Cameron Park
Community Services District
Final Budget
Adopted August 17, 2016

Board of Directors

Director Greg Stanton, President

Director Margret Mohr, Vice President

Director Amy Blackmon

Director Scott McNeil

Director Holly Morrison

General Manager

Mary Cahill

Department Heads

Lyle Eickert, CC&R Compliance Officer

Tina Helm, Recreation Supervisor

J.R. Hichborn, Parks Superintendent

Amy Trier, Interim Finance/HR Officer

Battalion Chief Bob Counts, Administration/Operations

Battalion Chief Mike Smith, Fire Marshal

Cameron Park Community Services District
Fiscal Year 2015-2016 Final Budget
Adopted August 17, 2016

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

Note: Source of 2010-11 through 2013-14 results are from the District's audited Financial Statements.
Note: Source of 2014-15 results are from the District's audited Financial Statements.

Cameron Park Community Services District
Fiscal Year 2016-17 Adopted Final Budget
General Fund Budget by Department

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

Cameron Park Community Services District
Fiscal Year 2016-17 Adopted Final Budget
General Fund Budget by Department

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 Year End Projection	FY 2016-17 DRAFT General Fund Budget	$ Change '17 vs '16	% Change '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	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	-	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	17,500	0	17,500	17,500	-	0.0%	17,500	17,500	0	0.0%
Total 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%
Revenues:													
Property Tax	253,860	2,538,598	652,783	181,328		3,555,460	3,626,569	71,109	2.0%	3,555,460	3,626,569	71,109	2.0%
Interest	7,500					7,500	7,500	-	0.0%	7,500	7,500	0	0.0%
Recreation Program Revenue				124,525	171,015	282,219	295,540	13,321	4.7%	282,219	295,540	13,321	4.7%
Administration Process Fees	7,000					7,000	7,000	-	0.0%	7,000	7,000	0	0.0%
JPA Reimbursements		1,075,523				1,056,705	1,075,523	18,818	1.8%	1,056,705	1,075,523	18,818	1.8%
Special Events	0			25,725		24,500	25,725	1,225	5.0%	24,500	25,725	1,225	5.0%
Facility Use Revenue				24,500	177,910	184,510	202,410	17,900	9.7%	202,410	202,410	0	0.0%
Summer Spectacular				55,000		52,000	55,000	3,000	5.8%	52,000	55,000	3,000	5.8%
Franchise Fees	160,000					160,000	160,000	-	0.0%	160,000	160,000	0	0.0%
Sponsorships	0			15,750		15,000	15,750	750	5.0%	15,000	15,750	750	5.0%
Grant Reimbursement		0				-	0	-	N/A	0	0	0	N/A
TOTAL REVENUES	428,360	3,614,121	652,783	426,828	348,925	5,344,894	5,471,017	126,123	2.4%	5,362,794	5,471,017	108,223	2.0%
Expenditures:													
Salaries and employee benefit	264,000	79,800	264,500	216,500	171,700	922,668	996,500	73,832	8.0%	938,027	996,500	58,473	6.2%
Services and supplies	199,540	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	-					
TOTAL EXPENDITURES	463,540	3,559,196	669,279	383,778	551,070	5,625,561	5,626,863	1,302	0.0%	5,556,924	5,626,863	69,939	1.3%
Excess (deficit)	($35,180)	$54,925	($16,496)	$43,050	($202,145)	($280,667)	($155,846)	$124,821	44.5%	($194,130)	($155,846)	$38,284	
							$0						
Transfers In/(Out) of Genera	$35,180	($54,925)	$16,496	($43,050)	$202,145	$280,667	$155,846	($124,821)		$194,130	$155,846	($38,284)	
Excess (deficit)	$0	$0	$0	$0	$0	$0	$0	$0	N/A	$0	$0	$0	

Cameron Park Community Services District
Fiscal Year 2016-17 Adopted Final Budget
General Fund Budget by Department

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

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

Cameron Park Community Services District
Fiscal Year 2016-17 Adopted Final Budget
General Fund Budget by Department

