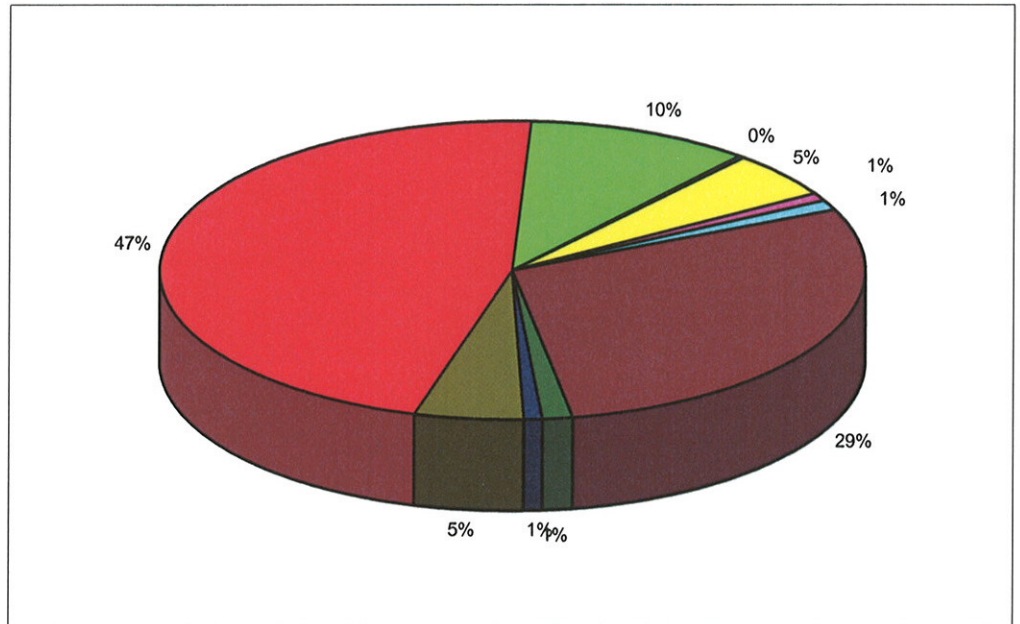


# COSUMNES CSD 2008-09 FINAL BUDGET

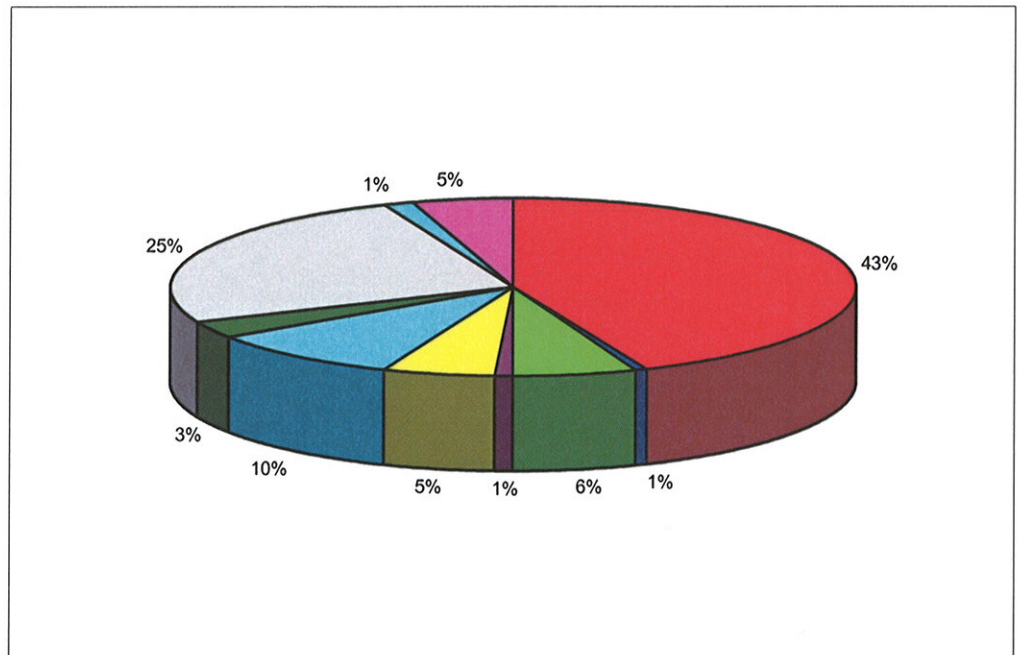
## EXPENDITURES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Salary/Benefits	42,440,803	45%
Serv/Supplies	9,337,027	10%
SB2557 Fees	432,075	0%
Leases/Loans	4,406,717	5%
Fixed Assets	791,209	1%
Land Acquisition	1,000,000	1%
Capital Imprvmt	26,547,889	29%
Intra-Dept Trsfr	1,208,310	1%
Contingency	670,266	1%
Reserve Incr	4,667,003	5%
<b>TOTAL</b>	<b>91,501,299</b>	<b>100%</b>



