

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



**Budget and Administration Committee**  
**Tuesday August 9, 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 July 2016 Financials Final 2016/17 – Attachments A and B
- b. Fiscal Year 2016/17 Budget – Attachment C
- c. Health Care Trust update (verbal)
- d. District Policies update (verbal)
- e. Lake Tahoe Community College Fiscal Year Review – Attachment D

**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

Agenda  
August 9, 2016

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



**Budget and Administration Committee**  
**Tuesday July 12, 2016**  
**6:00 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** – 6:00 p.m.

**ROLL CALL** – SM, GS

**ADOPTION OF AGENDA** - Adopted

**APPROVAL OF CONFORMED AGENDA** - Approved

**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.*

*Bill Carey*

**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 June 2016 Financials – Attachments A and B
- b. Resolution No. 2016-12 Stating the Purposes and Fixing the Amount of Money to be Raised to Taxation in the District to Pay Voter approved Debt for 2016/17 and Setting the Tax Rate – Attachment C
- c. Health Care Trust update (verbal)
- d. District Policies update (verbal)

## **2. Items for August Agenda**

**OPEN FORM** *(added to agenda at the meeting)*

*Dave Gelber*

### **MATTERS TO AND FROM COMMITTEE MEMBERS**

- *Director Stanton - Thank you to the staff for the effort and push toward finishing off the capital improvement projects that were budgeted and added to the budget.*

**ADJOURNMENT** – *6:25 p.m.*

# Cameron Park Community Services District

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**To:** Cameron Park CSD Board of Directors  
**From:** Finance Department  
**Re Attachment A:** July 2016 Year-to-Date (YTD) Financial Reports Narrative  
**Recommended Action:** Receive and File

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The attached report represents the General Fund's financial performance for the period of July 1, 2016 – July 30, 2016. The District is 8% of the way through its fiscal year. All comparisons to Budget are to the adopted Preliminary FY 2016-17 Budget until the Final FY 2016-17 Budget is adopted.

Updated FY 2015-16 revenue and expense are included in this package. There are still a few items outstanding for last year, most notably the 3<sup>rd</sup> and final property tax installment. The district is also awaiting year end reports from El Dorado County.

## REVENUES

Revenues for the month of July were \$40,109 versus \$46,187 Year to Date (YTD) last year. All revenues came from Recreation and the Community Center.

Recreation revenues were \$13,534 vs \$15,289 last year (down \$1,755). The shortfall is due to the timing of revenue recognition this year. When all year to date revenue is recognized the district will be ahead of last year to date.

Community Center revenues were \$26,575 versus \$30,898 (down \$4,323). The shortfall is due to the timing of revenue recognition this year. When all year to date revenue is recognized the district will be ahead of last year to date.

## EXPENDITURES

Expenditures for the month of July were \$258,765 versus \$191,296 last year to date.

Expenditure line-items of note are:

- Salaries & Benefits was \$188,792 (19% of budget). This is due to payment of the required CalPERS unfunded pension liability payment of \$95,706. This item is budgeted.
- EDC Department Agency was \$4,989 (119% of budget). This item is the annual LAFCO dues payment. It increased significantly from last year, this item is over budget but paid for the year.
- Insurance was \$54,429 (91% of budget) due to the District's annual insurance premium. This item is budgeted.

**Summary: General Fund Balance**  
**For the Years ended June 30, 2013 - June 30, 2017**

**Attachment B**

	2012-13	2013-14	2014-15	2015-16	YTD 2016-17	2016-17
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual	Actual	Budget
<b>General Fund SUMMARY:</b>						
<b>Beginning General Fund Balance 7/1</b>	<b>\$2,685,556</b>	<b>\$3,151,485</b>	<b>\$3,348,221</b>	<b>\$3,853,790</b>	<b>\$3,576,873</b>	<b>\$3,576,873</b>
<b>Revenues</b>						
Property Taxes	3,234,835	3,305,549	3,415,687	3,393,682	0	3,626,569
Interest	7,732	9,409	6,430	503	0	7,500
Program Fees, Special Events, and Facility Rentals	558,036	594,807	623,777	652,484	40,109	594,427
Intergovernmental-JPA	905,233	989,719	1,063,792	1,026,240	0	1,075,523
Reimbursement (rebates), Grants, Accounting Fee	7,034	171,433	17,228	7,500	0	7,000
Franchise Fees	156,704	160,778	163,396	160,367	0	160,000
Other Income	28,453	8,827	4,402	6,082	0	0
Transfers in from Equipment Funds	45,950				0	0
<b>Total revenues and other sources</b>	<b>4,943,977</b>	<b>5,240,523</b>	<b>5,294,712</b>	<b>5,246,858</b>	<b>40,109</b>	<b>5,471,019</b>
<b>Expenditures</b>						
Salaries and employee benefits	775,239	677,367	743,939	865,330	188,792	996,500
Cal Fire Personnel	2,462,981	2,682,557	2,651,400	2,980,486	0	2,985,016
Services and supplies	1,220,001	1,435,496	1,448,947	1,527,527	69,974	1,488,347
Capital Equipment	38,877	248,367	89,581	150,431	0	157,000
Fire Engines Lease & Purchase	45,950				0	0
Reserve for Capital Equipment						0
<b>Total expenditures</b>	<b>4,543,048</b>	<b>5,043,787</b>	<b>4,933,867</b>	<b>5,523,774</b>	<b>258,765</b>	<b>5,626,863</b>
<b>Net Surplus (deficit)</b>	<b>400,929</b>	<b>196,736</b>	<b>360,845</b>	<b>(276,916)</b>	<b>(218,657)</b>	<b>(155,844)</b>
<b>Contingency</b>						
<b>Interfund Transfer</b>			<b>144,724</b>			
<b>Net Change in General Fund Balance</b>	<b>400,929</b>	<b>196,736</b>	<b>505,569</b>	<b>(276,916)</b>	<b>(218,657)</b>	<b>(155,844)</b>
<b>Reserves</b>						
Economic Uncertainty Reserve	65,000					
Capital Replacement Reserve					0	0
<b>Ending General Fund Balance 7/1</b>	<b>\$3,151,485</b>	<b>\$3,348,221</b>	<b>\$3,853,790</b>	<b>\$3,576,873</b>	<b>\$3,358,217</b>	<b>\$3,421,029</b>
Unreserved, undesignated						

Note: Source of 2010-11 through 2013-14 results are from the District's audited Financial Statements.

**Cameron Park Community Services District  
 General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets  
 For Fiscal Year Ended June 30, 2017  
 Preliminary Budget Adopted June 15, 2016**

**Budgets FY 2016-17**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2016-17 General Fund Preliminary Budget</b>	<b>FY 2016-17 CC&amp;R Fund Budget</b>	<b>FY 2016-17 Fire Training Fund Budget</b>	<b>FY 2016-17 Fire Prevention Fund Budget</b>
<b>Expenditures:</b>									
Salaries - Permanent	156,000	0	154,000	84,000	37,000	431,000	53,374	0	0
Salaries - Seasonal/PT/Funded	23,800	0	0	60,000	99,000	182,800	0	0	4,000
Health - Retired	25,000	78,000	26,000	0	0	129,000	0	0	0
Health & Dental	19,000	0	42,000	32,000	15,000	108,000	0	0	0
Vision Insurance	300	0	600	500	200	1,600	0	0	0
Retirement Benefits (active)	35,000	0	34,000	29,000	4,500	102,500	6,000	0	0
Workers' Compensation	1,000	1,800	2,900	1,800	2,000	9,500	400	0	0
FICA/Medicare Contribution	2,500	0	3,200	5,600	9,000	20,300	700	0	400
UI/TT Contribution	1,400	0	1,800	3,600	5,000	11,800	434	0	300
<b>Total salaries and benefits</b>	<b>264,000</b>	<b>79,800</b>	<b>264,500</b>	<b>216,500</b>	<b>171,700</b>	<b>996,500</b>	<b>60,908</b>	<b>0</b>	<b>4,700</b>
Advertising/Marketing	600	0	0	30,000	9,500	40,100	0	0	0
Agency Administration Fee	5,500	55,000	14,200	3,700	0	78,400	2,000	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	2,000	0	0
Bank Charge	2,500	0	0	3,000	6,500	12,000	200	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	3,500	13,200	2,500	0	700
Contractual Services - Plans	0	0	0	10,000	0	10,000	0	0	1,000
Contractual Services	37,440	56,730	40,000	0	91,720	225,890	0	0	0
Contractual Services - Provider	0	2,985,016	0	0	0	2,985,016	0	0	0
Directors Compensation	18,000	0	0	0	0	18,000	0	0	0
EDC Department Agency	1,800	800	800	800	0	4,200	900	0	0
Educational Material	300	0	200	0	500	1,000	0	2,000	2,500
Elections	10,000	0	0	0	0	10,000	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	2,100	300	4,400	0	500	0
Fuel	0	62,000	11,000	0	0	73,000	600	0	0
Government Fees /Permits	0	2,650	8,000	0	4,500	15,150	0	0	0
Household Supplies	0	6,000	6,000	0	9,000	21,000	0	0	0
Instructors	0	0	0	16,500	44,200	60,700	0	0	0
Insurance	3,000	21,600	17,400	7,800	10,200	60,000	2,000	0	0
Legal Services	30,000	10,000	0	0	0	40,000	20,000	0	0
Maintenance - Buildings	0	26,200	6,000	0	12,000	44,200	0	7,000	0
Maintenance - Equipment	600	25,000	12,000	1,500	13,000	52,100	400	2,000	0
Maintenance - Grounds	0	3,000	45,000	0	2,500	50,500	0	0	0
Maintenance - Radios & Phones	0	2,000	0	0	0	2,000	0	1,500	0
Maintenance - Tires & Tubes	0	12,000	0	0	0	12,000	300	0	0
Maintenance - Vehicles	0	20,000	10,000	0	0	30,000	500	0	0
Medical Supplies	0	0	0	0	200	200	0	0	0
Memberships & Subscriptions	7,500	850	500	228	0	9,078	0	0	500
Mileage Reimbursement	300	0	0	0	5,200	5,500	0	0	0
Miscellaneous	0	0	0	0	0	0	0	1,500	0
Office Supplies	3,000	4,000	1,150	900	1,800	10,850	1,000	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, 2017**  
**Preliminary Budget Adopted June 15, 2016**

