

Cameron Park

Community Services District

Fiscal Year 2018/19

Final Budget

Adopted August 15, 2018



Board of Directors

Director Holly Morrison, President

Director Margaret Mohr, Vice President

Director Monique Scobey

Director Greg Stanton

Director Ellie Wooten

General Manager

Jill Ritzman

Department Heads

Vicky Neibauer - Finance/Human Resources Officer

Kate Magoolaghan -
Covenants, Conditions and Restrictions (CC&R) Compliance Officer

Mike Grassle - Parks Superintendent

Tina Helm - Recreation Supervisor

Sherry Moranz - Fire Chief

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CAMERON PARK COMMUNITY SERVICES DISTRICT
Final Budget
General Fund Summary
Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	VARIANCE	PCT	FINAL BUDGET
					ANNUAL BUDGET				
4110	Property Tax	\$ 3,595,880	\$ 3,675,065	\$ 3,879,151		3,795,951	(83,200)	-2%	\$ 3,994,388
4113	Franchise Fees	160,367	158,876	161,000		166,934	5,934	4%	167,000
4115	CC&R Special Tax	-	-	-		-	-	100%	-
4118	Delinquent Costs and Penalties	-	-	-		-	-	100%	-
4120	Quimby Fees	20,003	21,780	-		-	-	100%	31,000
4125	Fire Development	-	-	-		-	-	100%	-
4132	Fire - Plan Review	-	880	-		-	-	100%	-
4133	Plan Review Fund 9	-	-	12,000		3,671	3,671	100%	18,000
4135	Special Assessments	-	-	-		-	(12,000)	-100%	-
4140	Arc Review Fees	-	-	-		-	-	100%	-
4142	Tuition	-	-	-		-	-	100%	-
4145	Youth Programs	35,924	35,386	-		17,767	17,767	100%	10,000
4146	Adult Programs	40,229	29,799	-		19,643	19,643	100%	37,962
4147	Youth Sports	91,442	121,130	-		88,078	88,078	100%	29,669
4148	Adult Sports	15,625	14,945	-		9,364	9,364	100%	98,418
4149	Camp Revenues	20,302	20,791	-		4,524	4,524	100%	16,488
4153	Senior Programs	8,702	9,376	-		9,015	9,015	100%	12,804
4154	Recreation Programs	-	-	327,139		-	(327,139)	-100%	-
4170	Special Events	34,771	40,734	35,030		32,096	(2,934)	-8%	12,522
4180	CP Lake Day - Kiosk	28,594	41,914	-		38,108	38,108	100%	42,000
4181	CP Lake Season Pass	36,423	34,465	-		19,006	19,006	100%	40,800
4182	CP Lake Reservations	8,866	5,656	-		8,902	8,902	100%	37,680
4183	Summer Kids Camp	61,430	48,574	-		14,422	14,422	100%	9,960
4184	CP Lake Concessions	6,462	14,029	-		7,048	7,048	100%	40,800
4185	Community Center Rentals	87,482	64,456	-		64,426	64,426	100%	78,000
4186	Gym Use Fees	15,481	41,553	-		31,098	31,098	100%	28,800
4187	Community Center Pool Use Fees	137,415	124,774	-		84,970	84,970	100%	161,406
4190	Parks/Field Use Revenue	20,936	915	250,000		17,560	(232,440)	-93%	42,614

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General Fund Summary

Fiscal Year 2017-18 Actual

		FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	VARIANCE	PCT	FINAL BUDGET
4195	Special Event Park Rental	544	6,286	-	-	-	-	100%	-
4209	Brochure Ads	1,325	2,000	-	-	750	750	100%	1,000
4215	Grill'n & Chill'n	-	1,190	-	-	-	-	100%	-
4220	Summer Spectacular	34,834	23,247	-	-	9,148	9,148	100%	30,800
4250	Donations	-	5,424	-	-	-	-	100%	-
4255	Sponsorships	51,893	10,215	21,000	21,000	16,500	(4,500)	-21%	30,000
4260	JPA Reimbursable	1,039,004	1,011,556	1,039,000	1,039,000	1,325,110	286,110	28%	1,150,000
4261	Training Admin. Fee	7,500	-	7,000	7,000	-	(7,000)	-100%	-
4262	Fire Apparatus Equip	-	-	75,000	75,000	158,994	83,994	112%	150,000
4320	Title III - Fire Safety	-	-	-	-	-	-	100%	-
4350	Special Assessments	-	-	-	-	-	-	100%	-
4400	Reimbursement	6,258	7,773	-	-	1,042	1,042	100%	20,000
4410	Weed Abatement	-	-	-	-	-	-	-	34,136
4450	Settlements	-	-	-	-	-	-	100%	-
4505	Interest	3,126	5,590	7,000	7,000	9,381	2,381	34%	9,600
4600	Other Income	176	5,342	-	-	432	432	100%	3,000
Total Revenues		\$ 5,570,991	\$ 5,583,719	\$ 5,813,320	\$ 5,813,320	\$ 5,953,939	\$ 140,619	2%	\$ 6,346,647

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General Fund Summary

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	VARIANCE	PCT	FINAL BUDGET
5000	Salaries - Permanent	\$ 424,098	\$ 312,198	\$ 447,729	\$ 400,549	(47,180)	-11%	\$ 485,245	
5010	Salaries - Seasonal	143,434	141,916	165,000	145,023	(19,977)	-12%	265,399	
5020	Overtime	-	-	-	3,632	3,632	100%	5,500	
5130	Health & Dental	63,048	49,536	65,575	75,926	10,351	16%	158,513	
5135	Retired: Health	69,373	149,462	106,129	82,056	(24,073)	-23%	88,547	
5140	Vision Insurance	1,290	917	2,786	1,343	(1,443)	-52%	1,600	
5150	Retiree Benefits	140,567	71,444	119,263	143,192	23,929	20%	197,860	
5160	Worker's Compensation	11,119	13,998	17,531	17,852	321	2%	18,151	
5180	FICA/Medi Employer	15,517	14,502	15,315	20,325	5,010	33%	8,736	
5190	UI/TT Contribution	11,777	10,567	6,750	16,689	9,939	147%	11,349	
Total salaries and benefits		880,223	764,538	946,078	906,586	(39,492)	-4%	1,240,900	
5209	Advertising/Marketin	\$ 38,338	\$ 38,611	\$ 42,900	\$ 39,821	(3,079)	-7%	\$ 35,250	
5210	Agency Admin	77,199	-	76,400	(75)	(76,475)	-100%	96,668	
5215	Agriculture	9,380	5,756	6,500	1,712	(4,788)	-74%	13,186	
5220	Audit/Accounting	25,445	6,177	25,000	12,703	(12,298)	-49%	93,913	
5221	Bank Charge	14,183	16,101	12,700	11,310	(1,390)	-11%	12,000	
5230	Clothing/Uniforms	4,728	4,550	4,850	5,958	1,108	23%	8,250	
5231	Computer Software	10,926	20,834	14,900	14,732	(168)	-1%	26,600	
5235	Contractual Services	205,323	319,711	294,230	280,598	(13,632)	-5%	68,915	
5236	Contractual - PS	3,000,373	2,989,426	3,624,070	3,496,194	(127,876)	-4%	3,763,473	
5240	Contract Services -	14,830	17,654	2,900	64,859	61,959	2137%	58,768	
5250	Director Comp	13,600	13,259	14,000	13,500	(500)	-4%	13,500	
5260	Employer FICA/MED	4,399	5,097	5,400	-	(5,400)	-100%	7,200	
5265	Educational Material	3,713	103	500	610	110	22%	7,250	
5270	Elections	-	10,470	-	-	-	100%	18,000	
5275	Equipment-Minor/Smal	18,184	17,216	18,600	11,356	(7,244)	-39%	15,000	
5280	Ext Data Processing	-	-	-	-	-	100%	-	
5282	Refund -- Deposit	19,405	4,325	-	7,627	7,627	100%	-	
5285	Fire & Safety Sup	3,319	2,399	3,800	10,563	6,763	178%	3,150	

