

**CAMBRIA COMMUNITY SERVICES DISTRICT
MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012 HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012
ADOPTED MARCH 23, 2012**

Page 1 of 2

COLUMN DESCRIPTIONS:

- A: BUDGETED FISCAL YEAR 2010/2011**-Represents the amounts from the Operating Budget approved by the CCSD Board of Directors on June 23, 2011.
- B: REVISED PROPOSED FISCAL YEAR 2011/2012**-Amounts shown are the adjusted balances proposed to be adapted for the 2011/2012 fiscal year based on the Mid-Year Budget review process.
- C: INCREASE/(DECREASE) AMOUNT**-This is the difference between the originally budgeted amount and the proposed amount to be budgeted. A bracketed amount means that less Revenue is projected to be received than was originally budgeted or that lower Expenditures are projected than were originally budgeted.
- D: INCREASE/(DECREASE) %**-This is the difference between the originally budgeted amount and the proposed amount to be budgeted shown as a percentage of the amount originally budgeted. A negative percentage means that less Revenue is projected to be received than was originally budgeted or that lower Expenditures are projected than were originally budgeted.

FOLLOWING ARE EXPLANATIONS FOR MATERIAL VARIANCES FROM THE ORIGINAL BUDGET WITH THE MID YEAR BUDGET:

OPERATING REVENUE

- SERVICE FEES**-(Water and Wastewater)-Revenue is running higher than originally budgeted for both departments. Based on this, the improving economy (revenue from commercial lodging is up strongly) and the dry winter, the projected revenue for the fiscal year has been increased.
- PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/WEED ABATEMENT**-(Fire, Administration, Facilities & Resources and Parks & Recreation)-The vast majority of Revenue paid via property taxes is received during December/January and April/May except for WEED ABATEMENT, the receipts of which tend to lag. San Luis Obispo County usually provides an estimate of the CCSD's ad valorem property taxes in March for the subsequent fiscal year and the CCSD's original budget estimate was based in large part on the estimate. The County recently revised it's County revised it's estimate for the CCSD downward by \$47,000. Even though receipts through February, 2012 exceed the prior year's receipts for the same period (by \$94) and \$1,857,081 total ad valorem property taxes was received in fiscal year 2010/2011, the projection was decreased by the \$47,000 to be conservative.
- ADMINISTRATIVE SERVICES CHARGES**-(Administration)-These are the costs allocated to the various departments for such activities as billing, accounts payable and payroll being processed as well as for management services. The overall decrease is due to Administration's personnel costs are projected to be lower more than the projected increase in operating costs.
- STANDBY AVAILABILITY**-(Wastewater)-The Board of Directors approved the use of Standby Availability Revenue to fund Major Maintenance or Capital Outlay projects (in addition to Capital Improvement Projects) on January 19, 2012. Mainly due to a projected increase in Wastewater's Maintenance & Repair costs in the amount of \$72,059 plus a projected increase in Wastewater's Major Maintenance and Capital Outlay costs (from \$196,000 to \$221,746) has resulted in the need to use the Standby Availability Revenue.
- REMODEL/IN-LIEU FEES**-(Resource Conservation)-These revenue sources are highly variable and do not flow in any pattern. This makes them extremely difficulty to budget.
- WEED ABATEMENT/FUEL REDUCTION**-(Fire)-For fiscal year 2011/2012, the CCSD revised it's Fire Hazard Fuel Reduction program to allow property owners additional time to do the required lot clearing. This caused the related revenue (and related costs) to decrease dramatically.
- INTEREST INCOME**-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF). Due to the rate of return being approximately one-half of the projected rate, Interest Income is projected to be significantly less than originally budgeted.
- FACILITY RENTS**-(Facilities & Resources)-Vet's Hall rent revenue is over budget. Land rent revenue (received from SLO County was budgeted to Water instead of Facilities & Resources (see "OTHER" above).

**CAMBRIA COMMUNITY SERVICES DISTRICT
MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012 HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012
ADOPTED MARCH 23, 2012**

Page 2 of 2

OPERATING REVENUE-Continued

GRANTS-(Fire)-To avoid over-estimating revenue, Grant Revenue is not budgeted until all conditions are met or, as in the case this fiscal year, the funds are actually received prior to the offsetting expenditures. See Also GRANT EXPENDITURES.

OTHER-(Water and Administration)-\$12,000 of rent revenue budgeted as Water revenue was determined to actually be Facilities & Resources' revenue.