**Budgets FY 2016-17**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2016-17 General Fund Preliminary Budget</b>	<b>FY 2016-17 CC&amp;R Fund Budget</b>	<b>FY 2016-17 Fire Training Fund Budget</b>	<b>FY 2016-17 Fire Prevention Fund Budget</b>
Pool Chemicals	0	0	27,129	0	28,900	56,029	0	0	0
Postage	1,000	500	0	400	0	1,900	450	0	500
Printing	300	350	500	0	200	1,350	100	2,000	250
Professional Services	42,500	4,200	14,000	5,000	8,000	73,700	600	1,500	0
Program Supplies	0	0	0	7,250	6,800	14,050	0	0	0
Publications & Legal Notices	1,000	300	0	0	0	1,300	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	0	900	9,000	9,900	0	0	0
Rent/Lease - Equipment	0	0	1,000	200	0	1,200	0	0	0
Staff Development	4,000	5,000	1,500	500	500	11,500	0	0	1,250
Telephone	6,000	15,000	3,000	2,500	2,400	28,900	2,000	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	3,000	0	1,000	4,000	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
<b>Total services and supplies</b>	<b>199,540</b>	<b>3,423,396</b>	<b>309,779</b>	<b>167,278</b>	<b>373,370</b>	<b>4,473,363</b>	<b>35,850</b>	<b>24,500</b>	<b>8,900</b>
<b>Revenues:</b>									
Property Tax	253,860	2,538,598	652,783	181,328	0	3,626,569	68,450	0	0
ARC / Fire Plan Review Fees	0	0	0	0	0	0	15,000	0	7,182
Interest	7,500	0	0	0	0	7,500	500	0	200
Recreation Program Revenues	0	0	0	124,525	171,016	295,541	0	0	0
Administration Process Fees	7,000	0	0	0	0	7,000	0	0	0
JPA Reimbursements	0	1,075,523	0	0	0	1,075,523	0	0	0
Grant Reimbursements	0	0	0	0	0	0	0	0	0
Special Events	0	0	0	25,725	0	25,725	0	0	0
Facility Use Revenue	0	0	0	24,500	177,911	202,411	0	0	0
Summer Spectacular	0	0	0	55,000	0	55,000	0	0	0
Franchise Fees	160,000	0	0	0	0	160,000	0	0	0
Sponsorships	0	0	0	15,750	0	15,750	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
<b>Total revenues</b>	<b>428,360</b>	<b>3,614,121</b>	<b>652,783</b>	<b>426,828</b>	<b>348,927</b>	<b>5,471,019</b>	<b>83,950</b>	<b>14,000</b>	<b>7,382</b>
<b>Expenditures:</b>									
Capital Equipment	0	56,000	95,000	0	6,000	157,000	0	0	0
Salaries and employee benefits	264,000	79,800	264,500	216,500	171,700	996,500	60,908	0	4,700
Services and supplies	199,540	3,423,396	309,779	167,278	373,370	4,473,363	35,850	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
<b>TOTAL EXPENDITURES</b>	<b>463,540</b>	<b>3,559,196</b>	<b>669,279</b>	<b>383,778</b>	<b>551,070</b>	<b>5,626,863</b>	<b>96,758</b>	<b>24,500</b>	<b>13,600</b>
<b>Excess (deficit)</b>	<b>(35,180)</b>	<b>54,925</b>	<b>(16,496)</b>	<b>43,050</b>	<b>(202,143)</b>	<b>(155,844)</b>	<b>(12,808)</b>	<b>(10,500)</b>	<b>(6,218)</b>
<b>Contingency (from PY)</b>		<b>0</b>				<b>0</b>			
<b>Transfers In/(Out) of General Fund</b>						<b>0</b>			
<b>Excess (deficit)</b>	<b>(35,180)</b>	<b>54,925</b>	<b>(16,496)</b>	<b>43,050</b>	<b>(202,143)</b>	<b>(155,844)</b>	<b>(12,808)</b>	<b>(10,500)</b>	<b>(6,218)</b>

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY  
through ONE months of the Year Ended June 30, 2017.**

**8%**

**Current Year: FY 2016-17 YTD ACTUAL (PRELIMINARY)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>07/31/16 Actual</b>	<b>FY 2016-17 General Fund Budget</b>	<b>Actual as % of Budget</b>
<b>Expenditures:</b>								
5000 Salaries - Permanent	\$11,801	\$0	\$6,124	\$6,308	\$1,843	\$26,077	\$431,000	6%
5010 Salaries - Seasonal/PT/Funded	1,793	0	0	11,711	29,468	42,971	182,800	24%
5135 Health - Retired	24,362	33,426	20,217	0	0	78,005	129,000	60%
5130 Health & Dental Insurance	1,395	0	569	24,075	4,307	30,346	108,000	28%
5140 Vision Insurance	52	0	51	89	0	192	1,600	12%
5150 Retirement Benefits (active)	1,211	0	596	755	221	2,783	102,500	3%
5160 Workers' Compensation	515	875	1,545	927	927	4,788	9,500	50%
5180 FICA/Medicare Contribution	287	0	92	972	2,280	3,630	20,300	18%
5190 UI/TT Contribution	0	0	0	0	0	0	11,800	0%
<b>Total salaries and benefits</b>	<b>41,414</b>	<b>34,301</b>	<b>29,195</b>	<b>44,836</b>	<b>39,046</b>	<b>188,792</b>	<b>996,500</b>	<b>19%</b>
5209 Advertising/Marketing	0	0	0	0	0	0	40,100	0%
5210 Agency Administration Fee	0	0	0	0	0	0	78,400	0%
5215 Agriculture	0	0	0	0	0	0	7,500	0%
5220 Audit & Accounting	0	0	0	0	0	0	25,000	0%
5221 Bank Charges	0	0	0	0	0	0	12,000	0%
5230 Clothing/Uniforms	0	0	76	0	0	76	4,400	2%
5231 Computer Software	0	0	0	0	0	0	13,200	0%
5240 Contractual Services - other	348	0	0	0	0	348	10,000	3%
5235 Contractual Services	0	0	387	0	930	1,317	225,890	1%
5236 Contractual Services - Provider	0	0	0	0	0	0	2,985,016	0%
5250 Directors Compensation	0	0	0	0	0	0	18,000	0%
5260 EDC Department Agency	1,247	1,247	1,247	1,247	0	4,989	4,200	119%
5265 Educational Material	0	0	0	0	0	0	1,000	0%
5270 Elections	0	0	0	0	0	0	10,000	0%
5275 Equipment-Minor/Small Tools	0	0	85	0	0	85	18,000	0%
5282 Deposit Refund	0	0	0	0	0	0	0	#DIV/0!
5285 Fire & Safety Supplies	0	0	115	0	0	115	2,900	4%
5295 Fire Turnouts	0	0	0	0	0	0	21,000	0%
5296 Fire-Volunteer/Resident	0	0	0	0	0	0	29,200	0%
5300 Food	0	0	0	0	0	0	4,400	0%
5305 Fuel	0	1,605	0	0	0	1,605	73,000	2%
5310 Government Fees/Permits	0	1,514	0	0	0	1,514	15,150	10%
5315 Household Supplies	0	0	3	0	0	3	21,000	0%
5316 Instructors	0	0	0	0	450	450	60,700	1%
5320 Insurance	2,245	20,762	16,273	6,172	8,978	54,429	60,000	91%
5335 Legal Services	0	0	0	0	0	0	40,000	0%
5345 Maintenance - Buildings	0	0	25	0	794	819	44,200	2%
5350 Maintenance - Equipment	0	0	184	27	29	239	52,100	0%
5355 Maintenance - Grounds	0	190	514	0	218	922	50,500	2%
5360 Maintenance - Radios & Phones	0	0	0	0	0	0	2,000	0%
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	12,000	0%
5370 Maintenance - Vehicles	0	114	0	0	0	114	30,000	0%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	155	0	0	0	0	155	9,078	2%
5385 Mileage Reimbursement	0	0	0	0	0	0	5,500	0%
5395 Miscellaneous	0	0	0	0	0	0	0	#DIV/0!
5400 Office Supplies	0	46	0	0	0	46	10,850	0%



**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY  
through ONE months of the Year Ended June 30, 2017.**

8%

**Current Year: FY 2016-17 YTD ACTUAL (PRELIMINARY)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>07/31/16 Actual</b>	<b>FY 2016-17 General Fund Budget</b>	<b>Actual as % of Budget</b>
5405 Pool Chemicals	0	0	0	0	0	0	56,029	0%
5410 Postage	0	0	0	0	0	0	1,900	0%
5415 Printing	0	0	0	0	0	0	1,350	0%
5420 Professional Services	340	0	50	298	453	1,142	73,700	2%
5421 Program Supplies	0	0	0	540	0	540	14,050	4%
5425 Publications & Legal Notices	14	0	0	0	0	14	1,300	1%
5430 Radios	0	0	0	0	0	0	500	0%
5431 Refund-Activity	0	0	0	0	0	0	0	#DIV/0!
5435 Rent/Lease - Buildings	0	0	0	0	0	0	9,900	0%
5440 Rent/Lease - Equipment	0	0	0	0	0	0	1,200	0%
5455 Staff Development	0	0	0	0	0	0	11,500	0%
5470 Telephone	299	141	0	299	299	1,039	28,900	4%
5480 Travel/Lodging	0	0	0	0	0	0	2,000	0%
5490 Utilities - Water	0	0	0	0	0	0	55,750	0%
5492 Utilities - Electricity / Gas	0	0	0	0	0	0	145,300	0%
5500 Vandalism	0	0	14	0	0	14	4,000	0%
5466 Summer Spectacular	0	0	0	0	0	0	52,000	0%
5465 Special Events Expense	0	0	0	0	0	0	17,500	0%
<b>Total services and supplies</b>	<b>4,648</b>	<b>25,619</b>	<b>18,971</b>	<b>8,584</b>	<b>12,151</b>	<b>69,974</b>	<b>4,473,363</b>	<b>2%</b>
<b>Revenues:</b>								
Property Tax	0	0	0	0	0	0	3,626,569	0%
Interest	0	0	0	0	0	0	7,500	0%
Recreation Program Revenue	0	0	0	12,946	5,428	18,374	295,541	6%
Administration Process Fees	0	0	0	0	0	0	7,000	0%
JPA Reimbursements	0	0	0	0	0	0	1,075,523	0%
Grant Reimbursement	0	0	0	0	0	0	0	#DIV/0!
Facility Use Revenue	0	0	0	588	21,147	21,735	202,411	11%
Special Events	0	0	0	0	0	0	80,725	0%
Franchise Fees	0	0	0	0	0	0	160,000	0%
Other Income	0	0	0	0	0	0	0	no budget
Sponsorships	0	0	0	0	0	0	15,750	0%
Fire Engines Lease & Purchase	0	0	0	0	0	0	0	no budget
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,534</b>	<b>26,575</b>	<b>40,109</b>	<b>5,471,019</b>	<b>1%</b>
<b>Expenditures:</b>								
Salaries and employee benefits	41,414	34,301	29,195	44,836	39,046	188,792	996,500	19%
Services and supplies	4,648	25,619	18,971	8,584	12,151	69,974	4,473,363	2%
Capital Equipment	0	0	0	0	0	0	157,000	0%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
<b>Total expenditures</b>	<b>46,062</b>	<b>59,920</b>	<b>48,166</b>	<b>53,420</b>	<b>51,197</b>	<b>258,765</b>	<b>5,626,863</b>	<b>5%</b>
<b>Excess (deficit)</b>	<b>(\$46,062)</b>	<b>(\$59,920)</b>	<b>(\$48,166)</b>	<b>(\$39,887)</b>	<b>(\$24,622)</b>	<b>(\$218,657)</b>	<b>(\$155,844)</b>	
Contingency								
<b>Transfers In/(Out) of General Fund</b>								
<b>Excess (deficit)</b>	<b>(\$46,062)</b>	<b>(\$59,920)</b>	<b>(\$48,166)</b>	<b>(\$39,887)</b>	<b>(\$24,622)</b>	<b>(\$218,657)</b>	<b>(\$155,844)</b>	