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ACCOUNT	ACCOUNT DESC.	FY 2015-16			FY 2016-17			FY 2017-18			FY 2018-19		
		ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	VARIANCE	PCT	FINAL BUDGET	VARIANCE	PCT	FINAL BUDGET
5290	Fire Prevent & Insp	-	-	-	-	995	995	100%	900	-	100%	900	
5295	Fire Turnout Gear	27,177	25,528	21,000	26,303	26,303	5,303	25%	31,000	5,303	25%	31,000	
5296	Fire: Resident Shift	12,600	7,641	29,200	34,208	34,208	5,008	17%	29,200	5,008	17%	29,200	
5300	Food	5,559	5,622	5,500	6,466	6,466	966	18%	7,000	966	18%	7,000	
5305	Fuel	43,129	48,131	73,000	59,777	73,000	(13,223)	-18%	71,000	(13,223)	-18%	71,000	
5310	Govt Fees & Permits	16,057	17,090	16,650	15,545	16,650	(1,105)	-7%	23,500	(1,105)	-7%	23,500	
5315	Household Supplies	31,815	15,565	24,550	21,434	24,550	(3,116)	-13%	25,000	(3,116)	-13%	25,000	
5316	Instructors	86,110	82,688	84,000	74,570	84,000	(9,430)	-11%	74,190	(9,430)	-11%	74,190	
5317	Interest	-	-	-	22	-	22	100%	-	22	100%	-	
5320	Insurance	61,904	124,532	54,000	987	54,000	(53,013)	-98%	77,150	(53,013)	-98%	77,150	
5335	Legal Services	64,958	90,485	36,000	16,989	36,000	(19,011)	-53%	15,000	(19,011)	-53%	15,000	
5340	Maint. - Vehicle Sup	-	387	-	1,814	-	1,814	100%	2,000	1,814	100%	2,000	
5345	Maint. - Buildings	32,022	51,975	34,000	28,742	34,000	(5,258)	-15%	75,000	(5,258)	-15%	75,000	
5350	Maint. - Equipment	54,990	73,401	59,400	59,297	59,400	(103)	0%	42,400	(103)	0%	42,400	
5355	Maint. - Grounds	53,674	48,333	66,000	82,144	66,000	16,144	24%	81,155	16,144	24%	81,155	
5360	Maint. Radio/Phones	1,923	224	2,000	1,078	2,000	(922)	-46%	2,000	(922)	-46%	2,000	
5365	Maint. Tires & Tubes	12,294	2,796	12,000	8,900	12,000	(3,100)	-26%	14,000	(3,100)	-26%	14,000	
5370	Maint. Vehicle	32,767	37,202	30,500	41,077	30,500	10,577	35%	34,000	10,577	35%	34,000	
5375	Medical Supplies	-	1,518	200	631	200	431	216%	1,450	431	216%	1,450	
5380	Memberships/Subscrip	9,476	9,193	10,575	9,927	10,575	(648)	-6%	10,910	(648)	-6%	10,910	
5385	Mileage Reimburse	2,234	2,882	2,900	2,908	2,900	8	0%	4,400	8	0%	4,400	
5395	Miscellaneous	-	-	-	58	-	58	100%	-	58	100%	-	
5400	Office Supplies	13,137	15,273	13,100	13,017	13,100	(83)	-1%	10,500	(83)	-1%	10,500	
5405	Pool Chemicals	61,488	45,509	53,000	51,644	53,000	(1,356)	-3%	30,000	(1,356)	-3%	30,000	
5410	Postage	1,816	1,207	2,250	2,252	2,250	2	0%	4,000	2	0%	4,000	
5415	Printing	638	939	1,475	74	1,475	(1,401)	-95%	500	(1,401)	-95%	500	
5420	Professional Service	124,369	69,991	94,500	237,017	94,500	142,517	151%	105,333	142,517	151%	105,333	
5421	Program Supplies	26,537	18,435	20,750	14,367	20,750	(6,383)	-31%	17,410	(6,383)	-31%	17,410	
5425	Public & Legal Not	1,696	219	1,300	678	1,300	(622)	-48%	600	(622)	-48%	600	
5430	Radios	484	411	500	21,009	500	20,509	4102%	500	20,509	4102%	500	

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General Fund Summary

Fiscal Year 2017-18 Actual

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	
ACCOUNT	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	
ACCOUNT DESC.				VARIANCE	
				PCT	
				FINAL BUDGET	
01-1000 ADMIN	472,482	540,805	458,575	122,273	756,579
01-3000 FIRE & JPA	3,420,725	3,492,281	4,082,258	(36,358)	4,450,802
01-4000 PARKS	756,877	580,889	609,211	43,754	647,989
01-5000 RECREATION	348,536	347,276	401,184	(79,255)	519,798
01-7000 COMM CTR	604,359	574,989	604,100	(76,319)	348,147
	5,602,978	5,536,239	6,155,328	(25,906)	6,723,315

