



Budget and Administration Committee
Tuesday, June 7, 2016, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

CALL TO ORDER

ROLL CALL

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

At this time, members of the Committee or public may speak on any item not on the agenda that falls within the jurisdiction of this Committee; however, no action may be taken unless the Committee agrees to include the matter on a subsequent agenda.

Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

DEPARTMENT MATTERS

PUBLIC COMMENT

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

1. Updates

- a. Preliminary May 2016 Financials – Attachments A and B
- b. Third Draft Budget Review – Attachment C
- c. Fiscal Year 2016/17 Appropriations Limitation
 - o Resolution No. 2016-10 – Attachment D
- d. Landscape and Lighting Assessment District (LLAD) Final Engineer's Report for 2016/17

2. Items for July Agenda

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT

Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682



Budget and Administration Committee
Tuesday, May 10, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

DRAFT Conformed Agenda

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

CALL TO ORDER – 5:32 p.m.

ROLL CALL – GS, MM SM was absent

ADOPTION OF AGENDA – Agenda was adopted

APPROVAL OF CONFORMED AGENDA – This will be taken to the June Board of Directors' meeting for approval

OPEN FORUM

At this time, members of the Committee or public may speak on any item not on the agenda that falls within the jurisdiction of this Committee; however, no action may be taken unless the Committee agrees to include the matter on a subsequent agenda.

Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

DEPARTMENT MATTERS

PUBLIC COMMENT

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

1. Updates

- a. Audit Review
- b. Preliminary April 2016 Financials – Attachment
- c. Second Draft Budget Review
- d. Cal Fire Exhibit D Update for Fiscal Year 2016/17
- e. GASB 45 Valuation (Retiree Health Insurance)
- f. Resolution for Preliminarily Accepting the Engineer's Report and Scheduling Public Hearing
- g. AB 272 – Part of Public Records Act

2. Items for June Agenda

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT – 7:00 p.m.

To: Cameron Park CSD Board of Directors
From: Finance Department
Re: May 2016 Year-to-Date (YTD) Financial Report Narrative
Recommended Action: Receive and File

This report summarizes the General Fund's financial performance for the period of July 1, 2015 – May 31, 2016. The District is **92%** of the way through its fiscal year. All comparisons to Budget are to the adopted Final FY 2015-16 Budget including midyear adjustments.

REVENUES

Year to Date (YTD) revenues through May are \$4,519,823, 85% of the budgeted revenues for the year of \$5,344,894. The second of three annual property tax receipts arrived in May. Year to Date property tax receipts are \$3,393,682, 4% higher than prior year to date property tax receipts of \$3,265,471. The third and final property tax receipt is expected to arrive in August.

The District has received the third of its four quarterly franchise fee payments from Waste Connections. YTD fee payments received are \$125,393, 78% of budget.

Recreation revenues are \$349,741 YTD, 85% of budget. This includes \$169,684 in property tax receipts. Staff expects this department to meet the budget revenue for the year. Revenue is above budget in Lake Passes, Youth sports, and special events. Revenue is below budget in park and field use fees.

Community Center revenues are \$298,587 YTD, 92% of budget. Revenue is above budget in Community Center Rentals, Gym use fees. Revenue is below budget in youth sports and adult sports.

EXPENDITURES

YTD expenditures through May are \$5,048,515, 87% of the budgeted expenses for the year of \$5,786,917. Excluding the expense of the District's agreement with CalFire, which is paid quarterly, expenses are at 81% of budget.

Expenditure line-items of note are:

- Salaries and Benefits are \$766,125 (81% of budget) due to open positions which are currently filled with temporary staff.
- Agency Administration Fee is \$77,199 (103% of budget) due to El Dorado County charging the District a higher than expected fee for collecting taxes for the District. This is the total fee for the fiscal year.
- Contractual Services is \$216,306 (115% of budget) due to additional temporary help to cover staff vacancies. Overages in this line item are offset by savings in Salaries & Benefits.

- Contractual Services – Provider is \$2,980,486 (92% of budget). This line is used exclusively to account for the Cal Fire contract expense. This amount includes three full quarters and an estimate for Q4. The final bill will be received by the District in August.
- Fire turnouts is \$22,139 (105% of budget) due to unanticipated expenses.
- Household Supplies is \$25,483 (127% of budget) due to price increases of many supplies.
- Legal Services is \$46,098 (154% of budget) due to unanticipated legal issues.
- Maintenance Grounds is \$48,602 (109% of budget) due to unanticipated irrigation repairs.
- Maintenance - Vehicles is \$28,249 (113% of budget) due to Parks vehicles maintenance. Expenses in this category are increasing as the District's fleet ages.
- Professional Services is \$91,450 (106% of budget) due to ongoing IT support expense.
- Rent/Lease – Buildings is \$10,858 (143% of budget) for the cost of using outside facilities for our youth sports leagues.
- Utilities – Water is \$39,565 (71% of budget) in line with budget.
- Utilities – Electric/Gas is \$116,670 (80% of budget) due to rate increases.

Summary: General Fund Balance
For the Years ended June 30, 2012 - June 30, 2016

	2011-12	2012-13	2013-14	2014-15	YTD 2015-16	2015-16
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual	Actual	Budget
General Fund SUMMARY:						
Beginning General Fund Balance 7/1	\$2,533,743	\$2,685,556	\$3,151,485	\$3,348,221	\$3,714,366	\$3,714,366
Revenues						
Property Taxes	3,244,259	3,234,835	3,305,549	3,415,687	3,393,682	3,555,460
Interest	9,793	7,732	9,409	6,430	414	7,500
Program Fees, Special Events, and Facility Rentals	588,620	558,036	594,807	623,877	478,643	543,229
Intergovernmental-JPA	895,227	905,233	989,719	1,063,792	509,222	1,056,705
Reimbursement (rebates), Grants, Accounting Fee	51,550	7,034	171,433	4,302	7,500	0
Franchise Fees	152,517	156,704	160,778	163,396	125,393	160,000
Other Income	0	28,453	8,827	22,529	4,969	22,000
Transfers in from Equipment Funds	447,360	45,950	0	0	0	0
Total revenues and other sources	5,389,326	4,943,977	5,240,523	5,300,013	4,519,823	5,344,894
Expenditures						
Salaries and employee benefits	787,657	775,239	677,367	743,939	766,125	942,845
Cal Fire Personnel	2,525,645	2,462,981	2,682,557	2,651,400	2,980,486	3,287,334
Services and supplies	1,227,866	1,220,001	1,435,496	1,448,948	1,221,531	1,392,258
Capital Equipment	53,985	38,877	248,367	89,581	80,373	164,479
Fire Engines Lease & Purchase	447,360	45,950	0	0	0	0
Reserve for Capital Equipment						0
Total expenditures	5,042,513	4,543,048	5,043,787	4,933,868	5,048,515	5,786,916
Net Surplus (deficit)	346,813	400,929	196,736	366,145	(528,692)	(442,022)
Contingency						
Transfer out to Capital Projects	(130,000)					
Net Change in General Fund Balance	216,813	400,929	196,736	366,145	(528,692)	(442,022)
Reserves						
Economic Uncertainty Reserve	(65,000)	65,000				
Capital Replacement Reserve					0	0
Ending General Fund Balance 6/30	\$2,685,556	\$3,151,485	\$3,348,221	\$3,714,366	\$3,185,674	\$3,272,344
Unreserved, undesignated						

Note: Source of 2011-12 through 2013-14 results are from the District's audited Financial Statements.

Note: 2014-15 results are unaudited.

Cameron Park Community Services District
General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
For Fiscal Year Ended June 30, 2016
Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016

Budgets FY 2015-16

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2015-16 Final Adopted Final General Fund Budget	FY 2015-16 CC&R Fund Budget	FY 2015-16 Fire Training Fund Budget	FY 2015-16 Fire Prevention Fund Budget
Expenditures:									
Salaries - Permanent	147,273	0	172,546	82,005	33,516	435,340	53,374	0	0
Salaries - Seasonal/PT/Funded	7,488	0	0	54,009	105,190	166,687	0	0	4,000
Health - Retired	23,515	91,673	0	0	0	115,188	0	0	0
Health & Dental	18,127	0	41,455	29,866	13,143	102,591	0	0	0
Vision Insurance	274	0	544	472	188	1,478	0	0	0
Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	10,696	0	0
Workers' Compensation	820	1,394	2,460	1,476	1,640	7,790	300	0	0
FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	700	0	400
UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	434	0	300
Total salaries and benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Advertising/Marketing	600	0	0	30,000	9,500	40,100	0	0	0
Agency Administration Fee	5,253	52,530	13,508	3,752	0	75,043	4,000	500	0
Agriculture	0	0	6,000	0	1,500	7,500	0	0	0
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	0	0
Bank Charge	2,500	0	0	3,000	6,500	12,000	167	0	0
Clothing/Uniform	0	2,500	1,500	0	400	4,400	0	0	200
Computer Software	2,000	2,500	1,200	4,000	3,000	12,700	2,500	0	700
Contractual Services - Plans	0	0	0	0	0	0	0	0	1,000
Contractual Services	0	25,000	32,500	0	96,720	154,220	0	0	0
Contractual Services - Provider	33,280	3,254,054	0	0	0	3,287,334	0	0	0
Directors Compensation	18,000	0	0	0	0	18,000	0	0	0
EDC Department Agency	800	800	800	800	0	3,200	900	0	0
Educational Material	300	0	0	0	500	800	0	2,000	2,500
Elections	0	0	0	0	0	0	0	0	0
Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	100	2,000	250
Deposit Refund	0	0	0	0	0	0	0	0	0
Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	0	2,000	0
Fire Prevention & Inspection	0	21,000	0	0	0	21,000	0	0	0
Personal Protective Equipment	0	0	0	0	0	0	0	0	0
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	0	0	1,200
Food	700	1,000	300	3,800	300	6,100	100	500	0
Fuel	0	62,000	11,000	0	0	73,000	800	0	0
Government Fees /Permits	0	2,650	6,600	0	3,400	12,650	0	0	0
Household Supplies	0	6,000	6,000	0	8,000	20,000	0	0	0
Instructors	0	0	0	16,000	51,000	67,000	0	0	0
Insurance	3,000	28,000	22,000	8,500	11,500	73,000	2,000	0	0
Legal Services	30,000	0	0	0	0	30,000	20,000	0	0
Maintenance - Buildings	0	11,000	5,000	0	12,000	28,000	0	7,000	0
Maintenance - Equipment	1,000	25,000	10,000	1,500	13,000	50,500	400	2,000	0
Maintenance - Grounds	0	3,000	40,000	0	1,500	44,500	0	0	0
Maintenance - Radios & Phones	0	1,000	0	0	0	1,000	0	1,500	0
Maintenance - Tires & Tubes	0	10,000	0	0	0	10,000	300	0	0
Maintenance - Vehicles	0	20,000	5,000	0	0	25,000	500	0	0
Medical Supplies	0	0	0	0	200	200	0	0	0
Memberships & Subscriptions	7,000	850	500	225	0	8,575	0	0	500
Mileage Reimbursement	300	100	0	0	5,200	5,600	0	0	0
Miscellaneous	0	0	0	0	0	0	200	1,500	0
Office Supplies	2,500	4,000	1,150	900	1,800	10,350	800	1,000	0

Cameron Park Community Services District
General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
For Fiscal Year Ended June 30, 2016
Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016

Budgets FY 2015-16

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2015-16 Final Adopted Final General Fund Budget	FY 2015-16 CC&R Fund Budget	FY 2015-16 Fire Training Fund Budget	FY 2015-16 Fire Prevention Fund Budget
Pool Chemicals	0	0	30,000	0	35,000	65,000	0	0	0
Postage	1,000	500	0	400	0	1,900	450	0	500
Printing	300	350	500	0	200	1,350	0	2,000	250
Professional Services	42,500	4,200	28,400	5,000	6,000	86,100	600	1,500	0
Program Supplies	0	0	0	7,000	17,100	24,100	0	0	0
Publications & Legal Notices	400	250	0	0	0	650	200	0	300
Radios	0	500	0	0	0	500	0	1,000	0
Refund - Activity	0	0	0	0	0	0	0	0	0
Rent/Lease - Buildings	0	0	1,000	0	7,500	8,500	0	0	0
Rent/Lease - Equipment	0	0	1,500	70	0	1,570	0	0	0
Staff Development	4,200	5,000	3,000	1,500	500	14,200	0	0	1,250
Telephone	2,400	18,000	0	2,500	2,400	25,300	1,800	0	0
Travel/Lodging	1,000	1,000	0	0	0	2,000	0	0	250
Tuition	0	0	0	0	0	0	0	0	0
Utilities - Water	0	12,000	28,000	0	15,750	55,750	0	0	0
Utilities - Electricity / Gas	0	27,000	40,000	0	78,300	145,300	0	0	0
Vandalism	0	0	1,000	0	0	1,000	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Special Events Expense	0	0	0	17,500	0	17,500	0	0	0
Total services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Revenues:									
Property Tax	248,882	2,488,822	639,983	177,773	0	3,555,460	82,140	0	0
ARC / Fire Plan Review Fees	0	0	0	0	0	0	12,000	0	13,600
Interest	7,500	0	0	0	0	7,500	500	0	0
Recreation Program Revenues	0	0	0	143,776	162,943	306,719	0	0	0
Administration Process Fees	7,000	0	0	0	0	7,000	0	0	0
JPA Reimbursements	0	1,056,705	0	0	0	1,056,705	0	0	0
Grant Reimbursements	0	0	0	0	0	0	0	0	0
Special Events	0	0	0	0	0	0	0	0	0
Facility Use Revenue	0	0	0	24,500	160,010	184,510	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Franchise Fees	160,000	0	0	0	0	160,000	0	0	0
Sponsorships	0	0	0	15,000	0	15,000	0	0	0
Training	0	0	0	0	0	0	0	14,000	0
Fund Transfer: Fire Engines Lease	0	0	0	0	0	0	0	0	0
Total revenues	423,382	3,545,527	639,983	413,049	322,953	5,344,894	94,640	14,000	13,600
Expenditures:									
Capital Equipment	0	18,500	110,000	0	35,979	164,479	0	0	0
Salaries and employee benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Equipment Replacement	0	0	0	0	0	0	0	0	0
Fire Engines Lease	0	0	0	0	0	0	0	0	0
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	410,002	3,751,051	669,277	352,055	604,531	5,786,916	102,321	24,500	13,600
Excess (deficit)	13,380	(205,524)	(29,294)	60,994	(281,578)	(442,022)	(7,681)	(10,500)	0
Contingency (from PY)						0			
Transfers In/(Out) of General Fund	(13,380)	205,524	29,294	(60,994)	281,578	442,022			
Excess (deficit)	0	0	0	0	0	0	(7,681)	(10,500)	0