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

Cameron Park Community Services District
Fiscal Year 2016-2017 Adopted Final Budget
General Fund Budget by Department

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

Cameron Park Community Services District
Fiscal Year 2016-2017 Adopted Final Budget
General Fund Budget by Department

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

Cameron Park Community Services District
Fiscal Year 2015-2016 Adopted Final Budget
General Fund Budget by Department

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

Cameron Park Community Services District
Fiscal Year 2015-2016 Adopted Final Budget
General Fund Budget by Department

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

Cameron Park Community Services District
Fiscal Year 2016-2017 Adopted Final Budget
General Fund Balance by Department

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

Cameron Park Community Services District
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General Fund Balance by Department

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

Cameron Park Community Services District
Fiscal Year 2016-2017 Adopted Final Budget
General Fund Budget by Department

Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	$ Change '17 vs '16	% Change '17 vs '16	Comments
Revenues:								
4145 CC Youth Programs	$ 24,677	$ 30,647	$ 19,330	$ 19,330	$ 20,297	$ 967	5.0%	
4146 CC Adult Programs	36,763	35,947	32,958	32,958	34,606	1,648	5.0%	
4150 Pre-School Program	1,134	0	0	0	0	0	N/A	
4151 Teen Center/Activities	0	0	0	0	0	0	N/A	
4170 CC Special Events/Concerts	0	7	0	0	0	0	N/A	
4153 Senior Program	1,426	6,085	5,000	5,000	5,250	250	5.0%	
4183 Summer Kids Camp	49,160	54,058	40,000	40,000	42,000	2,000	5.0%	
4184 CC Concessions	855	606	1,500	1,500	1,500	0	0.0%	
4185 Community Center Rentals	44,640	46,449	36,750	36,750	38,588	1,838	5.0%	
4186 Gym Use Fees/Programs	12,093	11,823	10,160	10,160	10,668	508	5.0%	
4187 Community Center Pool	118,185	141,411	131,000	113,100	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	
Total revenues	335,726	375,727	340,853	322,953	348,925	8,072	2.4%	
Expenditures:								
5000 Salaries - Permanent	9,887	8,221	33,516	33,516	37,000	3,484	10.4%	Includes Front Desk
5010 Salaries - Seasonal/PT funded	66,631	70,916	105,190	105,190	99,000	(6,190)	-5.9%	
5130 Health & Dental	4,344	4,165	13,143	13,143	15,000	1,857	14.1%	
5140 Vision Insurance	0	0	188	188	200	12	6.4%	
5150 Retirement Benefits (active)	3,109	3,191	6,755	6,755	4,500	(2,255)	-33.4%	
5160 Worker's Comp	1,100	1,318	1,640	1,640	2,000	360	22.0%	
5180 FICA/Medicare Employ	5,005	5,535	8,550	8,550	9,000	450	5.3%	
5190 UI/TT Contribution	4,160	4,232	4,800	4,800	5,000	200	4.2%	
Salaries & benefits	94,235	97,578	173,782	173,782	171,700	(2,082)	-1.2%	
5209 Advertising/Marketing	4,056	3,810	9,500	4,500	9,500	0	0.0%	
5210 Agency Admin	0	0	0	0	0	0	N/A	
5215 Agriculture	640	1,510	500	1,500	1,500	1,000	200.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	5,714	6,881	6,500	6,500	6,500	0	0.0%	
5230 Clothing/Uniform	0	853	400	400	400	0	0.0%	
5231 Computer Software	2,362	3,197	3,200	3,000	3,500	300	9.4%	
5235 Temporary Help Contractual Service	121,421	133,666	96,720	91,720	91,720	(5,000)	-5.2%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	0	0	0	0	0	0	N/A	
5265 Educational Material	0	0	500	500	500	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	816	5,759	5,000	5,000	5,000	0	0.0%	
5285 Fire & Safety Supplies	1,048	145	500	1,000	1,000	500	100.0%	
5290 Fire Prevention & Inspection	0	0	0	0	0	0	N/A	
5282 Refund - Deposit	12,438	300	0	0	0	0	N/A	
5300 Food	19	459	400	300	300	(100)	-25.0%	
5310 Government Fees/Perm	2,928	3,252	4,000	3,400	4,500	500	12.5%	