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

1000 - Administration

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	VARIANCE	PCT	FINAL BUDGET
Revenues									
4110	Property Tax	\$ 55,433	\$ 3,675,065	\$ -	\$ -	\$ -	\$ -	100%	\$ -
4110	Property Tax	247,831	-	247,831	265,717	17,886	316,342	7%	167,000
4113	Franchise Fees	160,367	158,876	161,000	166,934	5,934	167,000	4%	167,000
4261	Training Admin. Fee/Reimbursen	7,500	-	7,000	-	(7,000)	-	-100%	-
4400	Reimbursement	6,082	-	-	60	60	-	100%	-
4505	Interest	2,352	4,865	-	-	-	-	100%	-
4505	Interest	773	725	7,000	9,381	2,381	9,600	34%	9,600
4600	Other Income	-	3,742	-	432	432	-	100%	-
Total Revenues		\$ 480,339	\$ 3,843,272	\$ 422,831	\$ 442,523	\$ 19,692	\$ 492,942	5%	\$ 492,942
Expenditures									
5000	Salaries - Permanent	\$ 150,046	\$ 125,031	\$ 152,000	\$ 153,552	\$ 1,552	\$ 263,923	1%	\$ 263,923
5010	Salaries - Seasonal	17,808	24,136	20,000	2,564	(17,436)	-	-87%	-
5020	Overtime	-	-	-	1,444	1,444	1,000	100%	1,000
5130	Health & Dental	16,404	10,564	17,000	28,679	11,679	58,773	69%	58,773
5135	Retired: Health	22,026	45,581	23,000	26,242	3,242	19,821	14%	19,821
5140	Vision Insurance	304	224	300	290	(10)	425	-3%	425
5150	Retiree Benefits	36,409	25,132	37,000	5,397	(31,603)	113,806	-85%	113,806
5160	Worker's Compensation	824	1,030	1,100	1,248	148	7,918	13%	7,918
5160	FICA/Medicare Employer Contrib	3,293	4,216	4,000	5,993	1,993	421	50%	421
5180	UI/TT Contribution	2,239	2,799	2,500	7,100	4,600	7,680	184%	7,680
Total salaries and benefits		249,353	238,711	256,900	232,510	(24,390)	473,767	-9%	473,767
5209	Advertising/Marketing	548	2,214	1,600	4,086	2,486	3,000	155%	3,000
5210	Agency Administration Fee	5,404	-	5,500	(75)	(5,575)	6,767	-101%	6,767
5220	Audit/Accounting	20,445	6,177	20,000	7,423	(12,577)	89,080	-63%	89,080
5221	Bank Charge	2,138	2,527	2,200	2,299	99	3,000	4%	3,000
5230	Clothing/Uniforms	-	-	-	377	377	2,000	100%	2,000
5231	Computer Software	2,723	11,281	2,500	8,224	5,724	-	229%	-
5235	Contractual Services	32,299	83,160	55,000	28,051	(26,949)	68,915	-49%	68,915
5240	Contract Services - Other	-	3,826	1,600	36,299	34,699	-	2169%	-

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1000 - Administration

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19		
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	VARIANCE	PCT	FINAL BUDGET
5250	Director Compensation	13,600	14,000	10,900	14,000	13,500	14,000	(500)	-4%	9,900
5260	EDC Department Agency	1,760	1,800	1,247	1,800	-	1,800	(1,800)	-100%	1,800
5265	Educational Materials	-	-	-	-	215	-	215	100%	-
5270	Elections	-	-	10,470	-	-	-	-	100%	18,000
5275	Equipment-Minor/Small Tools	44	100	-	100	130	100	30	30%	-
5300	Food	1,299	-	2,183	-	1,883	-	1,883	100%	2,400
5315	Household Supplies	17	50	11	50	18	-	(32)	-64%	-
5317	Interest	-	-	-	-	22	-	22	100%	-
5320	Insurance	2,874	3,000	27,115	3,000	150	3,000	(2,850)	-95%	3,800
5335	Legal Services	36,570	25,000	87,582	25,000	11,480	25,000	(13,520)	-54%	15,000
5345	Maint. - Buildings	-	-	248	-	187	-	187	100%	-
5350	Maint. - Equipment	724	400	716	400	6,256	400	5,856	1464%	1,400
5355	Maint. - Grounds	463	-	-	-	-	-	-	100%	-
5380	Memberships/Subscriptions	8,367	8,500	8,199	8,500	8,277	8,500	(223)	-3%	8,300
5385	Mileage Reimbursement	641	700	596	700	222	700	(478)	-68%	100
5395	Miscellaneous	(44)	-	-	-	58	-	58	100%	-
5400	Office Supplies	3,960	4,000	4,993	4,000	2,530	4,000	(1,470)	-37%	3,000
5410	Postage	1,122	1,200	926	1,200	1,102	1,200	(98)	-8%	1,100
5415	Printing	107	125	327	125	-	125	(125)	-100%	-
5420	Professional Services	77,071	43,000	30,343	43,000	188,744	43,000	145,744	339%	23,500
5425	Publications & Legal Notices	986	1,000	64	1,000	345	1,000	(655)	-66%	100
5435	Rent/Lease - Bldgs	457	500	203	500	1,053	500	553	111%	650
5440	Rent/Lease - Equipment	96	100	-	100	-	100	(100)	-100%	-
5455	Staff Development	1,558	1,600	927	1,600	1,315	1,600	(285)	-18%	1,500
5470	Telephone	7,251	7,500	5,097	7,500	5,796	7,500	(1,704)	-23%	6,000
5480	Travel/Lodging	647	700	(7)	700	-	700	(700)	-100%	-
5492	Utilities - Elec/Gas	-	-	-	-	16,196	-	16,196	100%	13,500
5493	Utilities - Garbage	-	-	-	-	689	-	689	100%	-
5625	Capital Equipment Expense	-	-	770	-	1,489	-	1,489	100%	-
Total services and supplies		223,129	201,675	302,093	201,675	348,338	201,675	146,663	73%	282,812
Total Expenditures		\$ 472,482	\$ 458,575	\$ 540,805	\$ 458,575	\$ 580,848	\$ 458,575	\$ 122,273	27%	\$ 756,579

CAMERON PARK COMMUNITY SERVICES DISTRICT

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1000 - Administration

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
		ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET
			ANNUAL BUDGET	VARIANCE	PCT
				(138,325)	