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through ELEVEN months of the Year Ended June 30, 2016.**

92%

Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	05/31/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
Expenditures:								
5000 Salaries - Permanent	\$130,008	\$0	\$164,150	\$67,325	\$16,359	\$377,842	\$435,340	87%
5010 Salaries - Seasonal/PT/Funded	15,469	0	1,876	19,807	50,168	87,320	166,687	52%
5135 Health - Retired	22,026	75,008	7,885	0	0	104,919	115,188	91%
5130 Health & Dental Insurance	16,404	0	22,132	22,356	3,751	64,643	102,591	63%
5140 Vision Insurance	304	0	564	422	0	1,290	1,478	87%
5150 Retirement Benefits (active)	34,399	0	36,419	20,689	8,815	100,322	83,122	121%
5160 Workers' Compensation	824	1,400	2,471	1,483	1,647	7,825	7,790	100%
5180 FICA/Medicare Contribution	2,856	0	2,429	2,358	3,904	11,547	19,312	60%
5190 UI/TT Contribution	1,891	0	1,302	3,007	4,216	10,416	11,338	92%
Total salaries and benefits	224,181	76,408	239,227	137,447	88,862	766,125	942,846	81%
5209 Advertising/Marketing	275	0	0	32,763	2,829	35,866	40,100	89%
5210 Agency Administration Fee	5,404	54,039	13,896	3,860	0	77,199	75,043	103%
5215 Agriculture	0	0	4,725	0	225	4,950	7,500	66%
5220 Audit & Accounting	18,411	5,000	0	0	0	23,411	25,000	94%
5221 Bank Charges	1,416	0	0	3,285	5,563	10,264	12,000	86%
5230 Clothing/Uniforms	0	229	1,507	0	268	2,004	4,400	46%
5231 Computer Software	2,207	1,110	710	3,174	3,174	10,375	12,700	82%
5240 Contractual Services - other	0	0	0	0	0	0	0	no budget
5235 Contractual Services	33,981	25,872	79,692	5,064	71,697	216,306	187,500	115%
5236 Contractual Services - Provider	0	2,980,486	0	0	0	2,980,486	3,254,054	92%
5250 Directors Compensation	11,100	0	0	0	0	11,100	18,000	62%
5260 EDC Department Agency	1,760	880	880	880	0	4,399	3,200	137%
5265 Educational Material	0	2,136	0	0	0	2,136	800	267%
5270 Elections	0	0	0	0	0	0	0	0%
5275 Equipment-Minor/Small Tools	0	693	4,132	194	4,729	9,748	18,000	54%
5282 Deposit Refund	0	0	0	0	0	0	0	no budget
5285 Fire & Safety Supplies	0	462	552	0	252	1,266	2,900	44%
5295 Fire Turnouts	0	22,139	0	0	0	22,139	21,000	105%
5296 Fire-Volunteer/Resident	0	11,760	0	0	0	11,760	29,200	40%
5300 Food	1,137	226	361	398	347	2,468	6,100	40%
5305 Fuel	0	32,825	5,543	0	0	38,369	73,000	53%
5310 Government Fees/Permits	0	1,496	6,511	0	4,324	12,331	12,650	97%
5315 Household Supplies	17	5,188	9,380	0	10,898	25,483	20,000	127%
5316 Instructors	0	0	0	16,191	47,169	63,360	67,000	95%
5320 Insurance	2,499	23,997	18,116	6,922	9,995	61,529	73,000	84%
5335 Legal Services	23,700	16,554	1,164	820	3,860	46,098	30,000	154%
5345 Maintenance - Buildings	0	4,192	7,154	0	7,767	19,112	28,000	68%
5350 Maintenance - Equipment	375	12,593	12,074	439	13,846	39,327	50,500	78%
5355 Maintenance - Grounds	463	991	44,446	0	2,702	48,602	44,500	109%
5360 Maintenance - Radios & Phones	0	1,923	0	0	0	1,923	1,000	192%
5365 Maintenance - Tires & Tubes	0	8,147	1,689	0	0	9,837	10,000	98%
5370 Maintenance - Vehicles	0	16,556	11,378	0	315	28,249	25,000	113%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	7,834	674	108	185	0	8,801	8,575	103%
5385 Mileage Reimbursement	0	0	0	0	340	340	5,600	6%
5395 Miscellaneous	20	0	44	0	0	64	0	no budget
5400 Office Supplies	3,479	3,728	1,184	748	1,050	10,189	10,350	98%

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through ELEVEN months of the Year Ended June 30, 2016.**

92%

Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	05/31/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
5405 Pool Chemicals	0	0	21,813	0	12,119	33,932	65,000	52%
5410 Postage	858	196	0	348	103	1,506	1,900	79%
5415 Printing	95	85	176	270	0	625	1,350	46%
5420 Professional Services	54,117	2,005	23,292	2,971	9,065	91,450	86,100	106%
5421 Program Supplies	0	0	0	10,588	10,002	20,591	24,100	85%
5425 Publications & Legal Notices	923	0	710	0	0	1,632	650	251%
5430 Radios	0	0	0	0	0	0	500	0%
5431 Refund-Activity	0	0	0	(55)	0	(55)	0	no budget
5435 Rent/Lease - Buildings	153	0	0	800	9,905	10,858	7,570	143%
5440 Rent/Lease - Equipment	0	0	771	172	0	942	1,000	94%
5455 Staff Development	333	4,904	205	60	0	5,502	12,700	43%
5470 Telephone	6,044	10,155	574	1,996	2,671	21,440	28,300	76%
5480 Travel/Lodging	0	128	0	0	0	128	2,000	6%
5490 Utilities - Water	0	6,006	22,833	0	10,726	39,565	55,750	71%
5492 Utilities - Electricity / Gas	0	22,493	26,059	0	68,118	116,670	145,300	80%
5500 Vandalism	0	0	6,902	0	0	6,902	1,000	690%
5466 Summer Spectacular	0	0	0	2,346	0	2,346	52,000	5%
5465 Special Events Expense	0	0	0	8,493	0	8,493	17,500	49%
Total services and supplies	176,601	3,279,866	328,580	102,910	314,060	4,202,017	4,679,592	90%
Revenues:								
Property Tax	237,558	2,375,577	610,863	169,684	0	3,393,682	3,555,460	95%
Interest	414	0	0	0	0	414	7,500	6%
Recreation Program Revenue	0	0	0	158,846	122,669	281,515	306,719	92%
Administration Process Fees	7,500	0	0	0	0	7,500	7,000	107%
JPA Reimbursements	0	509,222	0	0	0	509,222	1,056,705	48%
Grant Reimbursement	0	0	0	0	0	0	0	#DIV/0!
Facility Use Revenue	0	0	0	14,284	175,918	190,202	184,510	103%
Special Events	0	0	0	0	0	0	52,000	0%
Franchise Fees	125,393	0	0	0	0	125,393	160,000	78%
Other Income	4,969	0	0	0	0	4,969	0	no budget
Sponsorships	0	0	0	6,926	0	6,926	15,000	46%
Fire Engines Lease & Purchase	0	0	0	0	0	0	0	no budget
Total revenues	375,834	2,884,799	610,863	349,741	298,587	4,519,823	5,344,894	85%
Expenditures:								
Salaries and employee benefits	224,181	76,408	239,227	137,447	88,862	766,125	942,846	81%
Services and supplies	176,601	3,279,866	328,580	102,910	314,060	4,202,017	4,679,592	90%
Capital Equipment	0	13,984	51,017	0	15,373	80,373	164,479	49%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
Total expenditures	400,782	3,370,258	618,824	240,357	418,295	5,048,515	5,786,917	87%
Excess (deficit)	(\$24,948)	(\$485,459)	(\$7,961)	\$109,384	(\$119,708)	(\$528,692)	(\$442,023)	
Contingency								
Transfers In/(Out) of General Fund							\$442,023	
Excess (deficit)	(\$24,948)	(\$485,459)	(\$7,961)	\$109,384	(\$119,708)	(\$528,692)	\$0	

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Administration	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$226,439	\$227,540	\$239,099	\$228,583	\$103,910	\$237,558	\$108,144	\$248,882	95%
4113 Franchise Fees	156,704	160,778	163,396	127,601	0	125,393	0	160,000	78%
4115 Admin. Fee	7,000	7,500	7,500	0	0	7,500	7,500	7,000	107%
4400 Reimbursement	29	4,546	9,728	5,144	0	4,969	0	0	-%
4505 Interest	7,732	8,807	6,430	6,121	959	414	0	7,500	6%
4600 Other Income	5	0	0	0	0	0	0	0	-%
Total revenues	397,909	409,172	426,152	367,447	104,869	375,834	115,644	423,382	89%
Expenditures:									
5000 Salaries - Permanent	141,704	98,137	138,389	120,265	11,252	130,008	11,801	147,273	88%
5010 Salaries - Seasonal/PT funded	13,172	12,003	7,799	6,917	576	15,469	1,574	7,488	207%
5135 Health - Retired	21,206	25,333	22,380	21,085	2,495	22,026	3,983	23,515	94%
5130 Health & Dental Insurance	14,338	9,276	12,313	10,869	1,327	16,404	2,906	18,127	90%
5140 Vision Insurance	278	187	183	159	0	304	25	274	111%
5150 Retirement Benefits (active)	28,678	20,599	27,830	21,926	2,001	34,399	1,170	29,271	118%
5160 Workers' Compensation	352	550	659	659	0	824	0	820	101%
5180 FICA/Medicare Contribution	2,999	2,302	2,392	2,139	134	2,856	270	2,400	119%
5190 UI/TT Contribution	1,382	963	1,732	628	0	1,891	0	1,302	145%
Salaries & benefits	224,109	169,350	213,675	184,647	17,784	224,181	21,729	230,469	97%
5209 Advertising/Marketing	351	582	2,636	2,636	0	275	0	600	46%
5210 Agency Administration Fee	5,985	4,314	3,363	3,363	0	5,404	0	5,253	103%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,539	26,358	16,800	15,987	3,360	18,411	0	20,000	92%
5221 Bank Charges	2,709	2,455	1,807	1,537	221	1,416	0	2,500	57%
5230 Clothing/Uniforms	0	0	0	0	0	0	0	0	-%
5231 Computer Software	1,512	2,021	4,564	4,228	0	2,207	0	2,000	110%
5235 Contractual Services - Other	11,960	129,701	51,879	47,311	2,422	0	0	0	-%
5240 Temporary Help Contractual Service	4,637	27,365	3,500	0	0	33,981	3,793	33,280	102%
5250 Director Comp	0	0	6,600	4,800	1,000	11,100	800	18,000	62%
5260 EDC Department Agency	835	842	749	749	0	1,760	0	800	220%
5265 Educational Material	0	0	138	138	0	0	0	300	0%
5270 Elections	1,500	0	9,727	9,727	0	0	0	0	-%
5275 Equipment-Minor/Small	0	173	3,949	2,858	0	0	0	500	0%
5300 Food	683	951	875	859	21	1,137	88	700	162%
5305 Fuel	0	1,138	0	0	0	0	0	0	-%
5310 Government Fees/Permits	0	53	0	0	0	0	0	0	-%
5315 Household Supplies	0	0	23	23	0	17	17	0	-%
5320 Insurance	2,997	2,619	2,833	2,833	0	2,499	0	3,000	83%
5335 Legal Services	32,710	40,680	39,038	33,278	0	23,700	(1,560)	30,000	79%
5340 Maintenance - Vehicle Supplies	0	0	0	0	0	0	0	0	-%
5345 Maintenance - Buildings	0	0	0	0	0	0	0	0	-%
5350 Maintenance - Equipment	966	1,282	609	483	0	375	85	1,000	38%
5355 Maintenance - Grounds	0	0	0	0	0	463	0	0	-%
5360 Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	0	0	0	0	0	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Administration	FY 2012-13	FY 2013-14	FY 2014-15	5/31/2015	5/31/2015	5/31/2016	5/31/2016	Budget	Actual
								FY 2015-16	as % of
									Budget
5380 Memberships & Subscriptions	5,453	5,881	6,666	6,666	0	7,834	336	7,000	112%
5385 Mileage Reimbursement	0	0	209	209	0	0	0	300	0%
5395 Miscellaneous	70	0	0	0	0	20	0	0	-%
5400 Office Supplies	4,026	2,494	2,413	2,372	61	3,479	394	2,500	139%
5410 Postage	744	766	882	637	0	858	0	1,000	86%
5415 Printing	358	99	341	190	0	95	0	300	32%
5420 Professional Services	8,594	1,144	27,071	6,076	1,317	54,117	17,857	42,500	127%
5425 Publications & Legal Notices	14	288	493	307	0	923	0	400	231%
5435 Rent/Lease - Buildings	0	0	15	15	0	153	0	0	-%
5440 Rent/Lease - Equipment	0	38	0	0	0	0	0	0	-%
5455 Staff Development	217	139	3,494	1,356	0	333	100	4,200	8%
5470 Telephone	1,584	2,216	2,724	2,265	229	6,044	695	2,400	252%
5480 Travel/Lodging	0	0	595	595	0	0	0	1,000	0%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	0	0	0	0	0	0	0	0	-%
5492 Utilities - Electricity / Gas	90	20	0	0	0	0	0	0	-%
5625 Capital Equipment	17,031	8,170	0	0	0	0	0	0	-%
Total services & supplies	110,565	261,790	193,990	151,496	8,631	176,601	22,605	179,533	98%
Salaries & benefits	224,109	169,350	213,675	184,647	17,784	224,181	21,729	230,469	97%
Total expenditures	334,674	431,140	407,666	336,143	26,415	400,782	44,334	410,002	98%
Total revenues	397,909	409,172	426,152	367,447	104,869	375,834	115,644	423,382	89%
Surplus/(deficit)	\$63,235	(\$21,968)	\$18,486	\$31,304	\$78,454	(\$24,948)	\$71,310	\$13,380	
Transfers In/(Out) of General Fund								(\$13,380)	

**Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$2,264,383	\$2,275,403	\$2,390,981	\$2,285,822	\$1,039,097	\$2,375,577	\$1,081,436	\$2,488,822	95%
4260 JPA Reimbursement	905,228	989,719	1,063,792	554,151	3,396	509,222	0	1,056,705	48%
4320 Grant Reimbursement	0	162,787	0	0	0	0	0	0	-%
4415 Fire Equipment Fund Reimbursement	0	0	0	0	0	0	0	0	-%
4400 Reimbursement Engines	0	4,280	0	0	0	0	0	0	-%
4165 Fire Engine Lease	0	45,950	0	0	0	0	0	0	-%
Total revenues	3,169,611	3,478,139	3,454,774	2,839,973	1,042,493	2,884,799	1,081,436	3,545,527	81%
Expenditures:									
5000 Salaries - Permanent	0	0	0	0	0	0	0	0	-%
5010 Salaries - Seasonal/PT funded	8,680	5,572	0	0	0	0	0	0	-%
5135 Health - Retired	52,215	46,647	41,557	38,098	3,459	75,008	7,388	91,673	82%
5160 Workers' Compensation	1,005	935	1,120	1,120	0	1,400	0	1,394	100%
5180 FICA/Medicare Contribution	664	426	0	0	0	0	0	0	-%
5190 UI/TT Contribution	310	54	0	0	0	0	0	0	-%
Salaries & benefits	62,874	53,634	42,677	39,218	3,459	76,408	7,388	93,067	82%
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	-%
5210 Agency Administration Fee	59,850	43,145	33,625	33,625	0	54,039	0	52,530	103%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,000	5,000	5,000	0	0	5,000	5,000	5,000	100%
5221 Bank Charges	0	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	2,543	3,000	2,920	640	0	229	0	2,500	99%
5231 Computer Software	4,667	1,344	1,010	690	0	1,110	0	2,500	44%
5235 Contractual Services - Other	13,630	25,739	27,341	1,999	0	25,872	9,099	25,000	103%
5236 Contractual Services - Provider	2,451,021	2,666,439	2,651,400	1,954,475	757,301	2,980,486	1,547,406	3,254,054	92%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	196	57	0	0	0	2,136	0	0	-%
5270 Elections	1,500	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	2,276	1,954	2,041	1,569	0	693	0	2,000	35%
5285 Fire & Safety Supplies	423	3,000	1,561	1,545	0	462	0	1,500	31%
5295 Fire Turnouts	13,967	18,632	18,318	3,092	440	22,139	13,074	21,000	105%
5296 Fire-Volunteer/Resident	24,375	21,480	16,785	14,745	0	11,760	400	29,200	40%
5300 Food	540	1,582	720	720	0	226	0	1,000	23%
5305 Fuel	63,088	70,377	53,635	46,218	1,612	32,825	2,243	62,000	53%
5310 Government Fees/Perm	1,769	1,868	508	0	0	1,496	0	2,650	56%
5315 Household Supplies	2,577	6,660	6,569	4,238	0	5,188	692	6,000	86%
5320 Insurance	27,258	24,212	26,276	25,276	0	23,997	0	28,000	86%
5335 Legal Services	0	0	9,764	1,890	0	16,554	610	0	-%
5345 Maintenance - Buildings	26,758	7,466	10,228	5,804	573	4,192	378	11,000	38%
5350 Maintenance - Equipment	11,377	16,806	18,300	11,629	1,004	12,593	3,736	25,000	50%
5355 Maintenance - Grounds	5,327	2,165	2,876	2,129	0	991	0	3,000	33%
5360 Maintenance - Radios & Phones	1,075	3,309	1,947	657	0	1,923	0	1,000	192%
5365 Maintenance - Tires & Tubes	4,597	7,158	9,719	9,719	0	8,147	0	10,000	81%
5370 Maintenance - Vehicles	14,507	20,985	20,385	15,968	310	16,556	39	20,000	83%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	705	962	863	713	0	674	0	850	79%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	100	0%

Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5395 Miscellaneous	0	4,327	0	0	0	0	0	0	-%
5400 Office Supplies	5,097	3,748	3,550	2,830	328	3,728	881	4,000	93%
5410 Postage	561	192	540	314	26	196	0	500	39%
5415 Printing	359	0	20	0	0	85	0	350	24%
5420 Professional Services	4,972	1,910	5,402	2,225	0	2,005	14	4,200	48%
5425 Publications & Legal Notices	0	35	358	0	0	0	0	250	0%
5430 Radios	19	0	403	403	0	0	0	500	0%
5440 Rent/Lease - Equip	(100)	0	0	0	0	0	0	0	-%
5455 Staff Development	2,080	5,536	5,000	3,362	1,500	4,904	502	5,000	98%
5470 Telephone	11,917	15,086	12,684	10,199	753	10,155	1,207	18,000	56%
5480 Travel/Lodging	925	840	25	25	0	128	0	1,000	13%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	8,084	8,435	9,404	7,945	0	6,006	0	12,000	50%
5492 Utilities - Electricity / Gas	26,111	27,397	25,316	20,913	1,336	22,493	1,454	27,000	83%
5625 Capital Equipment	6,965	220,261	10,755	4,433	0	13,984	5,224	18,500	76%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	-%
Fire Engine purchase and Fire Engine	0	45,950	0	0	0	0	0	0	-%
Total services & supplies	2,806,851	3,287,898	2,995,998	2,190,738	765,184	3,293,850	1,591,956	3,657,984	90%
Salaries & benefits	62,874	53,634	42,677	39,218	3,459	76,408	7,388	93,067	82%
Total expenditures	2,869,725	3,341,532	3,038,675	2,229,957	768,643	3,370,258	1,599,344	3,751,051	90%
Total revenues	3,169,611	3,478,139	3,454,774	2,839,973	1,042,493	2,884,799	1,081,436	3,545,527	81%
Surplus/(deficit)	\$299,886	\$136,608	\$416,099	\$610,016	\$273,850	(\$485,459)	(\$517,908)	(\$205,524)	
Transfers In/(Out) of General Fund								\$205,524	
Net Surplus/(deficit)	\$299,886	\$136,608	\$416,099	\$610,016	\$273,850	(\$485,459)	(\$517,908)	\$0	

**Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$582,273	\$585,103	\$614,823	\$587,782	\$267,196	\$610,863	\$278,084	\$639,983	95%
4600 Other Income	0	3,670	4,302	4,175	0	0	0	0	-%
4190 Parks/Field Use Fees	0	0	100	100	0	0	0	0	-%
Total revenues	582,273	588,773	619,225	592,057	267,196	610,863	278,084	639,983	95%
Expenditures:									
5000 Salaries - Permanent	154,960	149,653	163,043	140,464	11,465	164,150	6,677	172,546	95%
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	1,876	0	0	-%
5135 Health - Retired	0	0	0	0	0	7,885	2,441	0	-%
5130 Health & Dental Insurance	35,409	40,394	40,548	37,226	2,948	22,132	2,930	41,455	53%
5140 Vision Insurance	571	645	764	702	0	564	44	544	104%
5150 Retirement Benefits (active)	33,317	35,193	39,883	34,975	2,437	36,419	938	30,678	119%
5160 Workers' Compensation	1,507	1,650	1,977	1,977	0	2,471	0	2,460	100%
5180 FICA/Medicare Contribution	2,348	2,346	2,408	2,085	170	2,429	100	3,000	81%
5190 UI/TT Contribution	1,736	1,643	1,628	0	0	1,302	0	1,736	75%
Salaries & benefits	229,848	231,524	250,252	217,429	17,019	239,227	13,130	252,419	95%
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	
5210 Agency Administration Fee	15,390	11,094	8,646	8,646	0	13,896	0	13,508	103%
5215 Agriculture	7,097	8,414	8,465	5,728	4,332	4,725	1,913	6,000	79%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	78	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	1,292	1,832	1,528	1,528	0	1,507	0	1,500	100%
5231 Computer Software	1,240	793	808	808	0	710	0	1,200	59%
5235 Temporary Help Contractual Service	28,810	40,426	46,237	28,728	(304)	79,692	3,769	32,500	245%
5240 Contractual Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	859	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	0	0	0	0	0	-%
5270 Elections	1,505	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/small	681	3,085	4,296	4,296	311	4,132	0	10,000	41%
5285 Fire & Safety Sup	92	333	139	98	0	552	115	400	138%
5300 Food	215	76	222	108	24	361	45	300	120%
5305 Fuel	11,966	5,139	6,596	6,596	1,574	5,543	1,257	11,000	50%
5310 Government Fees/Perm	5,371	6,746	5,576	5,576	4,463	6,511	4,752	6,600	99%
5315 Household Supplies	5,210	5,918	6,164	4,603	0	9,380	11	6,000	156%
5316 Internet	0	0	0	0	0	0	0	0	-%
5320 Insurance	19,852	18,966	20,476	20,476	0	18,116	0	22,000	82%
5335 Legal Services	0	0	1,540	1,340	0	1,164	950	0	-%
5345 Maintenance - Buildings	18,401	5,239	14,654	2,231	288	7,154	1,065	5,000	143%

**Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5350 Maintenance - Equipment	9,712	11,317	33,573	22,831	7,170	12,074	312	10,000	121%
5355 Maintenance - Grounds	22,230	21,859	38,876	40,566	6,499	44,446	4,596	40,000	111%
5360 Maintenance - Radios & Phones	108	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	27	0	0	0	1,689	1,689	0	-%
5370 Maintenance - Vehicles	3,158	6,556	5,580	4,585	274	11,378	271	5,000	228%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	85	0	60	60	0	108	0	500	22%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	0	1,950	0	0	0	44	0	0	-%
5400 Office Supplies	1,114	1,722	1,720	1,494	454	1,184	62	1,150	103%
5405 Pool Chemicals	34,894	37,036	30,297	12,834	0	21,813	3,876	30,000	73%
5410 Postage	0	6	0	0	0	0	0	0	-%
5415 Printing	60	81	87	87	0	176	0	500	35%
5420 Professional Services	10,253	10,366	22,425	18,499	2,211	23,292	4,295	28,400	82%
5425 Publications & Legal Notices	0	0	162	162	0	710	0	0	-%
5430 Radios	0	0	0	0	0	0	0	0	-%
5435 Rent/Lease - Buildings	0	0	60	60	0	0	0	0	-%
5440 Rent/Lease - Equipment	1,101	1,098	1,312	1,196	217	771	60	1,000	77%
5445 Staff Development	840	240	0	0	0	205	0	1,500	14%
5470 Telephone	1,669	1,425	3,631	3,042	304	574	63	3,000	19%
5480 Travel/Lodging	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	20,352	26,963	26,310	21,255	0	22,833	0	28,000	82%
5492 Utilities - Electricity / Gas	42,373	38,339	37,925	25,876	1,286	26,059	1,282	40,000	65%
5500 Vandalism	2,510	(36)	320	0	0	6,902	0	1,000	690%
5625 Capital Equipment	14,277	19,945	71,086	22,906	0	51,017	33,673	110,000	46%
Total services & supplies	282,795	287,794	399,520	266,964	29,104	379,596	64,055	416,858	91%
Salaries & benefits	229,848	231,524	250,252	217,429	17,019	239,227	13,130	252,419	95%
Total expenditures	512,643	519,317	649,772	484,393	46,123	618,824	77,185	669,277	92%
Total revenues	582,273	588,773	619,225	592,057	267,196	610,863	278,084	639,983	95%
Surplus/(deficit)	\$69,630	\$69,456	(\$30,547)	\$107,665	\$221,073	(\$7,961)	\$200,899	(\$29,294)	
Transfers In/(Out) of General Fund								\$29,294	

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$161,740	\$162,529	\$170,784	\$163,273	\$74,221	\$169,684	\$77,245	\$177,773	95%
4145 Youth Programs	7,313	6,937	12,968	8,568	987	7,185	934	5,175	139%
4146 Adult Programs	2,963	4,795	6,318	5,026	420	4,845	981	1,863	260%
4147 Youth Sports	23,828	32,157	41,733	35,087	420	45,840	1,716	25,162	182%
4148 Adult Sports	2,089	767	5,602	5,239	38	1,998	320	3,760	53%
4149 Sport Camp Revenues	18,319	12,149	9,196	4,111	1,124	9,374	3,102	9,891	95%
4170 Special Events	34,693	26,854	26,322	26,222	375	33,942	410	24,500	139%
4195 Special Event Rental	0	8,610	5,026	4,026	0	544	488	0	-%
4180 CP Lake Kiosk/Day Pass	24,651	28,780	29,652	17,290	1,404	15,826	51	32,000	49%
4181 CP Lake Season Pass	17,812	22,538	20,687	9,900	5,300	32,246	13,628	19,325	167%
4182 CP Lake Reservations	9,799	8,622	5,714	3,431	375	2,993	(108)	7,800	38%
4183 Summer Kids Camp	0	0	0	0	0	0	0	0	-%
4184 CP Lake Concessions	7,249	8,782	5,540	2,671	10	2,183	0	8,000	27%
4190 Park/Field Use Fees	25,285	27,154	21,370	2,730	2,425	11,291	9,025	24,500	46%
4255 Sponsorships	28,180	13,803	5,264	8,000	0	6,926	0	15,000	46%
4220 Summer Spectacular	27,781	50,942	51,331	2,985	797	3,365	1,567	52,000	6%
4210 Sponsorships Ads	2,100	0	0	0	0	0	0	0	-%
4209 Brochure Ads	1,958	2,393	1,000	1,000	125	1,325	0	3,800	35%
4250 Donations	250	0	0	0	0	0	0	0	-%
4400 Reimbursement (vending)	1,856	1,273	329	329	0	176	0	2,500	7%
Total revenues	397,866	419,084	418,834	299,887	88,021	349,741	109,359	413,049	85%
Expenditures:									
5000 Salaries - Permanent	76,845	64,307	49,965	43,839	3,829	67,325	6,308	82,005	82%
5010 Salaries - Seasonal/PT funded	31,812	28,186	44,781	26,925	1,022	19,807	250	54,009	37%
5135 Health - Retired	0	0	0	0	0	0	0	0	-%
5130 Health & Dental Insurance	24,625	25,318	21,274	19,578	1,521	22,356	5,774	29,866	75%
5140 Vision Insurance	374	443	352	322	0	422	43	472	89%
5150 Retirement Benefits (active)	17,748	16,332	15,418	13,813	1,071	20,689	733	16,418	126%
5160 Workers' Compensation	904	990	1,186	1,186	0	1,483	0	1,476	100%
5180 FICA/Medicare Contribution	3,516	3,049	3,624	2,179	127	2,358	95	5,362	44%
5190 UI/TT Contribution	3,318	2,605	3,156	1,745	0	3,007	0	3,500	86%
Salaries & benefits	159,142	141,229	139,757	109,586	7,569	137,447	13,203	193,108	71%
5209 Advertising/Marketing	26,853	29,847	30,964	30,240	0	32,763	4,966	30,000	109%
5210 Agency Admin	4,275	3,082	2,402	2,402	0	3,860	0	3,752	103%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	2,669	2,121	3,183	2,629	0	3,285	416	3,000	109%
5230 Clothing/Uniforms	0	874	0	0	0	0	0	0	-%
5231 Computer Software	2,421	3,281	3,217	3,217	0	3,174	0	4,000	79%
5235 Contractual Services - Other	0	10,289	17,964	14,012	680	5,064	67	0	-%
5240 Temporary Help Contractual Service	1,501	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	0	0	0	0	0	-%

