

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/10	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
WATER FUND	1,657,810	1,803,236	1,780,815	1,778,932	(1,883)	-0.1%
WASTEWATER FUND	1,712,289	1,979,407	1,960,987	1,962,300	1,313	0.1%
FIRE DEPARTMENT-GENERAL FUND	1,887,961	1,766,911	1,830,827	1,678,522	(152,305)	-8.3%
ADMINISTRATION-GENERAL FUND	1,622,418	1,423,756	1,428,829	1,452,065	23,236	1.6%
FACILITIES AND RESOURCES-GENERAL FUND	450,644	447,362	451,684	459,001	7,317	1.6%
PARKS AND RECREATION-GENERAL FUND	155,152	76,245	76,834	42,586	(34,248)	-44.6%
RESOURCE CONSERVATION FUND	141,551	157,849	155,538	128,838	(26,700)	-17.2%
TOTAL OPERATING REVENUE	7,627,825	7,654,766	7,685,514	7,502,244	(183,270)	-2.4%
OPERATING EXPENDITURES						
WATER FUND	1,685,078	1,776,503	1,727,311	1,760,865	33,553	1.9%
WASTEWATER FUND	1,846,902	1,932,588	1,918,295	1,960,664	42,369	2.2%
FIRE DEPARTMENT-GENERAL FUND	1,926,843	1,658,392	1,733,243	1,678,522	(54,721)	-3.2%
ADMINISTRATION-GENERAL FUND	1,509,257	1,397,071	1,391,025	1,423,815	32,790	2.4%
FACILITIES AND RESOURCES-GENERAL FUND	460,022	463,923	466,197	464,001	(2,196)	-0.5%
PARKS AND RECREATION-GENERAL FUND	71,831	43,571	43,577	36,586	(6,991)	-16.0%
RESOURCE CONSERVATION FUND	146,258	147,760	148,106	135,662	(12,444)	-8.4%
TOTAL OPERATING EXPENDITURES	7,646,191	7,419,808	7,427,755	7,460,114	32,359	0.4%
OPERATING REVENUE LESS EXPENDITURES	(18,366)	234,958	257,759	42,130	(215,630)	
NET TRANSFERS	18,366	(234,958)	(257,759)	(42,130)	215,630	
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 \$150,474) are not shown.
- 2). Retiree benefit costs (estimated at \$239,224) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS, but are not included in Allocated Overhead.
- 3). The large majority of increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR			FISCAL YEAR	INCREASE/(DECREASE)	
	FISCAL YEAR 2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	FISCAL YEAR 2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/10	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
UTILITY SALES	3,291,840	3,704,189	3,661,682	3,661,682	0	0.0%
PROPERTY TAX & PROP 1A SECURITIZATION	1,953,096	1,891,126	1,911,126	1,872,903	(38,223)	-2.0%
ADMINISTRATIVE SERVICES CHARGES	1,223,445	1,156,095	1,156,095	1,157,615	1,520	0.1%
FIRE SUPPRESSION BENEFIT ASSESSMENT	387,873	387,621	388,621	396,005	7,384	1.9%
REMODEL/IN LIEU FEES/TRANSFER EDUs	54,400	87,200	89,864	54,500	(35,364)	-39.4%
WEED ABATEMENT/FUEL REDUCTION	57,315	67,848	67,848	60,000	(7,848)	-11.6%
INTEREST INCOME	90,009	29,209	27,209	30,638	3,429	12.6%
ASSIGN/EXTENSION/ACCT SERVICE FEES	72,665	138,287	135,298	137,500	2,202	1.6%
SERVICE FEES	75,307	6,050	6,695	6,150	(545)	-8.1%
FRANCHISE FEES	67,884	67,857	67,857	68,000	143	0.2%
FACILITY RENTS	25,235	19,000	17,741	16,500	(1,241)	-7.0%
MUTUAL AID REIMBURSEMENT/FEES	97,750	24,504	24,004	3,500	(20,504)	-85.4%
GRANT REVENUE	194,225	24,523	74,623	0	(74,623)	-100.0%
SALE OF SURPLUS EQUIPMENT	0	11,000	11,000	0	(11,000)	-100.0%
FROM RESTRICTED RESERVES	0	0	0	8,000	8,000	N/A
OTHER	36,781	40,257	45,850	29,250	(16,600)	-36.2%
TOTAL OPERATING REVENUE	7,627,825	7,654,766	7,685,514	7,502,244	(183,270)	-2.4%
OPERATING EXPENDITURES						
SALARIES & WAGES	2,421,556	2,300,894	2,314,044	2,300,719	(13,325)	-0.6%
PAYROLL TAXES & BENEFITS	1,578,829	1,316,395	1,317,648	1,467,482	149,834	11.4%
INSURANCE/CLAIMS/BAD DEBT	86,276	71,705	62,488	68,400	5,912	9.5%
MAINTENANCE & REPAIRS	302,018	317,264	345,406	375,000	29,594	8.6%