CAMERON PARK COMMUNITY SERVICES DISTRICT

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3000 - Fire & JPA

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19		
		ACTUAL		ACTUAL		ACTUAL		VARIANCE	PCT	FINAL BUDGET
<i>Revenues</i>										
4110	Property Tax	\$ 2,478,313	\$ -	\$ 2,792,458	\$ 2,657,166	\$ (135,292)	-5%	\$ 2,768,422		
4132	Fire - Plan Review	-	880	-	3,671	3,671	100%	18,000		
4133	Plan Review Fund 9	-	-	12,000	-	(12,000)	-100%	-		
4142	Tuition	-	-	-	-	-	100%	10,000		
4260	JPA Reimbursable	1,039,004	1,011,556	1,039,000	1,325,110	286,110	28%	1,150,000		
4262	Fire Apparatus Equipment Reimb	-	-	75,000	158,994	83,994	112%	150,000		
4410	Weed Abatement	-	-	-	-	-	100%	34,136		
<i>Total Revenues</i>		\$ 3,517,316	\$ 1,012,436	\$ 3,918,458	\$ 4,144,941	\$ 226,483	6%	\$ 4,130,558		
<i>Expenditures</i>										
5010	Salaries-Permanent	\$ -	\$ -	\$ -	\$ 18,615	\$ 18,615	100%	\$ 30,582		
5135	Health - Retired	39,462	46,625	39,462	42,013	2,551	6%	60,278		
5150	Retiree Benefits	35,546	29,732	35,546	36,011	465	1%	1,896		
5160	Worker's Comp	1,400	1,751	1,400	2,122	722	52%	917		
5180	FICA/Medicare Employer	-	-	-	1,424	1,424	100%	443		
5190	UI/TT Contribution	-	-	-	1,137	1,137	100%	917		
<i>Total salaries and benefits</i>		76,408	78,107	76,408	101,321	24,913	33%	95,033		
5209	Advertising/Marketin	-	-	-	200	200	100%	250		
5210	Agency Administration Fee	54,039	-	55,000	-	(55,000)	-100%	67,668		
5220	Audit/Accounting	5,000	-	5,000	-	(5,000)	-100%	-		
5230	Clothing/Uniforms	2,446	2,258	2,500	1,448	(1,052)	-42%	2,500		
5231	Computer Software	1,110	2,646	-	4,433	4,433	100%	7,500		
5235	Contractual Services	-	38,372	56,730	39,639	(17,091)	-30%	-		
5236	Contractual - Provider Services	3,000,373	2,989,426	3,624,070	3,496,194	(127,876)	-4%	3,763,473		
5240	Contractual Services Other	-	6,388	-	876	876	100%	55,000		
5250	Director Compensation	-	1,300	-	-	-	100%	2,400		
5260	EDC Department Agency	880	1,247	800	-	(800)	-100%	1,800		
5265	Educational Materials	3,713	103	-	-	-	100%	6,500		

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

3000 - Fire & JPA

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	VARIANCE	PCT	FINAL BUDGET
5275	Equipment-Minor/Small Tools	4,183	2,000	2,000	2,295	295	15%	2,000	
5285	Fire & Safety Supplies	1,812	1,223	1,500	919	(581)	-39%	1,500	
5295	Fire Turnout Gear	27,177	25,528	21,000	26,303	5,303	25%	31,000	
5296	Fire- Volunteer/Resident	12,600	7,641	29,200	34,208	5,008	17%	29,200	
5300	Food	700	940	1,000	1,005	5	0%	1,500	
5305	Fuel	35,404	48,131	62,000	59,777	(2,223)	-4%	62,000	
5310	Government Fees/Permits	2,076	3,306	2,150	2,861	711	33%	3,000	
5315	Household Supplies	9,047	5,177	6,000	6,385	385	6%	6,000	
5316	Instructors	53	-	-	-	-	100%	-	
5320	Insurance	23,997	41,989	22,000	-	(22,000)	-100%	35,150	
5335	Legal Services	19,644	1,096	-	5,192	5,192	100%	-	
5340	Maint. - Vehicle Supplies	-	14	-	-	-	100%	-	
5345	Maint. - Buildings	11,247	28,258	11,000	10,649	(351)	-3%	11,000	
5350	Maint. - Equipment	18,862	26,859	25,000	24,822	(178)	-1%	15,000	
5355	Maint. - Grounds	2,598	3,738	3,000	11,081	8,081	269%	3,000	
5360	Maint. Radio/Phones	1,923	224	2,000	1,078	(922)	-46%	2,000	
5365	Maint. Tires & Tubes	10,605	2,282	12,000	8,900	(3,100)	-26%	12,000	
5370	Maint. Vehicle	19,589	32,140	20,000	35,863	15,863	79%	25,000	
5380	Memberships/Subscriptions	816	754	850	466	(384)	-45%	850	
5400	Office Supplies	4,401	4,255	4,000	5,238	1,238	31%	4,000	
5410	Postage	196	19	500	1,016	516	103%	2,500	
5415	Printing	85	200	350	74	(276)	-79%	500	
5420	Professional Services	2,295	4,701	4,500	8,781	4,281	95%	4,200	
5425	Publications & Legal Notices	-	155	300	333	33	11%	500	
5430	Radios	484	411	500	21,009	20,509	4102%	500	
5440	Rent/Lease - Equipment	-	1,997	-	-	-	100%	-	
5455	Staff Development	7,046	6,005	2,900	6,497	3,597	124%	10,000	
5470	Telephone	11,296	12,996	11,500	16,423	4,923	43%	15,000	
5480	Travel/Lodging	153	1,267	1,000	2,097	1,097	110%	1,000	
5490	Utilities - Water	7,239	6,379	12,000	6,680	(5,320)	-44%	7,000	
5492	Utilities - Electric/Gas	27,051	30,205	3,500	23,767	20,267	579%	25,000	

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

3000 - Fire & JPA

Fiscal Year 2017-18 Actual

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET
5625 Capital Equipment Expense	14,177	72,543	78,072	138,278
	3,344,316	3,414,174	3,944,578	4,355,769
<i>Total services and supplies</i>				
	\$ 3,420,725	\$ 3,492,281	\$ 4,045,900	\$ 4,450,802
			\$ (36,358)	\$ (36,358)
				\$ -1%
				\$ -2%
				\$ 100%
				\$ 78,072
				\$ (61,272)
				\$ 4,082,258
				\$ 4,005,850
				\$ -
				\$ 78,072

(99,041)

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

4000 - Parks

Fiscal Year 2017-18 Actual

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19		
ACCOUNT	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL		
ACCOUNT DESC.				VARIANCE		
				PCT		
				FINAL BUDGET		
<i>Revenues</i>						
4110 Property Tax	\$ 637,280	\$ -	\$ 659,311	\$ 23,960	4%	\$ 711,880
4181 Cameron Park Lake Revenue	-	-	-	-	100%	18,840
4182 Reservations	-	-	-	-	100%	7,968
4185 Community Center Rentals	-	300	-	-	100%	-
4190 Parks/Field Use Revenue	5,150	-	-	-	100%	37,574
4250 Donations	-	5,424	-	-	100%	-
4400 Reimbursement	-	7,773	-	908	100%	-
4600 Other Income	-	1,600	-	-	100%	-
4120 Quimby Fees	20,003	21,780	-	-	100%	31,000
<i>Total Revenues</i>	\$ 662,433	\$ 36,877	\$ 659,311	\$ 24,868	4%	\$ 807,262
<i>Expenditures</i>						
5000 Salaries - Permanent	\$ 176,994	\$ 101,836	\$ 128,620	\$ (4,517)	-4%	\$ 123,924
5010 Salaries - Seasonal	-	29	-	2,694	100%	29,400
5020 Overtime	-	-	-	-	100%	500
5135 Health - Retired	7,885	35,484	43,667	(29,866)	-68%	8,448
5130 Health & Dental	21,940	7,558	11,575	(7,364)	-64%	53,027
5140 Vision Insurance	564	396	1,286	(857)	-67%	482
5150 Retiree Benefits	37,468	6,046	7,717	75,107	973%	29,317
5160 Worker's Comp	2,471	3,089	6,431	(2,686)	-42%	4,600
5180 FICA/Medicare Employ	2,591	1,858	3,215	(941)	-29%	-
5190 UI/TT Contribution	1,302	1,780	250	2,358	943%	4,600
<i>Total salaries and benefits</i>	251,215	158,076	202,761	33,928	17%	254,298
5209 Advertising/Marketing	169	232	300	810	170%	1,000
5210 Agency Administration Fee	13,896	-	12,000	(12,000)	-100%	17,400
5215 Agriculture	9,155	5,756	6,000	(4,288)	-71%	13,186