**Cameron Park Community Service District - Administration**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Administration	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
<b>Revenues:</b>									
Property Tax	\$227,540	\$239,099	\$237,558	\$0	\$0	\$0	\$0	\$253,860	0%
Franchise Fees	160,778	163,396	160,367	0	0	0	0	160,000	0%
Admin. Fee	7,500	7,500	7,500	0	0	0	0	7,000	0%
Reimbursement	4,546	9,728	6,082	0	0	0	0	0	-%
Interest	8,807	6,430	503	0	0	0	0	7,500	0%
Other Income	0	0	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>409,172</b>	<b>426,152</b>	<b>412,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>428,360</b>	<b>0%</b>
<b>Expenditures:</b>									
Salaries - Permanent	98,137	138,389	147,709	16,878	16,878	11,801	11,801	156,000	8%
Salaries - Seasonal/PT funded	12,003	7,799	17,472	1,875	1,875	1,793	1,793	23,800	8%
Health - Retired	25,333	22,380	22,026	1,200	1,200	24,362	24,362	25,000	97%
Health & Dental Insurance	9,276	12,313	16,404	117	117	1,395	1,395	19,000	7%
Vision Insurance	187	183	304	25	25	52	52	300	17%
Retirement Benefits (active)	20,599	27,830	36,154	1,318	1,318	1,211	1,211	35,000	3%
Workers' Compensation	550	659	824	0	0	515	515	1,000	51%
FICA/Medicare Contribution	2,302	2,392	3,234	298	298	287	287	2,500	11%
UI/TT Contribution	963	1,732	2,239	0	0	0	0	1,400	0%
<b>Salaries &amp; benefits</b>	<b>169,350</b>	<b>213,675</b>	<b>246,365</b>	<b>21,711</b>	<b>21,711</b>	<b>41,414</b>	<b>41,414</b>	<b>264,000</b>	<b>16%</b>
Advertising/Marketing	582	2,636	548	0	0	0	0	600	0%
Agency Administration Fee	4,314	3,363	5,404	0	0	0	0	5,500	0%
Agriculture	0	0	0	0	0	0	0	0	-%
Audit & Accounting	26,358	16,800	20,445	0	0	0	0	20,000	0%
Bank Charges	2,455	1,807	1,343	0	0	0	0	2,500	0%
Clothing/Uniforms	0	0	0	0	0	0	0	0	-%
Computer Software	2,021	4,564	2,723	710	710	0	0	2,000	0%
Contractual Services - Other	129,701	51,879	0	0	0	348	348	37,440	1%
Temporary Help Contractual Service	27,365	3,500	37,065	2,009	2,009	0	0	0	-%
Director Comp	0	6,600	13,600	300	300	0	0	18,000	0%
EDC Department Agency	842	749	1,760	0	0	1,247	1,247	1,800	69%
Educational Material	0	138	0	0	0	0	0	300	0%
Elections	0	9,727	0	0	0	0	0	10,000	0%
Equipment-Minor/Small	173	3,949	0	0	0	0	0	500	0%
Food	951	875	1,395	0	0	0	0	700	0%
Fuel	1,138	0	0	0	0	0	0	0	-%
Government Fees/Permits	53	0	0	0	0	0	0	0	-%
Household Supplies	0	23	17	0	0	0	0	0	-%
Insurance	2,619	2,833	2,874	2,499	2,499	2,245	2,245	3,000	75%
Legal Services	40,680	39,038	32,990	0	0	0	0	30,000	0%
Maintenance - Vehicle Supplies	0	0	0	0	0	0	0	0	-%
Maintenance - Buildings	0	0	0	0	0	0	0	0	-%
Maintenance - Equipment	1,282	609	724	0	0	0	0	600	0%
Maintenance - Grounds	0	0	463	0	0	0	0	0	-%
Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
Maintenance - Tires & Tubes	0	0	0	0	0	0	0	0	-%
Maintenance - Vehicles	0	0	0	0	0	0	0	0	-%
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, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Administration	FY 2013-14	FY 2014-15	FY 2015-16	7/31/2015	7/31/2015	7/31/2016	7/31/2016	Budget	Actual
								FY 2016-17	as % of
									Budget
Memberships & Subscriptions	5,881	6,666	8,354	155	155	155	155	7,500	2%
Mileage Reimbursement	0	209	641	0	0	0	0	300	0%
Miscellaneous	0	0	20	0	0	0	0	0	-%
Office Supplies	2,494	2,413	4,010	(5)	(5)	0	0	3,000	0%
Postage	766	882	1,084	0	0	0	0	1,000	0%
Printing	99	341	95	0	0	0	0	300	0%
Professional Services	1,144	27,071	55,958	0	0	340	340	42,500	1%
Publications & Legal Notices	288	493	986	0	0	14	14	1,000	1%
Rent/Lease - Buildings	0	15	153	0	0	0	0	0	-%
Rent/Lease - Equipment	38	0	0	0	0	0	0	0	-%
Staff Development	139	3,494	958	0	0	0	0	4,000	0%
Telephone	2,216	2,724	7,251	0	0	299	299	6,000	5%
Travel/Lodging	0	595	647	0	0	0	0	1,000	0%
Tuition	0	0	0	0	0	0	0	0	-%
Utilities - Water	0	0	0	0	0	0	0	0	-%
Utilities - Electricity / Gas	20	0	0	0	0	0	0	0	-%
Capital Equipment	8,170	0	0	0	0	0	0	0	-%
<b>Total services &amp; supplies</b>	<b>261,790</b>	<b>193,990</b>	<b>201,509</b>	<b>5,669</b>	<b>5,669</b>	<b>4,648</b>	<b>4,648</b>	<b>199,540</b>	<b>2%</b>
Salaries & benefits	169,350	213,675	246,365	21,711	21,711	41,414	41,414	264,000	16%
Total expenditures	431,140	407,666	447,873	27,380	27,380	46,062	46,062	463,540	10%
Total revenues	409,172	426,152	412,009	0	0	0	0	428,360	0%
<b>Surplus/(deficit)</b>	<b>(\$21,968)</b>	<b>\$18,486</b>	<b>(\$35,864)</b>	<b>(\$27,380)</b>	<b>(\$27,380)</b>	<b>(\$46,062)</b>	<b>(\$46,062)</b>	<b>(\$35,180)</b>	
<b>Transfers In/(Out) of General Fund</b>									

**Cameron Park Community Services District - Fire  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Fire	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
<b>Revenues:</b>									
Property Tax	\$2,275,403	\$2,390,981	\$2,375,577	\$0	\$0	\$0	\$0	\$2,538,598	0%
JPA Reimbursement	989,719	1,063,792	1,026,240	0	0	0	0	1,075,523	0%
Grant Reimbursement	162,787	0	0	0	0	0	0	0	-%
Fire Equipment Fund Reimbursement	0	0	0	0	0	0	0	0	-%
Reimbursement Engines	4,280	0	0	0	0	0	0	0	-%
Fire Engine Lease	45,950	0	0	0	0	0	0	0	-%
Salary Savings	0	0	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>3,478,139</b>	<b>3,454,774</b>	<b>3,401,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,614,121</b>	<b>0%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	0	0	0	0	0	0	0	0	-%
5010 Salaries - Seasonal/PT funded	5,572	0	0	0	0	0	0	0	-%
5135 Health - Retired	46,647	41,557	75,008	0	0	33,426	33,426	78,000	43%
5160 Workers' Compensation	935	1,120	1,400	0	0	875	875	1,800	49%
5180 FICA/Medicare Contribution	426	0	0	0	0	0	0	0	-%
5190 UI/TT Contribution	54	0	0	0	0	0	0	0	-%
<b>Salaries &amp; benefits</b>	<b>53,634</b>	<b>42,677</b>	<b>76,408</b>	<b>0</b>	<b>0</b>	<b>34,301</b>	<b>34,301</b>	<b>79,800</b>	<b>43%</b>
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	-%
5210 Agency Administration Fee	43,145	33,625	54,039	0	0	0	0	55,000	0%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,000	5,000	5,000	0	0	0	0	5,000	0%
5221 Bank Charges	0	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	3,000	2,920	2,446	0	0	0	0	2,500	0%
5231 Computer Software	1,344	1,010	1,110	710	710	0	0	2,500	0%
5235 Contractual Services - Other	25,739	27,341	34,897	0	0	0	0	56,730	0%
5236 Contractual Services - Provider	2,666,439	2,651,400	2,980,486	0	0	0	0	3,285,016	0%
Contractual Services - Salary Savings	0	0	0	0	0	0	0	(300,000)	0%
5250 Director Comp	0	749	0	0	0	0	0	0	-%
5260 EDC Department Agency	842	0	880	0	0	1,247	1,247	800	156%
5265 Educational Material	57	0	2,136	0	0	0	0	0	-%
5270 Elections	0	2,041	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	1,954	1,561	1,394	0	0	0	0	2,000	0%
5285 Fire & Safety Supplies	3,000	18,318	1,812	0	0	0	0	1,500	0%
5295 Fire Turnouts	18,632	16,785	27,054	0	0	0	0	21,000	0%
5296 Fire-Volunteer/Resident	21,480	720	12,520	0	0	0	0	29,200	0%
5300 Food	1,582	53,635	539	0	0	0	0	1,000	0%
5305 Fuel	70,377	508	37,839	3,177	3,177	1,605	1,605	62,000	3%
5310 Government Fees/Perm	1,868	6,569	2,076	1,496	1,496	1,514	1,514	2,650	57%
5315 Household Supplies	6,660	26,276	9,047	0	0	0	0	6,000	0%
5320 Insurance	24,212	9,764	23,997	23,114	23,114	20,762	20,762	21,600	96%
5335 Legal Services	0	10,228	19,504	0	0	0	0	10,000	0%
5345 Maintenance - Buildings	7,466	18,300	8,294	0	0	0	0	26,200	0%
5350 Maintenance - Equipment	16,806	2,876	18,060	66	66	0	0	25,000	0%
5355 Maintenance - Grounds	2,165	1,947	2,598	0	0	190	190	3,000	6%
5360 Maintenance - Radios & Phones	3,309	9,719	1,923	0	0	0	0	2,000	0%
5365 Maintenance - Tires & Tubes	7,158	20,385	10,605	0	0	0	0	12,000	0%
5370 Maintenance - Vehicles	20,985	0	19,546	0	0	114	114	20,000	1%
5375 Medical Supplies	0	863	0	0	0	0	0	0	-%