MAJOR MAINTENANCE	0	155,000	107,399	157,000	49,601	46.2%
SLUDGE HAULING	61,200	60,000	57,685	65,000	7,315	12.7%
OFFICE SUPPLIES & EQUIPMENT	97,251	59,919	53,548	52,700	(848)	-1.6%
GOVERNMENT FEES, DUES,PUBLICATIONS	169,414	141,529	133,888	143,100	9,212	6.9%
UTILITIES	390,232	401,147	394,755	389,824	(4,931)	-1.2%
PROFESSIONAL SERVICES	297,290	329,791	315,454	277,180	(38,274)	-12.1%
FUEL HAZARD CONTRACT	29,211	34,707	34,707	30,000	(4,707)	-13.6%
DISTRICT OFFICE RENT	50,914	42,365	42,428	38,186	(4,242)	-10.0%
LEASE-WELL SITE & EQUIPMENT	30,709	29,768	29,768	33,800	4,032	13.5%
OPERATING SUPPLIES & EQUIPMENT	169,494	114,501	119,102	125,750	6,648	5.6%
GRANT EXPENDITURES	0	0	61,711	9,031	(52,680)	-85.4%
TRAINING & TRAVEL	27,015	31,077	24,891	23,250	(1,641)	-6.6%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	30,609	13,543	8,285	7,900	(385)	-4.6%
DEBT SERVICE	666,282	673,708	673,690	675,178	1,488	0.2%
REBATE AND RETROFIT PROGRAMS	12,600	2,000	1,700	2,000	300	17.6%
VOLUNTARY LOT MERGER PROGRAM	0	8,000	8,000	8,000	0	0.0%
CAPITAL OUTLAY	1,846	160,400	165,064	53,000	(112,064)	-67.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	857,635	784,509	784,509	793,600	9,091	1.2%
ALLOCATED OVERHEAD-OPERATING COSTS	365,810	371,586	371,586	364,015	(7,571)	-2.0%
TOTAL OPERATING EXPENDITURES	7,646,191	7,419,808	7,427,755	7,460,114	32,359	0.4%
OPERATING REVENUE LESS EXPENDITURES	(18,366)	234,958	257,759	42,130	(215,630)	
NET TRANSFERS	18,366	(234,958)	(257,759)	(42,130)	215,630	
NET RESULTS OF OPERATIONS	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 \$150,474) are not shown.
- 2). Retiree benefit costs (estimated at \$239,224) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS, but are not included in Allocated Overhead.
- 3). The large majority of increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.
- 4). The FISCAL YEAR 2010-2011 PROPOSED represents the 5% matching funds requirement of the approved Firefighters Assistance Grant.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
GOVERNMENTAL FUNDS**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/10	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
FIRE DEPARTMENT-GENERAL FUND	1,887,961	1,766,911	1,830,827	1,678,522	(152,305)	-8.3%
ADMINISTRATION-GENERAL FUND	1,622,418	1,423,756	1,428,829	1,452,065	23,236	1.6%
FACILITIES AND RESOURCES-GENERAL FUND	450,644	447,362	451,684	459,001	7,317	1.6%
PARKS AND RECREATION-GENERAL FUND	155,152	76,245	76,834	42,586	(34,248)	-44.6%
RESOURCE CONSERVATION FUND	141,551	157,849	155,538	128,838	(26,700)	-17.2%
TOTAL OPERATING REVENUE	4,257,726	3,872,123	3,943,711	3,761,011	(182,701)	-4.6%
OPERATING EXPENDITURES						
FIRE DEPARTMENT-GENERAL FUND	1,926,843	1,658,392	1,733,243	1,678,522	(54,721)	-3.2%
ADMINISTRATION-GENERAL FUND	1,509,257	1,397,071	1,391,025	1,423,815	32,790	2.4%
FACILITIES AND RESOURCES-GENERAL FUND	460,022	463,923	466,197	464,001	(2,196)	-0.5%
PARKS AND RECREATION-GENERAL FUND	71,831	43,571	43,577	36,586	(6,991)	-16.0%
RESOURCE CONSERVATION FUND	146,258	147,760	148,106	135,662	(12,444)	-8.4%
TOTAL OPERATING EXPENDITURES	4,114,211	3,710,717	3,782,149	3,738,586	(43,562)	-1.2%
OPERATING REVENUE LESS EXPENDITURES	143,515	161,406	161,563	22,425	(139,139)	
NET TRANSFERS TO WATER/WASTEWATER	(143,515)	(161,406)	(161,563)	(22,425)	139,139	
NET RESULTS OF OPPORATIONS	0	0	0	0	0	

NOTES:

- 1). Retiree benefit costs (estimated at \$156,271) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS, but are not included in Allocated Overhead.