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

4000 - Parks

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	VARIANCE	PCT
5220	Audit/Accounting	-	-	-	-	1,760	-	1,760	100%
5221	Bank Charge	-	-	138	-	-	-	-	100%
5230	Clothing/Uniforms	1,696	1,750	1,595	1,750	2,407	1,750	657	38%
5231	Computer Software	710	1,200	712	1,200	850	1,200	(350)	-29%
5235	Contractual Services	79,649	82,500	79,804	82,500	125,904	82,500	43,404	53%
5240	Contract Services - Other	1,599	-	766	-	9,535	-	9,535	100%
5250	Director Compensation	-	-	1,059	-	-	-	-	100%
5260	EDC Department Agency	880	1,500	1,247	1,500	-	1,500	(1,500)	-100%
5265	Educational Material	-	500	-	500	395	500	(105)	-21%
5275	Equipment-Minor/Small Tools	8,767	11,000	8,051	11,000	6,674	11,000	(4,326)	-39%
5285	Fire & Safety Supplies	842	1,500	780	1,500	8,849	1,500	7,349	490%
5300	Food	577	1,000	537	1,000	812	1,000	(188)	-19%
5305	Fuel	7,724	11,000	-	11,000	-	11,000	(11,000)	-100%
5310	Government Fees/Permits	9,521	10,000	10,427	10,000	9,152	10,000	(848)	-8%
5315	Household Supplies	11,263	6,500	5,612	6,500	5,860	6,500	(640)	-10%
5320	Insurance	18,116	19,000	20,461	19,000	787	19,000	(18,213)	-96%
5335	Legal Services	4,064	-	1,155	-	77	-	77	100%
5340	Maint. - Vehicle Sup	-	-	-	-	1,814	-	1,814	100%
5345	Maint. - Buildings	7,287	6,000	4,523	6,000	6,324	6,000	324	5%
5350	Maint. - Equipment	17,308	15,000	16,906	15,000	11,839	15,000	(3,161)	-21%
5355	Maint. - Grounds	47,077	55,000	41,356	55,000	64,036	55,000	9,036	16%
5365	Maint. Tires & Tubes	1,689	-	514	-	-	-	-	100%
5370	Maint. Vehicle	12,863	10,000	5,063	10,000	5,213	10,000	(4,787)	-48%
5375	Medical Supplies	-	-	1,367	-	116	-	116	100%
5380	Memberships/Subscriptions	108	1,000	55	1,000	575	1,000	(425)	-42%
5385	Mileage Reimburse	-	-	-	-	216	-	216	100%
5395	Miscellaneous	44	-	-	-	-	-	-	100%
5400	Office Supplies	2,489	2,000	1,578	2,000	3,008	2,000	1,008	50%
5405	Pool Chemicals	38,738	28,000	28,539	28,000	30,719	28,000	2,719	10%

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

4000 - Parks

Fiscal Year 2017-18 Actual

	FY 2015-16	FY 2016-17	ANNUAL BUDGET	ACTUAL	FY 2017-18	VARIANCE	PCT	FINAL BUDGET
5410 Postage	-	52	-	52	-	-	100%	-
5415 Printing	176	52	500	52	-	(500)	-100%	-
5420 Professional Services	28,072	15,224	30,000	15,224	21,022	(8,978)	-30%	41,500
5425 Publications & Legal Notices	710	-	-	-	-	-	100%	-
5435 Rent/Lease - Bldgs	1,221	32	1,000	32	81	(919)	-92%	-
5440 Rent/Lease - Equipment	771	41	2,000	41	-	(2,000)	-100%	2,000
5455 Staff Development	205	1,289	2,000	1,289	960	(1,040)	-52%	4,500
5470 Telephone	936	3,965	1,000	3,965	6,096	5,096	510%	4,700
5486 Tuition	-	-	-	-	50	50	100%	1,000
5490 Utilities - Water	27,229	28,855	30,200	28,855	31,366	1,166	4%	22,200
5492 Utilities - Electric/Gas	41,524	57,943	40,000	57,943	53,929	13,929	35%	50,000
5500 Vandalism	7,864	843	5,000	843	75	(4,925)	-98%	3,000
5501 Cal Fire In Kind Purchases	-	100	12,000	100	3,254	(8,746)	-73%	-
5625 Capital Equipment Expense	100,723	76,182	-	76,182	-	-	100%	-
<i>Total services and supplies</i>	505,661	422,813	406,450	422,813	416,276	9,826	2%	393,691
<i>Total Expenditures</i>	\$ 756,877	\$ 580,889	\$ 609,211	\$ 580,889	\$ 652,965	\$ 43,754	7%	\$ 647,989

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

5000 - Recreation

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	VARIANCE	PCT	FINAL BUDGET
<i>Revenues</i>									
4110	PropertyTax	\$ 177,022	\$ -	\$ 179,551	\$ 189,798	\$ 10,247	6%	\$ 197,744	
4145	Youth Programs	8,378	7,615	-	4,196	4,196	100%	37,962	
4146	Adult Programs	6,425	4,834	-	2,813	2,813	100%	29,669	
4147	Youth Sports	49,802	37,646	-	23,668	23,668	100%	98,418	
4148	Adult Sports	6,253	5,356	-	3,744	3,744	100%	16,488	
4149	Camp Revenues	20,302	20,791	-	4,524	4,524	100%	12,804	
4154	Recreation Program	-	-	127,067	-	(127,067)	-100%	12,522	
4170	Special Events	34,771	40,734	35,030	32,096	(2,934)	-8%	42,000	
4180	CP Lake Day - Kiosk	28,594	41,914	-	38,108	38,108	100%	40,800	
4181	CP Lake Season Pass	36,423	34,465	-	19,006	19,006	100%	18,840	
4182	CP Lake Reservations	8,866	5,656	-	8,902	8,902	100%	1,992	
4183	Summer Kids Camp	-	-	-	76	76	100%	40,800	
4184	CP Lake Concessions	5,327	11,895	-	3,936	3,936	100%	7,800	
4186	Gym Use Fees	-	605	-	-	-	100%	14,400	
4187	Community Center Pool Use Fees	-	2,955	-	-	-	100%	75,150	
4190	Parks/Facility Revenue	15,786	915	21,000	17,560	(3,440)	-16%	5,040	
4195	Special Event Park Rental	544	6,286	-	-	-	100%	-	
4209	Brochure Ads	1,325	2,000	-	750	750	100%	1,000	
4215	Grill'n & Chill'n	-	1,190	-	-	-	100%	-	
4220	Summer Spectacular	34,834	23,247	-	9,148	9,148	100%	30,800	
4255	Sponsorships	51,893	10,215	21,000	16,500	(4,500)	-21%	30,000	
4400	Reimbursement	176	-	-	-	-	100%	20,000	
4600	Other Income	176	-	-	-	-	100%	3,000	
<i>Total Revenues</i>		\$ 486,897	\$ 258,317	\$ 383,648	\$ 374,823	\$ (8,825)	-2%	\$ 737,229	
<i>Expenditures</i>									
5000	Salaries - Permanent	\$ 78,049	\$ 72,404	\$ 104,109	\$ 73,859	\$ (30,250)	-29%	\$ 36,181	
5010	Salaries - Seasonal	35,722	36,262	45,000	40,415	(4,585)	-10%	156,417	