**Cameron Park Community Services District - Fire  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
<b>Fire</b>									
5380 Memberships & Subscriptions	962	0	674	0	0	0	0	850	0%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	4,327	3,550	53	0	0	0	0	0	-%
5400 Office Supplies	3,748	540	4,401	0	0	46	46	4,000	1%
5410 Postage	192	20	196	0	0	0	0	500	0%
5415 Printing	0	5,402	85	0	0	0	0	350	0%
5420 Professional Services	1,910	358	2,295	0	0	0	0	4,200	0%
5425 Publications & Legal Notices	35	403	0	0	0	0	0	300	0%
5430 Radios	0	0	484	0	0	0	0	500	0%
5440 Rent/Lease - Equip		5,000	0	0	0	0	0	0	-%
5455 Staff Development	5,536	12,684	9,835	47	47	0	0	5,000	0%
5470 Telephone	15,086	25	11,916	157	157	141	141	15,000	1%
5480 Travel/Lodging	840	0	153	0	0	0	0	1,000	0%
5486 Tuition	0		0	0	0	0	0	0	-%
5490 Utilities - Water	8,435	9,404	6,604	0	0	0	0	12,000	0%
5492 Utilities - Electricity / Gas	27,397	25,316	27,051	0	0	0	0	27,000	0%
5625 Capital Equipment	220,261	10,755	14,177	0	0	0	0	56,000	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	-%
Fire Engine purchase and Fire Engine	45,950	0	0	0	0	0	0	0	-%
<b>Total services &amp; supplies</b>	<b>3,287,898</b>	<b>2,995,997</b>	<b>3,355,725</b>	<b>28,767</b>	<b>28,767</b>	<b>25,619</b>	<b>25,619</b>	<b>3,479,396</b>	<b>1%</b>
Salaries & benefits	53,634	42,677	76,408	0	0	34,301	34,301	79,800	43%
Total expenditures	3,341,532	3,038,674	3,432,134	28,767	28,767	59,920	59,920	3,559,196	2%
Total revenues	3,478,139	3,454,774	3,401,817	0	0	0	0	3,614,121	0%
<b>Surplus/(deficit)</b>	<b>\$136,608</b>	<b>\$416,100</b>	<b>(\$30,316)</b>	<b>(\$28,767)</b>	<b>(\$28,767)</b>	<b>(\$59,920)</b>	<b>(\$59,920)</b>	<b>\$54,925</b>	
<b>Transfers In/(Out) of General Fund</b>									
<b>Net Surplus/(deficit)</b>	<b>\$136,608</b>	<b>\$416,100</b>	<b>(\$30,316)</b>	<b>(\$28,767)</b>	<b>(\$28,767)</b>	<b>(\$59,920)</b>	<b>(\$59,920)</b>	<b>\$54,925</b>	

**Cameron Park Community Services District - Parks**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Parks	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
<b>Revenues:</b>									
Property Tax	\$585,103	\$614,823	\$610,863	\$0	\$0	\$0	\$0	\$652,783	0%
Other Income	3,670	4,302	0	0	0	0	0	0	-%
Parks/Field Use Fees	0	100	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>588,773</b>	<b>619,226</b>	<b>610,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>652,783</b>	<b>0%</b>
<b>Expenditures:</b>									
Salaries - Permanent	149,653	163,043	175,305	20,811	20,811	6,124	6,124	154,000	4%
Salaries - Seasonal/PT funded	0	0	0	812	812	0	0	0	-%
Health - Retired	0	0	7,885	0	0	20,217	20,217	26,000	78%
Health & Dental Insurance	40,394	40,548	21,940	(471)	(471)	569	569	42,000	1%
Vision Insurance	645	764	564	62	62	51	51	600	9%
Retirement Benefits (active)	35,193	39,883	37,286	2,537	2,537	596	596	34,000	2%
Workers' Compensation	1,650	1,977	2,471	0	0	1,545	1,545	2,900	53%
FICA/Medicare Contribution	2,346	2,408	2,567	319	319	92	92	3,200	3%
UI/TT Contribution	1,643	1,628	1,302	0	0	0	0	1,800	0%
<b>Salaries &amp; benefits</b>	<b>231,524</b>	<b>250,252</b>	<b>249,319</b>	<b>24,069</b>	<b>24,069</b>	<b>29,195</b>	<b>29,195</b>	<b>264,500</b>	<b>11%</b>
Advertising/Marketing	0	0	169	0	0	0	0	0	
Agency Administration Fee	11,094	8,646	13,896	0	0	0	0	14,200	0%
Agriculture	8,414	8,465	9,155	0	0	0	0	6,000	0%
Audit & Accounting	0	0	0	0	0	0	0	0	-%
Bank Charges	0	0	0	0	0	0	0	0	-%
Clothing/Uniforms	1,832	1,528	1,696	0	0	76	76	1,500	5%
Computer Software	793	808	710	710	710	0	0	1,200	0%
Temporary Help Contractual Service	40,426	46,237	104,085	0	0	387	387	40,000	1%
Contractual Services - Other	0	0	0	0	0	0	0	0	-%
Director Comp	0	0	0	0	0	0	0	0	-%
EDC Department Agency	842	749	880	0	0	1,247	1,247	800	156%
Educational Material	0	0	0	0	0	0	0	200	0%
Elections	0	0	0	0	0	0	0	0	-%
Equipment-Minor/small	3,085	4,296	8,767	0	0	85	85	10,000	1%
Fire & Safety Sup	333	139	842	0	0	115	115	400	29%
Food	76	222	530	0	0	0	0	300	0%
Fuel	5,139	6,596	5,543	0	0	0	0	11,000	0%
Government Fees/Perm	6,746	5,576	8,856	0	0	0	0	8,000	0%
Household Supplies	5,918	6,164	11,263	0	0	3	3	6,000	0%
Internet	0	0	0	0	0	0	0	0	-%
Insurance	18,966	20,476	18,116	18,116	18,116	16,273	16,273	17,400	94%
Legal Services	0	1,540	4,064	0	0	0	0	0	-%
Maintenance - Buildings	5,239	14,654	7,287	0	0	25	25	6,000	0%

**Cameron Park Community Services District - Parks**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

<b>Parks</b>	<b>Actual FY 2013-14</b>	<b>Actual FY 2014-15</b>	<b>Actual FY 2015-16</b>	<b>YTD as of 7/31/2015</b>	<b>MTD as of 7/31/2015</b>	<b>YTD as of 7/31/2016</b>	<b>MTD as of 7/31/2016</b>	<b>Annual Budget FY 2016-17</b>	<b>YTD Actual as % of Budget</b>
Maintenance - Equipment	11,317	33,573	17,089	0	0	184	184	12,000	2%
Maintenance - Grounds	21,859	38,876	47,077	590	590	514	514	45,000	1%
Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
Maintenance - Tires & Tubes	27	0	1,689	0	0	0	0	0	-%
Maintenance - Vehicles	6,556	5,580	12,863	0	0	0	0	10,000	0%
Medical Supplies	0	0	0	0	0	0	0	0	-%
Memberships & Subscriptions	0	60	108	0	0	0	0	500	0%
Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
Miscellaneous	1,950	0	44	0	0	0	0	0	-%
Office Supplies	1,722	1,720	2,489	0	0	0	0	1,150	0%
Pool Chemicals	37,036	30,297	37,930	0	0	0	0	27,129	0%
Postage	6	0	0	0	0	0	0	0	-%
Printing	81	87	176	0	0	0	0	500	0%
Professional Services	10,366	22,425	25,745	0	0	50	50	14,000	0%
Publications & Legal Notices	0	162	710	0	0	0	0	0	-%
Radios	0	0	0	0	0	0	0	0	-%
Rent/Lease - Buildings	0	60	0	0	0	0	0	0	-%
Rent/Lease - Equipment	1,098	1,312	771	0	0	0	0	1,000	0%
Staff Development	240	0	205	0	0	0	0	1,500	0%
Telephone	1,425	3,631	936	17	17	0	0	3,000	0%
Travel/Lodging	0	0	0	0	0	0	0	0	-%
Utilities - Water	26,963	26,310	27,229	0	0	0	0	28,000	0%
Utilities - Electricity / Gas	38,339	37,925	41,524	0	0	0	0	40,000	0%
Vandalism	(36)	320	7,864	0	0	14	14	3,000	0%
Capital Equipment	19,945	71,086	100,723	0	0	0	0	95,000	0%
<b>Total services &amp; supplies</b>	<b>287,794</b>	<b>399,521</b>	<b>521,032</b>	<b>19,434</b>	<b>19,434</b>	<b>18,971</b>	<b>18,971</b>	<b>404,779</b>	<b>5%</b>
Salaries & benefits	231,524	250,252	249,319	24,069	24,069	29,195	29,195	264,500	11%
Total expenditures	519,317	649,773	770,352	43,503	43,503	48,166	48,166	669,279	7%
Total revenues	588,773	619,226	610,863	0	0	0	0	652,783	0%
<b>Surplus/(deficit)</b>	<b>\$69,456</b>	<b>(\$30,547)</b>	<b>(\$159,489)</b>	<b>(\$43,503)</b>	<b>(\$43,503)</b>	<b>(\$48,166)</b>	<b>(\$48,166)</b>	<b>(\$16,496)</b>	
<b>Transfers In/(Out) of General Fund</b>									