- 2). The majority of increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
WATER FUND/DEPARTMENT**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/10	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
UTILITY SALES	1,581,528	1,726,189	1,701,682	1,701,682	0	0.0%
ACCOUNT SERVICE FEES	22,365	14,569	15,192	15,800	608	4.0%
LATE FEES	50,300	53,269	54,632	55,700	1,068	2.0%
INTEREST INCOME	0	9	9	0	(9)	N/A
OTHER	3,617	9,200	9,300	5,750	(3,550)	-38.2%
TOTAL OPERATING REVENUE	1,657,810	1,803,236	1,780,815	1,778,932	(1,883)	-0.1%
OPERATING EXPENDITURES						
SALARIES & WAGES	359,099	369,405	351,487	356,148	4,661	1.3%
PAYROLL TAXES & BENEFITS	247,005	213,037	211,640	218,927	7,287	3.4%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	62,164	86,346	121,479	109,650	(11,829)	-9.7%
MAINTENANCE & REPAIR-PLANT	2,417	2,000	988	1,000	12	1.2%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,476	3,706	13,933	9,050	(4,883)	-35.0%
MAJOR MAINTENANCE	0	121,000	73,399	77,000	3,601	4.9%
OFFICE SUPPLIES & EQUIPMENT	20,122	17,300	13,776	13,600	(176)	-1.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	14,978	18,500	16,399	17,400	1,001	6.1%
UTILITIES	135,083	136,809	130,184	125,284	(4,900)	-3.8%
BAD DEBT & CLAIMS	866	3,000	1,556	3,500	1,944	124.9%
PROFESSIONAL SERVICES	102,748	75,012	75,047	82,500	7,453	9.9%
LEASE-WELL SITE	26,000	26,000	26,000	30,000	4,000	15.4%
OPERATING SUPPLIES & EQUIPMENT	32,589	23,779	36,662	38,700	2,038	5.6%
TRAINING & TRAVEL	6,422	10,167	3,869	3,300	(569)	-14.7%
PUBLIC OUTREACH & EDUCATION	2,639	2,400	1,650	800	(850)	-51.5%
DEBT SERVICE	183,089	184,211	184,211	184,192	(19)	0.0%
CAPTIAL OUTLAY	0	33,000	14,200	33,000	18,800	132.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	336,747	305,875	305,875	313,160	7,285	2.4%
ALLOCATED OVERHEAD-OPERATING COSTS	143,634	144,956	144,956	143,654	(1,302)	-0.9%
TOTAL OPERATING EXPENDITURES	1,685,078	1,776,503	1,727,311	1,760,865	33,553	1.9%
OPERATING REVENUE LESS EXPENDITURES	(27,268)	26,733	53,504	18,067	(35,436)	
TRANSFER TO WATER CAPITAL	0	(26,733)	(53,504)	(18,067)	35,436	
TRANSFER FROM THE GENERAL FUND	27,268	0	0	0	0	
NET TRANSFERS	27,268	(26,733)	(53,504)	(18,067)	35,436	
NET RESULTS OF OPERATIONS	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 \$150,474) are not shown.
- 2). Retiree benefits costs (estimated at \$32,576) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS. The Administration Department's retiree costs are not factored in Allocated Overhead.