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

5000 - Recreation

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18			FY 2018-19	
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	VARIANCE	PCT	FINAL BUDGET	
5020	overtime	-	-	-	-	1,232	1,232	100%	2,000	
5130	Health & Dental	20,953	25,000	23,284	25,000	25,916	916	4%	32,921	
5135	Retired: Health	-	-	21,772	-	-	-	100%	-	
5140	Vision Insurance	422	1,000	437	1,000	387	(613)	-61%	412	
5150	Retiree Benefits	21,934	29,000	6,803	29,000	4,639	(24,361)	-84%	24,454	
5160	Worker's Compensation	1,483	2,500	1,853	2,500	2,247	(253)	-10%	988	
5180	FICA/Medicare Employer Contribu	3,707	5,600	3,402	5,600	3,712	(1,888)	-34%	-	
5190	UI/TT Contribtuion	3,906	4,000	3,097	4,000	4,947	947	24%	2,525	
	<i>Total salaries and benefits</i>	166,176	216,209	169,314	216,209	157,354	(58,855)	-27%	255,898	
5209	Advertising/Marketing	34,094	35,000	30,499	35,000	30,495	(4,505)	-13%	31,000	
5210	Agency Administration Fee	3,860	3,900	-	3,900	-	(3,900)	-100%	4,833	
5220	Audit/Accounting	-	-	-	-	1,760	1,760	100%	4,833	
5221	Bank Charge	4,247	4,500	5,387	4,500	2,978	(1,522)	-34%	3,000	
5230	Clothing/Uniforms	-	-	275	-	308	308	100%	1,000	
5231	Computer Software	3,174	7,700	3,099	7,700	560	(7,140)	-93%	12,600	
5235	Contractual Services	6,358	10,000	19,441	10,000	13,108	3,108	31%	-	
5240	Contract Services - Other	-	1,300	1,936	1,300	3,385	2,085	160%	3,768	
5260	EDC Department Agency	880	1,300	1,295	1,300	-	(1,300)	-100%	1,800	
5275	Equipment-Minor/Small Tools	460	500	478	500	130	(370)	-74%	-	
5282	Refund -- Deposit	2,575	-	95	-	400	400	100%	-	
5285	Fire & Safety Sup	-	-	-	-	84	84	100%	-	
5300	Food	2,142	2,500	1,173	2,500	1,866	(634)	-25%	2,100	
5310	Govt Fees & Permits	-	-	-	-	147	147	100%	-	
5316	Instructors	25,827	22,000	24,886	22,000	18,236	(3,764)	-17%	74,190	
5320	Insurance	6,922	-	6,172	-	25	25	100%	7,950	
5335	Legal Services	820	7,500	204	7,500	32	(7,468)	-100%	-	
5345	Maint. - Buildings	-	-	-	-	79	79	100%	-	
5350	Maint. - Equipment	542	1,000	388	1,000	626	(374)	-37%	1,000	

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

5000 - Recreation

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19		
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	VARIANCE	PCT	
5375	Medical Supplies	-	-	-	-	258	-	258	100%	800
5380	Memberships/Subscriptions	185	185	185	225	375	225	150	66%	460
5385	Mileage Reimbursement	-	120	120	-	81	-	81	100%	3,800
5400	Office Supplies	974	1,639	1,639	1,100	816	1,100	(284)	-26%	2,000
5410	Postage	395	210	210	400	134	400	(266)	-66%	400
5415	Printing	270	360	360	500	-	500	(500)	-100%	-
5420	Professional Services	5,256	3,121	3,121	5,000	5,170	5,000	170	3%	9,840
5421	Program Supplies	12,873	8,407	8,407	7,250	6,769	7,250	(481)	-7%	17,410
5431	Refund -- Activity/Pass	7,572	1,483	1,483	-	856	-	856	100%	-
5435	Rent/Lease - Bldgs	800	607	607	800	1,743	800	943	118%	10,300
5440	Rent/Lease - Equipment	172	323	323	250	225	250	(25)	-10%	-
5455	Staff Development	60	80	80	500	95	500	(405)	-81%	500
5465	Special Events	8,793	19,835	19,835	17,500	16,685	17,500	(815)	-5%	8,000
5466	Summer Spectacular	50,911	43,450	43,450	52,000	36,739	52,000	(15,261)	-29%	52,000
5470	Telephone	2,199	2,759	2,759	2,250	5,053	2,250	2,803	125%	3,700
5480	Travel/Lodging	-	54	54	-	199	-	199	100%	-
5492	Utilities - Elec/Gas	-	-	-	-	15,156	-	15,156	100%	6,616
<i>Total services and supplies</i>		182,360	177,961	177,961	184,975	164,575	184,975	(20,400)	-11%	263,900
<i>Total Expenditures</i>		\$ 348,536	\$ 347,276	\$ 347,276	\$ 401,184	\$ 321,929	\$ 401,184	\$ (79,255)	-20%	\$ 519,798

(52,894)