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5270 Elections	1,500	0	997	0	0	0	0	0	-%
5275 Equipment-Minor/Small	0	0	0	423	0	194	0	500	39%
5282 Refund - Deposit	2,350	5,342	0	0	0	0	0	0	-%
5285 Fire & Safety Supplies	0	0	0	0	0	0	0	0	-%
5300 Food	2,100	2,457	3,140	574	21	398	25	3,800	10%
5305 Fuel	0	0	0	0	0	0	0	0	-%
5310 Government Fees/Perm	0	0	0	0	0	0	0	0	-%
5315 Household Supplies	0	146	0	0	0	0	0	0	-%
5316 Instructors	9,471	17,208	23,244	17,990	1,601	16,191	2,638	16,000	101%
5320 Insurance	7,916	7,428	7,564	7,564	0	6,922	0	8,500	81%
5335 Legal Services	0	0	0	0	0	820	0	0	-%
5350 Maintenance - Equipment	771	1,726	717	537	0	439	85	1,500	29%
5380 Memberships & Subscriptions	225	248	248	248	0	185	0	225	82%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	0	0	0	0	0	0	0	0	-%
5400 Office Supplies	962	875	1,109	954	109	748	55	900	83%
5410 Postage	153	258	412	314	0	348	0	400	87%
5415 Printing	0	0	0	0	0	270	0	0	-%
5420 Professional Services	1,721	5,699	5,702	5,110	440	2,971	352	5,000	59%
5421 Program Supplies	3,882	11,593	9,866	9,208	759	10,588	825	7,000	151%
5425 Publications & Legal Notices	0	0	0	0	0	0	0	0	-%
5431 Refund - Activity	1,279	1,095	0	0	0	(55)	0	0	-%
5435 Rent/Lease - Bldgs	0	91	920	780	780	800	(5,230)	0	-%
5440 Rent/Lease - Equip	54	0	0	0	0	172	0	70	245%
5455 Staff Development	752	309	481	481	0	60	0	1,500	4%
5470 Telephone	3,467	3,735	1,736	1,441	147	1,996	205	2,500	80%
5480 Travel/Lodging	0	0	0	0	0	0	0	0	-%
5625 Capital Equipment	604	(8)	0	0	0	0	0	0	-%
5466 Summer Spectacular	43,209	47,713	46,184	14,029	2,557	2,346	0	52,000	5%
5465 Special Events Expense	19,663	3,850	4,748	4,748	0	8,493	0	17,500	49%
Total services & supplies	138,633	160,100	165,546	117,650	7,094	102,910	4,405	158,947	65%
Salaries & benefits	159,142	141,229	139,757	109,586	7,569	137,447	13,203	193,108	71%
Total expenditures	297,775	301,329	305,302	227,237	14,663	240,357	17,608	352,055	68%
Total revenues	397,866	419,084	418,834	299,887	88,021	349,741	109,359	413,049	85%
Surplus/(deficit)	\$100,091	\$117,755	\$113,532	\$72,650	\$73,358	\$109,384	\$91,750	\$60,994	
Transfers In/(Out) of General Fund								(\$60,994)	

**Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4145 CC Youth Programs	\$18,807	\$24,677	\$30,647	\$18,270	\$1,711	\$16,984	\$4,316	\$19,330	88%
4146 CC Adult Programs	42,938	36,763	35,947	31,127	1,272	28,333	2,829	32,958	86%
4150 Pre-School Program	4,303	1,134	0	0	0	0	0	0	-%
4151 Teen Center/Activities	2,670	0	0	0	0	0	0	0	-%
4170 CC Special Events/Concerts	0	0	7	7	0	(77)	0	0	-%
4153 Senior Program	261	1,426	6,085	5,164	139	7,217	554	5,000	144%
4183 Summer Kids Camp	39,884	49,160	54,058	22,522	3,228	27,985	9,610	40,000	70%
4184 CC Concessions	1,919	855	606	287	0	643	0	1,500	43%
4185 Community Center Rentals	49,869	45,100	46,449	40,654	3,112	62,920	1,775	36,750	171%
4186 Gym Use Fees/Programs	20,007	12,093	11,823	11,150	258	11,456	2,300	10,160	113%
4187 Community Center Pool	122,340	118,185	141,411	80,891	4,568	101,542	20,507	113,100	90%
4147 Youth Sports	27,938	38,059	39,682	38,565	2,979	33,856	3,777	49,755	68%
4148 Adult Sports	14,477	8,735	8,975	9,075	112	7,728	268	14,400	54%
4255 Sponsorships	0	0	37	138	138	0	0	0	-%
Total revenues	345,413	336,186	375,727	257,849	17,517	298,587	45,936	322,953	92%
Expenditures:									
5000 Salaries - Permanent	7,643	9,481	8,221	8,221	0	16,359	1,766	33,516	49%
5010 Salaries - Seasonal/PT funded	74,257	55,304	70,916	41,592	2,032	50,168	2,328	105,190	48%
5130 Health & Dental Insurance	4,062	4,344	4,165	3,833	332	3,751	697	13,143	29%
5140 Vision Insurance	50	0	0	0	0	0	0	188	0%
5150 Retirement Benefits (active)	2,184	3,109	3,191	2,800	259	8,815	261	6,755	131%
5160 Workers' Compensation	1,005	1,100	1,318	1,318	0	1,647	0	1,640	100%
5180 FICA/Medicare Contribution	5,839	4,133	5,535	3,292	155	3,904	202	8,550	46%
5190 UI/TT Contribution	4,250	4,160	4,232	3,063	0	4,216	0	4,800	88%
Salaries & benefits	99,290	81,631	97,578	64,119	2,778	88,862	5,255	173,782	51%
5209 Advertising/Marketing	1,571	4,056	3,810	3,176	0	2,829	175	9,500	30%
5210 Agency Administration Fee	0	0	0	0	0	0	0	0	-%
5215 Agriculture	1,642	640	1,510	903	75	225	0	1,500	15%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	4,880	5,714	6,881	5,093	0	5,563	533	6,500	86%
5230 Clothing/Uniforms	0	0	853	530	0	268	0	400	67%
5231 Computer Software	2,421	2,362	3,197	3,197	0	3,174	0	3,000	106%
5235 Temporary Help Contractual Service	74,066	121,421	133,666	110,648	9,644	71,697	7,219	96,720	74%
5240 Contract Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	24	0	0	0	0	0	0	0	-%
5265 Educational Material	0	0	0	0	0	0	0	500	0%
5270 Elections	0	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	193	816	5,759	5,213	0	4,729	2,621	5,000	95%

**Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 5/31/2015	MTD as of 5/31/2015	YTD as of 5/31/2016	MTD as of 5/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5285 Fire & Safety Supplies	0	1,048	145	145	0	252	0	1,000	25%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	0	-%
5282 Refund - Deposit	15,716	12,438	300	0	0	0	0	0	-%
5300 Food	268	19	459	199	0	347	12	300	116%
5310 Government Fees/Perm	1,491	2,928	3,252	2,789	743	4,324	1,144	3,400	127%
5315 Household Supplies	9,583	7,005	8,478	6,524	619	10,898	1,712	8,000	136%
5316 Instructors	48,285	50,019	64,975	47,373	1,334	47,169	5,776	51,000	92%
5320 Insurance	10,487	10,477	11,005	11,005	0	9,995	0	11,500	87%
5335 Legal Services	0	0	3,200	2,830	0	3,860	0	0	-%
5345 Maintenance - Buildings	10,890	14,289	7,382	4,257	98	7,767	458	12,000	65%
5350 Maintenance - Equipment	4,731	11,478	20,547	18,111	5,663	13,846	819	13,000	107%
5355 Maintenance - Grounds	1,359	7,615	1,519	1,443	289	2,702	69	1,500	180%
5360 Maintenance - Radio & Phones	0	288	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	27	0	0	0	315	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	3,347	0	0	0	0	0	0	0	-%
5385 Mileage Reimbursement	0	6,020	1,460	1,460	0	340	0	5,200	7%
5395 Miscellaneous	0	0	0	0	0	0	0	0	-%
5400 Office Supplies	517	698	2,927	2,676	109	1,050	29	1,800	58%
5405 Pool Chemicals	30,691	29,856	25,516	21,776	3,855	12,119	0	35,000	35%
5410 Postage	0	0	4	0	0	103	0	0	-%
5415 Printing	0	1	160	160	0	0	0	200	0%
5420 Professional Services	13,725	4,198	4,974	3,768	308	9,065	432	6,000	151%
5421 Program Supplies	7,047	8,587	12,531	9,764	0	10,002	20	17,100	58%
5425 Publications & Legal Notices	5,270	0	0	0	0	0	0	0	-%
5431 Refund - Activity	7,388	9,444	0	0	0	0	0	0	-%
5435 Rent/Lease - Bldgs	649	6,209	9,910	9,910	0	9,905	6,030	7,500	132%
5440 Rent/Lease - Equip	1,862	463	178	178	0	0	0	0	-%
5455 Staff Development	0	0	0	0	0	0	0	500	0%
5470 Telephone	2,102	2,879	1,760	1,455	151	2,671	205	2,400	111%
5480 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	9,744	10,709	10,164	8,853	(2,930)	10,726	0	15,750	68%
5492 Utilities - Electricity / Gas	53,285	61,083	80,614	66,336	4,893	68,118	7,119	78,300	87%
5493 Utilities - Garbage	0	0	0	0	0	0	0	0	-%
5625 Capital Equipment	0	0	7,740	7,740	0	15,373	0	35,979	43%
Total services & supplies	323,234	392,786	434,876	357,511	24,852	329,433	34,372	430,749	76%
Salaries & benefits	99,290	81,631	97,578	64,119	2,778	88,862	5,255	173,782	51%
Total expenditures	422,524	474,416	532,453	421,630	27,630	418,295	39,627	604,531	69%
Total revenues	345,413	336,186	375,727	257,849	17,517	298,587	45,936	322,953	92%
Surplus/(deficit)	(77,111)	(138,231)	(156,727)	(163,781)	(10,113)	(119,708)	6,309	(281,578)	43%
Transfers In/(Out) of General Fund	0	0	0	0	0	0	0	281,578	
Net Surplus/(deficit)	(\$77,111)	(\$138,231)	(\$156,727)	(\$163,781)	(\$10,113)	(\$119,708)	\$6,309	\$0	

Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2015

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2014-15 Actual	FY 2014-15 General Fund Budget	Actual as % of Budget
Expenditures:								
5000 Salaries - Permanent	138,389	0	163,043	49,965	8,221	359,618	416,753	86%
5010 Salaries - Seasonal/PT/Funded	7,799	0	0	44,781	70,916	123,495	162,554	76%
5135 Health - Retired	22,380	41,557	0	0	0	63,937	84,539	76%
5130 Health & Dental Insurance	12,313	0	40,548	21,274	4,165	78,300	107,657	73%
5140 Vision Insurance	183	0	764	352	0	1,300	1,371	95%
5150 Retirement Benefits (active)	27,830	0	39,883	15,418	3,191	86,323	86,691	100%
5160 Workers' Compensation	659	1,120	1,977	1,186	1,318	6,261	5,500	114%
5180 FICA/Medicare Contribution	2,392	0	2,408	3,624	5,535	13,958	14,097	99%
5190 UI/TT Contribution	1,732	0	1,628	3,156	4,232	10,749	11,904	90%
Total salaries and benefits	213,675	42,677	250,252	139,757	97,578	743,939	891,066	83%
5209 Advertising/Marketing	2,636	0	0	30,964	3,810	37,410	35,100	107%
5210 Agency Administration Fee	3,363	33,625	8,646	2,402	0	48,036	87,275	55%
5215 Agriculture	0	0	8,465	0	1,510	9,975	11,500	87%
5220 Audit & Accounting	16,800	5,000	0	0	0	21,800	26,000	84%
5221 Bank Charges	1,807	0	0	3,183	6,881	11,870	10,000	119%
5230 Clothing/Uniforms	0	2,920	1,528	0	853	5,300	4,400	120%
5231 Computer Software	4,564	1,010	808	3,217	3,197	12,796	15,500	83%
5240 Contractual Services - other	51,879	27,341	0	0	0	79,220	33,280	238%
5235 Contractual Services	3,500	0	46,237	17,964	133,666	201,367	133,320	151%
5236 Contractual Services - Provider	0	2,651,400	0	0	0	2,651,400	2,953,237	90%
5250 Directors Compensation	6,600	0	0	0	0	6,600	18,000	37%
5260 EDC Department Agency	749	749	749	749	0	2,994	3,450	87%
5265 Educational Material	138	0	0	997	0	1,135	1,000	113%
5270 Elections	9,727	0	0	0	0	9,727	8,000	122%
5275 Equipment-Minor/Small Tools	3,949	2,041	4,296	0	5,759	16,046	18,800	85%
5282 Deposit Refund	0	0	0	0	300	300	0	#DIV/0!
5285 Fire & Safety Supplies	0	1,561	139	0	145	1,846	3,400	54%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	#DIV/0!
5295 Fire Turnouts	0	18,318	0	0	0	18,318	21,000	87%
5296 Fire-Volunteer/Resident	0	16,785	0	0	0	16,785	29,200	57%
5300 Food	875	720	222	3,140	459	5,416	5,800	93%
5305 Fuel	0	53,635	6,596	0	0	60,231	76,000	79%
5310 Government Fees/Permits	0	508	5,576	0	3,252	9,336	12,650	74%
5315 Household Supplies	23	6,569	6,164	0	8,478	21,234	16,200	131%
5316 Instructors	0	0	0	23,244	64,975	88,219	56,825	155%
5320 Insurance	2,833	26,276	20,476	7,564	11,005	68,154	73,000	93%
5335 Legal Services	39,038	9,764	1,540	0	3,200	53,542	40,000	134%
5345 Maintenance - Buildings	0	10,228	14,654	0	7,382	32,264	31,000	104%
5350 Maintenance - Equipment	609	18,300	33,573	717	20,547	73,745	40,000	184%
5355 Maintenance - Grounds	0	2,876	38,876	0	1,519	43,271	42,000	103%
5360 Maintenance - Radios & Phones	0	1,947	0	0	0	1,947	1,000	195%
5365 Maintenance - Tires & Tubes	0	9,719	0	0	0	9,719	8,000	121%
5370 Maintenance - Vehicles	0	20,385	5,580	0	0	25,965	26,500	98%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	6,666	863	60	248	0	7,836	7,575	103%
5385 Mileage Reimbursement	209	0	0	0	1,460	1,669	5,300	31%
5395 Miscellaneous	0	0	0	0	0	0	70	0%
5400 Office Supplies	2,413	3,550	1,720	1,109	2,927	11,720	8,750	134%