## REVENUES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Property Tax	39,849,400	44%
Interest Income	500,000	1%
Rec Fees	5,376,340	6%
In-Lieu/St Aid	850,750	1%
Ambul/PC fee	4,733,220	5%
LT Loan Proceeds	8,728,886	10%
Encumbrances	2,673,106	3%
Reserves	23,317,869	25%
Other Revenue**	1,212,530	1%
Intra-Dept Trsfr	4,259,198	5%
<b>TOTAL</b>	<b>91,501,299</b>	<b>100%</b>



\*\* Other Revenue includes Bldg Rentals, Donations/Contributions, L&L Capital Improvement Reserves (Equipment Replacement), Sale of Personal Property and Developer Fees.

# COSUMNES CSD

## 2008-09 FISCAL BUDGET - FINAL

OBJECT NAME	ADMIN SVCS	FIRE	PARKS	GENERAL FUND TOTAL	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
<i>EXPENDITURES</i>						
Salaries/Benefits	3,012,422	31,825,968	7,602,413	42,440,803		
Services/Supplies	1,386,851	4,273,950	3,676,226	9,337,027		15,000
Leases/Loans	849,044	3,479,543	78,130	4,406,717	510,934	
Fixed Assets	4,100	782,638	4,471	791,209		
Land Acquisition		1,000,000		1,000,000		
Capital Improvements		8,070,464	18,477,425	26,547,889		
Operating Transfers Out		273,194	935,116	1,208,310		
Reserve Increase	1,807,534	1,843,125	1,016,344	4,667,003		
<i>Subtotal</i>	<i>7,059,951</i>	<i>51,548,882</i>	<i>31,790,125</i>	<i>90,398,958</i>	<i>510,934</i>	<i>15,000</i>
SB2557 Co. Admin Fees	432,075	0	0	432,075		
Contingency	670,266	0	0	670,266		
<i>Subtotal</i>	<i>1,102,341</i>	<i>0</i>	<i>0</i>	<i>1,102,341</i>	<i>0</i>	<i>0</i>
<b>TOTAL EXPENDITURES</b>	<b>8,162,292</b>	<b>51,548,882</b>	<b>31,790,125</b>	<b>91,501,299</b>	<b>510,934</b>	<b>15,000</b>
<i>REVENUES</i>						
Property Taxes	35,709,400	4,140,000		39,849,400		
Interest Income	500,000			500,000	2,724	155,377
Recreation/Other Svc Fees		124,000	5,252,340	5,376,340		
Ambulance/Plan Ck Fees		4,729,220	4,000	4,733,220		
In-Lieu/State/Fed Aid Funds		710,750	140,000	850,750		
Long Term Loan Proceeds		8,728,886		8,728,886		
Encumbered Funds	1,643,577	136,014	893,515	2,673,106		
Use of Reserves	413,151	6,561,234	16,343,484	23,317,869		
Other Revenue**	860	407,986	803,684	1,212,530		
Operating Transfers In	136,232		4,122,966	4,259,198	508,210	
Intra-Department Transfer				0		
<b>TOTAL REVENUES</b>	<b>38,403,220</b>	<b>25,538,090</b>	<b>27,559,989</b>	<b>91,501,299</b>	<b>510,934</b>	<b>155,377</b>
<i>SUBTOTAL</i>	<i>30,240,928</i>	<i>(26,010,792)</i>	<i>(4,230,136)</i>	<i>0</i>	<i>0</i>	<i>140,377</i>
<i>NET</i>	<i>30,240,928</i>	<i>(26,010,792)</i>	<i>(4,230,136)</i>	<i>0</i>	<i>0</i>	<i>140,377</i>

\* Other Revenue includes Bldg Rentals, Donations/Contributions, celltower rents, fire control service charges, insurance proceeds and Sale of Personal Property.