OPERATING EXPENDITURES

SALARIES & WAGES and PAYROLL TAXES & BENEFITS-All departments were projected to end the fiscal year within budget except for Water. Water would have been well under budget except that the District Engineer's costs were reallocated based on his working on the Urban Water Master Plan to a degree greater than originally budgeted; due to his working on developing an alternate water supply; developing & implementing a revised water conservation program and lifting the water moratorium. These activities were not included in the original budget. Wastewater's Salaries & Wages are over budget due to overtime in excess of the amount budgeted and Payroll Taxes and Benefits being under budget due to the over-estimation of benefit costs. Fire's Salaries & Wages appear to have gone over budget, but the deficit is due to staff being paid to attend grant funded training and the balance of the deficit is increased overtime and Reservist's Pay to cover staff vacancies, but these costs are offset by lower Benefits costs.

SETTLEMENT-(Administration, Resource Conservation)-On February 23,2012, the Board of Directors decided to pay a settlement agreement for \$45,000. Prior to the employee's termination, the employee's time had been spent 65% in Administration and 35% in Resource Conservation. These percentages were applied to the Settlement costs.

MAINTENANCE AND REPAIRS-(Wastewater, Facilities & Resources)-For Wastewater, for the 3 Maintenance & Repair cost centers that are projected to be higher than originally budgeted, the year-to-date expenditures as of December 31, 2011 are already higher than the average total annual cost for the prior 3 fiscal years. The result of these needed repairs is a projected \$72,000 increase in the Maintenance & Repair cost centers. For Facilities & Resources, the higher than originally projected costs are related to work done and/or to be done at the Veteran's Hall and public restrooms as well as higher than expected repair costs of equipment.

MAJOR MAINTENANCE-(Water, Wastewater)-The projected decrease in Water's expenditures is mainly due to some projects being deferred to fiscal year 2012-2013 to provide funding for the Environmental and Design tasks on the Stuart Street Tank site and the rodeo Grounds Pump Station projects as approved by the Board of Directors on October 27, 2011. The balance is due to other projects being done for lower than projected amounts. The projected decrease in Wastewater's expenditures is mainly due to 2 factors-other, non-scheduled repairs (see above) taking up Staff's available time and the redirection of Staff to focus on more time sensitive Capital Outlay projects (see below).

PROFESSIONAL SERVICES (Water, Wastewater, Fire, Administration, Facilities & Resources and Resource Conservation)-The deficits in Facilities & Resources and Resource Conservation and, to a lesser extent, Fire and Wastewater are due to the contracting for temporary staffing due to the delay in the hiring of replacement personnel for vacant positions. These deficits are offset with the salary savings by the vacant positions. Administration's deficit is also caused in large part due to the hiring of temporary staff, which is again offset by the salary savings. It is also the result of hiring a labor negotiator, which was funded by lower than projected unemployment costs. Water's surplus is due to lower than projected legal costs. Wastewater's deficit is mainly due to higher than projected legal costs.

FUEL HAZARD CONTRACT-(Fire)-Due to the changes in the Fuel Hazard Reduction Program, there was a significant decrease in the cost to clear non-compliant lots. This will also result in a corresponding Revenue decrease and no nets savings will be obtained. In fact, the decrease in revenue is greater than the decrease in expenditures.

GRANT EXPENDITURES (Fire and Parks & Recreation)- For Fire, unbudgeted costs are offset by unbudgeted revenue. Parks & Recreation's deficit is caused by higher than projected costs for the Connector Trail.

CAPITAL OUTLAY-(Wastewater)-The previously unbudgeted \$37,500 purchase of a new generator was approved by the Board of directors (BOD) on December 15, 2011. The BOD approved a \$19,500 budget increase for the purchase of Lift Station Panels on February 23, 2012. At the same meeting, the Sewer System Management Plan, Phases II & III in the amount of \$19,000 was also approved, but this was an \$11,000 decrease from the amount originally budgeted. An emergency purchase estimated at \$49,000 was made for a Grit Removal System. The other activity in this cost center is expected to result in total costs of \$2,000 less than originally budgeted.

