

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



Budget and Administration Committee
Tuesday, August 8, 2017
5:30 p.m.
2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Greg Stanton (GS) and Vice Chair Director Amy Blackmon (AB)
Alternate Director Holly Morrison (HM),
Staff: Interim General Manager Richard J. Ramirez, Interim Finance Officer Amy Trier

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. Review Draft Budget for Fiscal Year 2017/18**
- 2. Items for September Committee Agenda**
- 3. Items to take to the Board of Directors**

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT



**Budget and Administration Committee
Tuesday, July 11, 2017**

5:30 p.m.

2502 Country Club Drive, Cameron Park

DRAFT Conformed Agenda (Minutes)

Members: Chair Director Greg Stanton (GS) and Vice Chair Director Amy Blackmon (AB)
Alternate Director Holly Morrison (HM),

Staff: Interim General Manager Richard J. Ramirez, Interim Finance Officer Amy Trier

CALL TO ORDER – 5:30 p.m.

ROLL CALL – GS, AB

ADOPTION OF AGENDA - Adopted

APPROVAL OF CONFORMED AGENDA - Move to the Board of Directors

OPEN FORUM - None

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. Review Draft Budget for Fiscal Year 2017/18 – Oral Report**
- 2. Tax Rate Computation for Fiscal Year 2017/18 General Obligation Bond – Oral Report**
- 3. Transfer Funds from El Dorado County Prevention Fund 9 to Cameron Park Prevention Fund 8**
- 4. Items for August Committee Agenda**
 - *Budget*

5. Items to take to the Board of Directors

- *Budget*
- *Tax Rate Computation for Fiscal Year 2017/18 General Obligation Bond*
- *Transfer Funds from El Dorado County Prevention Fund 9 to Cameron Park Prevention Fund 8*

MATTERS TO AND FROM COMMITTEE MEMBERS

- *Kudos to Rich for all his work.*

ADJOURNMENT – 5:45 p.m.

Cameron Park Community Services District
 Fiscal Year 2017-2018 Programmatic Budget - DRAFT

	Unaudited Actual FY 2015-16	Adopted Final Budget FY 2016-17	Proposed Budget FY 2017-2018
General Fund SUMMARY:			
Beginning General Fund Balance 7/1	3,853,790	3,749,291	3,593,447 *
Revenues			
Property Taxes	3,540,447	3,626,569	3,879,151
Interest	773	7,500	400
Program Fees, Special Events, and Facility Rentals	746,255	594,427	693,866
Intergovernmental - JPA	1,039,004	1,075,523	1,039,000
Reimbursement (rebates), Grants, Accounting Fee	-	7,000	-
Franchise Fees	160,367	160,000	161,000
Other Income	6,258	-	19,200
Transfers in from Equipment Funds	-	-	-
CC&R's	99,900 *	97,058 *	110,600
LL&D's	293,183 *	280,600 *	269,323
G.O. Revenues Resources	486,000 *	1,218,430 *	556,490
Total revenues and other sources:	<u>6,372,187</u>	<u>7,067,107</u>	<u>6,729,030</u>
Expenditures			
Administration	467,108	463,540	460,575
Recreation	348,535	352,055	401,434
Community Center	604,358	550,070	646,850
Parks	756,875	669,279	646,211
Fire	3,420,727	3,591,919	3,964,258
CC&R's	99,900 *	97,058 *	80,470
LL&D's	293,183 *	280,600 *	269,323
G.O. Bond	486,000 *	1,218,430 *	556,490
Total expenditures:	<u>6,476,686</u>	<u>7,222,951</u>	<u>7,025,611</u>
Net Surplus (Deficit)	(104,499)	(155,844)	(296,581)
Contingency			
Interfund Transfer			
Net Change in General Fund Balance	<u>(104,499)</u>	<u>(155,844)</u>	<u>(296,581)</u>
Reserves			
Economic Uncertainty Reserve			
Capital Replacement Reserve			
Ending General Fund Balance			
Unreserved, undesignated	<u>3,749,291</u>	<u>3,593,447</u>	<u>3,296,866</u>

* Subject to further adjustment pending final internal audit

Cameron Park Community Services District
 Fiscal Year 2015-2016 Final Budget vs. Actual - DRAFT