COSUMNES CSD 2008/09 FISCAL YEAR BUDGET - FINAL  
GENERAL FUND

ACCT. NO.	ACCOUNT NAME	ADMIN. SVCS. 9230	FIRE 9220	PARKS & REC. 9340	TOTAL
1110	Salaries	1,987,511	18,626,860	3,342,685	23,957,056
1121	Part-Time/Extra Help	75,272	14,000	2,450,199	2,539,471
1131	Overtime - Reimbursed	0	591,900	0	591,900
1132	Overtime	0	2,166,834	0	2,166,834
1143	Uniform Allowance	0	131,750	0	131,750
1210	Retirement	392,962	5,911,789	785,602	7,090,353
1220	Medicare/FICA	32,142	267,221	134,573	433,936
1230	Group Insurance	495,810	3,230,966	825,260	4,552,036
1240	Workers Compensation	28,726	884,648	64,094	977,468
	<b>Total Salary/Benefits</b>	<b>3,012,422</b>	<b>31,825,968</b>	<b>7,602,413</b>	<b>42,440,803</b>
2005	Advertising/Legal Notices	6,975	3,100	34,054	44,129
2015	Blueprint/Copy	0	450	2,500	2,950
2021	Subscriptions	4,788	4,440	2,285	11,513
2022	Books/Periodicals	2,002	8,825	2,225	13,052
2025	Film/Photo	0	5,150	1,002	6,152
2029	Conferences	27,655	32,280	2,225	62,160
2035	Training	16,365	213,985	76,628	306,978
2039	Employee Transportation	900	200	1,440	2,540
2040	Strike Team Travel	0	10,000	0	10,000
2051	Insurance-Liability	34,445	325,000	137,796	497,241
2061	Memberships	6,600	4,010	14,941	25,551
2076	Office Supplies	16,290	43,250	39,425	98,965
2077	Promotion/Public Education	24,500	44,036	0	68,536
2081	Postage Supplies	112,910	9,250	29,023	151,183
2085	Printing Services	149,350	33,800	70,655	253,805
2103	Ag Services	1,930	32,500	43,754	78,184
2111	Building Maintenance	33,600	126,472	184,165	344,237
2122	Chemical Supplies	0	0	45,820	45,820
2141	Land Improvements	450	0	70,525	70,975
2191	Electricity	22,500	121,295	327,666	471,461
2192	Nat Gas/LPG/Fuel/Oil	0	69,105	143,750	212,855
2193	Refuse Collect/Disposal	6,725	32,500	18,700	57,925
2195	Sewage Disposal Service	900	5,490	7,738	14,128
2197	Telephone/Telegraph	25,784	255,036	86,602	367,422
2198	Water	4,500	56,265	35,070	95,835
2205	Auto Maintenance Serv	10,000	194,300	4,500	208,800
2226	Expendable Tools	6,665	3,975	8,650	19,290
2231	Fire Equipment Maint	0	392,828	0	392,828
2236	Fuel/Lubricant Supply	19,823	422,635	27,270	469,728
2252	Medical Equip Supply	0	231,000	1,300	232,300
2261	Office Equip Maintenance	8,156	12,235	8,340	28,731
2271	Radio/Plectron Maint	0	42,300	0	42,300
2275	Rent/Lease-Equipment	58,182	86,257	103,446	247,885
2291	Other Equip Maint/Svc Supply	500	37,780	12,500	50,780
2314	Clothing/Personal Supply	5,340	248,120	31,320	284,780
2332	Food Supplies	3,200	10,475	141,571	155,246
2351	Laundry/Dry Cleaning	0	0	1,300	1,300
2443	Medical Services	500	77,450	8,615	86,565
2505	Accounting/Financial Svcs	435,075	15,000	8,000	458,075
2531	Legal Services	290,750	75,000	90,000	455,750
2591	Professional Services	371,958	391,861	1,463,874	2,227,693
2811	Data Processing Maint/Svcs	39,361	52,595	41,840	133,796
2812	Data Processing Supplies	9,262	20,700	23,106	53,068
2817	Election Services	60,985	0	0	60,985
2851	Recreational Trips	0	0	33,700	33,700
2852	Recreation Supplies	0	0	288,905	288,905
2931	Communications Serv	0	523,000	0	523,000
	<b>Total Services/Supplies</b>	<b>1,818,926</b>	<b>4,273,950</b>	<b>3,676,226</b>	<b>9,769,102</b>