Cameron Park Community Services District
Fiscal Year 2016-2017 Adopted Final Budget
General Fund Budget by Department

Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	$ Change '17 vs '16	% Change '17 vs '16	Comments
5315 Household Supplies	7,005	8,478	9,200	8,000	9,000	(200)	-2.2%	
5316 Instructors	50,019	64,975	51,000	51,000	44,200	(6,800)	-13.3%	
5320 Insurance	10,477	11,005	11,500	11,500	10,200	(1,300)	-11.3%	
5335 Legal Services	0	3,200	1,600	0	0	(1,600)	-100.0%	
5345 Maintenance. - Buildings	14,289	7,382	12,000	12,000	12,000	0	0.0%	
5350 Maintenance. - Equipment	14,183	20,547	13,000	10,000	13,000	0	0.0%	
5355 Maintenance. Grounds	7,615	1,519	3,000	1,500	2,500	(500)	-16.7%	
5375 Medical Supplies	0	0	200	200	200	0	0.0%	
5380 Memberships/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%	
Total services & supplies	395,491	434,876	420,399	394,571	379,370	(41,029)	-9.8%	
Salaries & benefits	94,235	97,578	173,782	173,782	171,700	(2,082)	-1.2%	
Total expenditures	489,726	532,454	594,181	568,353	551,070	(43,111)	-7.3%	
Total revenues	335,726	375,727	340,853	322,953	348,925	8,072	2.4%	
Excess (deficit) of revenues over expenditu	(154,000)	(156,727)	(253,328)	(245,400)	(202,145)	51,183		
Contingency	0							
Excess (deficit) of revenues over expenditu	$ (154,000)	$ (156,727)	$ (253,328)	$ (245,400)	$ (202,145)	$ 51,183		

Cameron Park Community Services District
Preliminary Fiscal Year 2016-17 General Fund Budget
Adopted June 15, 2016