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2015**

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2014-15 Actual	FY 2014-15 General Fund Budget	Actual as % of Budget
5405 Pool Chemicals	0	0	30,297	0	25,516	55,813	76,831	73%
5410 Postage	882	540	0	412	4	1,838	2,000	92%
5415 Printing	341	20	87	0	160	608	1,650	37%
5420 Professional Services	27,071	5,402	22,425	5,702	4,974	65,574	83,620	78%
5421 Program Supplies	0	0	0	9,866	12,531	22,397	13,850	162%
5425 Publications & Legal Notices	493	358	162	0	0	1,013	450	225%
5430 Radios	0	403	0	0	0	403	500	81%
5431 Refund-Activity	0	0	0	0	0	0	0	#DIV/0!
5435 Rent/Lease - Buildings	15	0	60	920	9,910	10,905	8,500	128%
5440 Rent/Lease - Equipment	0	0	1,312	0	178	1,490	1,880	79%
5455 Staff Development	3,494	5,000	0	481	0	8,975	14,300	63%
5470 Telephone	2,724	12,684	3,631	1,736	1,760	22,536	26,400	85%
5480 Travel/Lodging	595	25	0	0	0	620	1,000	62%
5486 Tuition	0	0	0	0	0	0	0	#DIV/0!
5490 Utilities - Water	0	9,404	26,310	0	10,164	45,878	61,750	74%
5492 Utilities - Electricity / Gas	0	25,316	37,925	0	80,614	143,855	148,450	97%
5500 Vandalism	0	0	320	0	0	320	4,000	8%
5466 Summer Spectacular	0	0	0	46,184	0	46,184	52,700	88%
5465 Special Events Expense	0	0	0	4,748	0	4,748	17,540	27%
Total services and supplies	193,991	2,985,243	328,433	165,546	427,136	4,100,349	4,378,753	94%
Revenues:								
Property Tax	239,099	2,390,981	614,823	170,784		3,415,687	3,373,676	101%
Interest	6,430					6,430	7,000	92%
Recreation Program Revenue				170,085	176,007	346,091	264,877	131%
Administration Process Fees	7,500					7,500	7,000	107%
JPA Reimbursements		1,063,792				1,063,792	962,000	111%
Grant Reimbursement	0	0	4,302			4,302	24,050	18%
Facility Use Revenue			100	21,370	199,683	221,153	184,675	120%
Special Events				51,331		51,331	58,600	88%
Franchise Fees	163,396					163,396	155,000	105%
Other Income	9,728	0				9,728	70,000	14%
Sponsorships				5,264	37	5,301	15,100	35%
Fire Engines Lease & Purchase		0				0		
Total revenues	426,152	3,454,774	619,225	418,834	375,727	5,294,712	5,142,866	103%
Expenditures:								
Salaries and employee benefits	213,675	42,677	250,252	139,757	97,578	743,939	891,066	83%
Services and supplies	193,991	2,985,243	328,433	165,546	427,136	4,100,349	4,378,753	94%
Capital Equipment	0	10,755	71,086	0	7,740	89,581	153,355	58%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
Total expenditures	407,666	3,038,675	649,772	305,302	532,453	4,933,868	5,256,157	94%
Excess (deficit)	18,486	416,099	(30,547)	113,532	(156,727)	360,844	(113,291)	
Contingency								
Excess (deficit)	18,486	416,099	(30,547)	113,532	(156,727)	360,844	(113,291)	

Note: The Fiscal Year 2014-15 financial results are unaudited.

Cameron Park Community Services District
 Fiscal Year 2016-17 Budget Process
 General Fund Preliminary Budget by Department
 For Fiscal Year Ended June 30, 2017

ATTACHMENT C

DRAFT

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2015-16 Budget	FY 2016-17 DRAFT General Fund Budget	\$ Change '17 vs '16	% Change '17 vs '16	FY 2015-16	FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16
										Year End Projection	DRAFT General Fund Budget		
Expenditures:													
5000 Salaries - Permanent	\$ 156,000	\$ -	\$ 154,000	\$ 84,000	\$ 37,000	\$ 415,162	\$ 431,000	\$ 15,838	3.8%	\$430,521	\$ 431,000	\$479	0.1%
5010 Salaries - Seasonal/PT/Funde	23,800	0	0	60,000	99,000	166,687	182,800	\$ 16,113	9.7%	166,687	182,800	16,113	9.7%
5135 Health - Retired	25,000	78,000	26,000	0	0	115,188	129,000	\$ 13,812	12.0%	115,188	129,000	13,812	12.0%
5130 Health & Dental	19,000	0	42,000	32,000	15,000	102,591	108,000	\$ 5,409	5.3%	102,591	108,000	5,409	5.3%
5140 Vision Insurance	300	0	600	500	200	1,478	1,600	\$ 122	8.3%	1,478	1,600	122	8.3%
5150 Retirement Benefits (active)	35,000	0	34,000	29,000	4,500	83,122	102,500	\$ 19,378	23.3%	83,122	102,500	19,378	23.3%
5160 Workers' Compensation	1,000	1,800	2,900	1,800	2,000	7,790	9,500	\$ 1,710	22.0%	7,790	9,500	1,710	22.0%
5180 FICA/Medicare Contribution	2,500	0	3,200	5,600	9,000	19,312	20,300	\$ 988	5.1%	19,312	20,300	988	5.1%
5190 UI/TT Contribution	1,400	1,800	1,800	3,600	5,000	11,338	11,800	\$ 462	4.1%	11,338	11,800	462	4.1%
Total salaries and benefits	264,000	79,800	264,500	216,500	171,700	922,668	996,500	73,832	8.0%	938,027	996,500	58,473	6.2%
5209 Advertising/Marketing	600	0	0	30,000	9,500	35,100	40,100	5,000	14.2%	40,100	40,100	0	0.0%
5210 Agency Administration Fee	5,500	55,000	14,200	3,700	0	75,043	78,400	3,357	4.5%	77,057	78,400	1,343	1.7%
5215 Agriculture	0	0	6,000	0	1,500	7,500	7,500	-	0.0%	6,500	7,500	1,000	15.4%
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	-	0.0%	25,000	25,000	0	0.0%
5221 Bank Charge	2,500	0	0	3,000	6,500	12,000	12,000	-	0.0%	12,000	12,000	0	0.0%
5230 Clothing/Uniform	0	2,500	1,500	0	400	4,400	4,400	-	0.0%	3,000	4,400	1,400	46.7%
5231 Computer Software	2,000	2,500	1,200	4,000	3,500	12,700	13,200	500	3.9%	12,700	13,200	500	3.9%
5240 Contractual Services - Plans	37,440	0	0	0	0	33,280	37,440	4,160	12.5%	33,280	37,440	4,160	12.5%
5235 Contractual Services	0	56,730	40,000	10,000	91,720	149,220	198,450	49,230	33.0%	211,720	198,450	(13,270)	-6.3%
5236 Contractual Services - Provide	0	3,285,016	0	0	0	3,254,054	3,285,016	30,962	1.0%	2,980,486	3,285,016	304,530	10.2%
Salary Savings - Contract		(300,000)					(300,000)	(300,000)	N/A		(300,000)	(300,000)	N/A
5250 Directors Compensation	18,000	0	0	0	0	18,000	18,000	-	0.0%	12,000	18,000	6,000	50.0%
5260 EDC Department Agency	1,800	800	800	800	0	3,200	4,200	1,000	31.3%	4,200	4,200	0	0.0%
5265 Educational Material		0			500	800	500	(300)	-37.5%	0	500	500	N/A
5270 Elections	10,000	0	0	0	0	-	10,000	10,000	N/A	0	10,000	10,000	N/A
5275 Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	18,000	-	0.0%	18,000	18,000	0	0.0%
5282 Deposit Refund	0	0	0	0	0	-	0	-	N/A	0	0	0	N/A
5285 Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	2,900	-	0.0%	2,400	2,900	500	20.8%
5290 Fire Prevention & Inspection	0	0	0	0	0	-	0	-	N/A	0	0	0	N/A
5295 Personal Protective Equipmen	0	21,000	0	0	0	21,000	21,000	-	0.0%	21,000	21,000	0	0.0%
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200	-	0.0%	29,200	29,200	0	0.0%
5300 Food	700	1,000	300	2,100	300	6,100	4,400	(1,700)	-27.9%	6,250	4,400	(1,850)	-29.6%
5305 Fuel	0	62,000	11,000	0	0	73,000	73,000	-	0.0%	68,000	73,000	5,000	7.4%
5310 Government Fees/Permits	0	2,650	8,000	0	4,500	12,650	15,150	2,500	19.8%	13,250	15,150	1,900	14.3%
5315 Household Supplies	0	6,000	6,000	0	9,000	20,000	21,000	1,000	5.0%	24,700	21,000	(3,700)	-15.0%
5316 Instructors		0		16,500	44,200	67,000	60,700	(6,300)	-9.4%	67,000	60,700	(6,300)	-9.4%
5320 Insurance	3,000	21,600	17,400	7,800	10,200	73,000	60,000	(13,000)	-17.8%	63,500	60,000	(3,500)	-5.5%
5335 Legal Services	30,000	10,000	0	0	0	30,000	40,000	10,000	33.3%	47,600	40,000	(7,600)	-16.0%
5345 Maintenance. - Buildings	0	26,200	6,000	0	12,000	28,000	44,200	16,200	57.9%	29,000	44,200	15,200	52.4%
5350 Maintenance. - Equipment	600	25,000	12,000	1,500	13,000	47,500	52,100	4,600	9.7%	51,600	52,100	500	1.0%
5355 Maintenance. - Grounds	0	3,000	45,000	0	2,500	44,500	50,500	6,000	13.5%	46,000	50,500	4,500	9.8%
5360 Maintenance. - Radio/Phones	0	2,000	0	0	0	1,000	2,000	1,000	100.0%	2,000	2,000	0	0.0%
5365 Maintenance. - Tires & Tubes	0	12,000	0	0	0	10,000	12,000	2,000	20.0%	10,000	12,000	2,000	20.0%
5370 Maintenance. - Vehicle	0	20,000	10,000	0	0	25,000	30,000	5,000	20.0%	32,000	30,000	(2,000)	-6.3%
5375 Medical Supplies	0	0	0	0	200	200	200	-	0.0%	200	200	0	0.0%
5380 Memberships/Subscriptions	7,500	850	500	228	0	8,575	9,078	503	5.9%	8,675	9,078	403	4.6%
5385 Mileage Reimbursement	300	0	0	0	5,200	5,600	5,500	(100)	-1.8%	5,600	5,500	(100)	-1.8%
5395 Miscellaneous	0	0	0	0	0	-	0	-	N/A	0	0	0	N/A
5405 Pool Chemicals	0		27,129	0	28,900	65,000	56,029	(8,971)	-13.8%	47,500	56,029	8,529	18.0%
5400 Office Supplies	3,000	4,000	1,150	900	1,800	10,350	10,850	500	4.8%	10,950	10,850	(100)	-0.9%

Cameron Park Community Services District
 Fiscal Year 2016-17 Budget Process
 General Fund Preliminary Budget by Department
 For Fiscal Year Ended June 30, 2017