= TBD

	Audited Actual FY 2014-15	Adopted Final Budget FY 2015-16	Unaudited Actual FY 2015-16	Adopted Final Budget FY 2016-17	DRAFT Proposed Budget FY 2017-2018
General Fund SUMMARY:					
Beginning General Fund Balance 7/1	3,348,221	3,853,790	3,853,790	3,749,291	3,593,447 *
Revenues					
Property Taxes	3,415,687	3,393,682	3,540,447	3,626,569	3,879,151
Interest	6,430	503	773	7,500	400
Program Fees, Special Events, and Facility Rentals	623,777	652,484	746,255	594,427	693,866
Intergovernmental - JPA	1,063,792	1,026,240	1,039,004	1,075,523	1,039,000
Reimbursement (rebates), Grants, Accounting Fee	17,228	7,500	-	7,000	-
Franchise Fees	163,396	160,367	160,367	160,000	161,000
Other Income	4,402	6,082	6,258	-	19,200
Transfers in from Equipment Funds		-		-	-
CC&R's					110,600
LL&D's					269,323
G.O. Revenues Resources					556,490
Total revenues and other sources:	<u>5,294,712</u>	<u>5,246,858</u>	<u>5,493,104</u>	<u>5,471,019</u>	<u>6,729,030</u>
Expenditures					
Salaries	743,939	865,330	880,223	996,500	946,078
Fire	3,241,948	3,657,984	3,344,317	3,779,396	4,187,850
Salary Savings - Contract				(300,000)	(300,000)
Service and supplies	858,399	850,029	1,222,633	993,967	1,200,400
Capital Equipment	89,581	150,431	150,431	157,000	-
Fire Engines Lease & Purchase					-
Reserve for Capital Equipment					85,000
CC&R's					80,470
LL&D's					269,323
G.O. Bond					556,490
Total expenditures:	<u>4,933,867</u>	<u>5,523,774</u>	<u>5,597,603</u>	<u>5,626,863</u>	<u>7,025,611</u>
Net Surplus (Deficit)	360,845	(276,916)	(104,499)	(155,844)	(296,581)
Contingency					
Interfund Transfer	144,724				
Net Change in General Fund Balance	<u>505,569</u>	<u>(276,916)</u>	<u>(104,499) *</u>	<u>(155,844)</u>	<u>(296,581)</u>
Reserves					
Economic Uncertainty Reserve					
Capital Replacement Reserve					
Ending General Fund Balance					
Unreserved, undesignated	<u>3,853,790</u>	<u>3,576,874</u>	<u>3,749,291</u>	<u>3,593,447</u>	<u>3,296,866</u>

Note: Source of 2014-2015 results are from the District's Audited Financial Statements

* Subject to further adjustment pending final internal audit

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

Recreation (Dept. 5000)		Actual 6/30/2015	Annual Budget FY 2015-16	Unaudited 6/30/2016	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18
Expenditures:						
5000	Salaries - Permanent	\$ 66,631	\$ 82,005	\$ 78,049	\$ 82,005	\$ 104,109
5010	Salaries - Seasonal/PT funded	\$ 34,772	\$ 54,009	\$ 35,722	\$ 54,009	\$ 45,000
5135	Health - Retired	\$ -	\$ -	\$ -	\$ -	\$ -
5130	Health & Dental Insurance	\$ 25,333	\$ 29,866	\$ 20,953	\$ 29,866	\$ 25,000
5140	Vision Insurance	\$ 443	\$ 472	\$ 422	\$ 472	\$ 1,000
5150	Retirement Benefits (active)	\$ 16,332	\$ 16,418	\$ 21,934	\$ 16,418	\$ 29,000
5160	Workers' Compensation	\$ 990	\$ 1,476	\$ 1,483	\$ 1,476	\$ 2,500
5180	FICA/Medicare Contribution	\$ 3,770	\$ 5,362	\$ 3,707	\$ 5,362	\$ 5,600
5190	UI/TT Contribution	\$ 2,605	\$ 3,500	\$ 3,906	\$ 3,500	\$ 4,000
	Salaries & benefits	\$ 150,875	\$ 193,108	\$ 166,176	\$ 193,108	\$ 216,209
5209	Advertising/Marketing	\$ 29,847	\$ 30,000	\$ 34,093	\$ 30,000	\$ 35,000
5210	Agency Admin	\$ 3,082	\$ 3,752	\$ 3,860	\$ 3,752	\$ 3,900
5220	Audit & Accounting	\$ -	\$ -	\$ -	\$ -	\$ -
5221	Bank Charges	\$ 2,121	\$ 3,000	\$ 4,247	\$ 3,000	\$ 4,500
5230	Clothing/Uniforms	\$ 874	\$ -	\$ -	\$ -	\$ -
5231	Computer Software	\$ 3,281	\$ 4,000	\$ 3,174	\$ 4,000	\$ 7,700
5235	Contractual Services - Temp Help	\$ 10,289	\$ -	\$ 6,358	\$ -	\$ 10,000
5240	Contractual Service Other	\$ -	\$ -	\$ -	\$ -	\$ 1,300
5250	Director Comp	\$ -	\$ -	\$ -	\$ -	\$ -
5260	EDC Department Agency	\$ 842	\$ 800	\$ 880	\$ 800	\$ 1,300
5265	Educational Material	\$ -	\$ -	\$ -	\$ -	\$ -
5270	Elections	\$ -	\$ -	\$ -	\$ -	\$ -
5275	Equipment-Minor/Small	\$ -	\$ 500	\$ 460	\$ 500	\$ 500
5282	Refund - Deposit	\$ 5,342	\$ -	\$ 2,575	\$ -	\$ -
5285	Fire & Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
5300	Food	\$ 2,457	\$ 3,800	\$ 2,142	\$ 3,800	\$ 2,500
5305	Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
5310	Government Fees/Perm	\$ -	\$ -	\$ -	\$ -	\$ -
5315	Household Supplies	\$ 146	\$ -	\$ -	\$ -	\$ -
5316	Instructors	\$ 17,208	\$ 16,000	\$ 25,827	\$ 16,000	\$ 22,000
5320	Insurance	\$ 7,428	\$ 8,500	\$ 6,922	\$ 8,500	\$ 7,500
5335	Legal Services	\$ -	\$ -	\$ 820	\$ -	\$ -
5350	Maintenance - Equipment	\$ 1,726	\$ 1,500	\$ 542	\$ 1,500	\$ 1,000
5380	Memberships & Subscriptions	\$ 248	\$ 225	\$ 185	\$ 225	\$ 225
5385	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
5395	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
5400	Office Supplies	\$ 875	\$ 900	\$ 974	\$ 900	\$ 1,100
5405	Pool Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -
5410	Postage	\$ 258	\$ 400	\$ 395	\$ 400	\$ 400
5415	Printing	\$ -	\$ -	\$ 270	\$ -	\$ 500
5420	Professional Services	\$ 5,699	\$ 5,000	\$ 5,256	\$ 5,000	\$ 5,000
5421	Program Supplies	\$ 11,593	\$ 7,000	\$ 12,873	\$ 7,000	\$ 7,250
5425	Publications & Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
5431	Refund - Activity	\$ 1,095	\$ -	\$ 7,572	\$ -	\$ -
5435	Rent/Lease - Bldgs	\$ 91	\$ -	\$ 800	\$ -	\$ 800