**CAMBRIA COMMUNITY SERVICES DISTRICT
PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
ALL FUNDS/DEPARTMENTS
ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED	INCREASE/(DECREASE)	
	2011/2012 ORIGINAL BUDGETED	FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	AMOUNT	%
OPERATING REVENUE				
SERVICE FEES	3,660,000	3,690,000	30,000	0.8%
PROPERTY TAX	1,854,174	1,807,174	(47,000)	-2.5%
ADMINISTRATIVE SERVICES CHARGES	1,090,213	1,081,908	(8,305)	-0.8%
FIRE BENEFIT ASSESSMENT	407,885	407,885	0	0.0%
ASSIGN/EXTENSION/ACCT SERVICE FEES	132,700	130,762	(1,938)	-1.5%
STANDBY AVAILABILITY	0	115,000	115,000	N/A
FRANCHISE FEES	68,000	69,000	1,000	1.5%
REMODEL/IN LIEU FEES/TRANSFER EDUs	45,100	26,634	(18,466)	-40.9%
WEED ABATEMENT/FUEL REDUCTION	37,600	18,422	(19,179)	-51.0%
INTEREST INCOME	29,138	15,562	(13,576)	-46.6%
FACILITY RENTS	12,500	30,924	18,424	147.4%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	2,000	2,264	264	13.2%
SERVICE FEES	2,400	1,714	(686)	-28.6%
GRANT REVENUE	0	246,602	246,602	N/A
FROM RESTRICTED RESERVES	10,000	11,251	1,251	12.5%
OTHER	39,650	28,820	(10,830)	-27.3%
TOTAL OPERATING REVENUE	7,391,360	7,683,922	292,562	4.0%
OPERATING EXPENDITURES				
SALARIES & WAGES-ORIGINAL BUDGET	2,127,193	2,162,423	35,230	1.7%
PAYROLL TAXES & BENEFITS-ORIG. BUDGET	1,533,368	1,420,431	(112,937)	-7.4%
SETTLEMENT	0	45,000	45,000	N/A
INSURANCE/CLAIMS/BAD DEBT	70,900	69,598	(1,302)	-1.8%
MAINTENANCE & REPAIRS	379,400	463,542	84,142	N/A
MAJOR MAINTENANCE	241,000	110,364	(130,636)	-54.2%
SLUDGE HAULING	35,000	35,000	0	0.0%
OFFICE SUPPLIES & EQUIPMENT	36,450	40,358	3,908	10.7%
GOVERNMENT FEES, DUES,PUBLICATIONS	139,300	137,736	(1,564)	-1.1%
UTILITIES	414,310	412,774	(1,536)	-0.4%
PROFESSIONAL SERVICES	267,950	321,280	53,330	19.9%
FUEL HAZARD CONTRACT	25,000	7,329	(17,671)	-70.7%
DISTRICT OFFICE RENT	38,186	38,186	0	N/A
LEASE-WELL SITE & EQUIPMENT	29,800	29,660	(140)	-0.5%
OPERATING SUPPLIES & EQUIPMENT	119,650	125,246	5,596	4.7%
GRANT EXPENDITURES	5,000	229,249	224,249	4485.0%
TRAINING/TRAVEL & RECRUITMENT	35,970	21,868	(14,102)	-39.2%
PUBLIC OUTREACH/EDUCATION/EVENTS	6,400	5,754	(646)	-10.1%
DEBT SERVICE-ORIGINAL BUDGET	615,562	615,562	0	0.0%
REBATE AND RETROFIT PROGRAMS	2,000	300	(1,700)	-85.0%
VOLUNTARY LOT MERGER PROGRAM	10,000	11,251	1,251	12.5%
CAPITAL OUTLAY	105,000	195,470	90,470	86.2%
ALLOCATED OVERHEAD-PERSONNEL COSTS	779,531	739,264	(40,267)	-5.2%
ALLOCATED OVERHEAD-OPERATING COSTS	310,682	342,644	31,962	10.3%
TOTAL OPERATING EXPENDITURES	7,327,652	7,580,289	252,637	3.4%
OPERATING REVENUE LESS EXPENDITURES	63,708	103,633	39,925	62.7%
NET TRANSFERS	(63,708)	(103,633)	(39,925)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 ALL FUNDS/DEPARTMENTS
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR 2011/2012 ORIGINAL BUDGETED	REVISED FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
WATER DEPARTMENT/FUND	1,783,200	1,788,494	5,294	0.3%
RESOURCE CONSERVATION DEPARTMENT*	121,400	105,601	(15,799)	-13.0%
WASTEWATER DEPARTMENT/FUND	1,962,400	2,086,908	124,508	6.3%
FIRE DEPARTMENT-GENERAL FUND	1,616,683	1,806,377	189,694	11.7%
ADMINISTRATION-GENERAL FUND	1,387,154	1,363,627	(23,527)	-1.7%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	500,735	5,298	1.1%
PARKS AND RECREATION-GENERAL FUND	25,086	32,180	7,094	28.3%
TOTAL OPERATING REVENUE	<u>7,391,360</u>	<u>7,683,922</u>	<u>292,562</u>	4.0%
OPERATING EXPENDITURES				
WATER DEPARTMENT/FUND	1,748,685	1,647,482	(101,203)	-5.8%
RESOURCE CONSERVATION DEPARTMENT*	138,305	151,000	12,695	9.2%
WASTEWATER DEPARTMENT/FUND	1,952,847	2,084,635	131,789	6.7%
FIRE DEPARTMENT-GENERAL FUND	1,616,683	1,821,901	205,218	12.7%
ADMINISTRATION-GENERAL FUND	1,350,609	1,356,367	5,758	0.4%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	486,526	(8,911)	-1.8%
PARKS AND RECREATION-GENERAL FUND	25,086	32,378	7,292	29.1%
TOTAL OPERATING EXPENDITURES	<u>7,327,652</u>	<u>7,580,289</u>	<u>252,637</u>	3.4%
OPERATING REVENUE LESS EXPENDITURES	63,708	103,633	39,925	62.7%
NET TRANSFERS (TO)/FROM RESERVES	<u>(63,708)</u>	<u>(103,633)</u>	<u>(39,925)</u>	
NET RESULTS OF OPERATIONS	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	