- 3). A significant portion of the increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	FISCAL YEAR		FISCAL YEAR		INCREASE/(DECREASE)	
	FISCAL YEAR 2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	FISCAL YEAR 2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/2010	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
UTILITY SALES	1,710,312	1,978,000	1,960,000	1,960,000	0	0.0%
INTEREST INCOME	0	200	200	1,500	1,300	650.0%
OTHER	1,977	1,207	787	800	13	1.7%
TOTAL OPERATING REVENUE	1,712,289	1,979,407	1,960,987	1,962,300	1,313	0.1%
OPERATING EXPENDITURES						
SALARIES & WAGES	368,330	331,084	339,076	369,489	30,413	9.0%
PAYROLL TAXES & BENEFITS	261,856	213,108	213,764	253,138	39,374	18.4%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	41,139	51,540	59,234	50,600	(8,634)	-14.6%
MAINTENANCE & REPAIR-PLANT	27,654	23,249	23,571	29,100	5,529	23.5%
MAINTENANCE & REPAIR-GROUNDS	4,209	12,500	5,000	10,000	5,000	100.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,108	10,308	6,874	9,000	2,126	30.9%
MAJOR MAINTENANCE	0	34,000	34,000	80,000	46,000	135.3%
SLUDGE DISPOSAL	61,200	60,000	57,685	65,000	7,315	12.7%
OFFICE SUPPLIES & EQUIPMENT	18,351	12,768	12,013	11,800	(213)	-1.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	51,950	52,313	49,025	54,600	5,575	11.4%
UTILITIES	169,444	170,607	168,519	168,730	211	0.1%
PROFESSIONAL SERVICES	29,564	19,136	14,121	22,000	7,879	55.8%
OPERATING SUPPLIES & EQUIPMENT	28,858	39,137	36,879	41,000	4,121	11.2%
TRAINING & TRAVEL	4,760	6,384	2,485	3,000	515	20.7%
PUBLIC OUTREACH & EDUCATION	2,779	900	549	600	51	9.3%
DEBT SERVICE	436,708	440,431	440,413	441,920	1,507	0.3%
CAPITAL OUTLAY	1,846	127,400	127,364	20,000	(107,364)	-84.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	230,731	222,467	222,467	226,696	4,229	1.9%
ALLOCATED OVERHEAD-OPERATING COSTS	98,415	105,256	105,256	103,991	(1,265)	-1.2%
TOTAL OPERATING EXPENDITURES	1,846,902	1,932,588	1,918,295	1,960,664	42,369	2.2%
OPERATING REVENUE LESS EXPENDITURES	(134,613)	46,819	42,692	1,636	(41,055)	
TRANSFER TO RESERVES	0	(46,819)	(42,692)	(1,636)	41,055	
TRANSFER FROM THE GENERAL FUND	134,613	0	0	0	0	
NET TRANSFERS	134,613	(46,819)	(42,692)	(1,636)	41,055	
NET RESULTS OF OPERATIONS	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 are not shown.
- 2). Retiree benefits costs (estimated at \$50,377) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS. The Administration Department's retiree costs are not factored in Allocated Overhead.