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

Recreation (Dept. 5000)		Actual 6/30/2015	Annual Budget FY 2015-16	Unaudited 6/30/2016	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18
5440	Rent/Lease - Equip	\$ -	\$ 70	\$ 172	\$ 70	\$ 250
5455	Staff Development	\$ 309	\$ 1,500	\$ 60	\$ 1,500	\$ 500
5470	Telephone	\$ 3,735	\$ 2,500	\$ 2,199	\$ 2,500	\$ 2,500
5480	Travel/Lodging	\$ -	\$ -	\$ -	\$ -	\$ -
5625	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
5466	Summer Spectacular	\$ 47,713	\$ 52,000	\$ 50,911	\$ 52,000	\$ 52,000
5465	Special Events Expense	\$ 3,850	\$ 17,500	\$ 8,793	\$ 17,500	\$ 17,500
Total services & supplies		\$ 160,108	\$ 158,947	\$ 182,359	\$ 158,947	\$ 185,225
						\$ -
Salaries & benefits		\$ 150,875	\$ 193,108	\$ 166,176	\$ 193,108	\$ 216,209
Total expenditures		\$ 310,983	\$ 352,055	\$ 348,535	\$ 352,055	\$ 401,434

Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

Community Center (Dept. 7000)		Actual	Annual	Unaudited	Annual	Proposed
		6/30/2015	Budget FY 2015-16	6/30/2016	Budget FY 2016-17	Annual Budget FY 2017-18
Expenditures:						
5000	Salaries - Permanent	\$ 9,887	33,516	\$ 19,009	37,000	\$ 63,000
5010	Salaries - Seasonal/PT funded	\$ 66,631	105,190	\$ 89,904	99,000	\$ 100,000
5130	Health & Dental Insurance	\$ 4,344	13,143	\$ 3,750	15,000	\$ 12,000
5140	Vision Insurance	\$ -	188	\$ -	200	\$ 200
5150	Retirement Benefits (active)	\$ 3,109	6,755	\$ 9,210	4,500	\$ 10,000
5160	Workers' Compensation	\$ 1,100	1,640	\$ 1,647	2,000	\$ 2,100
5180	FICA/Medicare Contribution	\$ 5,005	8,550	\$ 6,980	9,000	\$ 4,000
5190	UI/TT Contribution	\$ 4,160	4,800	\$ 6,569	5,000	\$ 2,500
Salaries & benefits		\$ 94,236	173,782	\$ 137,070	171,700	\$ 193,800
5209	Advertising/Marketing	\$ 4,056	4,500	\$ 3,527	9,500	\$ 6,000
5210	Agency Administration Fee	\$ -	0	\$ -	0	\$ -
5215	Agriculture	\$ 640	1,500	\$ 225	1,500	\$ 500
5220	Audit & Accounting	\$ -	0	\$ -	0	\$ -
5221	Bank Charges	\$ 5,714	6,500	\$ 7,798	6,500	\$ 6,000
5230	Clothing/Uniforms	\$ 535	400	\$ 585	400	\$ 600
5231	Computer Software	\$ 2,362	3,000	\$ 3,209	3,500	\$ 3,500
5235	Temporary Help Contractual Service	\$ 121,421	91,720	\$ 87,018	91,720	\$ 90,000
5240	Contract Services - Other	\$ -	0	\$ 13,231	0	\$ -
5250	Director Comp	\$ -	0	\$ -	0	\$ -
5260	EDC Department Agency	\$ -	0	\$ -	0	\$ -
5265	Educational Material	\$ -	500	\$ -	500	\$ 500
5270	Elections	\$ -	0	\$ -	0	\$ -
5275	Equipment-Minor/Small	\$ 816	5,000	\$ 4,729	5,000	\$ 5,000
5285	Fire & Safety Supplies	\$ 1,048	1,000	\$ 665	1,000	\$ 800
5290	Fire Prevention & Inspection	\$ -	0	\$ -	0	\$ -
5282	Refund - Deposit	\$ 12,438	0	\$ 16,830	0	\$ -
5300	Food	\$ 19	300	\$ 841	300	\$ 1,000
5310	Government Fees/Perm	\$ 2,928	3,400	\$ 4,460	4,500	\$ 4,500
5315	Household Supplies	\$ 7,005	8,000	\$ 11,487	9,000	\$ 12,000
5316	Instructors	\$ 50,019	51,000	\$ 60,231	44,200	\$ 62,000
5320	Insurance	\$ 10,447	11,500	\$ 9,995	10,200	\$ 10,000
5335	Legal Services	\$ -	0	\$ 3,860	0	\$ 3,500
5345	Maintenance - Buildings	\$ 14,289	12,000	\$ 13,488	12,000	\$ 17,000
5350	Maintenance - Equipment	\$ 14,183		\$ 17,554		\$ 18,000
5355	Maintenance - Grounds	\$ 7,615	10,000	\$ 3,535	13,000	\$ 8,000
5360	Maintenance - Radio & Phones	\$ 288	1,500	\$ -	2,500	\$ -
5370	Maintenance - Vehicles	\$ 27	0	\$ 315	0	\$ 500
5375	Medical Supplies	\$ -	200	\$ -	0	\$ 200
5380	Memberships & Subscriptions	\$ -	0	\$ -	200	\$ -
5385	Mileage Reimbursement	\$ 6,020	5,200	\$ 1,593	0	\$ 2,200
5395	Miscellaneous	\$ -	0	\$ -	5,200	\$ -
5400	Office Supplies	\$ 698	1,800	\$ 1,313	1,800	\$ 2,000
5405	Pool Chemicals	\$ 29,856	35,000	\$ 22,750	28,900	\$ 25,000
5410	Postage	\$ -	0	\$ 103	200	\$ 150

**Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015**

Community Center (Dept. 7000)		Actual	Annual	Unaudited	Annual	Proposed
		6/30/2015	Budget FY 2015-16	6/30/2016	Budget FY 2016-17	Annual Budget FY 2017-18
5415	Printing	\$ 1	200	\$ -	0	\$ -
5420	Professional Services	\$ 4,198	6,000	\$ 11,675	8,000	\$ 12,000
5421	Program Supplies	\$ 8,587	17,100	\$ 13,663	6,800	\$ 13,500
5425	Publications & Legal Notices	\$ -	0	\$ -	0	\$ -
5431	Refund - Activity	\$ 9,444	0	\$ 12,897	0	\$ -
5435	Rent/Lease - Bldgs	\$ 6,209	7,500	\$ 9,905	9,000	\$ 10,000
5440	Rent/Lease - Equip	\$ 463	0	\$ -	0	\$ -
5455	Staff Development	\$ -	500	\$ -	500	\$ 500
5470	Telephone	\$ 2,879	2,400	\$ 2,880	2,400	\$ 5,000
5480	Tuition	\$ -	0	\$ -	0	\$ -
5490	Utilities - Water	\$ 10,709	15,750	\$ 13,069	15,750	\$ 13,100
5492	Utilities - Electricity / Gas	\$ 61,083	78,300	\$ 78,325	78,300	\$ 80,000
5493	Utilities - Garbage	\$ -	0	\$ -	0	\$ -
5625	Capital Equipment	\$ -	12,801	\$ 35,531	6,000	\$ 40,000
Total services & supplies		\$ 395,995	394,571	\$ 467,288	378,370	453,050
Salaries & benefits		\$ 94,236	173,782	\$ 137,070	171,700	193,800
Total expenditures		\$ 490,230	568,353	\$ 604,358	550,070	646,850

Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

Parks (Dept. 4000)		Actual 6/30/2015	Annual Budget FY 2015-16	Soft Unaudited 6/30/2016	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18
Expenditures:						
5000	Salaries - Permanent	\$ 157,521	\$ 153,368	\$ 176,994	\$ 154,000	\$ 128,620
5010	Salaries - Seasonal/PT funded	\$ -		\$ -	\$ -	\$ -
5135	Health - Retired	\$ -		\$ 7,885	\$ 26,000	\$ 43,667
5130	Health & Dental Insurance	\$ 40,394	\$ 41,455	\$ 21,940	\$ 42,000	\$ 11,575
5140	Vision Insurance	\$ 645	\$ 544	\$ 564	\$ 600	\$ 1,286
5150	Retirement Benefits (active)	\$ 35,193	\$ 30,678	\$ 37,468	\$ 34,000	\$ 7,717
5160	Workers' Compensation	\$ 1,650	\$ 2,460	\$ 2,471	\$ 2,900	\$ 6,431
5180	FICA/Medicare Contribution	\$ 2,502	\$ 3,000	\$ 2,591	\$ 3,200	\$ 3,215
5190	UI/TT Contribution	\$ 1,643	\$ 1,736	\$ 1,302	\$ 1,800	\$ 250
	Salaries & benefits	\$ 239,549	\$ 233,241	\$ 251,215	\$ 264,500	\$ 202,761
5209	Advertising/Marketing	\$ -		\$ 169	\$ -	\$ 300
5210	Agency Administration Fee	\$ 43,145	\$ 13,508	\$ 13,896	\$ 14,200	\$ 12,000
5215	Agriculture	\$ 8,414	\$ 6,000	\$ 9,155	\$ 6,000	\$ 6,000
5220	Audit & Accounting	\$ -		\$ -	\$ -	\$ -
5221	Bank Charges	\$ -		\$ -	\$ -	\$ -
5230	Clothing/Uniforms	\$ 1,832	\$ 1,500	\$ 1,696	\$ 1,500	\$ 1,750
5231	Computer Software	\$ 1,344	\$ 1,200	\$ 710	\$ 1,200	\$ 1,200
5235	Temporary Help Contractual Service	\$ 40,426	\$ 32,500	\$ 79,649	\$ 40,000	\$ 82,500
5240	Contractual Services - Other	\$ -		\$ 1,599	\$ -	\$ -
5250	Director Comp	\$ -		\$ -	\$ -	\$ -
5260	EDC Department Agency	\$ 842	\$ 800	\$ 880	\$ 800	\$ 1,500
5265	Educational Material	\$ 309	\$ 200	\$ -	\$ 200	\$ 500
5270	Elections	\$ -		\$ -	\$ -	\$ -
5275	Equipment-Minor/small	\$ 3,085	\$ 10,000	\$ 8,767	\$ 10,000	\$ 11,000
5285	Fire & Safety Sup	\$ 333	\$ 400	\$ 842	\$ 400	\$ 1,500
5300	Food	\$ 76	\$ 300	\$ 577	\$ 300	\$ 1,000
5305	Fuel	\$ 5,139	\$ 11,000	\$ 7,724	\$ 11,000	\$ 11,000
5310	Government Fees/Perm	\$ 6,746	\$ 6,600	\$ 9,521	\$ 8,000	\$ 10,000
5315	Household Supplies	\$ 5,918	\$ 6,000	\$ 11,263	\$ 6,000	\$ 6,500
5316	Internet	\$ -		\$ -	\$ -	\$ -
5320	Insurance	\$ 18,966	\$ 22,000	\$ 18,116	\$ 17,400	\$ 19,000
5335	Legal Services	\$ -		\$ 4,064	\$ -	\$ -
5345	Maintenance - Buildings	\$ 5,239	\$ 5,000	\$ 7,287	\$ 6,000	\$ 6,000
5350	Maintenance - Equipment	\$ 11,317	\$ 10,000	\$ 17,308	\$ 12,000	\$ 15,000
5355	Maintenance - Grounds	\$ 21,859	\$ 40,000	\$ 47,077	\$ 45,000	\$ 55,000
5360	Maintenance - Radios & Phones	\$ -		\$ -	\$ -	\$ -
5365	Maintenance - Tires & Tubes	\$ 27		\$ 1,689	\$ -	\$ -
5370	Maintenance - Vehicles	\$ 6,556	\$ 5,000	\$ 12,863	\$ 10,000	\$ 10,000
5375	Medical Supplies	\$ -		\$ -	\$ -	\$ -
5380	Memberships & Subscriptions	\$ 60	\$ 500	\$ 108	\$ 500	\$ 1,000
5385	Mileage Reimbursement	\$ -		\$ -	\$ -	\$ -
5395	Miscellaneous	\$ 1,950		\$ 44	\$ -	\$ -
5400	Office Supplies	\$ 1,722	\$ 1,150	\$ 2,489	\$ 1,150	\$ 2,000
5405	Pool Chemicals	\$ 37,036	\$ 30,000	\$ 38,738	\$ 27,129	\$ 28,000
5410	Postage	\$ 6		\$ -	\$ -	\$ -
5415	Printing	\$ 81	\$ 500	\$ 176	\$ 500	\$ 500

Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

Parks (Dept. 4000)		Actual 6/30/2015	Annual Budget FY 2015-16	Soft Unaudited 6/30/2016	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18
5420	Professional Services	\$ 10,366	\$ 13,400	\$ 28,072	\$ 14,000	\$ 30,000
5425	Publications & Legal Notices	\$ 162		\$ 710	\$ -	\$ -
5430	Radios	\$ -		\$ -	\$ -	\$ -
5435	Rent/Lease - Buildings	\$ -		\$ 1,221	\$ -	\$ 1,000
5440	Rent/Lease - Equipment	\$ 1,098	\$ 1,000	\$ 771	\$ 1,000	\$ 2,000
5455	Staff Development	\$ 240	\$ 1,500	\$ 205	\$ 1,500	\$ 2,000
5470	Telephone	\$ 1,425	\$ 3,000	\$ 934	\$ 3,000	\$ 5,000
5480	Travel/Lodging	\$ -		\$ -	\$ -	\$ -
5490	Utilities - Water	\$ 26,963	\$ 28,000	\$ 27,229	\$ 28,000	\$ 30,200
5492	Utilities - Electricity / Gas	\$ 38,339	\$ 40,000	\$ 41,524	\$ 40,000	\$ 40,000
5500	Vandalism	\$ (36)	\$ 1,000	\$ 7,864	\$ 3,000	\$ 5,000
5501	Cal Fire In Kind Barter					\$ -
5625	Capital Equipment	\$ 19,945	\$ 20,000	\$ 100,723	\$ 95,000	\$ 45,000
Total services & supplies		\$ 320,927	\$ 312,058	\$ 505,660	\$ 404,779	\$ 443,450
Salaries & benefits		\$ 239,549	\$ 233,241	\$ 251,215	\$ 264,500	\$ 202,761
Total expenditures		\$ 560,475	\$ 545,299	\$ 756,875	\$ 669,279	\$ 646,211

Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

Fire (Dept. 3000)		Actual FY 2014-15	Annual Budget FY 2015-16	Soft YTD as of 6/30/2016	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18
Expenditures:						
5010	Salaries - Seasonal	\$ 5,572				
5135	Health - Retired	\$ 46,647	\$ 91,673	\$ 39,462	\$ 78,000	\$ 39,462
5150	Retiree Benefits			\$ 35,546	\$ -	\$ 35,546
5160	Workers' Compensation	\$ 935	\$ 1,394	\$ 1,400	\$ 1,800	\$ 1,400
5180	Fica/Medicare Employer	\$ 426				
5190	UI/TT Contribution	\$ 54				
	Salaries & benefits	\$ 53,635	\$ 93,067	\$ 76,408	\$ 79,800	\$ 76,408
5209	Advertising/Marketing	\$ -		\$ -	\$ -	\$ -
5210	Agency Administration Fee	\$ 43,145	\$ 52,530	\$ 54,039	\$ 55,000	\$ 55,000
5215	Agriculture	\$ -		\$ -	\$ -	\$ -
5220	Audit & Accounting	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
5221	Bank Charges	\$ -		\$ -	\$ -	\$ -
5230	Clothing/Uniforms	\$ 3,000	\$ 2,500	\$ 2,446	\$ 2,500	\$ 2,500
5231	Computer Software	\$ 1,344	\$ 2,500	\$ 1,110	\$ 2,500	\$ -
5235	Contractual Services - Temporary Help	\$ 25,739	\$ 25,000	\$ -	\$ 56,730	\$ 56,730
5236	Contractual Services - Provider	\$ 2,666,439	\$ 3,254,054	\$ 3,000,373	\$ 3,285,016	\$ 3,774,070
	Salary Savings - Contract			\$ -	\$ (300,000)	\$ (300,000)
5260	EDC Department Agency	\$ 842	\$ 800	\$ 880	\$ 800	\$ 800
5265	Educational Material	\$ 57		\$ 3,713	\$ -	\$ -
5270	Elections	\$ -		\$ -	\$ -	\$ -
5275	Equipment-Minor/Small	\$ 1,954	\$ 2,000	\$ 4,183	\$ 2,000	\$ 2,000
5282	Deposit refunds			\$ -		
5285	Fire & Safety Supplies	\$ 3,000	\$ 1,500	\$ 1,812	\$ 1,500	\$ 1,500
5295	Fire Turnouts	\$ 18,632	\$ 21,000	\$ 27,177	\$ 21,000	\$ 21,000
5296	Fire-Volunteer/Resident	\$ 21,480	\$ 29,200	\$ 12,600	\$ 29,200	\$ 29,200
5300	Food	\$ 1,582	\$ 1,000	\$ 700	\$ 1,000	\$ 1,000
5305	Fuel	\$ 70,377	\$ 62,000	\$ 35,404	\$ 62,000	\$ 62,000
5310	Government Fees/Perm	\$ 1,868	\$ 2,650	\$ 2,076	\$ 2,650	\$ 2,150
5315	Household Supplies	\$ 6,660	\$ 6,000	\$ 9,047	\$ 6,000	\$ 6,000
5320	Insurance	\$ 24,212	\$ 28,000	\$ 23,997	\$ 21,600	\$ 22,000
5316	Instructors - Programs	\$ -		\$ 53		
5335	Legal Services	\$ -		\$ 19,644	\$ 10,000	\$ -
5345	Maintenance - Buildings	\$ 7,466	\$ 11,000	\$ 11,247	\$ 26,200	\$ 11,000
5350	Maintenance - Equipment	\$ 16,806	\$ 25,000	\$ 18,862	\$ 25,000	\$ 25,000
5355	Maintenance - Grounds	\$ 2,165	\$ 3,000	\$ 2,598	\$ 3,000	\$ 3,000
5360	Maintenance - Radios & Phones	\$ 3,309	\$ 1,000	\$ 1,923	\$ 2,000	\$ 2,000
5365	Maintenance - Tires & Tubes	\$ 7,158	\$ 10,000	\$ 10,605	\$ 12,000	\$ 12,000
5370	Maintenance - Vehicles	\$ 20,985	\$ 20,000	\$ 19,589	\$ 20,000	\$ 20,000
5375	Medical Supplies	\$ -		\$ -	\$ -	\$ -
5380	Memberships & Subscriptions	\$ 962	\$ 850	\$ 816	\$ 850	\$ 850
5385	Mileage Reimbursement	\$ -	\$ 100	\$ -	\$ -	\$ -
5395	Miscellaneous	\$ 4,327		\$ -	\$ -	\$ -
5400	Office Supplies	\$ 3,748	\$ 4,000	\$ 4,401	\$ 4,000	\$ 4,000
5410	Postage	\$ 192	\$ 500	\$ 196	\$ 500	\$ 500
5415	Printing	\$ -	\$ 350	\$ 85	\$ 350	\$ 350
5420	Professional Services	\$ 1,910	\$ 4,200	\$ 2,295	\$ 4,200	\$ 4,500
5425	Publications & Legal Notices	\$ 35	\$ 250	\$ -	\$ 300	\$ 300
5430	Radios	\$ -	\$ 500	\$ 484	\$ 500	\$ 500
5440	Rent/Lease - Equip	\$ -		\$ -	\$ -	\$ -
5455	Staff Development	\$ 5,536	\$ 5,000	\$ 7,046	\$ 5,000	\$ 2,900
5470	Telephone	\$ 15,086	\$ 18,000	\$ 11,296	\$ 15,000	\$ 20,000

Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

	Actual	Annual	Soft	Annual	Proposed
Fire (Dept. 3000)	FY 2014-15	Budget	YTD as of	Budget	Annual
		FY 2015-16	6/30/2016	FY 2016-17	Budget
					FY 2017-18
5480 Travel/Lodging	\$ 840	\$ 1,000	\$ 153	\$ 1,000	\$ 1,000
5486 Tuition	\$ -		\$ -	\$ -	\$ -
5490 Utilities - Water	\$ 8,435	\$ 12,000	\$ 7,239	\$ 12,000	\$ 12,000
5492 Utilities - Electricity / Gas	\$ 27,397	\$ 27,000	\$ 27,051	\$ 27,000	\$ 27,000
5625 Capital Equipment	\$ 220,261	\$ 18,500	\$ 14,177	\$ 56,000	\$ -
Reserve for Capital Equipment	\$ -		\$ -		\$ -
Fire Engine purchase and Fire Engine lease	\$ -		\$ -	\$ -	\$ -
Total services & supplies	\$ 3,241,948	\$ 3,657,984	\$ 3,344,317	\$ 3,479,396	\$ 3,887,850
Salaries & benefits	\$ 53,635	\$ 93,067	\$ 76,408	\$ 79,800	\$ 76,408
Total expenditures	\$ 3,295,583	\$ 3,751,051	\$ 3,420,725	\$ 3,559,196	\$ 3,964,258

**Cameron Park Community Service District - CC&R's
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2015
and the Annual Budget for FY 2015-16 to 2017-18**

CC&R Fund 02	Actual 6/30/2015	Annual Budget FY 2015-16	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18	
Expenditures:					
5000	Salaries - Permanent	\$ 51,520	\$ 53,374	\$ 53,374	\$ 54,000
5135	Health - Retired	\$ -	\$ -	\$ -	\$ -
5130	Health & Dental Insurance	\$ -	\$ -	\$ -	\$ -
5140	Vision Insurance	\$ -	\$ -	\$ -	\$ -
5150	Retirement Benefits (active)	\$ 19,550	\$ 6,000	\$ 6,000	\$ 6,200
5160	Workers' Compensation	\$ 275	\$ 400	\$ 400	\$ 525
5180	FICA/Medicare Contribution	\$ 735	\$ 700	\$ 700	\$ 775
5190	UI/TT Contribution	\$ 434	\$ 434	\$ 434	\$ 434
	Salaries & benefits	\$ 72,513	\$ 60,908	\$ 60,908	\$ 61,934
5209	Advertising/Marketing	\$ -	\$ 4,000	\$ 2,000	\$ 425
5210	Agency Administration Fee	\$ 4,005	\$ 1,000	\$ 2,000	\$ 2,000
5220	Audit & Accounting	\$ -	\$ -	\$ -	\$ -
5221	Bank Charges	\$ 149	\$ 167	\$ 200	\$ 200
5231	Computer Software	\$ 2,724	\$ 2,500	\$ 2,500	\$ 2,400
5235	Contractual Services -Temp He	\$ 22	\$ -	\$ -	\$ 100
5240	Contractual Service - other	\$ -	\$ -	\$ -	\$ 100
5260	EDC Department Agency	\$ 842	\$ 900	\$ 2,000	\$ 1,500
5265	Educational Material	\$ -	\$ -	\$ -	\$ -
5270	Elections	\$ -	\$ -	\$ -	\$ -
5275	Equipment-Minor/Small	\$ 11	\$ 100	\$ 100	\$ 100
5300	Food	\$ 14	\$ 100	\$ 100	\$ 50
5305	Fuel	\$ 656	\$ 600	\$ 600	\$ 950
5310	Government Fees/Permits	\$ -	\$ -	\$ -	\$ -
5315	Household Supplies	\$ -	\$ -	\$ -	\$ -
5320	Insurance	\$ 1,960	\$ 1,900	\$ 2,000	\$ 1,900
5335	Legal Services	\$ 14,450	\$ 22,000	\$ 20,000	\$ 3,476
5340	Maintenance - Vehicle Supplies	\$ -	\$ 500	\$ 500	\$ 800
5350	Maintenance - Equipment	\$ 541	\$ 400	\$ -	\$ 525
5365	Maintenance - Tires & Tubes	\$ -	\$ 300	\$ -	\$ -
5370	Maintenance - Vehicles	\$ 217	\$ -	\$ -	\$ -
5380	Memberships & Subscriptions	\$ -	\$ -	\$ -	\$ -
5395	Miscellaneous		\$ 200		
5400	Office Supplies	\$ 1,160	\$ 1,000	\$ 1,000	\$ 1,000
5410	Postage	\$ 236	\$ 450	\$ 450	\$ 350
5415	Printing	\$ -	\$ 75	\$ 100	\$ 60
5420	Professional Services	\$ 663	\$ 600	\$ 600	\$ 600
5425	Publications & Legal Notices	\$ -	\$ 200	\$ -	\$ -
5455	Staff Development	\$ -	\$ -	\$ -	\$ -
5470	Telephone	\$ 1,976	\$ 2,000	\$ 2,000	\$ 2,000