*The Resource Conservation Department is included in the Water Fund. It had previously been part of the Governmental Funds.

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 WATER FUND
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR 2011/2012 ORIGINAL BUDGETED	REVISED FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
WATER DEPARTMENT	1,783,200	1,788,494	5,294	0.3%
RESOURCE CONSERVATION DEPARTMENT	121,400	105,601	(15,799)	-13.0%
TOTAL OPERATING REVENUE	1,904,600	1,894,095	(10,505)	-0.6%
OPERATING EXPENDITURES				
WATER DEPARTMENT	1,748,685	1,647,482	(101,203)	-5.8%
RESOURCE CONSERVATION DEPARTMENT	138,305	151,000	12,695	9.2%
TOTAL OPERATING EXPENDITURES	1,886,990	1,798,482	(88,508)	-4.7%
OPERATING REVENUE LESS EXPENDITURES	17,610	95,613	78,003	442.9%
NET TRANSFERS (TO)/FROM RESERVES	(17,610)	(95,613)	(78,003)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 WATER DEPARTMENT
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED	INCREASE/(DECREASE)	
	2011/2012 ORIGINAL BUDGETED	FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	AMOUNT	%
OPERATING REVENUE				
SERVICE FEES	1,700,000	1,720,000	20,000	1.2%
ACCOUNT SERVICE FEES	14,200	15,960	1,760	12.4%
LATE FEES	52,500	47,202	(5,298)	-10.1%
INTEREST INCOME	0	732	732	N/A
OTHER	16,500	4,600	(11,900)	-72.1%
TOTAL OPERATING REVENUE	1,783,200	1,788,494	5,294	0.3%
OPERATING EXPENDITURES				
SALARIES & WAGES	296,434	328,289	31,855	10.7%
PAYROLL TAXES & BENEFITS	207,471	215,652	8,181	3.9%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	112,000	108,435	(3,565)	-3.2%
MAINTENANCE & REPAIR-PLANT	7,000	5,571	(1,429)	-20.4%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,500	8,056	(444)	-5.2%
MAJOR MAINTENANCE	133,000	59,350	(73,650)	-55.4%
OFFICE SUPPLIES & EQUIPMENT	7,800	8,813	1,013	13.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	19,000	16,620	(2,380)	-12.5%
UTILITIES	132,300	131,134	(1,166)	-0.9%
BAD DEBT & CLAIMS	500	0	(500)	-100.0%
PROFESSIONAL SERVICES	135,450	84,516	(50,934)	-37.6%
LEASE-WELL SITE	26,000	26,000	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	33,600	36,002	2,402	7.1%
TRAINING/TRAVEL & RECRUITMENT	5,350	3,558	(1,792)	-33.5%
PUBLIC OUTREACH & EDUCATION	700	0	(700)	-100.0%
DEBT SERVICE	184,203	184,203	0	0.0%
CAPTIAL OUTLAY	17,000	15,000	(2,000)	-11.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	302,011	284,750	(17,261)	-5.7%
ALLOCATED OVERHEAD-OPERATING COSTS	120,366	131,533	11,167	9.3%
TOTAL OPERATING EXPENDITURES	1,748,685	1,647,482	(101,203)	-5.8%
OPERATING REVENUE LESS EXPENDITURES	34,515	141,012	106,497	308.6%
TRANSFER TO RESOURCE CONSERVATION	0	(45,399)	(45,399)	N/A
TRANSFER TO WATER CAPITAL-UNASSIGNED	(34,515)	0	34,515	-100.0%
TRANSFER TO WATER CAPITAL-RBF	0	(55,725)	(55,725)	N/A
TRANSFER TO WATER RESERVES	0	(39,888)	(39,888)	N/A
APPLY TO LOAN FROM GENERAL FUND	0	0	0	N/A
NET TRANSFERS	(34,515)	(141,012)	(106,497)	308.6%
NET RESULTS OF OPERATIONS	0	0	0	