- 3). A significant portion of the increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/2010	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX & PROP 1A SECURITIZATION	1,295,700	1,269,786	1,283,215	1,217,193	(66,022)	-5.1%
FIRE SUPPRESSION BENEFIT ASSESSMENT	387,873	387,621	388,621	396,005	7,384	1.9%
WEED ABATEMENT/FUEL REDUCTION	57,315	67,848	67,848	60,000	(7,848)	-11.6%
MUTUAL AID REIMB./INSPECTION FEES	97,750	24,504	24,004	3,500	(20,504)	-85.4%
INTEREST INCOME	4,823	2,000	2,000	1,725	(275)	-13.8%
GRANT/DONATION REVENUE	42,505	3,952	54,052	0	(54,052)	-100.0%
SALE OF SURPLUS EQUIPMENT	0	11,000	11,000	0	(11,000)	-100.0%
OTHER	1,995	200	87	100	12	14.2%
TOTAL OPERATING REVENUE	1,887,961	1,766,911	1,830,827	1,678,522	(152,305)	-8.3%
OPERATING EXPENDITURES						
SALARIES & WAGES	861,147	784,715	801,286	783,724	(17,562)	-2.2%
PAYROLL TAXES & BENEFITS	509,956	400,206	405,223	425,642	20,419	5.0%
INSURANCE & OTHER SERVICES	774	350	350	400	50	14.3%
MAINTENANCE & REPAIR	43,192	40,621	37,713	40,200	2,487	6.6%
OFFICE SUPPLIES & EQUIPMENT	9,787	4,631	6,385	5,500	(885)	-13.9%
GOVERNMENT FEES, DUES, PUBLICATIONS	47,875	33,185	31,383	31,800	417	1.3%
UTILITIES	28,260	29,126	29,577	27,700	(1,877)	-6.3%
PROFESSIONAL SERVICES	10,450	19,970	18,751	22,000	3,249	17.3%
CLAIMS	1,000	0	0	0	0	N/A
FUEL HAZARD REDUCTION CONTRACT	29,211	34,707	34,707	30,000	(4,707)	-13.6%
OPERATING SUPPLIES & EQUIPMENT	93,319	44,577	38,639	38,250	(389)	-1.0%
GRANT EXPENDITURES	0	0	61,711	9,031	(52,680)	-85.4%
TRAINING & TRAVEL	4,821	6,781	8,543	6,300	(2,243)	-26.3%
PUBLIC OUTREACH & EDUCATION	3,335	2,000	1,451	1,700	249	17.2%
EQUIPMENT LEASE	4,709	3,768	3,768	3,800	32	0.8%
DEBT SERVICE	46,485	49,066	49,066	49,066	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	162,998	138,875	138,875	139,443	568	0.4%
ALLOCATED OVERHEAD-OPERATING COSTS	69,524	65,814	65,814	63,966	(1,849)	-2.8%
TOTAL OPERATING EXPENDITURES	1,926,843	1,658,392	1,733,243	1,678,522	(54,721)	-3.2%
OPERATING REVENUE LESS EXPENDITURES	(38,882)	108,519	97,583	0	(97,584)	
TRANSFER (TO)/FROM RESERVES	38,882	(108,519)	(97,583)	0	97,584	
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTES:

- 1). Retiree benefits costs (estimated at \$40,904) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS. The Administration Department's retiree costs are not factored in Allocated Overhead.
- 2). The large majority of increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.
- 3). The FISCAL YEAR 2010-2011 PROPOSED represents the 5% matching funds requirement of the approved Firefighters Assistance Grant.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/2010	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
ADMINISTRATIVE OVERHEAD CHARGES-PS	857,635	784,509	784,509	793,600	9,091	1.2%
ADMINISTRATIVE OVERHEAD CHARGES-OE	365,810	371,586	371,586	364,015	(7,571)	-2.0%
PROPERTY TAX & PROP 1A SECURITIZATION	145,148	139,104	140,575	172,450	31,875	22.7%
INTEREST INCOME	82,654	26,000	24,000	26,250	2,250	9.4%
SERVICE FEES	75,307	6,050	6,695	6,150	(545)	-8.1%
FRANCHISE FEES	67,884	67,857	67,857	68,000	143	0.2%
OTHER	27,980	28,650	33,607	21,600	(12,007)	-35.7%
TOTAL OPERATING REVENUE	1,622,418	1,423,756	1,428,829	1,452,065	23,236	1.6%
OPERATING EXPENDITURES						
SALARIES & WAGES	625,587	607,522	605,834	579,324	(26,510)	-4.4%
PAYROLL TAXES & BENEFITS	419,107	365,342	360,003	424,625	64,622	18.0%
INSURANCE & CLAIMS	83,137	68,355	60,582	64,500	3,918	6.5%
MAINTENANCE & REPAIRS	45,661	38,355	36,264	69,500	33,236	91.7%
OFFICE SUPPLIES & EQUIPMENT	45,035	24,391	20,864	21,300	436	2.1%
GOVERNMENT FEES, DUES, PUBLICATIONS	54,464	37,531	37,002	39,200	2,198	5.9%
UTILITIES	29,357	29,616	27,868	28,250	382	1.4%
DISTRICT OFFICE RENT	50,914	42,365	42,428	38,186	(4,242)	-10.0%
PROFESSIONAL SERVICES	127,433	168,851	165,098	147,080	(18,018)	-10.9%
TRAINING & TRAVEL	8,852	7,500	7,796	7,950	154	2.0%
PUBLIC OUTREACH & EDUCATION	17,210	4,743	3,785	3,900	115	3.0%
CAPITAL OUTLAY	0	0	23,500	0	(23,500)	N/A
TROLLEY	2,500	2,500	0	0	0	N/A
TOTAL OPERATING EXPENDITURES	1,509,257	1,397,071	1,391,025	1,423,815	32,790	2.4%
OPERATING REVENUE LESS EXPENDITURES	113,161	26,685	37,804	28,250	(9,554)	
TRANSFER (TO)/FROM RESERVES	(113,161)	(26,685)	(37,804)	(28,250)	9,554	
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTES:

- 1). Retiree benefits costs (estimated at \$91,857) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS. The Administration Department's retiree costs are not factored in Administrative Overhead.
