURES	1,935,204	2,084,636	2,084,801	2,092,982	8,181	0.4%
OPERATING REVENUE LESS EXPENDITURES	584	2,272	23,078	14,913	(8,165)	-35.4%
TRANSFER TO RESERVES	(584)	(2,272)	(23,078)	(14,913)	8,165	-35.4%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
SUPPLEMENTAL INFORMATION
SCHEDULE OF MAJOR MAINTENANCE & CAPITAL OUTLAY
WASTEWATER FUND/DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FISCAL YEAR	FINAL	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2010/2011 ACTUAL	APPROVED FISCAL YEAR 2011/2012 BUDGET	2011/2012 ESTIMATED	2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%	
MAJOR MAINTENANCE							
INFLUENT PUMP CONTROL PANEL	85,996	0	0	0	0	N/A	
COLLECTION SYSTEM	0	10,000	11,000	0	(11,000)	-100%	
AERATION BASIN (SOCKS) REPLACEMENT	0	10,553	10,553	0	(10,553)	-100%	
DIGESTER	0	5,000	0	0	0	N/A	
HAND RAILS REPAIR	0	3,000	1,500	1,500	0	0%	
ORLANDO EMERGENCY REPAIRS	0	9,461	9,461	0	(9,461)	-100%	
LIMIT TORQUE VALVES	0	3,000	0	0	0	N/A	
GENERATOR PREVENTATIVE M&R	0	10,000	0	0	0	N/A	
HYDRO CLEAN/CCTV COLLECTION SYS.-20%	0	0	0	75,000	75,000	N/A	
REPLACE CHECK & PLUG VALVES	0	0	0	37,400	37,400	N/A	
TOTAL MAJOR MAINTENANCE	85,996	51,014	32,514	113,900	81,386	250%	
CAPITAL OUTLAY							
SSMP-PHASE II & III	0	19,000	19,895	0	(19,895)	-100%	
MOBILE RADIOS	0	3,000	2,341	0	(2,341)	-100%	
LIFT STATION RADIOS	0	7,000	7,000	0	(7,000)	-100%	
DISSOLVED OXYGEN CONTROL EVALUATION	0	5,732	5,732	0	(5,732)	-100%	
LIFT STATION PUMP PANELS	0	59,000	59,000	0	(59,000)	-100%	
NEW GENERATOR A-1	0	37,500	32,603	0	(32,603)	-100%	
GRIT REMOVAL UNIT	0	49,238	49,238	0	(49,238)	-100%	
INSTALL & MOVE PUMP PANELS	0	0	0	70,000	70,000	N/A	
SYSTEM AUDIT	0	0	0	30,300	30,300	N/A	
RADIO COMMUNICATION ALARM SYSTEM	0	0	0	12,000	12,000	N/A	
NEW RAIL & PUMP LIFT STATION A & B	0	0	0	19,000	19,000	N/A	
LIFT STATION BACKFLOW DEVICES	0	0	5,749	5,251	(498)	N/A	
MAIN PLANT CIRCUIT GROUND	0	0	0	20,000	20,000	N/A	
CAPITAL OUTLAY	0	180,470	181,558	156,551	(25,007)	-14%	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
GENERAL FUND
APPROVED JUNE 29, 2012**

