

**Cameron Park Community Services District  
Summary: General Fund Balance  
FY2009-10, 2010-11, 2011-12, 2012-13**

<b>General Fund SUMMARY:</b>	<b>2009-10 General Fund Actual</b>	<b>2010-11 General Fund Actual</b>	<b>2011-12 General Fund Actual</b>	<b>FY 2012-13 Gen. Fund Budget</b>
<b>Beginning General Fund Balance 7/1</b>	<b>\$2,551,046</b>	<b>\$2,665,761</b>	<b>\$ 2,533,743</b>	<b>\$ 2,682,682</b>
<b>Revenues</b>				
Property Taxes	3,829,277	3,360,538	3,244,259	3,222,673
Interest	12,709	10,342	9,793	8,000
Program Fees, Special Events, and Facility Rentals	431,726	545,501	557,283	558,421
Intergovernmental-JPA	830,790	818,359	895,227	967,179
Reimbursement (rebates)		9,432	51,550	
Franchise Fees	154,225	151,620	152,517	155,000
Other Income		23,983	-	7,000
Transfers in from Equipment Funds			447,360	45,950
Salary Savings				50,000
<b>Total revenues and other sources</b>	<b>5,258,727</b>	<b>4,919,775</b>	<b>5,357,989</b>	<b>5,014,223</b>
<b>Expenditures:</b>				
Salaries and employee benefits	684,174	866,862	787,657	922,487
Services and supplies	4,459,838	4,022,821	3,724,048	4,061,676
Capital Equipment		3,872	53,985	35,900
Fire Engines Lease & Purchase			447,360	45,950
Reserve for Capital Equipment				30,000
<b>Total expenditures</b>	<b>5,144,012</b>	<b>4,893,555</b>	<b>5,013,050</b>	<b>5,096,013</b>
<b>Net Surplus (deficit)</b>	<b>114,715</b>	<b>26,220</b>	<b>344,939</b>	<b>(81,790)</b>
<b>Contingency</b>				<b>81,790</b>
<b>Transfer out to Capitol Project</b>		<b>(158,238)</b>		
<b>Transfer out to Fire Equipment Fund</b>			<b>(130,000)</b>	
<b>Net Change in General Fund Balance</b>	<b>114,715</b>	<b>(132,018)</b>	<b>214,939</b>	<b>-</b>
<b>Reserves</b>				
Economic Uncertainty Reserve			(66,000)	
Capital Replacement Reserve				-
<b>Ending General Fund Balance 7/1</b>	<b>\$ 2,665,761</b>	<b>\$ 2,533,743</b>	<b>2,682,682</b>	<b>\$ 2,600,892</b>
Unreserved, undesignated				

Note: Source of 2009-10 results are audited Financial Statements  
 Note: Source of 2010-11 results are audited Financial Statements.  
 Note: Source of 2011-12 is PreAudit final per General Ledger