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
WATER DEPARTMENT
SCHEDULE OF MAJOR MAINTENANCE AND CAPITAL OUTLAY PROJECTS
ADOPTED MARCH 23, 2012

DESCRIPTION	FISCAL YEAR	REVISED		
	2011/2012	2011/2012		
	ORIGINAL	ADOPTED	INCREASE/(DECREASE)	
	BUDGETED	3/23/2012	AMOUNT	%
MAJOR MAINTENANCE				
REHAB FISCALINI & STUART STREET TANKS	30,000	10,000	(20,000)	-66.7%
METER UPGRADES	20,000	20,000	0	0.0%
MAIN ST. SERVICE LINE REPAIR	8,000	8,000	0	0.0%
PINEWAY WATER LINE REPAIRS	25,000	0	(25,000)	-100.0%
VALVE RAISING	15,000	15,000	0	0.0%
WATER LINE REPLACEMENT (PINEDORADO)	10,000	0	(10,000)	-100.0%
CATHODIC PROTECTION	5,000	6,350	1,350	27.0%
RAISE WINDSOR VAULT	5,000	0	(5,000)	-100.0%
SR4 STREAMBANK RESTORATION	10,000	0	(10,000)	-100.0%
WATER YEAR SHOP ROOF	5,000	0	(5,000)	-100.0%
TOTAL MAJOR MAINTENANCE	133,000	59,350	(73,650)	-55.4%
CAPITAL OUTLAY				
MOVE METERS/ABANDON WATER LINE (HESPERIAN)	12,000	12,000	0	0.0%
RADIOS	5,000	3,000	(2,000)	-40.0%
TOTAL CAPITAL OUTLAY	17,000	15,000	(2,000)	-11.8%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 RESOURCE CONSERVATION FUND/DEPARTMENT*
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED		
	2011/2012 ORIGINAL BUDGETED	2011/2012 ADOPTED 3/23/2012	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
IN-LIEU FEES	25,100	5,000	(20,100)	-80.1%
REMODEL FEES	20,000	21,634	1,634	8.2%
WAIT LIST FEES	56,000	56,000	0	0.0%
ASSIGNMENT FEES	10,000	11,600	1,600	16.0%
INTEREST INCOME	300	116	(184)	-61.3%
FROM RESTRICTED RESERVES	10,000	11,251	1,251	12.5%
TOTAL OPERATING REVENUE	121,400	105,601	(15,799)	-13.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	48,393	38,752	(9,641)	-19.9%
PAYROLL TAXES & BENEFITS	32,906	25,590	(7,316)	-22.2%
SETTLEMENT	0	15,750	15,750	N/A
REBATE & RETROFIT PROGRAMS	2,000	300	(1,700)	-85.0%
OFFICE SUPPLIES & EQUIPMENT	100	100	0	0.0%
VOLUNTARY LOT MERGER PROGRAM	10,000	11,251	1,251	12.5%
PROFESSIONAL SERVICES	600	8,318	7,718	1286.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	31,680	34,800	3,120	9.8%
ALLOCATED OVERHEAD-OPERATING COSTS	12,626	16,139	3,513	27.8%
TOTAL OPERATING EXPENDITURES	138,305	151,000	12,695	9.2%
OPERATING REVENUE LESS EXPENDITURES	(16,905)	(45,399)	(28,494)	168.6%
TRANSFER FROM GENERAL FUND	16,905	0	(16,905)	-100.0%
TRANSFER FROM WATER DEPARTMENT	0	45,399	45,399	N/A
NET TRANSFERS	16,905	45,399	28,494	168.6%
NET RESULTS OF OPERATIONS	0	0	0	

*The Resource Conservation Department is included in the Water Fund. It had previously been part of the Governmental Funds.