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

7000 - COMMUNITY CENTER

Fiscal Year 2017-18 Actual

		FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	VARIANCE	PCT	FINAL BUDGET
<i>Revenues</i>									
4145	Community Center You	\$ 27,546	\$ 27,772	\$ -	\$ -	13,571	\$ 13,571	100%	\$ -
4146	Community Center Adu	33,804	24,965	-	-	16,830	16,830	100%	-
4147	Youth Sports	41,640	83,484	-	-	64,411	64,411	100%	-
4148	CC Adult Sports	9,372	9,589	-	-	5,620	5,620	100%	-
4153	Senior Programs	8,702	9,376	-	-	9,015	9,015	100%	-
4183	Summer Kids Camp	61,430	48,574	-	-	14,346	14,346	100%	-
4184	Community Center Con	1,134	2,134	-	-	3,113	3,113	100%	-
4185	Community Ctr Rental	87,482	64,156	-	-	64,426	64,426	100%	78,000
4186	CC Gym Rental	15,481	40,948	-	-	31,098	31,098	100%	14,400
4187	Community Center Poo	137,415	121,819	-	-	84,970	84,970	100%	86,256
4400	Reimbursement	-	-	-	-	74	74	100%	-
4154	Recreation Program	-	-	-	200,072	-	(200,072)	-100%	-
4190	Facility Use Revenue	-	-	-	229,000	-	(229,000)	-100%	-
<i>Total Revenues</i>		\$ 424,005	\$ 432,817	\$ 429,072	\$ 429,072	\$ 307,473	\$ (121,600)	-28%	\$ 178,656
<i>Expenditures</i>									
5000	Salaries - Permanent	\$ 19,009	\$ 12,927	\$ 63,000	\$ 63,000	49,035	\$ (13,965)	-22%	\$ 61,217
5010	Salaries - Seasonal	89,904	81,490	100,000	100,000	80,734	(19,266)	-19%	49,000
5020	Overtime	-	-	-	-	955	955	100%	2,000
5130	Health & Dental	3,751	8,130	12,000	12,000	17,120	5,120	43%	13,792
5140	Vision Insurance	-	(139)	200	200	237	37	19%	281
5150	Retiree Benefits	9,210	3,731	10,000	10,000	14,321	4,321	43%	28,387
5160	Worker's Compensation	1,647	2,059	2,100	2,100	2,497	397	19%	3,307
5180	FICA/Medicare Employer Contribu	6,980	6,442	4,000	4,000	5,815	1,815	45%	613
5190	UI/TT Contribution	6,569	5,690	2,500	2,500	7,997	5,497	220%	3,307
<i>Total salaries and benefits</i>		137,071	120,329	193,800	193,800	178,712	(15,088)	-8%	161,904
5209	Advertising/Marketing	3,527	5,667	6,000	6,000	4,229	(1,771)	-30%	-

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

7000 - COMMUNITY CENTER

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	VARIANCE	PCT
5215	Agriculture	225	500	-	-	-	-	(500)	-100%
5220	Audit/Accounting	-	-	-	-	1,760	-	1,760	100%
5221	Bank Charge	7,798	6,000	8,050	6,000	6,033	33	33	1%
5230	Clothing/Uniforms	585	600	421	600	1,419	819	819	137%
5231	Computer Software	3,209	3,500	3,096	3,500	665	665	(2,835)	-81%
5235	Contractual Services	87,018	90,000	98,935	90,000	73,896	73,896	(16,104)	-18%
5240	Contract Services - Other	13,231	-	4,737	-	14,763	14,763	14,763	100%
5260	EDC Department Agency	-	-	60	-	-	-	-	100%
5275	Equipment-Minor/Small Tools	4,729	5,000	6,686	5,000	2,127	2,127	(2,873)	-57%
5282	Refund -- Deposit	16,830	-	4,230	-	7,227	7,227	7,227	100%
5285	Fire & Safety Supplies	665	800	395	800	712	712	(88)	-11%
5290	Fire Prevent & Insp	-	-	-	-	995	995	995	100%
5300	Food	841	1,000	789	1,000	902	902	(98)	-10%
5310	Government Fees/Permits	4,460	4,500	3,356	4,500	3,385	3,385	(1,115)	-25%
5315	Household Supplies	11,487	12,000	4,766	12,000	9,171	9,171	(2,829)	-24%
5316	Instructors	60,231	62,000	57,802	62,000	56,334	56,334	(5,666)	-9%
5320	Insurance	9,995	10,000	28,795	10,000	25	25	(9,975)	-100%
5335	Legal Services	3,860	3,500	448	3,500	208	208	(3,292)	-94%
5340	Maint. - Vehicle Supplies	-	-	373	-	-	-	-	100%
5345	Maint. - Buildings	13,488	17,000	18,946	17,000	11,504	11,504	(5,496)	-32%
5350	Maint. - Equipment	17,554	18,000	28,532	18,000	15,754	15,754	(2,246)	-12%
5355	Maint. - Grounds	3,535	8,000	3,239	8,000	7,027	7,027	(973)	-12%
5370	Maint. Vehicle	315	500	-	500	-	-	(500)	-100%
5375	Medical Supplies	-	200	150	200	258	258	58	29%
5380	Memberships/Subscrip	-	-	-	-	234	234	234	100%
5385	Mileage Reimbursement	1,593	2,200	2,166	2,200	2,389	2,389	189	9%
5400	Office Supplies	1,313	2,000	2,808	2,000	1,425	1,425	(575)	-29%
5405	Pool Chemicals	22,750	25,000	16,970	25,000	20,925	20,925	(4,075)	-16%
5410	Postage	103	150	-	150	-	-	(150)	-100%
5415	Printing	-	-	-	-	-	-	-	100%

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

7000 - COMMUNITY CENTER

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	VARIANCE	PCT
5420	Professional Services	11,675	12,000	16,603	12,000	13,299	12,000	1,299	11%
5421	Program Supplies	13,663	13,500	10,028	13,500	7,597	13,500	(5,903)	-44%
5431	Refund -- Activity/Pass	12,897	-	768	-	2,620	-	2,620	100%
5435	Rent/Lease - Bldgs	9,905	10,000	8,567	10,000	9,461	10,000	(539)	-5%
5440	Rent/Lease - Equipment	-	-	-	-	-	-	-	100%
5455	Staff Development	-	500	-	500	1,256	500	756	151%
5465	Special Events	-	-	-	-	47	-	47	100%
5470	Telephone	2,880	2,750	5,626	2,750	5,080	2,750	2,330	85%
5480	Travel/Lodging	-	-	-	-	135	-	135	100%
5490	Utilities - Water	13,069	13,100	14,493	13,100	9,004	13,100	(4,096)	-31%
5492	Utilities - Electric/Gas	78,325	80,000	94,384	80,000	50,617	80,000	(29,383)	-37%
5625	Capital Equipment Expense	35,531	-	2,774	-	6,586	-	6,586	100%
<i>Total services and supplies</i>		467,288	410,300	454,660	410,300	349,069	410,300	(61,231)	-15%
<i>Total Expenditures</i>		\$ 604,359	\$ 604,100	\$ 574,989	\$ 604,100	\$ 527,781	\$ 604,100	\$ (76,319)	-13%