DRAFT

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2015-16 Budget	FY 2016-17 DRAFT General Fund Budget	\$ Change '17 vs '16	% Change '17 vs '16	FY 2015-16	FY 2016-17	\$ Change	% Change
										Year End Projection	DRAFT General Fund Budget	'17 vs '16	'17 vs '16
5410 Postage	1,000	500	0	400	0	1,900	1,900	-	0.0%	1,900	1,900	0	0.0%
5415 Printing	300	350	500	0	200	1,350	1,350	-	0.0%	1,100	1,350	250	22.7%
5420 Professional Services	42,500	4,200	14,000	5,000	8,000	71,100	73,700	2,600	3.7%	88,100	73,700	(14,400)	-16.3%
5421 Program Supplies	0	0	0	7,250	6,800	24,100	14,050	(10,050)	-41.7%	19,000	14,050	(4,950)	-26.1%
5425 Publications & Legal Notices	1,000	300	0	0	0	650	1,300	650	100.0%	1,250	1,300	50	4.0%
5430 Radios	0	500	0	0	0	500	500	-	0.0%	500	500	0	0.0%
5431 Refund-Activity	0	0	0	0	0	-	0	-	N/A	0	0	0	N/A
5435 Rent/Lease - Bldgs	0	0	0	900	9,000	7,570	9,900	2,330	30.8%	11,200	9,900	(1,300)	-11.6%
5440 Rent/Lease - Equipment	0	0	1,000	200	0	1,000	1,200	200	20.0%	1,200	1,200	0	0.0%
5455 Staff Development	4,000	5,000	1,500	500	500	12,700	11,500	(1,200)	-9.4%	8,500	11,500	3,000	35.3%
5470 Telephone	6,000	15,000	3,000	2,500	2,400	28,300	28,900	600	2.1%	26,900	28,900	2,000	7.4%
5480 Travel/Lodging	1,000	1,000	0	0	0	2,000	2,000	-	0.0%	2,000	2,000	0	0.0%
5486 Tuition	0	0	0	0	0	-	0	-	N/A	0	0	0	N/A
5490 Utilities - Water	0	12,000	28,000	0	15,750	55,750	55,750	-	0.0%	52,000	55,750	3,750	7.2%
5492 Utilities - Electric/Gas	0	27,000	40,000	0	78,300	145,300	145,300	-	0.0%	145,300	145,300	0	0.0%
5500 Vandalism	0	0	3,000	0	1,000	1,000	4,000	3,000	300.0%	3,500	4,000	500	14.3%
5466 Summer Spectacular	0	0	0	52,000	0	52,000	52,000	-	0.0%	52,000	52,000	0	0.0%
5465 Special events Expense	0	0	0	17,500	0	17,500	17,500	-	0.0%	17,500	17,500	0	0.0%
Total services and supplies	199,240	3,423,396	309,579	167,278	373,370	4,651,592	4,472,863	(178,729)	-3.8%	4,454,418	4,472,863	18,445	0.4%
Revenues:													
Property Tax	253,860	2,538,598	652,783	181,328		3,555,460	3,626,569	71,109	2.0%	3,555,460	3,626,569	71,109	2.0%
Interest	7,500					7,500	7,500	-	0.0%	7,500	7,500	0	0.0%
Recreation Program Revenue				124,525	171,015	282,219	295,540	13,321	4.7%	282,219	295,540	13,321	4.7%
Administration Process Fees	7,000					7,000	7,000	-	0.0%	7,000	7,000	0	0.0%
JPA Reimbursements		1,075,523				1,056,705	1,075,523	18,818	1.8%	1,056,705	1,075,523	18,818	1.8%
Special Events	0			25,725		24,500	25,725	1,225	5.0%	24,500	25,725	1,225	5.0%
Facility Use Revenue				24,500	176,256	184,510	200,756	16,246	8.8%	202,410	200,756	(1,655)	-0.8%
Summer Spectacular				55,000		52,000	55,000	3,000	5.8%	52,000	55,000	3,000	5.8%
Franchise Fees	160,000					160,000	160,000	-	0.0%	160,000	160,000	0	0.0%
Sponsorships	0			15,750		15,000	15,750	750	5.0%	15,000	15,750	750	5.0%
Grant Reimbursement		0				-	0	-	N/A	0	0	0	N/A
TOTAL REVENUES	428,360	3,614,121	652,783	426,828	347,271	5,344,894	5,469,363	124,469	2.3%	5,362,794	5,469,363	106,569	2.0%
Expenditures:													
Salaries and employee benefit	264,000	79,800	264,500	216,500	171,700	922,668	996,500	73,832	8.0%	938,027	996,500	58,473	6.2%
Services and supplies	199,240	3,423,396	309,579	167,278	373,370	4,651,592	4,472,863	(178,729)	-3.8%	4,454,418	4,472,863	18,445	0.4%
Capital Equipment	0	56,000	95,000	0	6,000	51,301	157,000	105,699	206.0%	164,479	157,000	(7,479)	-4.5%
Fire Engines Lease									N/A				
Reserve for Capital Equipment						0	0	-					
TOTAL EXPENDITURES	463,240	3,559,196	669,079	383,778	551,070	5,625,561	5,626,363	802	0.0%	5,556,924	5,626,363	69,439	1.2%
Excess (deficit)	(\$34,880)	\$54,925	(\$16,296)	\$43,050	(\$203,799)	(\$280,667)	(\$157,000)	\$123,667	44.1%	(\$194,130)	(\$157,000)	\$37,130	
Transfers In/(Out) of General Fund	\$34,880	(\$54,925)	\$16,296	(\$43,050)	\$203,799	\$280,667	\$157,000	(\$123,667)		\$194,130	\$157,000	(\$37,130)	
Excess (deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	

Cameron Park CSD - Administration
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Administration	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Revenues:								
Property Tax	\$ 231,388	\$ 239,099	\$ 248,882	\$ 248,882	\$ 253,860	4,978	2.0%	
Franchise Fees	160,778	163,396	160,000	160,000	160,000	0	0.0%	
Admin. Fee	7,500	7,500	7,000	7,000	7,000	0	0.0%	
Reimbursement	0	0	0	0	0	0	N/A	
Interest	9,409	6,430	7,500	7,500	7,500	0	0.0%	
Other Income	4,546	9,728	0	0	0	0	N/A	
Total revenues	413,621	426,153	423,382	423,382	428,360	4,978	1.2%	
Expenditures:								
5000 Salaries - Permanent	102,120	138,389	151,000	146,273	156,000	5,000	3.3%	Includes GM, Fin/HR Ofc
5010 Salaries - Seasonal/PT funded	12,327	7,799	7,488	7,488	23,800	16,312	217.8%	Includes Admin Asst., Payroll
5135 Health - Retired	25,333	22,380	23,515	23,515	25,000	1,485	6.3%	
5130 Health & Dental	9,276	12,313	18,127	18,127	19,000	873	4.8%	Assumes 10% increase effective 1/1/17
5140 Vision Insurance	187	183	274	274	300	26	9.5%	Assumes 10% increase effective 1/1/17
5150 Retirement Benefits (active)	20,599	27,830	29,271	29,271	35,000	5,729	19.6%	Includes Unfunded Liability contribution
5160 Worker's Comp	550	659	820	820	1,000	180	22.0%	
5180 FICA/Medicare Employ	2,404	2,392	2,400	2,400	2,500	100	4.2%	
5190 UI/TT Contribution	963	1,732	1,302	1,302	1,400	98	7.5%	
Salaries & benefits	173,759	213,677	234,197	229,470	264,000	29,803	12.7%	
5209 Advertising/Marketing	582	2,636	600	600	600	0	0.0%	
5210 Agency Admin	4,314	3,363	5,405	5,253	5,500	95	1.8%	
5215 Agriculture	0	0	0	0	0	0	N/A	
5220 Audit/Accounting	26,358	16,800	20,000	20,000	20,000	0	0.0%	
5221 Bank Charge	2,678	1,807	2,500	2,500	2,500	0	0.0%	
5230 Clothing/Uniform	0	0	0	0	0	0	N/A	
5231 Computer Software	2,021	4,564	2,000	2,000	2,000	0	0.0%	
5235 Temporary Help Contractual Service	129,701	51,879	33,280	33,280	37,440	4,160	12.5%	A/P Asst + Marketing Asst
5236 Contractual Services - Plans	27,365	3,500	0	0	0	0	N/A	
5250 Director Comp	0	6,600	12,000	18,000	18,000	6,000	50.0%	
5260 EDC Dept Agency	842	749	1,800	800	1,800	0	0.0%	
5265 Educational Material	0	138	300	300	300	0	0.0%	
5270 Elections	0	9,727	0	0	10,000	10,000	N/A	
5275 Equipment-Minor/Small	173	3,949	500	500	500	0	0.0%	
5300 Food	951	875	700	700	700	0	0.0%	
5305 Fuel	1,138	0	0	0	0	0	N/A	
5310 Government Fees/Perm	53	0	0	0	0	0	N/A	
5315 Household Supplies	0	23	0	0	0	0	N/A	
5320 Insurance	2,619	2,833	3,000	3,000	3,000	0	0.0%	
5335 Legal Services	40,680	39,038	30,000	30,000	30,000	0	0.0%	

Cameron Park CSD - Administration
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Administration	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5340 Maintenance - Vehicle Sup	0	0	0	0	0	0	N/A	
5345 Maintenance - Buildings	0	0	0	0	0	0	N/A	
5350 Maintenance - Equipment	1,282	609	600	1,000	600	0	0.0%	
5355 Maintenance - Grounds	0	0	0	0	0	0	N/A	
5360 Maintenance - Radio/Phones	0	0	0	0	0	0	N/A	
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	N/A	
5370 Maintenance - Vehicle	0	0	0	0	0	0	N/A	
5375 Medical Supplies	0	0	0	0	0	0	N/A	
5380 Memberships/Subscription	5,881	6,666	7,400	7,000	7,500	100	1.4%	
5385 Mileage Reimburse	0	209	300	300	300	0	0.0%	
5395 Miscellaneous	0	0	0	0	0	0	N/A	
5400 Office Supplies	2,494	2,413	3,000	2,500	3,000	0	0.0%	
5410 Postage	766	882	1,000	1,000	1,000	0	0.0%	
5415 Printing	99	341	300	300	300	0	0.0%	
5420 Professional Service	1,144	27,071	42,500	42,500	42,500	0	0.0%	Parks analysis 10; Financial analysis 10;
5425 Public & Legal Not	288	493	1,000	400	1,000	0	0.0%	5420 contd: Actuarials 7; Policy Revs 10;
5435 Rent/Lease - Bldgs	0	15	0	0	0	0	N/A	5420 contd: Browning 3; Surveys 3;
5440 Rent/Lease - Equip	38	0	0	0	0	0	N/A	
5455 Staff Development	139	3,494	2,000	4,200	4,000	2,000	100.0%	
5470 Telephone	2,216	2,724	6,000	2,400	6,000	0	0.0%	
5480 Travel/Lodging	0	595	1,000	1,000	1,000	0	0.0%	
5486 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	0	0	0	0	0	0	N/A	
5492 Utilities - Elec/Gas	20	0	0	0	0	0	N/A	
5625 Capital Equipment Ex	8,170	0	0	0	0	0	N/A	
Total services & supplies	262,013	193,993	177,185	179,533	199,540	22,355	12.6%	
Salaries & benefits	173,759	213,677	234,197	229,470	264,000	29,803	12.7%	
Total expenditures	435,772	407,670	411,382	409,003	463,540	52,158	12.7%	
Total revenues	413,621	426,153	423,382	423,382	428,360	4,978	1.2%	
Excess (deficit) of revenues over expenditure	(22,151)	18,483	12,000	14,379	(35,180)	(47,180)		

Cameron Park CSD - Fire
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Revenues:								
Property Tax	\$ 2,313,885	\$ 2,390,981	\$ 2,488,822	\$ 2,488,822	\$ 2,538,598	49,776	2.0%	
JPA Reimbursement	989,719	1,063,792	1,056,705	1,056,705	1,075,523	18,818	1.8%	Updated number from Fire
Grant Reimbursement	162,787	0	0	0	0	0	N/A	
Other Income	4,280	0	0	0	0	0	N/A	
Total revenues	3,470,671	3,454,773	3,545,527	3,545,527	3,614,121	68,594	1.9%	
Expenditures:								
5000 Salaries - Permanent	0	0	0	0	0		N/A	
5010 Salaries - Seasonal/PT funded	5,572	0	0	0	0	0	N/A	
5135 Health - Retired	46,647	41,557	91,673	91,673	78,000	(13,673)	-14.9%	Includes Retiree Health & Pension Adj.
5160 Worker's Comp	935	1,120	1,394	1,394	1,800	406	29.1%	
5180 FICA/Medicare Employ	426	0	0	0	0	0	N/A	
5190 UI/TT Contribution	54	0	0	0	0	0	N/A	
Salaries & benefits	53,634	42,677	93,067	93,067	79,800	(13,267)	-14.3%	
5209 Advertising/Marketing	0	0	0	0	0			
5210 Agency Admin	43,145	33,625	54,000	52,530	55,000	1,000	1.9%	
5215 Agriculture	0	0	0	0	0	0	N/A	
5220 Audit/Accounting	5,000	5,000	5,000	5,000	5,000	0	0.0%	
5221 Bank Charge	0	0	0	0	0	0	N/A	
5230 Clothing/Uniform	3,000	2,920	1,100	2,500	2,500	1,400	127.3%	
5231 Computer Software	1,344	1,010	2,500	2,500	2,500	0	0.0%	
5235 Contractual Service-Other	25,739	27,341	25,000	25,000	56,730	31,730	126.9%	Dispatch Services + Weed Abatement
5236 Contractual Service - Provider	2,666,439	2,651,400	2,980,486	3,254,054	3,285,016	304,530	10.2%	Updated Exhibit D for 16-17
Salary Savings - Contract					(300,000)	(300,000)	N/A	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	57	0	0	0	0	0	N/A	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	1,954	2,041	2,000	2,000	2,000	0	0.0%	
5285 Fire & Safety Supplies	3,000	1,561	1,500	1,500	1,500	0	0.0%	
5295 Personal Protective Equipment	18,632	18,318	21,000	21,000	21,000	0	0.0%	
5296 Fire-Volunteer/Resident	21,480	16,785	29,200	29,200	29,200	0	0.0%	
5300 Food	1,582	720	1,000	1,000	1,000	0	0.0%	
5305 Fuel	70,377	53,635	62,000	62,000	62,000	0	0.0%	
5310 Government Fees/Perm	1,868	508	2,650	2,650	2,650	0	0.0%	
5315 Household Supplies	6,660	6,569	6,000	6,000	6,000	0	0.0%	
5320 Insurance	24,212	26,276	24,000	28,000	21,600	(2,400)	-10.0%	
5335 Legal Services	0	9,764	15,000	0	10,000	(5,000)	-33.3%	Weed Abatement Ordinance
5345 Maintenance. - Buildings	7,466	10,228	11,000	11,000	26,200	15,200	138.2%	Add: mattresses, front counter, washer&dryer