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 WASTEWATER FUND/DEPARTMENT
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED		
	2011/2012 ORIGINAL BUDGETED	FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
SERVICE FEES	1,960,000	1,970,000	10,000	0.5%
STANDBY AVAILABILITY	0	115,000	115,000	N/A
INTEREST INCOME	2,250	1,284	(966)	-42.9%
OTHER	150	624	474	316.0%
TOTAL OPERATING REVENUE	1,962,400	2,086,908	124,508	6.3%
OPERATING EXPENDITURES				
SALARIES & WAGES	289,589	301,474	11,885	4.1%
PAYROLL TAXES & BENEFITS	247,827	231,226	(16,601)	-6.7%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	59,000	109,086	50,086	84.9%
MAINTENANCE & REPAIR-PLANT	30,000	47,146	17,146	57.2%
MAINTENANCE & REPAIR-GROUNDS	10,000	8,452	(1,548)	-15.5%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,650	16,025	9,375	141.0%
MAJOR MAINTENANCE	108,000	51,014	(56,986)	-52.8%
SLUDGE DISPOSAL	35,000	35,000	0	0.0%
OFFICE SUPPLIES & EQUIPMENT	9,400	13,911	4,511	48.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	60,300	60,929	629	1.0%
UTILITIES	188,400	190,575	2,175	1.2%
PROFESSIONAL SERVICES	9,800	28,638	18,838	192.2%
OPERATING SUPPLIES & EQUIPMENT	41,500	41,797	297	0.7%
TRAINING/TRAVEL & RECRUITMENT	4,000	1,304	(2,696)	-67.4%
PUBLIC OUTREACH & EDUCATION	300	100	(200)	-66.7%
DEBT SERVICE	431,359	431,359	0	0.0%
CAPITAL OUTLAY	88,000	180,470	92,470	105.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	238,620	229,183	(9,437)	-4.0%
ALLOCATED OVERHEAD-OPERATING COSTS	95,102	106,947	11,845	12.5%
TOTAL OPERATING EXPENDITURES	1,952,847	2,084,635	131,788	106.7%
OPERATING REVENUE LESS EXPENDITURES	9,553	2,273	(7,280)	
TRANSFER (TO)/FROM RESERVES	(9,553)	(2,273)	7,280	
NET TRANSFERS	(9,553)	(2,273)	7,280	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 WASTEWATER DEPARTMENT
 SCHEDULE OF MAJOR MAINTENANCE AND CAPITAL OUTLAY PROJECTS
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED	INCREASE/(DECREASE)	
	2011/2012 ORIGINAL BUDGETED	2011/2012 ADOPTED 3/23/2012	AMOUNT	%
MAJOR MAINTENANCE				
COLLECTION SYSTEM	10,000	10,000	0	0.0%
AERATION BASIN (SOCKS) REPLACEMENT	20,000	10,553	(9,447)	-47.2%
DIGESTER	30,000	5,000	(25,000)	-83.3%
HAND RAILS REPAIR	8,000	3,000	(5,000)	-62.5%
ORLANDO EMERGENCY REPAIR	10,000	9,461	(539)	-5.4%
LIMIT TORQUE VALVES	10,000	3,000	(7,000)	-70.0%
GENERATOR PREVENTITIVE M&R	20,000	10,000	(10,000)	-50.0%
TOTAL MAJOR MAINTENANCE	108,000	51,014	(56,986)	-52.8%
CAPITAL OUTLAY				
SSMP-PHASE II & III	30,000	19,000	(11,000)	-36.7%
MOBILE RADIOS	8,000	3,000	(5,000)	-62.5%
LIFT STATION RADIOS	0	7,000	7,000	N/A
DISOLVED OXYGEN CONTROL EVALUATION	10,000	5,732	(4,268)	-42.7%
LIFT STATION PUMP PANELS	40,000	59,000	19,000	47.5%
NEW GENERATOR A-1	0	37,500	37,500	N/A
GRIT REMOVAL UNIT	0	49,238	49,238	N/A
TOTAL CAPITAL OUTLAY	88,000	180,470	92,470	105.1%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 GENERAL FUND
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR 2011/2012 ORIGINAL BUDGETED	REVISED FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
FIRE DEPARTMENT-GENERAL FUND	1,616,683	1,806,377	189,694	11.7%
ADMINISTRATION-GENERAL FUND	1,387,154	1,363,627	(23,527)	-1.7%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	500,735	5,298	1.1%
PARKS AND RECREATION-GENERAL FUND	25,086	32,180	7,094	28.3%
TOTAL OPERATING REVENUE	3,524,360	3,702,919	178,559	5.1%
OPERATING EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	1,616,683	1,821,901	205,218	12.7%
ADMINISTRATION-GENERAL FUND	1,350,609	1,356,367	5,758	0.4%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	486,526	(8,911)	-1.8%
PARKS AND RECREATION-GENERAL FUND	25,086	32,378	7,292	29.1%
TOTAL OPERATING EXPENDITURES	3,487,815	3,697,174	209,359	6.0%
OPERATING REVENUE LESS EXPENDITURES	36,545	5,745	(30,800)	-84.3%
NET TRANSFERS (TO)/FROM RESERVES	(36,545)	(5,745)	30,800	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
GENERAL FUND-FIRE DEPARTMENT
ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED FISCAL YEAR	INCREASE/(DECREASE)	
	2011/2012 ORIGINAL BUDGETED	2011/2012 ADOPTED 3/23/2012	AMOUNT	%
OPERATING REVENUE				
PROPERTY TAX	1,167,948	1,138,348	(29,600)	-2.5%
FIRE BENEFIT ASSESSMENT	407,885	407,885	0	0.0%