COSUMNES CSD 2008/09 FISCAL YEAR BUDGET - FINAL  
GENERAL FUND

ACCT. NO.	ACCOUNT NAME	ADMIN SERVICES 9230	TOTAL FIRE 9220	PARKS & REC 9340	GRAND TOTAL
3210	Interest Expense	509,439	836,517	6,401	1,352,357
3220	Bond/Loan Redemption	296,158	0	0	296,158
3230	Lease Oblig Retire	18,447	2,643,026	71,729	2,733,202
3450	Taxes/licenses/assessments	25,000	0	0	25,000
	<b>Total Leases</b>	<b>849,044</b>	<b>3,479,543</b>	<b>78,130</b>	<b>4,406,717</b>
4101	Land Acquisit Costs	0	1,000,000	0	1,000,000
4201	Structures/Improvem	0	8,034,264	0	8,034,264
4202	Impr Other Than Bldg	0	36,200	18,477,425	18,513,625
4301	Vehicles	0	560,538	0	560,538
4302	Other Equipment	0	178,890	0	178,890
4303	Office Equipment	0	750	2,000	2,750
4305	Computer Equipment	4,100	42,460	2,471	49,031
	<b>Total Assets</b>	<b>4,100</b>	<b>9,853,102</b>	<b>18,481,896</b>	<b>28,339,098</b>
6980	Operating Transfers Out	0	273,194	935,116	1,208,310
	<b>Total Operating Transfers Out</b>	<b>0</b>	<b>273,194</b>	<b>935,116</b>	<b>1,208,310</b>
7901	Contingencies	670,266	0	0	670,266
	<b>Total Contingencies</b>	<b>670,266</b>	<b>0</b>	<b>0</b>	<b>670,266</b>
	<b>Reserve Increases</b>	<b>1,807,534</b>	<b>1,843,125</b>	<b>1,016,344</b>	<b>4,667,003</b>
	<b>TOTAL EXPENDITURES</b>	<b>8,162,292</b>	<b>51,548,882</b>	<b>31,790,125</b>	<b>91,501,299</b>
6990	Operating Transfers In	136,232	0	4,122,966	4,259,198
	<b>Total Operating Transfers In</b>	<b>136,232</b>	<b>0</b>	<b>4,122,966</b>	<b>4,259,198</b>
9101	Prop Tax-Cur Sec	33,766,665	4,140,000	0	37,906,665
9102	Prop Tax-Cur Unsec	1,139,635	0	0	1,139,635
9103	Supplemental Tax Cur	150,000	0	0	150,000
9106	Unitary Cur Sec	151,002	0	0	151,002
9291	Expedited Plan Rvw Fees	0	25,000	0	25,000
9295	Plan Check Fees	0	500,000	4,000	504,000
9310	Vehicle Code Fines	0	1,000	0	1,000
9410	Interest Income	500,000	0	0	500,000
9429	Bldg Rental-Other	860	251,041	690,684	942,585
9522	Homeowner Prop Tax Rel	502,098	0	0	502,098
9564	State Aid Public Safety	0	596,900	0	596,900
9569	State Aid Other	0	0	140,000	140,000
9571	Federal Aid - Public Safety	0	113,850	0	113,850
9643	Fees for Svc Permits	0	25,500	0	25,500
9646	Recreation Svc Charges	0	0	5,252,340	5,252,340
9648	Fire Control Svc Chrg	0	35,000	0	35,000
9699	Svc Fees/Chrgs-Other (Amb)	0	4,328,220	0	4,328,220
9730	Donations/Contributions	0	2,000	107,000	109,000
9740	Insurance Proceeds	0	71,945	0	71,945
9790	Revenues-Other	0	9,500	6,000	15,500
9860	Sale of Personal Prop	0	12,000	0	12,000
9870	Long Term Loan Proceeds	0	8,728,886	0	8,728,886
	<b>Total Revenues</b>	<b>36,210,260</b>	<b>18,840,842</b>	<b>6,200,024</b>	<b>61,251,126</b>
	<b>TOTAL REVENUES</b>	<b>36,346,492</b>	<b>18,840,842</b>	<b>10,322,990</b>	<b>65,510,324</b>
	OVERAGE (DEFICIT)	28,184,200	(32,708,040)	(21,467,135)	(25,990,975)
9998	2007-08 Encumbered Funds	1,643,577	136,014	893,515	2,673,106
9999	Reserves	413,151	6,561,234	16,343,484	23,317,869
	<b>NET</b>	<b>30,240,928</b>	<b>(26,010,792)</b>	<b>(4,230,136)</b>	<b>0</b>