**Cameron Park Community Services District - Recreation**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Recreation	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
<b>Revenues:</b>									
Property Tax	\$162,529	\$170,784	\$169,684	\$0	\$0	\$0	\$0	\$181,328	0%
Youth Programs	6,937	12,968	8,378	977	977	0	0	5,434	0%
Adult Programs	4,795	6,318	6,085	64	64	204	204	1,956	10%
Youth Sports	32,157	41,733	46,979	1,453	1,453	24	24	26,420	0%
Adult Sports	767	5,602	5,061	0	0	0	0	3,948	0%
Sport Camp Revenues	12,149	9,196	18,634	850	850	868	868	10,386	8%
Special Events	26,854	26,322	34,543	485	485	135	135	25,725	1%
Special Event Rental	8,610	5,026	544	0	0	0	0	0	-%
CP Lake Kiosk/Day Pass	28,780	29,652	28,591	8,567	8,567	9,317	9,317	33,600	28%
CP Lake Season Pass	22,538	20,687	36,423	526	526	795	795	20,291	4%
CP Lake Reservations	8,622	5,714	5,119	909	909	588	588	8,190	7%
Summer Kids Camp	0	0	0	0	0	0	0	0	-%
CP Lake Concessions	8,782	5,540	5,327	1,459	1,459	1,603	1,603	8,000	20%
Park/Field Use Fees	27,154	21,370	20,736	0	0	0	0	24,500	0%
Sponsorships	13,803	5,264	6,926	0	0	0	0	15,750	0%
Summer Spectacular	50,942	51,331	34,039	0	0	0	0	55,000	0%
Sponsorships Ads	0	0	0	0	0	0	0	0	-%
Brochure Ads	2,393	1,000	1,325	0	0	0	0	3,800	0%
Donations	0	0	0	0	0	0	0	0	-%
Reimbursement (vending)	1,273	329	176	0	0	0	0	2,500	0%
<b>Total revenues</b>	<b>419,084</b>	<b>418,834</b>	<b>428,569</b>	<b>15,289</b>	<b>15,289</b>	<b>13,534</b>	<b>13,534</b>	<b>426,828</b>	<b>3%</b>
<b>Expenditures:</b>									
Salaries - Permanent	64,307	49,965	76,788	5,743	5,743	6,308	6,308	84,000	8%
Salaries - Seasonal/PT funded	28,186	44,781	33,935	18,521	18,521	11,711	11,711	60,000	20%
Health - Retired	0	0	0	0	0	0	0	0	-%
Health & Dental Insurance	25,318	21,274	20,953	(512)	(512)	24,075	24,075	32,000	75%
Vision Insurance	443	352	422	31	31	89	89	500	18%
Retirement Benefits (active)	16,332	15,418	21,788	823	823	755	755	29,000	3%
Workers' Compensation	990	1,186	1,483	0	0	927	927	1,800	51%
FICA/Medicare Contribution	3,049	3,624	3,552	1,490	1,490	972	972	5,600	17%
UI/TT Contribution	2,605	3,156	3,906	0	0	0	0	3,600	0%
<b>Salaries &amp; benefits</b>	<b>141,229</b>	<b>139,757</b>	<b>162,827</b>	<b>26,097</b>	<b>26,097</b>	<b>44,836</b>	<b>44,836</b>	<b>216,500</b>	<b>21%</b>
Advertising/Marketing	29,847	30,964	34,094	0	0	0	0	30,000	0%
Agency Admin	3,082	2,402	3,860	0	0	0	0	3,700	0%
Audit & Accounting	0	0	0	0	0	0	0	0	-%
Bank Charges	2,121	3,183	4,247	0	0	0	0	3,000	0%
Clothing/Uniforms	874	0	0	0	0	0	0	0	-%
Computer Software	3,281	3,217	3,174	3,174	3,174	0	0	4,000	0%
Contractual Services - Other	10,289	17,964	6,358	0	0	0	0	10,000	0%
Temporary Help Contractual Service	0	0	0	0	0	0	0	0	-%
Director Comp	0	0	0	0	0	0	0	0	-%
EDC Department Agency	842	749	880	0	0	1,247	1,247	800	156%
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, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Recreation	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
Elections	0	0	0	0	0	0	0	0	-%
Equipment-Minor/Small	0	997	460	0	0	0	0	500	0%
Refund - Deposit	5,342	0	0	0	0	0	0	0	-%
Fire & Safety Supplies	0	0	0	0	0	0	0	0	-%
Food	2,457	3,140	1,615	0	0	0	0	2,100	0%
Fuel	0	0	0	0	0	0	0	0	-%
Government Fees/Perm	0	0	0	0	0	0	0	0	-%
Household Supplies	146	0	0	0	0	0	0	0	-%
Instructors	17,208	23,244	25,799	0	0	0	0	16,500	0%
Insurance	7,428	7,564	6,922	6,872	6,872	6,172	6,172	7,800	79%
Legal Services	0	0	820	0	0	0	0	0	-%
Maintenance - Equipment	1,726	717	542	0	0	27	27	1,500	2%
Memberships & Subscriptions	248	248	185	0	0	0	0	228	0%
Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
Miscellaneous	0	0	0	0	0	0	0	0	-%
Office Supplies	875	1,109	974	0	0	0	0	900	0%
Postage	258	412	395	0	0	0	0	400	0%
Printing	0	0	270	0	0	0	0	0	-%
Professional Services	5,699	5,702	5,256	179	179	298	298	5,000	6%
Program Supplies	11,593	9,866	12,875	178	178	540	540	7,250	7%
Publications & Legal Notices	0	0	0	0	0	0	0	0	-%
Refund - Activity	1,095	0	(55)	0	0	0	0	0	-%
Rent/Lease - Bldgs	91	920	800	0	0	0	0	900	0%
Rent/Lease - Equip	0	0	172	0	0	0	0	200	0%
Staff Development	309	481	60	0	0	0	0	500	0%
Telephone	3,735	1,736	2,199	0	0	299	299	2,500	12%
Travel/Lodging	0	0	0	0	0	0	0	0	-%
Capital Equipment	(8)	0	0	0	0	0	0	0	-%
Summer Spectacular	47,713	46,184	42,316	0	0	0	0	52,000	0%
Special Events Expense	3,850	4,748	8,793	0	0	0	0	17,500	0%
<b>Total services &amp; supplies</b>	<b>160,100</b>	<b>165,546</b>	<b>163,009</b>	<b>10,403</b>	<b>10,403</b>	<b>8,584</b>	<b>8,584</b>	<b>167,278</b>	<b>5%</b>
Salaries & benefits	141,229	139,757	162,827	26,097	26,097	44,836	44,836	216,500	21%
Total expenditures	301,329	305,303	325,836	36,500	36,500	53,420	53,420	383,778	14%
Total revenues	419,084	418,834	428,569	15,289	15,289	13,534	13,534	426,828	3%
<b>Surplus/(deficit)</b>	<b>\$117,755</b>	<b>\$113,532</b>	<b>\$102,733</b>	<b>(\$21,210)</b>	<b>(\$21,210)</b>	<b>(\$39,887)</b>	<b>(\$39,887)</b>	<b>\$43,050</b>	
<b>Transfers In/(Out) of General Fund</b>									

**Cameron Park Community Services District - Community Center**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Community Center	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
<b>Revenues:</b>									
CC Youth Programs	\$24,677	\$30,647	\$26,527	\$2,670	\$2,670	\$673	\$673	\$20,297	3%
CC Adult Programs	36,763	35,947	31,227	1,509	1,509	486	486	34,606	1%
Pre-School Program	1,134	0	0	0	0	0	0	0	-%
Teen Center/Activities	0	0	0	0	0	0	0	0	-%
CC Special Events/Concerts	0	7	(77)	0	0	0	0	0	-%
Senior Program	1,426	6,085	8,099	144	144	227	227	5,250	4%
Summer Kids Camp	49,160	54,058	61,053	9,351	9,351	3,474	3,474	42,000	8%
CC Concessions	855	606	1,134	240	240	243	243	1,500	16%
Community Center Rentals	45,100	46,449	67,794	4,672	4,672	1,828	1,828	38,588	5%
Gym Use Fees/Programs	12,093	11,823	13,081	280	280	452	452	10,668	4%
Community Center Pool	118,185	141,411	135,455	11,132	11,132	18,868	18,868	128,655	15%
Youth Sports	38,059	39,682	39,936	900	900	260	260	52,243	0%
Adult Sports	8,735	8,975	9,372	0	0	65	65	15,120	0%
Sponsorships	0	37	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>336,186</b>	<b>375,727</b>	<b>393,600</b>	<b>30,898</b>	<b>30,898</b>	<b>26,575</b>	<b>26,575</b>	<b>348,927</b>	<b>8%</b>
<b>Expenditures:</b>									
Salaries - Permanent	9,481	8,221	19,009	0	0	1,843	1,843	37,000	5%
Salaries - Seasonal/PT funded	55,304	70,916	83,717	38,326	38,326	29,468	29,468	99,000	30%
Health & Dental Insurance	4,344	4,165	3,751	0	0	4,307	4,307	15,000	29%
Vision Insurance	0	0	0	0	0	0	0	200	0%
Retirement Benefits (active)	3,109	3,191	9,210	138	138	221	221	4,500	5%
Workers' Compensation	1,100	1,318	1,647	0	0	927	927	2,000	46%
FICA/Medicare Contribution	4,133	5,535	6,507	2,932	2,932	2,280	2,280	9,000	25%
UI/TT Contribution	4,160	4,232	6,569	0	0	0	0	5,000	0%
<b>Salaries &amp; benefits</b>	<b>81,631</b>	<b>97,578</b>	<b>130,411</b>	<b>41,396</b>	<b>41,396</b>	<b>39,046</b>	<b>39,046</b>	<b>171,700</b>	<b>23%</b>
Advertising/Marketing	4,056	3,810	3,452	0	0	0	0	9,500	0%
Agency Administration Fee	0	0	0	0	0	0	0	0	-%
Agriculture	640	1,510	225	0	0	0	0	1,500	0%
Audit & Accounting	0	0	0	0	0	0	0	0	-%
Bank Charges	5,714	6,881	7,798	0	0	0	0	6,500	0%
Clothing/Uniforms	0	853	585	0	0	0	0	400	0%
Computer Software	2,362	3,197	3,174	3,174	3,174	0	0	3,500	0%
Temporary Help Contractual Service	121,421	133,666	82,154	0	0	930	930	91,720	1%
Contract Services - Other	0	0	0	0	0	0	0	0	-%
Director Comp	0	0	0	0	0	0	0	0	-%
EDC Department Agency	0	0	0	0	0	0	0	0	-%
Educational Material	0	0	0	0	0	0	0	500	0%
Elections	0	0	0	0	0	0	0	0	-%
Equipment-Minor/Small	816	5,759	4,729	0	0	0	0	5,000	0%

**Cameron Park Community Services District - Community Center**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

Community Center	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	YTD as of 7/31/2015	MTD as of 7/31/2015	YTD as of 7/31/2016	MTD as of 7/31/2016	Annual Budget FY 2016-17	YTD Actual as % of Budget
Fire & Safety Supplies	1,048	145	665	0	0	0	0	1,000	0%
Fire Prevention & Inspection	0	0	0	0	0	0	0	0	-%
Refund - Deposit	12,438	300	0	0	0	0	0	0	-%
Food	19	459	529	0	0	0	0	300	0%
Government Fees/Perm	2,928	3,252	4,460	0	0	0	0	4,500	0%
Household Supplies	7,005	8,478	11,487	0	0	0	0	9,000	0%
Instructors	50,019	64,975	60,231	148	148	450	450	44,200	1%
Insurance	10,477	11,005	9,995	9,995	9,995	8,978	8,978	10,200	88%
Legal Services	0	3,200	3,860	0	0	0	0	0	-%
Maintenance - Buildings	14,289	7,382	13,488	0	0	794	794	12,000	7%
Maintenance - Equipment	11,478	20,547	17,554	0	0	29	29	13,000	0%
Maintenance - Grounds	7,615	1,519	3,535	0	0	218	218	2,500	9%
Maintenance - Radio & Phones	288	0	0	0	0	0	0	0	-%
Maintenance - Vehicles	27	0	315	0	0	0	0	0	-%
Medical Supplies	0	0	0	0	0	0	0	200	0%
Memberships & Subscriptions	0	0	0	0	0	0	0	0	-%
Mileage Reimbursement	6,020	1,460	340	0	0	0	0	5,200	0%
Miscellaneous	0	0	0	0	0	0	0	0	-%
Office Supplies	698	2,927	1,313	177	177	0	0	1,800	0%
Pool Chemicals	29,856	25,516	22,750	0	0	0	0	28,900	0%
Postage	0	4	103	78	78	0	0	0	-%
Printing	1	160	0	0	0	0	0	200	0%
Professional Services	4,198	4,974	11,675	179	179	453	453	8,000	6%
Program Supplies	8,587	12,531	13,040	0	0	0	0	6,800	0%
Publications & Legal Notices	0	0	0	0	0	0	0	0	-%
Refund - Activity	9,444	0	0	0	0	0	0	0	-%
Rent/Lease - Bldgs	6,209	9,910	9,905	0	0	0	0	9,000	0%
Rent/Lease - Equip	463	178	0	0	0	0	0	0	-%
Staff Development	0	0	0	0	0	0	0	500	0%
Telephone	2,879	1,760	2,880	0	0	299	299	2,400	12%
Tuition	0	0	0	0	0	0	0	0	-%
Utilities - Water	10,709	10,164	13,069	0	0	0	0	15,750	0%
Utilities - Electricity / Gas	61,083	80,614	78,325	0	0	0	0	78,300	0%
Vandalism	0	0	0	0	0	0	0	1,000	0%
Capital Equipment	0	7,740	35,531	0	0	0	0	6,000	0%
<b>Total services &amp; supplies</b>	<b>392,786</b>	<b>434,876</b>	<b>417,169</b>	<b>13,751</b>	<b>13,751</b>	<b>12,151</b>	<b>12,151</b>	<b>379,370</b>	<b>3%</b>
Salaries & benefits	81,631	97,578	130,411	41,396	41,396	39,046	39,046	171,700	23%
Total expenditures	474,416	532,454	547,579	55,147	55,147	51,197	51,197	551,070	9%
Total revenues	336,186	375,727	393,600	30,898	30,898	26,575	26,575	348,927	8%
<b>Surplus/(deficit)</b>	<b>(138,231)</b>	<b>(156,727)</b>	<b>(153,980)</b>	<b>(24,249)</b>	<b>(24,249)</b>	<b>(24,622)</b>	<b>(24,622)</b>	<b>(202,143)</b>	<b>12%</b>
<b>Transfers In/(Out) of General Fund</b>	<b>0</b>								
<b>Net Surplus/(deficit)</b>	<b>(\$138,231)</b>	<b>(\$156,727)</b>	<b>(\$153,980)</b>	<b>(\$24,249)</b>	<b>(\$24,249)</b>	<b>(\$24,622)</b>	<b>(\$24,622)</b>	<b>(\$202,143)</b>	