WEED ABATEMENT/FUEL REDUCTION	37,600	18,422	(19,179)	-51.0%
MUTUAL AID/INSPECTION FEES	2,000	2,264	264	13.2%
INTEREST INCOME	750	50	(700)	-93.3%
GRANT/DONATION REVENUE	0	238,908	238,908	N/A
OTHER	500	500	0	0.0%
TOTAL OPERATING REVENUE	1,616,683	1,806,377	189,694	11.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	759,249	796,418	37,169	4.9%
PAYROLL TAXES & BENEFITS	477,410	455,247	(22,163)	-4.6%
INSURANCE & OTHER SERVICES	1,400	900	(500)	-35.7%
MAINTENANCE & REPAIR	33,650	39,490	5,840	17.4%
OFFICE SUPPLIES & EQUIPMENT	2,500	3,006	506	20.2%
GOVERNMENT FEES, DUES, PUBLICATIONS	29,000	31,066	2,066	7.1%
UTILITIES	28,100	27,218	(882)	-3.1%
PROFESSIONAL SERVICES	20,100	25,357	5,257	26.2%
CLAIMS	0	36	36	N/A
FUEL HAZARD CONTRACT	25,000	7,329	(17,671)	-70.7%
OPERATING SUPPLIES & EQUIPMENT	33,050	28,457	(4,593)	-13.9%
GRANT EXPENDITURES	5,000	217,555	212,555	4251.1%
TRAINING/TRAVEL & RECRUITMENT	16,700	6,456	(10,244)	-61.3%
PUBLIC OUTREACH & EDUCATION	1,700	1,700	0	0.0%
EQUIPMENT LEASE	3,800	3,660	(140)	-3.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	128,722	121,864	(6,858)	N/A
ALLOCATED OVERHEAD-OPERATING COSTS	51,302	56,142	4,840	9.4%
TOTAL OPERATING EXPENDITURES	1,616,683	1,821,901	205,218	112.7%
OPERATING REVENUE LESS EXPENDITURES	0	(15,524)	(15,524)	
TRANSFER (TO)/FROM RESERVES	0	15,524	15,524	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 GENERAL FUND-ADMINISTRATION DEPARTMENT
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED	INCREASE/(DECREASE)	
	2011/2012 ORIGINAL BUDGETED	2011/2012 ADOPTED 3/23/2012	AMOUNT	%
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	779,531	739,264	(40,267)	-5.2%
ADMINISTRATIVE OVERHEAD CHARGES-OE	310,682	342,644	31,962	10.3%
PROPERTY TAX	179,541	174,941	(4,600)	-2.6%
INTEREST INCOME	25,500	12,968	(12,532)	-49.1%
SERVICE FEES	2,400	1,714	(686)	-28.6%
FRANCHISE FEES	68,000	69,000	1,000	1.5%
OTHER	21,500	23,096	1,596	7.4%
TOTAL OPERATING REVENUE	1,387,154	1,363,627	(23,527)	-1.7%
OPERATING EXPENDITURES				
SALARIES & WAGES-ORIGINAL BUDGET	557,167	543,146	(14,021)	-2.5%
PAYROLL TAXES & BENEFITS-ORIG. BUDGET	439,096	394,835	(44,261)	-10.1%
SETTLEMENT	0	29,250	29,250	N/A
INSURANCE & CLAIMS	69,000	68,662	(338)	-0.5%
MAINTENANCE & REPAIRS	63,400	64,656	1,256	2.0%
OFFICE SUPPLIES & EQUIPMENT	16,650	14,529	(2,121)	-12.7%
GOVERNMENT FEES, DUES,PUBLICATIONS	30,000	28,221	(1,779)	-5.9%
UTILITIES	24,750	24,111	(639)	-2.6%
DISTRICT OFFICE RENT	38,186	38,186	0	0.0%
PROFESSIONAL SERVICES	99,500	138,841	39,341	39.5%
TRAINING & TRAVEL	9,360	9,050	(310)	-3.3%
PUBLIC OUTREACH & EDUCATION	3,500	2,881	(619)	-17.7%
TOTAL OPERATING EXPENDITURES	1,350,609	1,356,367	5,758	0.4%
OPERATING REVENUE LESS EXPENDITURES	36,545	7,260	(29,285)	-80.1%
TRANSFER (TO)/FROM RESERVES	(36,545)	(7,260)	29,285	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR	REVISED	INCREASE/(DECREASE)	
	2011/2012 ORIGINAL BUDGETED	2011/2012 ADOPTED 3/23/2012	AMOUNT	%
OPERATING REVENUE				
PROPERTY TAX	481,599	469,399	(12,200)	-2.5%
FACILITY RENTS	12,500	30,924	18,424	147.4%
INTEREST INCOME	338	412	74	21.8%
OTHER/DONATION	1,000	0	(1,000)	-100.0%
TOTAL OPERATING REVENUE	495,437	500,735	5,298	1.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	176,361	154,344	(22,017)	-12.5%
PAYROLL TAXES & BENEFITS	128,658	97,881	(30,777)	-23.9%
MAINTENANCE & REPAIRS	24,200	37,743	13,543	56.0%
OPEN SPACE MAINTENANCE	25,000	18,882	(6,118)	-24.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	900	900	0	0.0%
UTILITIES	40,760	39,736	(1,024)	-2.5%
PROFESSIONAL SERVICES	1,500	34,610	33,110	2207.3%
OPERATING SUPPLIES & EQUIPMENT	11,500	18,991	7,491	65.1%
TRAINING & TRAVEL	400	1,500	1,100	275.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	61,605	55,927	(5,678)	-9.2%
ALLOCATED OVERHEAD-OPERATING COSTS	24,553	26,012	1,459	5.9%
TOTAL OPERATING EXPENDITURES	495,437	486,526	(8,911)	98.2%
OPERATING REVENUE LESS EXPENDITURES	0	14,209	14,209	
TRANSFER (TO)/FROM RESERVES	0	(14,209)	(14,209)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 PROPOSED MID-YEAR BUDGET ADJUSTMENT FISCAL YEAR 2011/2012
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT
 ADOPTED MARCH 23, 2012**