**COSUMNES COMMUNITY SERVICES DISTRICT**  
**2008-09 FINAL BUDGET**  
**RESERVES**

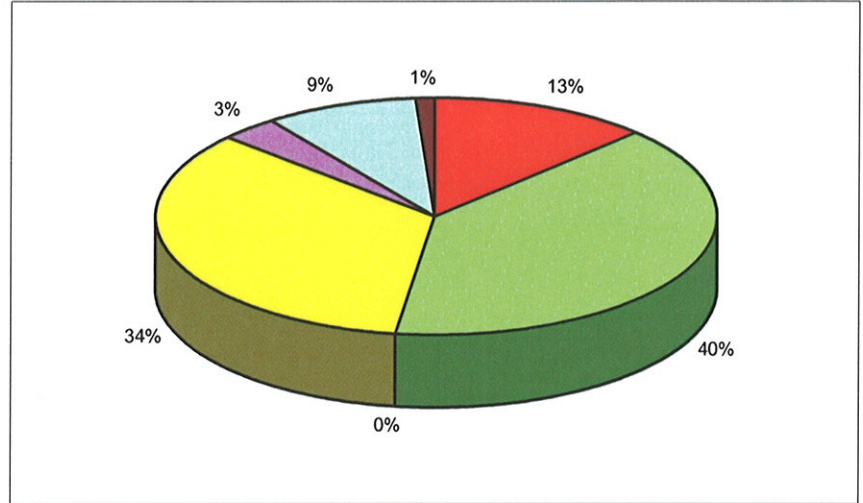
	6/30/2008 BALANCE	BUDGETED FY 08/09	INCREASE FY 08/09	7/1/2008 BALANCE
<b>BOARD DESIGNATED RESERVES</b>				
EMERGENCY RESERVE	\$ 2,748,887		95,865	2,844,752
DEBT PAYMENT				
Land-Training Fac Debt Pymnt	141,753	(30,361)		111,392
Station 75 Principal Repayment	152,199	(24,016)		128,183
RETIREE HEALTH	1,250,000	(171,915)	1,980,787	3,058,872
CAPITAL RESERVES				
EG Rec Cntr Cap Imprv			2,000	2,000
Laguna Town Hall			10,000	10,000
Wackford Complex			30,000	30,000
Youth Facility Development - Stephenson Pk	381,822			381,822
Bartholomew Sports Park Construction	6,000,000	(6,000,000)		-
Fire Capital Facilities	186,921	(186,921)		-
Apparatus Replacement	551,556	(248,105)		303,451
SET STABILIZATION ACCOUNT				
Park Reserves	2,239,065	(435,755)	846,749	2,650,059
Fire Reserves	9,501,931	(2,450,263)	779,694	7,831,362
Administrative Services Reserves	792,818	(346,965)	566,982	1,012,835
<b>SUB-TOTAL BOARD DESIGNATED</b>	<u>23,946,952</u>	<u>(9,894,301)</u>	<u>4,312,077</u>	<u>18,364,728</u>
<b>LEGALLY DESIGNATED RESERVES</b>				
FIRE DEVELOPMENT IMPACT FEES	7,565,200	(3,621,568)	354,926	4,298,558
PARK DEVLEOPMENT IMPACT FEES				
East Franklin	10,851,424	(6,645,000)		4,206,424
Eastern Elk Grove	6,561,021	(1,360,000)		5,201,021
West Laguna	162,663			162,663
Lakeside	75,803			75,803
Laguna Stonelake	322,696			322,696
PARK IN-LIEU FEES	<u>8,165,544</u>	<u>(1,797,000)</u>		<u>6,368,544</u>
<b>SUB-TOTAL LEGALLY DESIGNATED</b>	<u>33,704,351</u>	<u>(13,423,568)</u>	<u>354,926</u>	<u>20,635,709</u>
<b>TOTAL CSD RESERVES</b>	<u>\$ 57,651,303</u>	<u>(23,317,869)</u>	<u>4,667,003</u>	<u>39,000,437</u>