- 2). The large majority of increase in current employees' benefits is due to the inclusion of \$40,000 in projected unemployment payments for fiscal year 2010-2011. The balance is due to the expiration of contractual givebacks approved by CCSD employees in fiscal year 2009-2010 to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.
- 3). The increase in MAINTENANCE & REPAIRS is due to the contract to manage the CCSD's information technology services.
- 4). The CAPITAL OUTLAY for FY 2009/2010 is the replacement of the CCSD's failed servers.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/2010	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX & PROP 1A SECURITIZATION	421,748	426,562	431,073	440,676	9,603	2.2%
FACILITY RENTS	25,235	19,000	17,741	16,500	(1,241)	-7.0%
TRANSFER FROM RESERVES	0	0	0	0	0	N/A
INTEREST INCOME	2,532	800	800	825	25	3.1%
OTHER/DONATION	1,129	1,000	2,070	1,000	(1,070)	-51.7%
TOTAL OPERATING REVENUE	450,644	447,362	451,684	459,001	7,317	1.6%
OPERATING EXPENDITURES						
SALARIES & WAGES	165,177	164,880	172,259	165,776	(6,483)	-3.8%
PAYROLL TAXES & BENEFITS	114,740	100,615	102,935	114,712	11,777	11.4%
MAINTENANCE & REPAIRS	36,077	22,951	21,207	26,400	5,193	24.5%
OPEN SPACE MAINTENANCE	20,921	25,688	19,144	20,500	1,356	7.1%
OFFICE SUPPLIES & EQUIPMENT	3,006	179	100	0	(100)	-100.0%
GOVERNMENT FEES, DUES, PUBLICATIONS	52	0	79	100	21	26.6%
UTILITIES	28,088	34,989	38,606	39,860	1,254	3.2%
PROFESSIONAL SERVICES	3,867	12,320	8,000	3,000	(5,000)	-62.5%
OPERATING SUPPLIES & EQUIPMENT	14,728	7,008	6,922	7,800	878	12.7%
TRAINING & TRAVEL	37	45	1,698	700	(998)	-58.8%
CLAIMS	500	0	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	51,054	64,623	64,623	58,375	(6,248)	-9.7%
ALLOCATED OVERHEAD-OPERATING COSTS	21,776	30,625	30,625	26,778	(3,847)	-12.6%
TOTAL OPERATING EXPENDITURES	460,022	463,923	466,197	464,001	(2,196)	-0.5%
OPERATING REVENUE LESS EXPENDITURES	(9,378)	(16,561)	(14,513)	(5,000)	9,513	
TRANSFER (TO)/FROM RESERVES	9,378	16,561	14,513	5,000	(9,513)	
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTES:

- 1). Retiree benefits costs (estimated at \$13,509) are combined with current employees' costs to arrive at total PAYROLL TAXES & BENEFITS. The Administration Department's retiree costs are not factored in Allocated Overhead.