DESCRIPTION	FISCAL YEAR 2011/2012 ORIGINAL BUDGETED	REVISED FISCAL YEAR 2011/2012 ADOPTED 3/23/2012	INCREASE/(DECREASE) AMOUNT	%
OPERATING REVENUE				
PROPERTY TAX	25,086	24,486	(600)	-2.4%
GRANTS	0	7,694	7,694	N/A
TOTAL OPERATING REVENUE	25,086	32,180	7,094	128.3%
OPERATING EXPENDITURES				
PUBLIC OUTREACH /EDUCATION	200	1,073	873	436.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	100	0	(100)	-100.0%
PROFESSIONAL SERVICES	1,000	1,000	0	0.0%
TRAINING & TRAVEL	160	0	(160)	-100.0%
GRANT EXPENDITURES (Connector Trail)	0	11,694	11,694	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,893	12,740	(4,153)	-24.6%
ALLOCATED OVERHEAD-OPERATING COSTS	6,733	5,871	(862)	-12.8%
TOTAL OPERATING EXPENDITURES	25,086	32,378	7,292	29.1%
OPERATING REVENUE LESS EXPENDITURES	0	(198)	(198)	
TRANSFER (TO)/FROM RESERVES	0	198	198	
NET RESULTS OF OPERATIONS	0	0	0	