Cameron Park CSD - Fire
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5350 Maintenance. - Equipment	16,806	18,300	25,000	25,000	25,000	0	0.0%	
5355 Maintenance. Grounds	2,165	2,876	3,000	3,000	3,000	0	0.0%	
5360 Maintenance. Radio/Phones	3,309	1,947	2,000	1,000	2,000	0	0.0%	
5365 Maintenance. Tires & Tubes	7,158	9,719	10,000	10,000	12,000	2,000	20.0%	
5370 Maintenance. Vehicle	20,985	20,385	20,000	20,000	20,000	0	0.0%	
5375 Medical Supplies	0	0	0	0	0	0	N/A	
5380 Memberships/Subscription	962	863	850	850	850	0	0.0%	
5385 Mileage Reimburse	0	0	100	100	0	(100)	-100.0%	
5395 Miscellaneous	4,327	0	0	0	0	0	N/A	
5400 Office Supplies	3,748	3,550	4,000	4,000	4,000	0	0.0%	
5410 Postage	192	540	500	500	500	0	0.0%	
5415 Printing	0	20	350	350	350	0	0.0%	
5420 Professional Service	1,910	5,402	4,200	4,200	4,200	0	0.0%	
5425 Public & Legal Not	35	358	250	250	300	50	20.0%	
5430 Radios	0	403	500	500	500	0	0.0%	
5440 Rent/Lease - Equip	0	0	0	0	0	0	N/A	
5455 Staff Development	5,536	5,000	5,000	5,000	5,000	0	0.0%	
5470 Telephone	15,086	12,684	15,000	18,000	15,000	0	0.0%	
5480 Travel/Lodging	840	25	1,000	1,000	1,000	0	0.0%	
5486 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	8,435	9,404	12,000	12,000	12,000	0	0.0%	
5492 Utilities - Elec/Gas	27,397	25,316	27,000	27,000	27,000	0	0.0%	
5625 Capital Equipment Ex	220,261	10,755	18,500	18,500	56,000	37,500	202.7%	
Total services & supplies	3,241,948	2,995,997	3,393,486	3,657,984	3,479,396	85,910	2.5%	
Salaries & benefits	53,634	42,677	93,067	93,067	79,800	(13,267)	-14.3%	
Total expenditures	3,295,582	3,038,674	3,486,553	3,751,051	3,559,196	72,643	2.1%	
Total revenues	3,470,671	3,454,773	3,545,527	3,545,527	3,614,121	68,594	1.9%	
Excess (deficit) of revenues over expenditu	175,089	416,099	58,974	(205,524)	54,925	(4,049)		
Rollover surplus/(deficit)	0							
Excess (deficit) of revenues over expenditu	175,089	416,099	58,974	(205,524)	54,925	(4,049)		

Cameron Park CSD - Parks
Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets
For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Revenues:								
Property Tax	\$ 594,999	\$ 614,823	\$ 639,983	\$ 639,983	\$ 652,783	\$ 12,800	2.0%	
Other Income	3,670	4,302	0	0	0	0	N/A	
Parks/Field Use Fees	0	100	0	0	0	0	N/A	
Total revenues	598,669	619,225	639,983	639,983	652,783	12,800	2.0%	
Expenditures:								
5000 Salaries - Permanent	157,521	163,043	164,000	153,368	154,000	(10,000)	-6.1%	3FT staff (4th to LLADs & CC)
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	0	N/A	
5135 Health - Retired	0	0	0	0	26,000	26,000	N/A	2 new retirees
5130 Health & Dental	40,394	40,548	41,455	41,455	42,000	545	1.3%	
5140 Vision Insurance	645	764	544	544	600	56	10.3%	
5150 Retirement Benefits (active)	35,193	39,883	30,678	30,678	34,000	3,322	10.8%	Includes Unfunded Liability contribution
5160 Worker's Comp	1,650	1,977	2,460	2,460	2,900	440	17.9%	
5180 FICA/Medicare Employ	2,502	2,408	3,000	3,000	3,200	200	6.7%	
5190 UI/TT Contribution	1,643	1,628	1,736	1,736	1,800	64	3.7%	
Salaries & benefits	239,549	250,251	243,873	233,241	264,500	20,627	8.5%	
5209 Advertising/Marketing	0	0	0	0	0	0	N/A	
5210 Agency Admin	11,094	8,646	13,900	13,508	14,200	300	2.2%	
5215 Agriculture	8,414	8,465	6,000	6,000	6,000	0	0.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	0	0	0	0	0	0	N/A	
5230 Clothing/Uniform	1,832	1,528	1,500	1,500	1,500	0	0.0%	
5231 Computer Software	793	808	1,000	1,200	1,200	200	20.0%	
5235 Temporary Help Contractual Service	40,426	46,237	80,000	32,500	40,000	(40,000)	-50.0%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	309	0	200	200	200	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/small	3,085	4,296	10,000	10,000	10,000	0	0.0%	
5285 Fire & Safety Sup	333	139	400	400	400	0	0.0%	
5300 Food	76	222	350	300	300	(50)	-14.3%	
5305 Fuel	5,139	6,596	6,000	11,000	11,000	5,000	83.3%	
5310 Government Fees/Perm	6,746	5,576	6,600	6,600	8,000	1,400	21.2%	
5315 Household Supplies	5,918	6,164	9,500	6,000	6,000	(3,500)	-36.8%	
5320 Insurance	18,966	20,476	18,000	22,000	17,400	(600)	-3.3%	
5335 Legal Services	0	1,540	0	0	0	0	N/A	
5345 Maintenance. - Buildings	5,239	14,654	6,000	5,000	6,000	0	0.0%	
5350 Maintenance. - Equipment	11,317	33,573	12,000	10,000	12,000	0	0.0%	

Cameron Park CSD - Parks

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5355 Maintenance. Grounds	21,859	38,876	40,000	40,000	45,000	5,000	12.5%	
5360 Maintenance. Radio/Phones	0	0	0	0	0	0	N/A	
5365 Maintenance. Tires & Tubes	27	0	0	0	0	0	N/A	
5370 Maintenance. Vehicle	6,556	5,580	12,000	5,000	10,000	(2,000)	-16.7%	
5380 Memberships/Subscription	0	60	200	500	500	300	150.0%	
5395 Miscellaneous	1,950	0	0	0	0	0	N/A	
5400 Office Supplies	1,722	1,720	1,250	1,150	1,150	(100)	-8.0%	
5405 Pool Chemicals	37,036	30,297	22,500	30,000	27,129	4,629	20.6%	
5410 Postage	6	0	0	0	0	0	N/A	
5415 Printing	81	87	250	500	500	250	100.0%	
5420 Professional Service	10,366	22,425	28,400	13,400	14,000	(14,400)	-50.7%	
5425 Public & Legal Not	0	162	0	0	0	0	N/A	
5430 Radios	0	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	0	60	0	0	0	0	N/A	
5440 Rent/Lease - Equip	1,098	1,312	1,000	1,000	1,000	0	0.0%	
5445 Staff Development	240	0	500	1,500	1,500	1,000	200.0%	
5470 Telephone	1,425	3,631	1,000	3,000	3,000	2,000	200.0%	
5480 Travel/Lodging	0	0	0	0	0	0	N/A	
5490 Utilities - Water	26,963	26,310	28,000	28,000	28,000	0	0.0%	
5492 Utilities - Elec/Gas	38,339	37,925	40,000	40,000	40,000	0	0.0%	
5500 Vandalism	(36)	320	3,500	1,000	3,000	(500)	-14.3%	
5625 Capital Equipment Ex	19,945	71,086	110,000	20,000	95,000	(15,000)	-13.6%	
Total services & supplies	288,102	399,520	460,850	312,058	404,779	(56,071)	-12.2%	
Salaries & benefits	239,549	250,251	243,873	233,241	264,500	20,627	8.5%	
Total expenditures	527,651	649,771	704,723	545,299	669,279	(35,444)	-5.0%	
Total revenues	598,669	619,225	639,983	639,983	652,783	12,800	2.0%	
Excess (deficit) of revenues over expendit	71,018	(30,546)	(64,740)	94,684	(16,496)	48,244		

Cameron Park CSD - Recreation

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Revenues:								
4110 Property Tax	\$ 165,278	\$ 170,784	\$ 177,773	\$ 177,773	\$ 181,328	\$ 3,555	2.0%	
4145 Youth Programs	6,937	12,968	5,175	5,175	5,434	259	5.0%	
4146 Adult Programs	4,795	6,318	1,863	1,863	1,956	93	5.0%	
4147 Youth Sports	32,157	41,733	25,162	25,162	26,420	1,258	5.0%	
4148 Adult Sports	767	5,602	3,760	3,760	3,948	188	5.0%	
4149 Camp Revenues	12,149	9,196	9,891	9,891	10,386	495	5.0%	
4170 Special Events	26,854	26,322	24,500	24,500	25,725	1,225	5.0%	
4195 Special Event Rentals	8,610	5,026	0	0	0	0	N/A	
4180 CP Lake Kiosk/Day Pass	28,780	29,652	32,000	32,000	33,600	1,600	5.0%	
4181 CP Lake Season Pass	22,538	20,687	19,325	19,325	20,291	966	5.0%	
4182 CP Lake Reservations	8,622	5,714	7,800	7,800	8,190	390	5.0%	
4183 Summer Kids Camp	0	0	0	0	0	0	N/A	
4184 CP Lake Concessions	8,782	5,540	8,000	8,000	8,000	0	0.0%	
4190 Park/Field Use Fees	27,154	21,370	24,500	24,500	24,500	0	0.0%	
4255 Sponsorships	13,803	5,264	15,000	15,000	15,750	750	5.0%	
4220 Summer Spectacular	50,942	51,331	52,000	52,000	55,000	3,000	5.8%	
4210 Sponsorships Ads	0	0	0	0	0	0	N/A	
4209 Brochure Ads	2,393	1,000	3,800	3,800	3,800	0	0.0%	
4250 Donations	0	0	0	0	0	0	N/A	
4400 Reimbursement (vending)	1,273	329	2,500	2,500	2,500	0	0.0%	
Total revenues	421,833	418,834	413,049	413,049	426,828	13,779	3.3%	
Expenditures:								
5000 Salaries - Permanent	66,413	49,965	82,005	82,005	84,000	1,995	2.4%	Rec Supv. & Rec Coord.
5010 Salaries - Seasonal/PT funded	34,772	44,781	54,009	54,009	60,000	5,991	11.1%	Min Wage from \$10 to \$10.50 1/1/17
5135 Health - Retired	0	0	0	0	0	0	N/A	
5130 Health & Dental	25,318	21,274	29,866	29,866	32,000	2,134	7.1%	
5140 Vision Insurance	443	352	472	472	500	28	5.9%	
5150 Retirement Benefits (active)	16,332	15,418	16,418	16,418	29,000	12,582	76.6%	Includes Unfunded Liability contribution
5160 Worker's Comp	990	1,186	1,476	1,476	1,800	324	22.0%	
5180 FICA/Medicare Employ	3,770	3,624	5,362	5,362	5,600	238	4.4%	
5190 UI/TT Contribution	2,605	3,156	3,500	3,500	3,600	100	2.9%	
Salaries & benefits	150,642	139,756	193,108	193,108	216,500	23,392	12.1%	
5209 Advertising/Marketing	29,847	30,964	30,000	30,000	30,000	0	0.0%	
5210 Agency Admin	3,082	2,402	3,752	3,752	3,700	(52)	-1.4%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	2,121	3,183	3,000	3,000	3,000	0	0.0%	
5230 Clothing/Uniform	874	0	0	0	0	0	N/A	
5231 Computer Software	3,281	3,217	4,000	4,000	4,000	0	0.0%	
5235 Temporary Help Contractual Service	10,289	17,964	10,000	0	10,000	0	0.0%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	0	997	0	0	0	0	N/A	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	0	0	500	500	500	0	0.0%	
5282 Refund - Deposit	5,342	0	0	0	0	0	N/A	

Cameron Park CSD - Recreation

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5285 Fire & Safety Supplies	0	0	0	0	0	0	N/A	
5290 Food	2,457	3,140	3,800	3,800	2,100	(1,700)	-44.7%	
5305 Fuel	0	0	0	0	0	0	N/A	
5310 Government Fees/Perm	0	0	0	0	0	0	N/A	
5315 Household Supplies	146	0	0	0	0	0	N/A	
5316 Instructors	17,208	23,244	16,000	16,000	16,500	500	3.1%	
5320 Insurance	7,428	7,564	7,000	8,500	7,800	800	11.4%	
5335 Legal Services	0	0	1,000	0	0	(1,000)	-100.0%	
5345 Maintenance. - Equipment	1,726	717	1,000	1,500	1,500	500	50.0%	
5350 Memberships/Subscription	248	248	225	225	228	3	1.3%	
5355 Mileage Reimburse	0	0	0	0	0	0	N/A	
5395 Miscellaneous	0	0	0	0	0	0	N/A	
5400 Office Supplies	875	1,109	900	900	900	0	0.0%	
5410 Postage	258	412	400	400	400	0	0.0%	
5415 Printing	0	0	0	0	0	0	N/A	
5420 Professional Service	5,699	5,702	5,000	5,000	5,000	0	0.0%	
5421 Program Supplies	11,593	9,866	7,000	7,000	7,250	250	3.6%	
5425 Public & Legal Not	0	0	0	0	0	0	N/A	
5431 Refund - Activity	1,095	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	91	920	900	70	900	0	0.0%	
5440 Rent/Lease - Equip	0	0	200	0	200	0	0.0%	
5455 Staff Development	309	481	500	1,500	500	0	0.0%	
5470 Telephone	3,735	1,736	2,500	2,500	2,500	0	0.0%	
5480 Travel/Lodging	0	0	0	0	0	0	N/A	
5625 Capital Equipment Ex	(8)	0	0	0	0	0	N/A	
5466 Summer Spectacular	47,713	46,184	52,000	52,000	52,000	0	0.0%	
5465 Special Events Expense	3,850	4,748	17,500	17,500	17,500	0	0.0%	
Total services & supplies	160,100	165,547	167,977	158,947	167,278	(699)	-0.4%	
Salaries & benefits	150,642	139,756	193,108	193,108	216,500	23,392	12.1%	
Total expenditures	310,742	305,303	361,085	352,055	383,778	22,693	6.3%	
Total revenues	421,833	418,834	413,049	413,049	426,828	13,779	3.3%	
\$ 111,091	\$ 113,531	\$ 51,964	\$ 60,994	\$ 43,050	\$ (8,914)			