- 2). The large majority of increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/2010	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
PROPERTY TAX & PROP 1A SECURITIZATION	3,349	55,674	56,263	42,586	(13,677)	-24.3%
GRANTS	151,720	20,571	20,571	0	(20,571)	-100.0%
OTHER	83	0	0	0	0	N/A
TOTAL OPERATING REVENUE	155,152	76,245	76,834	42,586	(34,248)	-44.6%
OPERATING EXPENDITURES						
SALARIES & WAGES	5,893	1,243	1,243	0	(1,243)	-100.0%
PAYROLL TAXES & BENEFITS	2,795	712	709	0	(709)	-100.0%
PUBLIC OUTREACH /EDUCATION	2,146	1,000	850	900	50	5.9%
OFFICE SUPPLIES & EQUIPMENT	950	250	0	0	0	N/A
PROFESSIONAL SERVICES	16,379	9,202	9,111	200	(8,911)	-97.8%
TRAINING & TRAVEL	764	0	500	2,000	1,500	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	30,076	21,144	21,144	22,956	1,812	8.6%
ALLOCATED OVERHEAD-OPERATING COSTS	12,828	10,020	10,020	10,530	510	5.1%
TOTAL OPERATING EXPENDITURES	71,831	43,571	43,577	36,586	(6,991)	-16.0%
OPERATING REVENUE LESS EXPENDITURES	83,321	32,674	33,257	6,000	(27,257)	
TRANSFER (TO)/FROM RESERVES	(83,321)	(32,674)	(11,996)	0	11,996	
TRANSFER TO CAPITAL	0	0	(21,261)	(6,000)	15,261	
NET TRANSFERS	(83,321)	(32,674)	(33,257)	(6,000)	27,257	
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTE:

1). The TRANSFER TO CAPITAL is to fund the completion of the master development plan for the community park.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2010-2011 OPERATING BUDGET
RESOURCE CONSERVATION FUND/DEPARTMENT***

DESCRIPTION	FISCAL YEAR	FISCAL YEAR		FISCAL YEAR	INCREASE/(DECREASE)	
	2008-2009 ACTUAL	2009-2010 BUDGETED MID-YEAR	2009-2010 ESTIMATED	2010-2011 ADOPTED 6/24/2010	FROM FY 2009-2010 ESTIMATED AMOUNT	%
OPERATING REVENUE						
IN-LIEU FEES	16,600	24,000	14,460	14,500	40	0.3%
REMODEL FEES	37,800	28,000	40,204	40,000	(204)	-0.5%
PROPERTY TAXES	87,151	0	0	0	0	N/A
WAIT LIST FEES	0	58,000	56,000	56,000	0	0.0%
ASSIGNMENT FEES	0	12,449	9,474	10,000	526	5.6%
TRANSFER EDUs	0	35,200	35,200	0	(35,200)	-100.0%
INTEREST INCOME	0	200	200	338	138	68.8%
FROM RESTRICTED RESERVES	0	0	0	8,000	8,000	N/A
TOTAL OPERATING REVENUE	141,551	157,849	155,538	128,838	(26,700)	-17.2%
OPERATING EXPENDITURES						
SALARIES & WAGES	36,323	42,045	42,859	46,258	3,399	7.9%
PAYROLL TAXES & BENEFITS	23,370	23,375	23,374	30,438	7,064	30.2%
REBATE & RETROFIT PROGRAMS	12,600	2,000	1,700	2,000	300	17.6%
OFFICE SUPPLIES & EQUIPMENT	0	400	409	500	91	22.1%
GOVERNMENT FEES, DUES, PUBLICATIONS	95	0	0	0	0	N/A
VOLUNTARY LOT MERGER PROGRAM	0	8,000	8,000	8,000	0	0.0%
PROFESSIONAL SERVICES	6,849	25,300	25,324	400	(24,924)	-98.4%
TRAINING & TRAVEL	1,359	200	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	46,029	31,525	31,525	32,970	1,445	4.6%
ALLOCATED OVERHEAD-OPERATING COSTS	19,633	14,915	14,915	15,096	181	1.2%
TOTAL OPERATING EXPENDITURES	146,258	147,760	148,106	135,662	(12,444)	-8.4%
OPERATING REVENUE LESS EXPENDITURES	(4,707)	10,089	7,432	(6,824)	(14,256)	
TRANSFER (TO)/FROM RESERVES	0	(10,089)	(7,432)	0	7,432	
TRANSFER FROM GENERAL FUND	4,707	0	0	6,824	6,824	
NET TRANSFERS	4,707	(10,089)	(7,432)	6,824	14,256	
NET RESULTS OF OPERATIONS	0	0	0	0	0	

NOTES:

1). The large majority of increase in current employees' benefits is the result of the expiration of contractual givebacks approved by CCSD employees in the previous fiscal year to offset the Proposition 1A Take-away and the lack of a PPO 'Holiday' for FY 2010-2011.

*The Resource Conservation Fund is included in Governmental Funds.