DESCRIPTION	FISCAL YEAR	FINAL	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2010/2011 ACTUAL	APPROVED FISCAL YEAR 2011/2012 BUDGET	2011/2012 ESTIMATED	2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
FIRE DEPARTMENT-GENERAL FUND	1,718,309	1,806,377	1,878,314	1,575,101	(303,213)	-16.1%
ADMINISTRATION-GENERAL FUND	1,427,119	1,363,627	1,368,573	1,426,024	57,451	4.2%
FACILITIES AND RESOURCES-GENERAL FUND	454,944	500,735	504,202	480,123	(24,079)	-4.8%
PARKS AND RECREATION-GENERAL FUND	46,462	32,180	32,180	22,352	(9,828)	-30.5%
TOTAL OPERATING REVENUE	3,646,834	3,702,919	3,783,269	3,503,600	(279,669)	-7.4%
TRANSFER FROM UNRESTRICTED RESERVES	405,847	0	0	0	0	
TOTAL OPERATING REVENUE & TRANSFERS IN	4,052,681	3,702,919	3,783,269	3,503,600	(279,669)	-7.4%
OPERATING EXPENDITURES						
FIRE DEPARTMENT-GENERAL FUND	1,942,024	1,821,902	1,823,310	1,575,101	(248,209)	-13.6%
ADMINISTRATION-GENERAL FUND	1,578,607	1,356,368	1,365,293	1,396,959	31,666	2.3%
FACILITIES AND RESOURCES-GENERAL FUND	474,266	496,527	508,220	480,123	(28,097)	-5.5%
PARKS AND RECREATION-GENERAL FUND	34,585	32,378	49,531	22,352	(27,179)	-54.9%
TOTAL OPERATING EXPENDITURES	4,029,482	3,707,175	3,746,354	3,474,535	(271,819)	-7.3%
OPERATING REVENUE LESS EXPENDITURES	23,199	(4,256)	36,915	29,065	(7,850)	-21.3%
NET TRANSFERS (TO)/FROM RESERVES	(23,199)	4,256	(36,915)	(29,065)	7,850	-21.3%
NET RESULTS OF OPPORATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
GENERAL FUND-FIRE DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FINAL				INCREASE/(DECREASE)	
	FISCAL YEAR 2010/2011 ACTUAL	FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX	1,206,917	1,138,348	1,138,348	1,139,921	1,573	0.1%
FIRE BENEFIT ASSESSMENT	393,194	407,885	404,885	411,983	7,098	1.8%
WEED ABATEMENT/FUEL REDUCTION	61,894	18,422	18,147	18,147	0	0.0%
MUTUAL AID/INSPECTION FEES	1,750	2,264	5,756	5,000	(756)	-13.1%
INTEREST INCOME	957	50	50	50	0	0.0%
GRANT/DONATION REVENUE	45,437	238,908	311,093	0	(311,093)	-100.0%
OTHER	8,160	500	35	0	(35)	N/A
TOTAL OPERATING REVENUE	1,718,309	1,806,377	1,878,314	1,575,101	(303,213)	-16.1%
TRANSFER FROM UNRESTRICTED RESERVES	216,141	0	0	0	0	N/A
TOTAL OPERATING REVENUE & TRANSFERS IN	1,934,450	1,806,377	1,878,314	1,575,101	(303,213)	-16.1%
OPERATING EXPENDITURES						
SALARIES & WAGES	795,937	796,418	788,678	742,789	(45,889)	-5.8%
PAYROLL TAXES & BENEFITS	408,676	455,248	436,148	466,699	30,551	7.0%
INSURANCE & OTHER SERVICES	3,211	900	500	400	(100)	-20.0%
MAINTENANCE & REPAIR	35,307	39,490	35,480	41,100	5,620	15.8%
OFFICE SUPPLIES & EQUIPMENT	2,260	3,006	4,470	6,450	1,980	44.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	31,384	31,066	34,066	34,000	(66)	-0.2%
UTILITIES	26,813	27,218	26,742	20,000	(6,742)	-25.2%
PROFESSIONAL SERVICES	51,365	25,357	30,488	13,400	(17,088)	-56.0%
FUEL HAZARD CONTRACT	33,214	7,329	7,329	7,329	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	47,674	28,457	36,409	31,800	(4,609)	-12.7%
NORTH COAST OCEAN RESCUE	2,004	N/A	2,350	10,000	7,650	325.5%
GRANT EXPENDITURES	37,039	217,555	224,571	0	(224,571)	-100.0%
TRAINING/TRAVEL & RECRUITMENT	10,277	6,456	9,577	14,750	5,173	54.0%
PUBLIC OUTREACH & EDUCATION	1,263	1,700	1,700	1,700	0	0.0%
EQUIPMENT LEASE	3,676	3,660	3,660	3,700	40	1.1%
CLAIMS	0	36	3,136	0	(3,136)	-100.0%
DEBT SERVICE	49,066	0	0	0	0	N/A
DEBT SERVICE-BUDGET ADJUSTMENT	216,141	0	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	124,130	121,864	121,864	131,418	9,554	7.8%
ALLOCATED OVERHEAD-OPERATING COSTS	62,587	56,142	56,142	49,566	(6,577)	-11.7%
TOTAL OPERATING EXPENDITURES	1,942,024	1,821,902	1,823,310	1,575,101	(248,209)	-13.6%
OPERATING REVENUE LESS EXPENDITURES	(7,574)	(15,525)	55,004	0	(55,004)	-100.0%
TRANSFER (TO)/FROM RESERVES	7,574	15,525	(55,004)	0	55,004	-100.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