# DISTRICT WIDE LANDSCAPE and LIGHTING ASSESSMENT DISTRICT

## 2008-09 FINAL BUDGET

### EXPENDITURES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Salary/Benefits	1,992,674	13%
Services/Supplies	6,245,967	40%
Debt Service (1)	35,912	0%
Operating Trsfers Out (2)	5,437,010	34%
Fixed Assets	510,000	3%
Reserve Increase	1,425,296	9%
Contingency	167,478	1%
<b>TOTAL</b>	<b>15,814,337</b>	<b>100%</b>

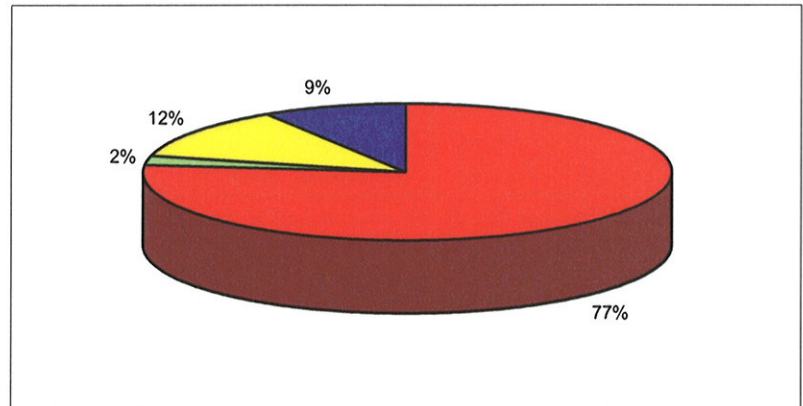


1) Debt service includes lease payments on mowers, edger, aerator, tractor and time clocks.

(2) Operating transfers out includes reimbursement to P&R Department for park construction, payments on Wackford Complex, overhead reimbursements to the General Fund and reimbursement of District Wide costs.

### REVENUES BY OBJECT TYPE

<i>Obj. Type</i>	<i>Amount</i>	<i>Percent</i>
Assessments	12,123,826	77%
Other Revenue (1)	372,014	2%
Operating Trsfers In (2)	1,907,912	12%
Fund Balance Credit	1,410,585	9%
<b>TOTAL</b>	<b>15,814,337</b>	<b>100%</b>



1) Other revenue includes interest income, cell tower rents and General Fund loans.

(2) Operating transfers in includes reimbursement of District Wide costs.

**COSUMNES CSD - DISTRICT WIDE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT  
FINAL BUDGET SUMMARY  
FISCAL YEAR 2008-09**