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED  
For the Year Ended June 30, 2016**

**Prior Year: FY 2015-16 ACTUAL (UNAUDITED)**

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	06/30/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
<b>Expenditures:</b>								
5000 Salaries - Permanent	147,709	0	175,305	76,788	19,009	418,810	435,340	96%
5010 Salaries - Seasonal/PT/Funded	17,472	0	0	33,935	83,717	135,124	166,687	81%
5135 Health - Retired	22,026	75,008	7,885	0	0	104,919	115,188	91%
5130 Health & Dental Insurance	16,404	0	21,940	20,953	3,751	63,048	102,591	61%
5140 Vision Insurance	304	0	564	422	0	1,275	1,478	86%
5150 Retirement Benefits (active)	36,154	0	37,286	21,788	9,210	104,438	83,122	126%
5160 Workers' Compensation	824	1,400	2,471	1,483	1,647	7,825	7,790	100%
5180 FICA/Medicare Contribution	3,234	0	2,567	3,552	6,507	15,859	19,312	82%
5190 UI/TT Contribution	2,239	0	1,302	3,906	6,569	14,016	11,338	124%
<b>Total salaries and benefits</b>	<b>246,365</b>	<b>76,408</b>	<b>249,319</b>	<b>162,827</b>	<b>130,411</b>	<b>865,330</b>	<b>942,846</b>	<b>92%</b>
5209 Advertising/Marketing	548	0	169	34,094	3,452	38,263	40,100	95%
5210 Agency Administration Fee	5,404	54,039	13,896	3,860	0	77,199	75,043	103%
5215 Agriculture	0	0	9,155	0	225	9,380	7,500	125%
5220 Audit & Accounting	20,445	5,000	0	0	0	25,445	25,000	102%
5221 Bank Charges	1,343	0	0	4,247	7,798	13,388	12,000	112%
5230 Clothing/Uniforms	0	2,446	1,696	0	585	4,728	4,400	107%
5231 Computer Software	2,723	1,110	710	3,174	3,174	10,891	12,700	86%
5240 Contractual Services - other	0	34,897	0	0	0	34,897	25,000	140%
5235 Contractual Services	37,065	0	104,085	6,358	82,154	229,662	129,220	178%
5236 Contractual Services - Provider	0	2,980,486	0	0	0	2,980,486	3,287,334	91%
5250 Directors Compensation	13,600	0	0	0	0	13,600	18,000	76%
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	#DIV/0!
5275 Equipment-Minor/Small Tools	0	1,394	8,767	460	4,729	15,350	18,000	85%
5282 Deposit Refund	0	0	0	0	0	0	0	#DIV/0!
5285 Fire & Safety Supplies	0	1,812	842	0	665	3,319	2,900	114%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	21,000	0%
5295 Fire Turnouts	0	27,054	0	0	0	27,054	0	#DIV/0!
5296 Fire-Volunteer/Resident	0	12,520	0	0	0	12,520	29,200	43%
5300 Food	1,395	539	530	1,615	529	4,609	6,100	76%
5305 Fuel	0	37,839	5,543	0	0	43,382	73,000	59%
5310 Government Fees/Permits	0	2,076	8,856	0	4,460	15,392	12,650	122%
5315 Household Supplies	17	9,047	11,263	0	11,487	31,815	20,000	159%
5316 Instructors	0	0	0	25,799	60,231	86,030	67,000	100%
5320 Insurance	2,874	23,997	18,116	6,922	9,995	61,904	73,000	87%
5335 Legal Services	32,990	19,504	4,064	820	3,860	61,238	30,000	164%
5345 Maintenance - Buildings	0	8,294	7,287	0	13,488	29,069	28,000	126%
5350 Maintenance - Equipment	724	18,060	17,089	542	17,554	53,969	50,500	112%
5355 Maintenance - Grounds	463	2,598	47,077	0	3,535	53,674	44,500	105%
5360 Maintenance - Radios & Phones	0	1,923	0	0	0	1,923	1,000	354%
5365 Maintenance - Tires & Tubes	0	10,605	1,689	0	0	12,294	10,000	144%
5370 Maintenance - Vehicles	0	19,546	12,863	0	315	32,724	25,000	140%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	8,354	674	108	185	0	9,321	8,575	62%
5385 Mileage Reimbursement	641	0	0	0	340	981	5,600	92%
5395 Miscellaneous	20	53	44	0	0	117	0	97%
5400 Office Supplies	4,010	4,401	2,489	974	1,313	13,187	10,350	89%

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED  
For the Year Ended June 30, 2016**

**Prior Year: FY 2015-16 ACTUAL (UNAUDITED)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>06/30/16 Actual</b>	<b>FY 2015-16 General Fund Budget</b>	<b>Actual as % of Budget</b>
5405 Pool Chemicals	0	0	37,930	0	22,750	60,680	65,000	70%
5410 Postage	1,084	196	0	395	103	1,778	1,900	26%
5415 Printing	95	85	176	270	0	625	1,350	9%
5420 Professional Services	55,958	2,295	25,745	5,256	11,675	100,929	86,100	57%
5421 Program Supplies	0	0	0	12,875	13,040	25,914	24,100	139%
5425 Publications & Legal Notices	986	0	710	0	0	1,696	650	72%
5430 Radios	0	484	0	0	0	484	500	0%
5431 Refund-Activity	0	0	0	(55)	0	(55)	0	135%
5435 Rent/Lease - Buildings	153	0	0	800	9,905	10,858	8,500	84%
5440 Rent/Lease - Equipment	0	0	771	172	0	942	1,570	148%
5455 Staff Development	958	9,835	205	60	0	11,058	14,200	58%
5470 Telephone	7,251	11,916	936	2,199	2,880	25,181	25,300	88%
5480 Travel/Lodging	647	153	0	0	0	800	2,000	84%
5486 Tuition	0	0	0	0	0	0	0	N/A
5490 Utilities - Water	0	6,604	27,229	0	13,069	46,902	55,750	100%
5492 Utilities - Electricity / Gas	0	27,051	41,524	0	78,325	146,900	145,300	83%
5500 Vandalism	0	0	7,864	0	0	7,864	1,000	-1%
5466 Summer Spectacular	0	0	0	42,316	0	42,316	52,000	68%
5465 Special Events Expense	0	0	0	8,793	0	8,794	17,500	22%
<b>Total services and supplies</b>	<b>201,509</b>	<b>3,341,548</b>	<b>420,310</b>	<b>163,009</b>	<b>381,638</b>	<b>4,508,014</b>	<b>4,679,592</b>	<b>97%</b>
<b>Revenues:</b>								
Property Tax	237,558	2,375,577	610,863	169,684		3,393,682	3,555,460	96%
Interest	503					503	7,500	90%
Recreation Program Revenue				204,110	177,270	381,380	306,719	132%
Administration Process Fees	7,500					7,500	7,000	0%
JPA Reimbursements		1,026,240				1,026,240	1,056,705	74%
Grant Reimbursement	0	0	0			0	0	102%
Facility Use Revenue			0	20,736	216,330	237,066	184,510	103%
Special Events				34,039		34,039	52,000	0%
Franchise Fees	160,367					160,367	160,000	81%
Other Income	6,082	0				6,082	0	no budget
Sponsorships						0	15,000	0%
Fire Engines Lease & Purchase		0				0	0	100%
<b>Total revenues</b>	<b>412,009</b>	<b>3,401,817</b>	<b>610,863</b>	<b>428,569</b>	<b>393,600</b>	<b>5,246,858</b>	<b>5,344,894</b>	<b>92%</b>
<b>Expenditures:</b>								
Salaries and employee benefits	246,365	76,408	249,319	162,827	130,411	865,330	942,846	77%
Services and supplies	201,509	3,341,548	420,310	163,009	381,638	4,508,014	4,679,592	97%
Capital Equipment	0	14,177	100,723	0	35,531	150,431	164,479	101%
Fire Engines Lease	0	0	0	0	0	0	0	100%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
<b>Total expenditures</b>	<b>447,874</b>	<b>3,432,134</b>	<b>770,352</b>	<b>325,836</b>	<b>547,579</b>	<b>5,523,774</b>	<b>5,786,917</b>	<b>94%</b>
<b>Excess (deficit)</b>	<b>(35,865)</b>	<b>(30,316)</b>	<b>(159,489)</b>	<b>102,733</b>	<b>(153,980)</b>	<b>(276,916)</b>	<b>(442,023)</b>	
Contingency								
<b>Excess (deficit)</b>	<b>(35,865)</b>	<b>(30,316)</b>	<b>(159,489)</b>	<b>102,733</b>	<b>(153,980)</b>	<b>(276,916)</b>	<b>(442,023)</b>	

**Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

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		
<b>Expenditures:</b>													
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	0	1,800	3,600	5,000	11,338	11,800	\$ 462	4.1%	11,338	11,800	462	4.1%
<b>Total salaries and benefits</b>	<b>264,000</b>	<b>79,800</b>	<b>264,500</b>	<b>216,500</b>	<b>171,700</b>	<b>922,668</b>	<b>996,500</b>	<b>73,832</b>	<b>8.0%</b>	<b>938,027</b>	<b>996,500</b>	<b>58,473</b>	<b>6.2%</b>
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%
<b>5235 Contractual Services</b>	<b>0</b>	<b>56,730</b>	<b>40,000</b>	<b>10,000</b>	<b>91,720</b>	<b>149,220</b>	<b>198,450</b>	<b>49,230</b>	<b>33.0%</b>	<b>211,720</b>	<b>198,450</b>	<b>(13,270)</b>	<b>-6.3%</b>
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%
<b>Salary Savings - Contract</b>		<b>(300,000)</b>					<b>(300,000)</b>	<b>(300,000)</b>	<b>N/A</b>		<b>(300,000)</b>	<b>(300,000)</b>	<b>N/A</b>
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	300	0	200	0	500	800	1,000	200	25.0%	0	1,000	1,000	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	0	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%
<b>5345 Maintenance. - Buildings</b>	<b>0</b>	<b>26,200</b>	<b>6,000</b>	<b>0</b>	<b>12,000</b>	<b>28,000</b>	<b>44,200</b>	<b>16,200</b>	<b>57.9%</b>	<b>29,000</b>	<b>44,200</b>	<b>15,200</b>	<b>52.4%</b>
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	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  
Draft Final Fiscal Year 2016-17 General Fund Budget