GENERAL FUND-ADMINISTRATION DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FINAL APPROVED				INCREASE/(DECREASE)	
	FISCAL YEAR 2010/2011 ACTUAL	FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
ADMINISTRATIVE OVERHEAD CHARGES-PS	753,627	739,264	739,264	810,158	70,894	9.6%
ADMINISTRATIVE OVERHEAD CHARGES-OE	379,982	342,644	342,644	305,563	(37,081)	-10.8%
PROPERTY TAX	171,037	174,941	174,941	197,690	22,749	13.0%
INTEREST INCOME	19,199	12,968	13,200	13,000	(200)	-1.5%
SERVICE FEES	3,726	1,714	1,743	2,975	1,232	70.7%
FRANCHISE FEES	68,039	69,000	70,135	71,538	1,403	2.0%
OTHER	31,509	23,096	26,646	25,100	(1,546)	-5.8%
TOTAL OPERATING REVENUE	1,427,119	1,363,627	1,368,573	1,426,024	57,451	4.2%
TRANSFER FROM UNRESTRICTED RESERVES	189,706	0	0	0	0	
TOTAL OPERATING REVENUE & TRANSFERS IN	1,616,825	1,363,627	1,368,573	1,426,024	57,451	4.2%
OPERATING EXPENDITURES						
SALARIES & WAGES	582,832	543,146	557,858	607,106	49,248	8.8%
SALARIES & WAGES-BUDGET ADJUSTMENT	166,339	0	0	0	0	N/A
PAYROLL TAXES & BENEFITS	372,473	394,835	389,660	437,067	47,407	12.2%
PAYROLL TAXES & BENEFITS-BUDGET ADJ.	23,367	0	0	0	0	N/A
SETTLEMENT	0	29,250	29,250	0	(29,250)	N/A
INSURANCE & CLAIMS	68,574	68,662	69,662	75,000	5,338	7.7%
MAINTENANCE & REPAIRS	61,495	64,656	66,852	63,200	(3,652)	-5.5%
OFFICE SUPPLIES & EQUIPMENT	14,251	14,529	13,287	18,250	4,963	37.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	33,393	28,221	27,570	36,000	8,430	30.6%
UTILITIES	27,068	24,111	23,499	19,050	(4,449)	-18.9%
DISTRICT OFFICE RENT	38,186	38,186	38,186	38,186	0	0.0%
PROFESSIONAL SERVICES	178,664	138,841	138,196	88,800	(49,396)	-35.7%
TRAINING & TRAVEL	9,297	9,050	8,644	11,400	2,756	31.9%
PUBLIC OUTREACH & EDUCATION	2,668	2,881	2,628	2,900	272	10.4%
TOTAL OPERATING EXPENDITURES	1,578,607	1,356,368	1,365,293	1,396,959	31,666	2.3%
OPERATING REVENUE LESS EXPENDITURES	38,218	7,259	3,280	29,065	25,785	786.2%
TRANSFER TO RESOURCE CONSERVATION	(12,693)	0	0	0	0	N/A
TRANSFER (TO)/FROM RESERVES	(25,525)	(7,259)	(3,280)	(29,065)	(25,785)	786.2%
NET TRANSFERS	(38,218)	(7,259)	(3,280)	(29,065)	(25,785)	786.2%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FINAL APPROVED				INCREASE/(DECREASE)	
	FISCAL YEAR 2010/2011 ACTUAL	FISCAL YEAR 2011/2012 BUDGET	FISCAL YEAR 2011/2012 ESTIMATED	FISCAL YEAR 2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX	436,971	469,399	469,399	457,211	(12,188)	-2.6%
VETERANS HALL RENT	11,961	18,424	19,391	22,500	3,109	16.0%
OTHER RENT	0	12,500	15,000	0	(15,000)	-100.0%
INTEREST INCOME	533	412	412	412	0	0.0%
OTHER/DONATION	5,479	0	0	0	0	N/A
TOTAL OPERATING REVENUE	454,944	500,735	504,202	480,123	(24,079)	-4.8%
OPERATING EXPENDITURES						
SALARIES & WAGES	173,898	154,344	153,634	127,691	(25,943)	-16.9%
PAYROLL TAXES & BENEFITS	116,538	97,881	91,496	109,994	18,498	20.2%
MAINTENANCE & REPAIRS-VETERAN'S HALL	N/A*	N/A*	N/A*	12,800	12,800	N/A
MAINTENANCE & REPAIRS	31,888	37,743	45,972	20,750	(25,222)	-54.9%
STREETLIGHT BANNERS-BUDGET ADJ.	0	10,000	10,000	1,500	(8,500)	-85.0%
OPEN SPACE MAINTENANCE	21,009	18,882	18,882	39,000	20,118	106.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	804	900	0	0	0	N/A
UTILITIES-VETERAN'S HALL	N/A*	N/A*	N/A*	9,000	9,000	N/A
UTILITIES-OTHER	36,055	39,737	39,791	24,297	(15,494)	-38.9%
PROFESSIONAL SERVICES	1,412	34,610	42,636	17,580	(25,056)	-58.8%
OPERATING SUPPLIES & EQUIPMENT	10,901	18,991	22,789	24,850	2,061	9.0%
TRAINING/TRAVEL & RECRUITMENT	313	1,500	1,081	1,300	219	20.3%
CAPITAL OUTLAY	0	0	0	6,000	6,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	54,147	55,927	55,927	61,983	6,056	10.8%
ALLOCATED OVERHEAD-OPERATING COSTS	27,301	26,012	26,012	23,378	(2,634)	-10.1%
TOTAL OPERATING EXPENDITURES	474,266	496,527	508,220	480,123	(28,097)	-5.5%
OPERATING REVENUE LESS EXPENDITURES	(19,322)	4,208	(4,018)	0	4,018	-100.0%
TRANSFER (TO)/FROM RESERVES	19,322	(4,208)	4,018	0	(4,018)	-100.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