DESCRIPTION	Laguna	Camden	EGWV	W Laguna	Lakeside	Central EG	Other Rural	Watu/PV	Auto Mail	East EG	Lag Stinlake	East Frank	Dist Wide	Total
	ZONE 1	ZONE 2	ZONE 3	ZONE 4	Zone 5	ZONE 6 (1)	ZONE 8	ZONE 9	ZONE 10	ZONE 11	ZONE 12	ZONE 13	Costs	
EDU's	15,102.99	594.00	6,728.87	3,383.37	2,536.80	7,115.74	7,092.46	2,006.22	338.17	3,851.77	1,964.92	9,622.23	0.00	60,337.54
Salaries & benefits	408,758	34,840	137,731	111,156	71,992	36,793	1,483	67,757	0	78,833	65,245	232,503	745,583	1,992,674
Services & supplies	1,767,329	129,322	495,938	530,573	369,982	141,317	10,823	196,162	0	413,349	244,044	888,049	1,059,079	6,245,967
Debt Service													35,912	35,912
Operating Transfers Out	1,395,083	37,436	243,473	401,839	297,952	421,572	473,502	93,519	26,674	683,123	367,715	916,841	78,281	5,437,010
Capital/Fixed assets	414,000	0	7,000	7,000	0	0	0	0	0	7,000	0	21,000	54,000	510,000
Contingencies	60,418	0	0	18,150	8,836	0	500	0	5,245	9,840	6,489	28,000	30,000	167,478
Dry Period Finance Resv	0	0	0	0	0	0	2,350	0	0	3,325	0	104,050	0	109,725
Capital Impv Reserve (5)	0	0	0	0	23,751	0	68,835	0	0	330,165	0	888,820	4,000	1,315,571
Total Expenditures	4,045,588	201,598	884,142	1,068,718	772,513	599,682	557,493	357,438	31,919	1,525,635	683,493	3,079,263	2,006,855	15,814,337
<b>Total Exp Per EDU</b>	<b>267.87</b>	<b>339.39</b>	<b>131.40</b>	<b>315.87</b>	<b>304.52</b>	<b>84.28</b>	<b>78.60</b>	<b>178.16</b>	<b>94.39</b>	<b>396.09</b>	<b>347.85</b>	<b>320.02</b>		
Assessment Revenue	3,492,264	148,375	774,425	775,468	567,888	553,248	548,743	278,022	30,500	1,490,635	444,995	3,019,263	1,873,560	12,123,826
Operating Transfers In											34,352			1,907,912
Fund Balance Credit (2)	522,074		97,842	282,000	196,000	43,684			1,044		184,646		83,295	1,410,585
Other Revenue (3)	31,250	53,223	11,875	11,250	8,625	2,750	8,750	79,416	375	35,000	19,500	60,000	50,000	372,014
Total Revenues	4,045,588	201,598	884,142	1,068,718	772,513	599,682	557,493	357,438	31,919	1,525,635	683,493	3,079,263	2,006,855	15,814,337
<b>Total Rev Per EDU:</b>														
<b>Other Revenue</b>	<b>36.64</b>	<b>89.60</b>	<b>16.31</b>	<b>86.67</b>	<b>80.66</b>	<b>6.53</b>	<b>1.23</b>	<b>39.58</b>	<b>4.20</b>	<b>9.09</b>	<b>103.90</b>	<b>6.24</b>		
<b>Assessment Rev</b>	<b>231.23</b>	<b>249.79</b>	<b>115.09</b>	<b>229.20</b>	<b>223.86</b>	<b>77.75</b>	<b>77.37</b>	<b>138.58</b>	<b>90.19</b>	<b>387.00</b>	<b>226.47</b>	<b>313.78</b>		
Proposed Rate Per EDU	231.23	249.79	115.09	229.20	223.86	77.75	77.37	138.58	90.19	387.00	226.47	313.78		
FY07-08 Rate Per EDU	222.98	240.88	110.98	221.02	215.87	74.98	74.61	133.64	86.97	373.19	218.39	302.58		
Maximum Assmnt Rate Per EDU (4)	231.23	249.79	115.09	229.20	223.86	77.75	77.37	138.58	90.19	387.00	226.47	313.78		
Over/(Under) Maximum Rate	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

- (1) Benefit Zone 7, Southwest Ag, is not listed as there are no assessments in this area at this time.
- (2) Fund balance credit is used to make debt service payment for Wackford Complex loan, cover increased water charges, contribution for park construction and cover carryforward expenses in the District Wide cost budget.
- (3) Other revenue includes interest income, cell tower rentals and general fund loan to cover maintenance expenditures in Benefit Zones 2 and 9.
- (4) Assessment rate per EDU has been increased by a 3.7% CPI over the prior year rate.
- (5) Capital improvement reserves necessary for benefit zone park construction and District Wide facility needs as outlined in the Parks and Recreation Department FY2008-2013 Capital Improvement Plan and park equipment and vehicle replacement.