220,309

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

Fund 02 - CC&R

Fiscal Year 2017-18 Actual

		FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19			
ACCOUNT	ACCOUNT DESC.	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	VARIANCE	PCT	FINAL BUDGET
<i>Revenues</i>								
	Fund Bal From County							19,141
4115	CC&R Special Tax	\$ 102,312	\$ -	\$ -	\$ -	\$ -	100%	\$ -
4118	Delinquent Costs and Penalties	-	-	-	-	-	100%	-
4135	Special Assessment	-	78,713	68,000	64,975	(3,025)	-4%	81,600
4140	Arc Review Fees	18,095	15,993	11,475	14,865	3,390	30%	19,800
4400	Reimbursements	-	1,400	-	-	-	100%	-
4450	Settlements	6,574	6,720	-	-	-	100%	-
4505	Interest	918	1,600	-	2,229	2,229	100%	-
	<i>Total Revenues</i>	\$ 127,899	\$ 104,426	\$ 79,475	\$ 82,068	\$ 2,593	3%	\$ 120,541
<i>Expenditures</i>								
5000	Salaries - Permanent	\$ 53,784	\$ 51,825	\$ 54,000	\$ 55,331	\$ 1,331	2%	\$ 46,120
5130	Health/Dental	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ 9,192
5140	Vision	-	-	-	-	-	100%	132
5150	Retirement Benefits	6,186	5,496	6,200	4,403	(1,797)	-29%	17,601
5160	Worker's Comp	412	515	525	624	99	19%	1,384
5180	FICA/Medicare Employ	753	696	775	762	(13)	-2%	-
5190	UI/TT Contributuion	434	434	434	864	430	99%	1,384
	<i>Total salaries and benefits</i>	61,569	58,966	61,934	61,985	51	0%	75,813
5209	Advertising/Marketing	420	10	425	433	8	2%	500
5210	Agency Administration Fee	2,000	-	2,000	-	(2,000)	-100%	2,000
5220	Audit/Accounting	-	-	-	-	-	100%	-
5221	Bank Charge	177	200	200	125	(75)	-38%	200
5230	Clothing/Uniform	-	-	-	130	130	100%	250
5231	Computer Software	2,375	2,527	2,400	2,150	(250)	-10%	7,980
5235	Contractual Services	-	92	100	560	460	460%	-
5240	Contractual Services	-	765	100	2,624	2,524	2524%	3,768
5250	Director Compensation	-	800	-	-	-	100%	-

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

Fund 02 - CC&R

Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19				
		ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	VARIANCE	PCT	VARIANCE	PCT	
5260	EDC Department Agency	-	1,500	-	1,500	-	1,500	(1,500)	-100%	-	-100%	1,500
5275	Equipment-Small Tools	259	100	-	100	-	100	(100)	-100%	-	-100%	-
5300	Food	-	50	24	50	100	50	50	101%	100	101%	100
5305	Fuel	942	950	-	950	-	950	(950)	-100%	-	-100%	950
5320	Insurance	1,874	1,900	2,140	1,900	-	1,900	(1,900)	-100%	-	-100%	2,850
5335	Legal Services	31,187	25,000	37,718	25,000	11,425	25,000	(13,575)	-54%	11,425	-54%	20,000
5345	Maint. - Buidlings	-	-	-	-	217	-	217	100%	217	100%	-
5350	Maint. - Equipment	521	525	266	525	285	525	(240)	-46%	285	-46%	200
5370	Maint. Vehicle	69	-	791	-	1,899	-	1,899	100%	1,899	100%	1,100
5380	Memberships/Subscrip	-	-	-	-	30	-	30	100%	30	100%	30
5400	Office Supplies	1,124	1,000	877	1,000	2,584	1,000	1,584	158%	2,584	158%	1,000
5410	Postage	336	350	309	350	319	350	(31)	-9%	319	-9%	300
5415	Printing	54	60	20	60	117	60	57	94%	117	94%	-
5420	Professional Services	1,226	600	1,320	600	2,613	600	2,013	335%	2,613	335%	-
5435	Rent/Lease - Bldgs	-	-	32	-	-	-	-	100%	-	100%	-
5470	Telephone	2,177	2,000	2,536	2,000	3,459	2,000	1,459	73%	3,459	73%	2,000
5492	Utilities - Elec/Gas	-	-	-	-	-	-	-	100%	-	100%	-
Total services and supplies		44,738	39,260	50,428	39,260	29,069	39,260	(10,191)	-26%	29,069	-26%	44,728
Total Expenditures		\$ 106,307	\$ 101,194	\$ 109,395	\$ 101,194	\$ 91,054	\$ 101,194	\$ (10,140)	-10%	\$ 91,054	-10%	\$ 120,541

(8,985)

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

Fund 30-50 - LLADS

Fiscal Year 2017-18 Actual

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19		
ACCOUNT	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL		
ACCOUNT DESC.	ACTUAL	ACTUAL	BUDGET	ACTUAL		
				VARIANCE		
				PCT		
				FINAL BUDGET		
<i>Revenues</i>						
4135	\$ 251,846	\$ 266,842	\$ 269,323	\$ (8,371)	-3%	\$ -
4350	(4,175)	-	-	-	-	-
4998	(2,769)	-	-	-	-	-
4505	4,377	6,884	-	11,546	-	-
<i>Total Revenues</i>	\$ 249,279	\$ 273,726	\$ 269,323	\$ (8,371)	-3%	\$ -
<i>Expenditures</i>						
5000	\$ -	\$ -	\$ 30,000	\$ (30,000)	-100%	\$ -
5336	25,680	35,541	-	36,785	100%	-
5130	-	-	-	-	100%	-
5140	-	-	-	-	100%	-
5160	-	-	-	-	100%	-
5180	-	-	-	-	100%	-
5190	-	-	-	-	100%	-
<i>Total salaries and benefits</i>	25,680	35,541	30,000	36,785	23%	-
5210	\$ 785	\$ 10,093	\$ 10,000	\$ 17,106	71%	\$ -
5215	417	-	500	823	65%	-
5235	56,943	45,962	45,000	37,149	-17%	-
5230	-	-	-	669	100%	-
5240	-	-	1,000	-	-100%	-
5255	8	-	-	-	100%	-
5275	-	-	-	-	100%	-
5305	-	-	-	-	100%	-
5335	4,900	274	5,000	-	-100%	-
5340	-	-	-	-	100%	-
5350	4,620	3,595	5,000	5,193	4%	-
5355	87,586	83,304	59,723	39,899	-	-
5370	548	-	600	926	-	-
5455	-	-	-	-	-	-
5470	-	-	-	-	-	-
5420	-	6,259	-	-	-	-
5490	-	98,743	12,500	9,793	-22%	-
5492	104,312	1,281	100,000	110,048	10%	-
5495	15,572	13,333	-	8,361	100%	-

CAMERON PARK COMMUNITY SERVICES DISTRICT

Final Budget

Fund 30-50 - LLADs

Fiscal Year 2017-18 Actual

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
ACCOUNT	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET
ACCOUNT DESC.			VARIANCE	PCT
		ANNUAL BUDGET		
5500	-	-	71	100%
5625	37,484	128,990	-	100%
9999	(1,189)	(531)	60,452	100%
<i>Total services and supplies</i>	311,987	391,305	290,490	30%
<i>Total Expenditures</i>	\$ 337,667	\$ 426,846	\$ 327,275	\$ 77,451
		\$ 269,323	\$ 77,451	\$ 29%