**Cameron Park CSD  
Final Budget : Statement of Revenues & Expenditures  
FY 2012-13**

**General Fund BUDGET by Department:**

	Admin	Fire & JPA	Park	Recreation	Community Center	FY 2012-13 Gen. Fund Budget	FY 2012-13 CC&R Budget	FY 2012-13 Training Budget	FY 2012-13 Prevention Budget
<b>Expenditures:</b>									
Salaries - Permanent	\$ 144,333	\$ -	\$ 142,755	\$ 79,663	\$ 34,969	\$ 401,720	\$ 44,656		
Salaries - Seasonal/PT/Funded	33,280	9,600	0	42,000	113,362	198,242	-		4,800
Health & Dental	16,841		39,693	24,696	7,883	89,113	9,926		
Health - Retired	23,436	60,944			-	84,380	-		
Vision Insurance	240	0	426	396	90	1,152	-		
Retirement Benefits (active)	33,795	0	36,634	19,893	8,784	99,105	-		
Workers' Compensation	568	966	1,705	1,023	1,137	5,399	284		
FICA/Medicare Contribution	7,214	734	5,505	6,132	10,335	29,921	648		367
UI/TT Contribution	1,736	434	2,170	4,340	4,774	13,454	434		298
<b>Total salaries and benefits</b>	<b>261,443</b>	<b>72,679</b>	<b>228,888</b>	<b>178,143</b>	<b>181,334</b>	<b>922,487</b>	<b>55,947</b>	<b>-</b>	<b>5,465</b>
Advertising/Marketing	300	0	0	25,400	5,000	30,700	300		
Agency Administration Fee	0	733	750	750	0	2,233	3,000		
Agriculture	0	0	14,000	0	1,000	15,000	-		
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	1,000	
Bank Charge	2,500	0	0	6,000	300	8,800	100		
Clothing/Uniform	0	3,000	1,300	2,000	200	6,500	-		250
Computer Software	8,000	2,500	200	3,100	2,400	16,200	-		500
Contractual Services	0	19,400	27,200	12,000	40,560	99,160	-		
Contractual Services - Plans	46,500					46,500			
Contractual Services - Provider	0	2,788,580	0	0	0	2,788,580	-		
EDC Department Agency	7,000	60,510	16,350	5,300	300	89,460	1,500	2,000	
Educational Materials	0	0	0	0	0	0	-		2500
Elections	2,600	2,650	2,600	2,600	0	10,450	1,700	1,000	
Equipment-Minor/Small Tools	450	2,000	8,000	100	200	10,750	-		250
Fire & Safety Supplies	0	3,000	280	0	1,400	4,680	-		250
Fire Prevention & Inspection	0	0	0	0	0	0	-		250
Fire Turnouts	0	20,000	0	0	0	20,000	-		
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	-		800
Food	720	1,185	200	3,800	300	6,205	100	1,500	
Fuel	0	57,500	13,761	0	0	71,261	900		
Government Fees/Permits	0	2,600	6,100	0	3,410	12,110	-		
Household Supplies	0	5,200	5,000	0	3,500	13,700	-		
Instructors			0	12,000	45,295	57,295	-		
Insurance	3,500	29,000	22,000	9,000	11,500	75,000	1,400		
Legal Services	35,000	0	0	0	0	35,000	20,000		
Maintenance. - Buildings	200	8,000	5,000	0	8,000	21,200	-	1,000	
Maintenance. - Equipment	100	20,500	8,000	700	4,000	33,300	400		
Maintenance. - Grounds	0	1,000	31,500	0	2,000	34,500	-		1000
Maintenance. - Radio/Phones	0	1,600	0	0	0	1,600	-		
Maintenance. - Tires & Tubes	0	5,000	0	0	0	5,000	300		
Maintenance. - Vehicle	0	15,000	6,500	0	0	21,500	300		
Medical Supplies	0	0	0	0	200	200	-	500	
Memberships/Subscriptions	4,500	750	0	200	0	5,450	2,000		200
Mileage Reimbursement	450	100	0	0	3,500	4,050	-		
Miscellaneous	450	3,000	0	0	0	3,450	200	2,500	
Office Supplies	5,324	4,000	500	400	1,000	11,224	600	2,000	
Pool Chemicals			36,000	0	22,900	58,900			
Postage	2,000	500	0	500	300	3,300	300		500
Printing	150	500	0	600	0	1,250	50	1,000	250
Professional Services	4,500	4,470	11,100	1,300	12,800	34,170	200	1,000	150
Program Supplies		0	0	4,000	9,090	13,090			
Publications & Legal Notices	200	250	0	0	0	450	200		150
Radios		250	0	0	0	250			
Rent/Lease - Bldgs		0	0	0	6,000	6,000			
Rent/Lease - Equipment	0	0	1,000	0	0	1,000			
Staff Development	400	5,000	500	0	0	5,900			500
Telephone	4,000	17,565	1,500	4,000	1,100	28,165	2,100		
Travel/Lodging	0	1,000	0	0	0	1,000			200
Tuition	0	0	0	0	0	0			
Utilities - Water	0	13,000	22,200	0	19,000	54,200			
Utilities - Electric/Gas	350	29,000	43,130	0	80,000	152,480			
Vandalism			8,500	0	0	8,500			
Special Events expense	0			77,764	0	77,764			
<b>Total services and supplies</b>	<b>149,194</b>	<b>3,162,543</b>	<b>293,170</b>	<b>171,514</b>	<b>285,255</b>	<b>4,061,676</b>	<b>36,650</b>	<b>13,500</b>	<b>7,750</b>

Cameron Park CSD  
**Final Budget : Statement of Revenues & Expenditures**  
 FY 2012-13

General Fund BUDGET by Department: →

	Admin	Fire & JPA	Park	Recreation	Community Center	FY 2012-13 Gen. Fund Budget	FY 2012-13 CC&R Budget	FY 2012-13 Training Budget	FY 2012-13 Prevention Budget
<b>Expenditures:</b>									
<b>Revenues:</b>									
Property Tax	225,587	2,255,870	580,083	161,133		3,222,673	81,528		
Interest	8,000					8,000	-		
Settlements						0	3,000		
Architectural Review						0	9,800		
Recreation Program Revenue				154,324	154,314	308,638			
JPA Reimbursements		967,179				967,179			
Admin Fees	7,000	0	0			7,000			
Facility Use Revenue			0	30,000	163,100	193,100			
Salary Savings		50,000				50,000			
Summer Spectacular 2013	0			56,683		56,683			
Tuition								32,000	
Fire Plan Review									18,850
Franchise Fees	155,000					155,000			
Fire Engines Lease & Purchase		45,950				45,950			
<b>Total revenues</b>	<b>395,587</b>	<b>3,318,999</b>	<b>580,083</b>	<b>402,140</b>	<b>317,414</b>	<b>5,014,223</b>	<b>94,328</b>	<b>32,000</b>	<b>18,850</b>
<b>Expenditures:</b>									
Salaries and employee benefits	261,443	72,679	228,888	178,143	181,334	922,487	55,947		5,465
Services and supplies	149,194	3,162,543	293,170	171,514	285,255	4,061,676	36,650	13,500	7,750
Capital Equipment	16,000	5,300	14,600			35,900	1,700		
Fire Engines Lease & Purchase		45,950				45,950			
Reserve for Capital Equipment		30,000				30,000			
<b>TOTAL EXPENDITURES</b>	<b>426,637</b>	<b>3,316,472</b>	<b>536,658</b>	<b>349,657</b>	<b>466,589</b>	<b>5,096,013</b>	<b>94,297</b>	<b>13,500</b>	<b>13,215</b>
<b>Excess (deficit)</b>	<b>(31,050)</b>	<b>2,527</b>	<b>43,425</b>	<b>52,483</b>	<b>(149,175)</b>	<b>(81,790)</b>	<b>31</b>	<b>18,500</b>	<b>5,635</b>
Equipment Reserves		0				0			
Contingency from prior year surplus						81,790			
<b>Excess (deficit)</b>	<b>\$ (31,050)</b>	<b>\$ 2,527</b>	<b>\$ 43,425</b>	<b>\$ 52,483</b>	<b>\$ (149,175)</b>	<b>\$ (0)</b>	<b>\$ 31</b>	<b>\$ 18,500</b>	<b>\$ 5,635</b>