Excess (deficit) of revenues over expenditures

Cameron Park CSD - Community Center

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Revenues:								
4145 CC Youth Programs	\$ 24,677	\$ 30,647	\$ 19,330	\$ 19,330	\$ 20,297	\$ 967	5.0%	
4146 CC Adult Programs	36,763	35,947	32,958	32,958	\$ 34,606	1,648	5.0%	
4150 Pre-School Program	1,134	0	0	0	0	0	N/A	
4151 Teen Center/Activities	0	0	0	0	0	0	N/A	
4170 CC Special Events/Concerts	0	7	0	0	0	0	N/A	
4153 Senior Program	1,426	6,085	5,000	5,000	\$ 5,250	250	5.0%	
4183 Summer Kids Camp	49,160	54,058	40,000	40,000	\$ 42,000	2,000	5.0%	
4184 CC Concessions	855	606	1,500	1,500	1,500	0	0.0%	
4185 Community Center Rentals	44,640	46,449	36,750	36,750	\$ 38,588	1,838	5.0%	
4186 Gym Use Fees/Programs	12,093	11,823	10,160	10,160	\$ 10,668	508	5.0%	
4187 Community Center Pool	118,185	141,411	131,000	113,100	127,000	(4,000)	-3.1%	Includes Sharks adj.
4147 Youth Sports	38,059	39,682	49,755	49,755	\$ 52,243	2,488	5.0%	
4148 Adult Sports	8,735	8,975	14,400	14,400	\$ 15,120	720	5.0%	
4255 Sponsorships	0	37	0	0	0	0	N/A	
Total revenues	335,726	375,727	340,853	322,953	347,271	6,418	1.9%	
Expenditures:								
5000 Salaries - Permanent	9,887	8,221	33,516	33,516	37,000	3,484	10.4%	Includes Front Desk
5010 Salaries - Seasonal/PT funded	66,631	70,916	105,190	105,190	99,000	(6,190)	-5.9%	
5130 Health & Dental	4,344	4,165	13,143	13,143	15,000	1,857	14.1%	
5140 Vision Insurance	0	0	188	188	200	12	6.4%	
5150 Retirement Benefits (active)	3,109	3,191	6,755	6,755	4,500	(2,255)	-33.4%	
5160 Worker's Comp	1,100	1,318	1,640	1,640	2,000	360	22.0%	
5180 FICA/Medicare Employ	5,005	5,535	8,550	8,550	9,000	450	5.3%	
5190 UI/TT Contribution	4,160	4,232	4,800	4,800	5,000	200	4.2%	
Salaries & benefits	94,235	97,578	173,782	173,782	171,700	(2,082)	-1.2%	
5209 Advertising/Marketing	4,056	3,810	9,500	4,500	9,500	0	0.0%	
5210 Agency Admin	0	0	0	0	0	0	N/A	
5215 Agriculture	640	1,510	500	1,500	1,500	1,000	200.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	5,714	6,881	6,500	6,500	6,500	0	0.0%	
5230 Clothing/Uniform	0	853	400	400	400	0	0.0%	
5231 Computer Software	2,362	3,197	3,200	3,000	3,500	300	9.4%	
5235 Temporary Help Contractual Service	121,421	133,666	96,720	91,720	91,720	(5,000)	-5.2%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	0	0	0	0	0	0	N/A	
5265 Educational Material	0	0	500	500	500	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	816	5,759	5,000	5,000	5,000	0	0.0%	
5285 Fire & Safety Supplies	1,048	145	500	1,000	1,000	500	100.0%	
5290 Fire Prevention & Inspection	0	0	0	0	0	0	N/A	
5282 Refund - Deposit	12,438	300	0	0	0	0	N/A	
5300 Food	19	459	400	300	300	(100)	-25.0%	
5310 Government Fees/Perm	2,928	3,252	4,000	3,400	4,500	500	12.5%	

Cameron Park CSD - Community Center

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

DRAFT

Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5315 Household Supplies	7,005	8,478	9,200	8,000	9,000	(200)	-2.2%	
5316 Instructors	50,019	64,975	51,000	51,000	44,200	(6,800)	-13.3%	
5320 Insurance	10,477	11,005	11,500	11,500	10,200	(1,300)	-11.3%	
5335 Legal Services	0	3,200	1,600	0	0	(1,600)	-100.0%	
5345 Maintenance. - Buildings	14,289	7,382	12,000	12,000	12,000	0	0.0%	
5350 Maintenance. - Equipment	14,183	20,547	13,000	10,000	13,000	0	0.0%	
5355 Maintenance. Grounds	7,615	1,519	3,000	1,500	2,500	(500)	-16.7%	
5375 Medical Supplies	0	0	200	200	200	0	0.0%	
5380 Memberships/Subsription	0	0	0	0	0	0	N/A	
5385 Mileage Reimburse	6,020	1,460	5,200	5,200	5,200	0	0.0%	
5395 Miscellaneous	315	0	0	0	0	0	N/A	
5400 Office Supplies	698	2,927	1,800	1,800	1,800	0	0.0%	
5405 Pool Chemicals	29,856	25,516	25,000	35,000	28,900	3,900	15.6%	
5410 Postage	0	4	0	0	0	0	N/A	
5415 Printing	1	160	200	200	200	0	0.0%	
5420 Professional Service	4,198	4,974	8,000	6,000	8,000	0	0.0%	
5421 Program Supplies	8,587	12,531	12,000	17,100	6,800	(5,200)	-43.3%	
5425 Public & Legal Not	0	0	0	0	0	0	N/A	
5431 Refund - Activity	9,444	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	6,209	9,910	10,300	7,500	9,000	(1,300)	-12.6%	
5440 Rent/Lease - Equip	463	178	0	0	0	0	N/A	
5455 Staff Development	0	0	500	500	500	0	0.0%	
5470 Telephone	2,879	1,760	2,400	2,400	2,400	0	0.0%	
5480 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	10,709	10,164	12,000	15,750	15,750	3,750	31.3%	
5492 Utilities - Elec/Gas	61,083	80,614	78,300	78,300	78,300	0	0.0%	
5500 Vandalism					1,000	N/A	N/A	new account
5625 Capital Equipment Ex		7,740	35,979	12,801	6,000	(29,979)	-83.3%	
Total services & supplies	395,491	434,876	420,399	394,571	379,370	(41,029)	-9.8%	
Salaries & benefits	94,235	97,578	173,782	173,782	171,700	(2,082)	-1.2%	
Total expenditures	489,726	532,454	594,181	568,353	551,070	(43,111)	-7.3%	
Total revenues	335,726	375,727	340,853	322,953	347,271	6,418	1.9%	
Excess (deficit) of revenues over expenditu	(154,000)	(156,727)	(253,328)	(245,400)	(203,799)	49,529		
Contingency	0							
Excess (deficit) of revenues over expenditu	\$ (154,000)	\$ (156,727)	\$ (253,328)	\$ (245,400)	\$ (203,799)	\$ 49,529		

**Cameron Park Community Services District
FY 2016-17 Budget
Capital Improvement Plan**

ATTACHMENT C

FY 2016-17

TIER 1 - Included in Budget

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Fire	Station 89	Exterior Station Paint	\$25,000	1
Fire	Station 89	Upstairs bathrooms remodel continued	\$5,000	1
Fire	Station 88	Flooring/Reception area desk	\$21,000	1
Fire	Station 88 & 89	Hose	\$5,000	1
Parks	Cameron Park Lake	Tennis Court Reseal	\$45,000	1
Parks	Cameron Park Lake	Gazebo Repairs/Improvements	\$15,000	1
Parks	Christa McAuliffe	Resurface Parking Lot	\$10,000	1
Parks	Christa McAuliffe	Resurface Turf Area	\$25,000	1
Comm Center	Comm Center	Pool Heater Pump	\$6,000	1
Subtotal Tier 1			\$157,000	

TIER 2 - Deferred. Not in Budget

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Fire	Station 89	Front Apron Repair	\$20,000	2
Fire	Station 89	Rear 4 bay doors	\$22,000	2
Fire	Station 89	Replace upstairs office carpet	\$15,000	2
Fire	Station 89	Extractor	\$8,000	2
Fire	Station 89	Metal fence with electric gates	\$24,000	2
Parks	Cameron Park Lake	Refurbish Barges	\$10,000	2
Parks	Christa McAuliffe	Reroof Restrooms	\$7,000	2
Parks	Several	New Drinking Fountains (\$7,000 each)	\$14,000	2
Parks	Rasmussen	New Fence at Ball Fields	\$25,000	2
Comm Center	Comm Center	Pool Tile Replcement	\$6,000	2
Subtotal Tier 2			\$151,000	

TIER 3 - Deferred. Not in Budget

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Parks	Hacienda	Extend parking area		3
Comm Center	Comm Center	Pool Slide Pump		3
Subtotal Tier 3			\$0	
TOTAL FY 2015-16			\$308,000	

*Recommended Reserve Amount per Browning Study = \$475k

Cameron Park Community Services District
Proposed use of Development Impact Fees
Parks Impact Fees

Fiscal Years 2015/16 - 2019/20

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Parks	Cameron Park Lake	New Turf for Picnic area	\$ 20,000	1
Parks	All	Picnic tables	\$ 10,000	1
Parks	Several	Information Kiosks	\$ 40,000	1
Parks	Bonanza Park	Disc Golf Course	\$ 30,000	1
Parks	All	Pickup Truck	\$ 20,000	1
			\$ 120,000	
Parks	Cameron Park Lake	Deck area at Concession Stand	\$ 15,000	2
Parks	All	Portable Lights	\$ 40,000	2
Comm Center	Comm Center	Concession Window	\$ 20,000	2
Parks	Cameron Park Lake	New Entrance	\$ 30,000	2
Parks	Cameron Park Lake	Exercise Course	\$ 20,000	2
			\$ 125,000	
Parks	All	Parks Improvement Plan	\$ 20,000	3
Parks	Rasmussen	Electronic Scoreboard	\$ 10,000	3
Parks	Cameron Park Lake	Interpretive Signage	\$ 20,000	3
Comm Center	Comm Center	Storage Structure	\$ 20,000	3
Parks	Several	Shade Structures	\$ 50,000	3
			\$ 120,000	
			\$ 365,000	
			\$ 288,000	
Parks	All	Trail Master Plan (Operating Exp)	\$ 10,000	
Comm Center	Comm Center	Drop Safe	TBD	
Parks	TBD	Bocce Ball Court (per 60' x 12' court)	\$15,000	
Items Purchased in FY 15-16				
Parks	Christa McAuliffe	Security Cameras	\$ 15,000	
Parks	Cameron Park Lake	Golf Cart	\$ 10,000	

Cameron Park Community Services District
Proposed use of Development Impact Fees
Fire Impact Fees

Fiscal Years 2015/16 - 2019/20

<u>Project Description</u>	<u>Amount</u>	<u>Year</u>
Light Vehicles purchase (2)	\$140,000	2016-17
Station 88	\$315,000	2016-17
Station 88	\$35,000	2017-18
Type 3 Engine	\$490,000	2017-18
Training Facility	\$300,000	2018-19
Total	<u><u>\$1,280,000</u></u>	

Source: 2015-20 Fire Master Plan and Capital Improvement Plan

Project overages will be paid for by future fee receipts, equipment replacement fund or General Fund reserves.

**Cameron Park Community Services District
FY 2016-17 Preliminary Budget**

**DRAFT
Operating and Reserve Considerations**

Operating Expense Items (included in Budget)	Cost	Department/Category
Staffing for Weed Abatement Program	\$ 26,730	Fire/Contractual Services
Front office counters (Station 89)	\$ 3,000	Fire/Maintenance - Buildings
Mattresses (Station 88 & 89)	\$ 10,000	Fire/Maintenance - Buildings
Washer & Dryer (Station 89)	\$ 2,200	Fire/Maintenance - Buildings
Subtotal	\$ 41,930	

Reserves (Not in Budget)	Cost	Disposition
Retiree Healthcare	\$ 41,650	To be transferred to a TBD Trust
Capital Improvement Reserve	\$ 318,000	To to transferred to a new CIP Fund
Subtotal	\$ 359,650	

Cameron Park Community Services District
 Fiscal Year 2016-17 Budget Process
 Non-Major Governmental Funds

Fund Name Fund Number	CC&R 2	Quimby Act 3	AB 1600 4	Fire Training 5	Developer Fees 6	Fire Equipment Replacement 7	Fire Safety 8	Fire Prevention 9	LLADs (Summary) 30-50	CIP 60	Debt Service 90
Revenues:											
Property Taxes	\$ 68,450								\$273,586		\$ 515,545
Fees/Charges	15,000			14,000	60,000	100,000		7,182			
Transfer										318,000	
Interest	500		600	200	4,000	1,500		200	\$1,961		
Total Revenues	83,950	-	600	14,200	64,000	101,500	-	7,382	275,547	318,000	515,545
Expenditures:											
General Government	96,578								\$274,984		
Public Safety				24,500		78,072		13,600			
Facility											
Debt Service											515,545
Total Expenditures	96,578	-	-	20,900	-	78,072	-	13,600	274,984	-	515,545
Surplus (deficit)	(12,628)		600	(6,700)	64,000	23,428		(6,218)	563	318,000	-
Fund Balance, Beginning of Year	236,300		288,100	44,000	1,275,000	587,000	5,100	32,500	\$863,460	\$0	-
Fund Balance, End of Year	\$ 223,672	\$ -	\$ 288,700	\$ 37,300	\$ 1,339,000	\$ 610,428	\$ 5,100	\$ 26,282	\$ 864,023	\$ 318,000	\$ -

**RESOLUTION NO. 2016-10
of the Board of Directors
of the Cameron Park Community Services District
June 15, 2016**

**RESOLUTION ESTABLISHING APPROPRIATIONS LIMITATION FOR FY 2016-17
FOR THE CAMERON PARK COMMUNITY SERVICES DISTRICT**

WHEREAS, the Board of Directors of the Cameron Park Community Services District conducted a hearing on the appropriations limitation for the Cameron Park Community Services District on Wednesday, June 15, 2016; and

WHEREAS, the hearing was advertised and noticed as required by law; and

WHEREAS, the Board received testimony and other evidence regarding the appropriations limitation to be established for the Cameron Park Community Services District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District that the appropriation limit for the 2016-2017 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$9,119,578 computed as follows:

<u>\$9,119,578</u>	(x) 1.0608 =	<u>\$9,674,048</u>
2015-2016 Appropriations Limit		2016-2017 Appropriations Limit

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 15th day of June 2016, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Greg Stanton, President
Board of Directors

Mary Cahill, Secretary to the Board