*Not tracked separate from other Maintenance & Repair Costs during these periods.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2012-2013 OPERATING BUDGET
GENERAL FUND-PARKS AND RECREATION DEPARTMENT
APPROVED JUNE 29, 2012**

DESCRIPTION	FISCAL YEAR	FINAL	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2010/2011 ACTUAL	APPROVED FISCAL YEAR 2011/2012 BUDGET	2011/2012 ESTIMATED	2012/2013 ADOPTED	FY 2011/2012 EST. TO FY 2012/2013 PROPOSED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX	42,156	24,486	24,486	22,352	(2,134)	-8.7%
GRANTS	4,306	7,694	7,694	0	(7,694)	N/A
TOTAL OPERATING REVENUE	46,462	32,180	32,180	22,352	(9,828)	-30.5%
OPERATING EXPENDITURES						
PUBLIC OUTREACH /EDUCATION	187	1,073	989	1,100	111	11.2%
OFFICE SUPPLIES & EQUIPMENT	20	0	0	0	0	N/A
PROFESSIONAL SERVICES	4,252	1,000	755	200	(555)	-73.5%
TRAINING & TRAVEL	0	0	0	2,050	2,050	N/A
GRANT EXPENDITURES	4,306	11,694	29,176	0	(29,176)	-100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	17,165	12,740	12,740	13,798	1,058	8.3%
ALLOCATED OVERHEAD-OPERATING COSTS	8,655	5,871	5,871	5,204	(667)	-11.4%
TOTAL OPERATING EXPENDITURES	34,585	32,378	49,531	22,352	(27,179)	-54.9%
OPERATING REVENUE LESS EXPENDITURES	11,877	(198)	(17,351)	0	17,351	-100.0%
TRANSFER TO PARKS & RECREATION CAPITAL	(1,161)	0	0	0	0	N/A
TRANSFER (TO)/FROM RESERVES	(10,716)	198	17,351	0	(17,351)	-100.0%
NET TRANSFERS	(11,877)	198	17,351	0	(17,351)	-100.0%
NET RESULTS OF OPERATIONS	0	0	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 OPERATING BUDGET-FISCAL YEAR 2012/2013
 ADDITIONAL INFORMATION
 APPROVED JUNE 29, 2012**

CONTRACTED STUDIES/ANALYSES/PROGRAM DEVELOPMENTS

DESCRIPTION	DEPARTMENT	COST CENTER	AMOUNT PROPOSED
Develop Conservation Program	Water	Professional Services	69,000
Demand/Supply Analysis	Water	Professional Services	0
Impact Fee Study	Water	Professional Services	10,000
Update Parcel Mgmt. Software for Conservation	Water	Professional Services	10,000
Commercial, Industrial, Institution Program	Conservation	Rebate & Retrofit Prog.	20,000
Fats, Oil & Grease Program	Wastewater	Professional Services	20,000
Maintenance Data Input (OPT 10)	Wastewater	Professional Services	5,000

FACILITIES & RESOURCES UPGRADES/PROJECTS

DESCRIPTION	COST CENTER	AMOUNT PROPOSED
Erosion Project	Open Space Maint.	15,000
Eucalyptus Project	Open Space Maint.	5,000
Public Restroom Upgrades	Maintenance & Repairs	0 *
Vet's Hall Range Hood	Maintenance & Repairs	2,800
Basketball Backboard-Vet's Hall	Maintenance & Repairs	1,200
Purchase Pickup Truck	Capital Outlay	6,000

*Being done in FY 2011/2012