	CC&R	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	Comments
Revenues:							
02-4115-0000	CC&R Special Tax	$ 83,062	$ 83,001	$ 81,500	$ 82,140	$ 68,450	Per parcel fee reduced to $10
02-4135-0000	Special Assessment	-	-			-	
02-4140-0000	Arc Review Fees	13,430	20,524	15,000	12,000	15,000	
02-4450-0000	Settlements	-	3,300	7,500		-	
02-4410-0000	Penalties	-	-			-	
02-4505-0000	Interest	431	573	500	500	500	
	Total revenues	96,924	107,398	104,500	94,640	83,950	
Expenditures:							
02-5000-0000	Salaries - Permanent	51,520	51,790	53,374	53,374	53,374	
02-5150-1000	Retirement	19,550	13,131	6,000	10,696	6,000	
02-5160-1000	Worker's Comp	275	330	400	300	400	
02-5180-0000	FICA/Medicare Employ	735	713	700	700	700	
02-5190-0000	UI/TT Contribtuion	434	434	434	434	434	
	Salaries & benefits	72,513	66,398	60,908	65,504	60,908	
02-5209-0000	Advertising/Marketin	-	-	-	-	-	
02-5210-0000	Agency Admin	4,005	2,007	4,000	4,000	2,000	
02-5220-0000	Audit/Accounting	-	2,000	1,000	1,000	2,000	
02-5221-0000	Bank Charge	149	285	167	167	200	
02-5231-0000	Computer Software	2,724	753	2,500	2,500	2,500	
02-5235-1000	Contractural Service	22	6	-	-	-	
02-5250-0000	Director Comp	-	-	-	-	-	
02-5260-1000	EDC Dept Agency	842	1,570	900	900	900	
02-5270-0000	Elections	-	-	-	-	-	
02-5275-0000	Equipment-Small Tool	11	1,657	100	100	100	
02-5282-0000	Fee Refund	-	-	-	-	-	
02-5300-0000	Food	14	-	100	100	-	
02-5305-0000	Fuel	656	780	600	800	600	
02-5320-0000	Insurance	1,960	2,549	1,900	2,000	2,000	
02-5335-1000	Legal Services	14,450	15,141	22,000	20,000	20,000	
02-5350-1000	Maint. - Equipment	541	609	400	400	400	
02-5365-0000	Maint. Tires & Tubes	-	-	300	300	300	
02-5370-0000	Maint. Vehicle	217	2,011	500	500	500	
02-5380-0000	Memberships/Subscrip	-	-	-	-	-	
02-5395-0000	Miscellaneous	-	-	200	200	-	
02-5400-0000	Office Supplies	1,160	853	1,000	800	1,000	
02-5410-1000	Postage	236	385	450	450	450	
02-5415-0000	Printing	-	-	75	-	100	
02-5420-0000	Professional Service	663	717	600	600	600	
02-5425-0000	Public & Legal Not	-	-	200	200	200	
02-5470-1000	Telephone	1,976	1,712	2,000	1,800	2,000	
02-5625-0000	Capital Equipment Expense	-	-	-	-		
	Total services & supplies	29,625	33,037	38,992	36,817	35,850	
	Salaries & benefits	72,513	66,398	60,908	65,504	60,908	
	Total expenditures	102,138	99,434	99,900	102,321	96,758	
	Total revenues	96,924	107,398	104,500	94,640	83,950	
Excess (deficit) of revenues over expenditur		(5,215)	7,963	4,600	(7,681)	(12,808)	
		-	-	-			
Excess (deficit) of revenues over expenditur		$ (5,215)	$ 7,963	$ 4,600	$ (7,681)	$ (12,808)	

CAMERON PARK COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS			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	Viewpointe	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West
EXPENDITURES														
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
Salaties/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 Equiment										$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 [1]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$87,000	$0
Subtotal	**$19,620**	**$16,771**	**$12,451**	**$15,081**	**$6,887**	**$3,653**	**$6,395**	**$12,349**	**$7,503**	**$22,282**	**$11,741**	**$2,349**	**$135,468**	**$23,809**
RESERVE FUNDING PLAN														
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
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,018**	**$8,471**	**$0**	**$2,013**	**$5,260**
REVENUES														
Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Assessments Collected/Interest	**$19,464.94**	**$16,638**	**$12,588**	**$15,624**	**$6,233**	**$2,945**	**$6,963**	**$12,400**	**$7,830**	**$24,305**	**$10,697**	**$2,455**	**$41,308**	**$18,380**
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 ASSESSME!

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
EXPENDITURES							
Electricity	$500	$1,700	$1,300	$1,200	$0	$0	$118,780
Water	$0	$1,500	$3,000	$0	$0	$4,000	$20,400
Salaties/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				
Salaries/Benefits (1 FTE)	$0	$6,800	$1,941	$0	$0	$4,700	$46,347
Rent/Lease Equiment		$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				
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 [1]	$0	$154,000	$0	$0	$0	$0	$241,000
Subtotal	**$1,342**	**$189,851**	**$13,043**	**$2,085**	**$0**	**$13,297**	**$515,984**
							$274,984
RESERVE FUNDING PLAN							
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	
Subtotal	**$0**	**$1,537**	**$6,450**	**$0**	**$0**	**$0**	**$26,749**
REVENUES							
Donations	$0	$0	$0	$0	$0	$0	$0
Total Assessments Collected/Interest	**$1,672**	**$30,188**	**$12,912**	**$6,049**	**$0**	**$24,732**	**$273,382**
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
Fiscal Year 2016-17 Final Budget
Non-Major Governmental Funds

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

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

FY 2016-17

TIER 1 - Included in Budget

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

TIER 2 - Deferred. Not in Budget

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

TIER 3 - Deferred. Not in Budget

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

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