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%
<b>Total services and supplies</b>	<b>199,540</b>	<b>3,423,396</b>	<b>309,779</b>	<b>167,278</b>	<b>373,370</b>	<b>4,651,592</b>	<b>4,473,363</b>	<b>(178,229)</b>	<b>-3.8%</b>	<b>4,454,418</b>	<b>4,473,363</b>	<b>18,945</b>	<b>0.4%</b>
<b>Revenues:</b>													
<b>Property Tax</b>	<b>253,860</b>	<b>2,538,598</b>	<b>652,783</b>	<b>181,328</b>		<b>3,555,460</b>	<b>3,626,569</b>	<b>71,109</b>	<b>2.0%</b>	<b>3,555,460</b>	<b>3,626,569</b>	<b>71,109</b>	<b>2.0%</b>
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%
<b>Facility Use Revenue</b>				24,500	177,910	184,510	<b>202,410</b>	<b>17,900</b>	<b>9.7%</b>	<b>202,410</b>	<b>202,410</b>	<b>0</b>	<b>0.0%</b>
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
<b>TOTAL REVENUES</b>	<b>428,360</b>	<b>3,614,121</b>	<b>652,783</b>	<b>426,828</b>	<b>348,925</b>	<b>5,344,894</b>	<b>5,471,017</b>	<b>126,123</b>	<b>2.4%</b>	<b>5,362,794</b>	<b>5,471,017</b>	<b>108,223</b>	<b>2.0%</b>
<b>Expenditures:</b>													
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	199,540	3,423,396	309,779	167,278	373,370	4,651,592	4,473,363	(178,229)	-3.8%	4,454,418	4,473,363	18,945	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	-					
<b>TOTAL EXPENDITURES</b>	<b>463,540</b>	<b>3,559,196</b>	<b>669,279</b>	<b>383,778</b>	<b>551,070</b>	<b>5,625,561</b>	<b>5,626,863</b>	<b>1,302</b>	<b>0.0%</b>	<b>5,556,924</b>	<b>5,626,863</b>	<b>69,939</b>	<b>1.3%</b>
<b>Excess (deficit)</b>	<b>(\$35,180)</b>	<b>\$54,925</b>	<b>(\$16,496)</b>	<b>\$43,050</b>	<b>(\$202,145)</b>	<b>(\$280,667)</b>	<b>(\$155,846)</b>	<b>\$124,821</b>	<b>44.5%</b>	<b>(\$194,130)</b>	<b>(\$155,846)</b>	<b>\$38,284</b>	
<b>Transfers In/(Out) of General Fund</b>	<b>\$35,180</b>	<b>(\$54,925)</b>	<b>\$16,496</b>	<b>(\$43,050)</b>	<b>\$202,145</b>	<b>\$280,667</b>	<b>\$155,846</b>	<b>(\$124,821)</b>		<b>\$194,130</b>	<b>\$155,846</b>	<b>(\$38,284)</b>	
<b>Excess (deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Administration</u>	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
<b>Revenues:</b>								
<b>Property Tax</b>	\$ 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	
<b>Total revenues</b>	<b>413,621</b>	<b>426,153</b>	<b>423,382</b>	<b>423,382</b>	<b>428,360</b>	<b>4,978</b>	<b>1.2%</b>	
<b>Expenditures:</b>								
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%	
<b>Salaries &amp; benefits</b>	<b>173,759</b>	<b>213,677</b>	<b>234,197</b>	<b>229,470</b>	<b>264,000</b>	<b>29,803</b>	<b>12.7%</b>	
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 Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Administration</u>	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	
<b>Total services &amp; supplies</b>	<b>262,013</b>	<b>193,993</b>	<b>177,185</b>	<b>179,533</b>	<b>199,540</b>	<b>22,355</b>	<b>12.6%</b>	
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%	
<b>Excess (deficit) of revenues over expenditure</b>	<b>(22,151)</b>	<b>18,483</b>	<b>12,000</b>	<b>14,379</b>	<b>(35,180)</b>	<b>(47,180)</b>		

**Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Fire</u>	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
<b>Revenues:</b>								
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	
<b>Total revenues</b>	<b>3,470,671</b>	<b>3,454,773</b>	<b>3,545,527</b>	<b>3,545,527</b>	<b>3,614,121</b>	<b>68,594</b>	<b>1.9%</b>	
<b>Expenditures:</b>								
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	
<b>Salaries &amp; benefits</b>	<b>53,634</b>	<b>42,677</b>	<b>93,067</b>	<b>93,067</b>	<b>79,800</b>	<b>(13,267)</b>	<b>-14.3%</b>	
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%	
<b>5235 Contractual Service-Other</b>	<b>25,739</b>	<b>27,341</b>	<b>25,000</b>	<b>25,000</b>	<b>56,730</b>	<b>31,730</b>	<b>126.9%</b>	<b>Dispatch Services + Weed Abatement</b>
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
<b>Salary Savings - Contract</b>					<b>(300,000)</b>	<b>(300,000)</b>	<b>N/A</b>	<b>Estimated Contract Savings</b>
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
<b>5345 Maintenance - Buildings</b>	<b>7,466</b>	<b>10,228</b>	<b>11,000</b>	<b>11,000</b>	<b>26,200</b>	<b>15,200</b>	<b>138.2%</b>	<b>Add: mattresses, front counter, washer&amp;dryer</b>

**Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Fire</u>	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%	
<b>Total services &amp; supplies</b>	<b>3,241,948</b>	<b>2,995,997</b>	<b>3,393,486</b>	<b>3,657,984</b>	<b>3,479,396</b>	<b>85,910</b>	<b>2.5%</b>	
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%	
<b>Excess (deficit) of revenues over expenditu</b>	<b>175,089</b>	<b>416,099</b>	<b>58,974</b>	<b>(205,524)</b>	<b>54,925</b>	<b>(4,049)</b>		
<b>Rollover surplus/(deficit)</b>	<b>0</b>							
<b>Excess (deficit) of revenues over expenditu</b>	<b>175,089</b>	<b>416,099</b>	<b>58,974</b>	<b>(205,524)</b>	<b>54,925</b>	<b>(4,049)</b>		

**Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Parks</u>	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
<b>Revenues:</b>								
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	
<b>Total revenues</b>	<b>598,669</b>	<b>619,225</b>	<b>639,983</b>	<b>639,983</b>	<b>652,783</b>	<b>12,800</b>	<b>2.0%</b>	
<b>Expenditures:</b>								
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%	
<b>Salaries &amp; benefits</b>	<b>239,549</b>	<b>250,251</b>	<b>243,873</b>	<b>233,241</b>	<b>264,500</b>	<b>20,627</b>	<b>8.5%</b>	
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 Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Parks</u>	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%	
<b>Total services &amp; supplies</b>	<b>288,102</b>	<b>399,520</b>	<b>460,850</b>	<b>312,058</b>	<b>404,779</b>	<b>(56,071)</b>	<b>-12.2%</b>	
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%	
<b>Excess (deficit) of revenues over expendit</b>	<b>71,018</b>	<b>(30,546)</b>	<b>(64,740)</b>	<b>94,684</b>	<b>(16,496)</b>	<b>48,244</b>		

Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget

<u>Recreation</u>	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
<b>Revenues:</b>								
<b>4110 Property Tax</b>	\$ 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%	
<b>Total revenues</b>	<b>421,833</b>	<b>418,834</b>	<b>413,049</b>	<b>413,049</b>	<b>426,828</b>	<b>13,779</b>	<b>3.3%</b>	
<b>Expenditures:</b>								
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%	
<b>Salaries &amp; benefits</b>	<b>150,642</b>	<b>139,756</b>	<b>193,108</b>	<b>193,108</b>	<b>216,500</b>	<b>23,392</b>	<b>12.1%</b>	
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 Community Services District  
 Draft Final Fiscal Year 2016-17 General Fund Budget

<u>Recreation</u>	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%	
<b>Total services &amp; supplies</b>	<b>160,100</b>	<b>165,547</b>	<b>167,977</b>	<b>158,947</b>	<b>167,278</b>	<b>(699)</b>	<b>-0.4%</b>	
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%	
<b>\$ 111,091</b>	<b>\$ 113,531</b>	<b>\$ 51,964</b>	<b>\$ 60,994</b>	<b>\$ 43,050</b>	<b>\$ (8,914)</b>			

Excess (deficit) of revenues over expenditures

**Cameron Park Community Services District  
Draft Final Fiscal Year 2016-17 General Fund Budget**

<u>Community Center</u>	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
<b>Revenues:</b>								
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	128,655	(2,346)	-1.8%	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	N/A	
<b>Total revenues</b>	<b>335,726</b>	<b>375,727</b>	<b>340,853</b>	<b>322,953</b>	<b>348,925</b>	<b>8,072</b>	<b>2.4%</b>	
<b>Expenditures:</b>								
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%	
<b>Salaries &amp; benefits</b>	<b>94,235</b>	<b>97,578</b>	<b>173,782</b>	<b>173,782</b>	<b>171,700</b>	<b>(2,082)</b>	<b>-1.2%</b>	
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 Community Services District  
 Draft Final Fiscal Year 2016-17 General Fund Budget

<u>Community Center</u>	<u>Actual FY</u> <u>2013-14</u>	<u>Actual FY</u> <u>2014-15</u>	<u>Projection FY</u> <u>2015-16</u>	<u>Adopted</u> <u>Budget FY</u> <u>2015-16</u>	<u>Proposed</u> <u>Budget FY</u> <u>2016-17</u>	<u>\$ Change</u> <u>'17 vs '16</u>	<u>% Change</u> <u>'17 vs '16</u>	<u>Comments</u>
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/Subscription	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%	
<b>Total services &amp; supplies</b>	<b>395,491</b>	<b>434,876</b>	<b>420,399</b>	<b>394,571</b>	<b>379,370</b>	<b>(41,029)</b>	<b>-9.8%</b>	
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	348,925	8,072	2.4%	
<b>Excess (deficit) of revenues over expenditu</b>	<b>(154,000)</b>	<b>(156,727)</b>	<b>(253,328)</b>	<b>(245,400)</b>	<b>(202,145)</b>	<b>51,183</b>		
<b>Contingency</b>	<b>0</b>							
<b>Excess (deficit) of revenues over expenditu</b>	<b>\$ (154,000)</b>	<b>\$ (156,727)</b>	<b>\$ (253,328)</b>	<b>\$ (245,400)</b>	<b>\$ (202,145)</b>	<b>\$ 51,183</b>		