Total services & supplies	\$	29,625	\$	38,992	\$	36,150	\$	18,536
Salaries & benefits	\$	72,513	\$	60,908	\$	60,908	\$	61,934
Total expenditures	\$	102,138	\$	99,900	\$	97,058	\$	80,470

Cameron Park Community Services District - LL&D's
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Year ended June 30, 2015

LL&D's	Soft Roll Up YTD as of 6/30/2016	Annual Budget FY 2016-17	Annual Budget FY 2016-18
Expenditures:			
5000 Salaries - Permanent	\$ 25,680	\$ 30,000	\$ 30,000
Salaries & benefits	\$ 25,680	\$ 30,000	\$ 30,000
5210 Agency Administration Fee	\$ -	\$ 10,000	\$ 10,000
5215 Agriculture	\$ 417	\$ 500	\$ 500
5220 Audit & Accounting	\$ -	\$ -	\$ -
5235 Temporary Help Contractual Service	\$ 56,943	\$ 45,000	\$ 45,000
5240 Contractual Services - Other	\$ -	\$ 1,000	\$ 1,000
5335 Legal Services	\$ 4,727	\$ 5,000	\$ 5,000
5345 Maintenance - Buildings	\$ -	\$ -	\$ -
5350 Maintenance - Equipment	\$ 4,620	\$ 5,000	\$ 5,000
5355 Maintenance - Grounds	\$ 42,879	\$ 71,000	\$ 59,723
5370 Maintenance - Vehicles	\$ 548	\$ 600	\$ 600
5400 Office Supplies	\$ -	\$ -	\$ -
5410 Postage	\$ -	\$ -	\$ -
5415 Printing	\$ -	\$ -	\$ -
5420 Professional Services	\$ -	\$ -	\$ -
5440 Rent/Lease - Equipment	\$ -	\$ -	\$ -
5455 Staff Development	\$ -	\$ -	\$ -
5470 Telephone	\$ -	\$ -	\$ -
5490 Utilities - Water	\$ 15,572	\$ 12,500	\$ 12,500
5492 Utilities - Electricity / Gas	\$ 104,312	\$ 100,000	\$ 100,000
5500 Vandalism	\$ -	\$ -	\$ -
5625 Capital Equipment	\$ 37,484	\$ -	\$ -
Total services & supplies	\$ 267,503	\$ 250,600	\$ 239,323
Salaries & benefits	\$ 25,680	\$ 30,000	\$ 30,000
Total expenditures	\$ 293,183	\$ 280,600	\$ 269,323
Total revenues	\$ 249,576	\$ 269,323	\$ 269,323
Surplus/(deficit)	\$ (43,607)	\$ (11,277)	\$ -
Transfers In/(Out) of General Fund			
Net Surplus/(deficit)	\$ (43,607)	\$ (11,277)	\$ -

Cameron Park Community Service District - G.O. Bond
Statement of Revenues & Expenditures - PRELIMINARY DRAFT
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2015
and the Annual Budget for FY 2017 & 2018

Go Bond		Actual 6/30/2015	Soft 6/30/2016	Annual Budget FY 2016-17	Proposed Annual Budget FY 2017-18
7300	Bond Payment Principal	\$ 260,000	\$ 260,000	\$ 466,830.00	\$ 300,000
7350	Bond Payment Interest	\$ 225,120	\$ 225,120	\$ 750,000.00	\$ 254,890
7370	Bond Payment Admin Fees	\$ 880	\$ 880	\$ 1,600	\$ 1,600
Total expenses		\$ 486,000	\$ 486,000	\$ 1,218,430	\$ 556,490
Total expenditures		\$ 486,000	\$ 486,000	\$ 1,218,430	\$ 556,490
Total revenues		\$ -	\$ -	\$ -	\$ 556,490
Surplus/(deficit)		\$ (486,000)	\$ (486,000)	\$ (1,218,430)	\$ -
Transfers In/(Out) of General Fund					
Net Surplus/(deficit)		\$ (486,000)	\$ (486,000)	\$ (1,218,430)	\$ -

Bold = comparison between YTD and prior year YTD, Budget is noted