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

**DRAFT**

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

<b>CAMERON PARK COMMUNITY SERVICES DISTRICT LANDSCAPING &amp; LIGHTING ASSESSMENT DISTRICTS</b>		monthly light cost \$13.45	annual admin \$15,000.00	county collection 1%										
District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West
<b>EXPENDITURES</b>														
Electricity	\$18,600	\$15,780	\$11,500	\$14,100	\$6,000	\$2,800	\$5,500	\$11,400	\$6,600	\$16,200	\$1,400	\$1,500	\$1,900	\$800
Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200	\$0	\$4,200	\$4,500
Salaries/Benefits										\$2,400	\$1,700		\$9,100	\$6,000
Health, Dental Benefits										\$800	\$1,200		\$5,700	\$1,400
Retire Benefits										\$600	\$400		\$2,206	\$1,400
Vison Benefits										\$0	\$0		\$0	\$0
Other														
Salaries/Benefits (1 FTE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,800	\$3,300	\$0	\$17,006	\$8,800
Rent/Lease Equipment										\$0	\$0		\$0	\$0
Maint Grounds										\$290	\$359		\$5,200	\$4,500
Contract Services										\$0	\$2,000		\$15,200	\$3,000
Staff Development										\$25	\$0		\$75	\$25
Maint Equipment										\$0	\$0		\$1,400	\$0
Material/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315	\$2,359	\$0	\$21,875	\$7,525
Vehicle expense										\$0	\$350		\$250	\$175
Small Tools										\$500	\$0		\$500	\$0
Chemical Supplies										\$400	\$200		\$1,500	\$1,000
Fuel expenses										\$0	\$0		\$0	\$0
Equipment/Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900	\$550	\$0	\$2,250	\$1,175
Engineer's Report, Prep & Handling	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825
Notice and Hearing Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Tax Collection Fee	\$195	\$166	\$126	\$156	\$62	\$29	\$70	\$124	\$78	\$243	\$107	\$25	\$413	\$184
Capital Improvement Fund <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,000	\$0
<b>Subtotal</b>	<b>\$19,620</b>	<b>\$16,771</b>	<b>\$12,451</b>	<b>\$15,081</b>	<b>\$6,887</b>	<b>\$3,653</b>	<b>\$6,395</b>	<b>\$12,349</b>	<b>\$7,503</b>	<b>\$22,282</b>	<b>\$11,741</b>	<b>\$2,349</b>	<b>\$135,468</b>	<b>\$23,809</b>
<b>RESERVE FUNDING PLAN</b>														
Desired Level of Reserves (5 Yrs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,716	\$27,814	\$0	\$26,427	\$48,811
Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Current Year Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,018	\$8,471	\$0	\$2,013	\$5,260
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,018</b>	<b>\$8,471</b>	<b>\$0</b>	<b>\$2,013</b>	<b>\$5,260</b>
<b>REVENUES</b>														
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Assessments Collected/Interest</b>	<b>\$19,464.94</b>	<b>\$16,638</b>	<b>\$12,588</b>	<b>\$15,624</b>	<b>\$6,233</b>	<b>\$2,945</b>	<b>\$6,963</b>	<b>\$12,400</b>	<b>\$7,830</b>	<b>\$24,305</b>	<b>\$10,697</b>	<b>\$2,455</b>	<b>\$41,308</b>	<b>\$18,380</b>
Interest	\$160	\$70	\$70	\$130	\$15	\$10	\$80	\$60	\$40	\$40	\$45	\$6	\$400	\$230
Number of Parcels	321	304	346	428	138	32	307	331	164	503	43	79	183	110
Cost per Parcel	\$60.14	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$47.50	\$48.24	\$190.04	\$31.00	\$223.54	\$165.00
Lights	118	112	75	88	42	23	44	76	42	105	8	12	9	0
											2369.65			
											490.27			
Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance, Jun 30, 2016	\$90,461	\$35,670	\$43,710	\$42,665	\$1,654	\$615	\$24,372	\$35,499	\$19,380	\$5,609	\$24,047	\$2,202	\$189,887	\$12,641
Net Sources/(Uses)	(\$155)	(\$133)	\$137	\$629	(\$654)	(\$708)	\$568	\$51	\$327	(\$995)	(\$9,515)	\$106	(\$96,173)	(\$10,689)
Ending fund balance June 30, 2017	\$90,306	\$35,537	\$43,849	\$43,294	\$1,000	(\$93)	\$24,941	\$35,549	\$19,707	\$4,613	\$14,531	\$2,309	\$93,714	\$1,952

**CAMERON PARK COMMUNITY SERVICE:  
LANDSCAPING & LIGHTING ASSESMEI**

District Designation	44	45	46	47	48	50	
Assessor Fund Number	20344	20345	20346	20329	20347	20350	
District Description	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
<b>EXPENDITURES</b>							
Electricity	\$500	\$1,700	\$1,300	\$1,200	\$0	\$0	\$118,780
Water	\$0	\$1,500	\$3,000	\$0	\$0	\$4,000	\$20,400
Salaries/Benefits		\$4,300	\$1,250			\$3,000	
Health, Dental Benefits		\$1,400	\$400			\$1,000	
Retire Benefits		\$1,100	\$291			\$700	
Vison Benefits		\$0	\$0			\$0	
Other		\$0	\$0			\$0	
Salaries/Benefits (1 FTE)	\$0	\$6,800	\$1,941	\$0	\$0	\$4,700	\$46,347
Rent/Lease Equipment		\$700	\$0			\$0	
Maint Grounds		\$2,675	\$1,149			\$0	
Contract Services		\$18,500	\$4,000			\$3,200	
Staff Development		\$25	\$25			\$1,000	
Maint Equipment		\$600	\$0			\$0	
Material/Supplies	\$0	\$22,500	\$5,174	\$0	\$0	\$4,200	\$63,948
Vehicle expense		\$425	\$175			\$0	
Small Tools		\$500	\$0			\$0	
Chemical Supplies		\$1,300	\$500			\$0	
Fuel expenses		\$0	\$0			\$0	
Equipment/Maintenance	\$0	\$2,225	\$675	\$0	\$0	\$0	\$7,775
Engineer's Report, Prep & Handling	\$825	\$825	\$825	\$825	\$0	\$150	\$15,000
Notice and Hearing Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Tax Collection Fee	\$17	\$302	\$129	\$60	\$0	\$247	\$2,734
Capital Improvement Fund <sup>1</sup>	\$0	\$154,000	\$0	\$0	\$0	\$0	\$241,000
<b>Subtotal</b>	<b>\$1,342</b>	<b>\$189,851</b>	<b>\$13,043</b>	<b>\$2,085</b>	<b>\$0</b>	<b>\$13,297</b>	<b>\$515,984</b>
<b>RESERVE FUNDING PLAN</b>							
Desired Level of Reserves (5 Yrs)	\$0	\$41,066	\$36,348	\$0	\$0	\$0	
Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0	
Current Year Contribution	\$0	\$1,537	\$6,450	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$0</b>	<b>\$1,537</b>	<b>\$6,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,749</b>
<b>REVENUES</b>							
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Assessments Collected/Interest</b>	<b>\$1,672</b>	<b>\$30,188</b>	<b>\$12,912</b>	<b>\$6,049</b>	<b>\$0</b>	<b>\$24,732</b>	<b>\$273,382</b>
Interest	\$35	\$380	\$130	\$50	\$0	\$10	\$1,961
Number of Parcels	110	92	120	53	58	503	4,225
Cost per Parcel	\$14.88	\$324.00	\$106.52	\$113.18	\$0.00	\$49.15	
Lights	9	10	9	8	0	0	790
Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	
Beginning Fund Balance, Jun 30, 2016	\$10,491	\$202,155	\$52,707	\$44,105	\$0	\$25,590	\$863,460
Net Sources/(Uses)	\$330	(\$161,200)	(\$6,581)	\$3,963	\$0	\$11,435	(\$269,257)
Ending fund balance June 30, 2017	\$10,821	\$40,955	\$46,126	\$48,068	\$0	\$37,025	\$594,204

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

**DRAFT**

**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
<b>Subtotal Tier 1</b>			<b>\$157,000</b>	

**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
<b>Subtotal Tier 2</b>			<b>\$151,000</b>	

**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
<b>Subtotal Tier 3</b>			<b>\$0</b>	
<b>TOTAL FY 2015-16</b>			<b>\$308,000</b>	

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

# Cameron Park Community Services District Capital Improvement Plan

## FY 2015-16 Completed Projects

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Budgeted Amount</u>	<u>Actual Amount</u>
Comm Center	Comm Center	Pool Cover	\$7,801	\$12,197
Comm Center	Comm Center	Chlorine Pump (CC Pool)	\$5,000	\$3,506
Fire	Station 89	Upstairs Bathroom Remodel	\$6,000	\$5,417
Fire	Station 89	Furniture (Office & Day Room)	\$5,000	\$8,760
Fire	Station 89	EMS Supply Cabinets	\$4,000	\$0
Fire	Station 89	Exterior Paint	\$3,500	\$0
Parks	Rasmussen	Parking Lot Repair	\$55,000	\$41,517
Comm Center	Comm Center	Wifi Upgrade	\$6,178	\$6,178
Parks	Cameron Park Lake	Lagoon Lining Replacement	\$32,000	\$28,376
Comm Center	Comm Center	Wireless Mic System	\$7,000	\$6,897
Parks	Christa McAuliffe	Security Cameras	\$8,000	\$6,312
Parks	Cameron Park Lake	Golf Cart	\$10,000	\$9,404
Comm Center	Comm Center	Pool Pump	\$10,000	\$10,258
Parks	Cameron Park Lake	Internet/Wifi Upgrade	\$5,000	\$3,755
<b>Subtotal</b>			<b>\$164,479</b>	<b>\$142,578</b>
Parks	Cameron Park Lake	Paddleboats		6925.5

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

**DRAFT**

**Operating and Reserve Considerations**

*Operating Expense Items (included in Budget)*

	<b>Cost</b>	<b>Department/Category</b>
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
<b>Subtotal</b>	<b>\$ 41,930</b>	

*Reserves (Not in Budget)*

	<b>Cost</b>	<b>Disposition</b>
Retiree Healthcare	\$ 41,650	To be transferred to a TBD Trust
Capital Improvement Reserve	\$ 318,000	To to transferred to a new CIP Fund
<b>Subtotal</b>	<b>\$ 359,650</b>	

**Cameron Park Fire Department**

In Cooperation with

***CAL FIRE***

3200 COUNTRY CLUB DRIVE  
CAMERON PARK, CA 95682  
Business (530) 677-6190  
Prevention (530)-672-7336  
FAX (530) 672-2248

Please find included the results for the Spring 2016 session of the Lake Tahoe Community College Instructional Services Agreement between the Cameron Park Community Services District and the Lake Tahoe Community College.

To review in December of 2015 the Cameron Park CSD on behalf of the CAL FIRE/Amador El Dorado Unit signed an Instructional Services Agreement with Lake Tahoe Community College. This agreement allows the Amador El Dorado Unit's Training Bureau to register a selected group of the Unit's employees with Lake Tahoe Community College as students and intern receive instructional revenue for the annual training hours these employees receive. In exchange for this agreement the Amador El Dorado Unit through the Cameron Park Training Budget pays a service charge of 10% of the annual revenue received through the Instructional Services Agreement to the Cameron Park CSD for management of the Cameron Park Training Budget.

Results of the Spring 2016 session:

- 77 students registered with Lake Tahoe Community College
- 6917 collectable training hours documented for those 77 employees
- \$20,751.00 earned from the 6917 collectable training hours
- \$6,795.25 deducted for registration fees by Lake Tahoe Community College
- \$13,955.75 deposited into the Cameron Park Training Budget
- \$1,395.76 transferred to the Cameron Park CSD for services rendered managing the Training Budget.

Changes for the Spring 2017 session and beyond:

- For the Spring 2017 we will be running the session for the whole fiscal year July 1<sup>st</sup> 2016 to June 6<sup>th</sup> 2017. This will allow the Training Bureau to collect more total hours and spread some of the training over a longer time frame.
- For the Spring 2017 session we will be registering approximately 90 employees this session up from the 77 employees registered for the Spring 2016 session.
- For the Spring 2018 session which will begin July 1<sup>st</sup> 2017, we will be increasing the total number of hours collectable for each employee from 99 to 120. This ultimately will generate more revenue for both agencies.

It has been a pleasure working with you and your staff through the development and implementation of this Instruction Services Agreement and I look forward to continuing this partnership.