

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



Budget and Administration Committee
Tuesday, April 12, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

CALL TO ORDER

ROLL CALL

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

At this time, members of the Committee or public may speak on any item not on the agenda that falls within the jurisdiction of this Committee; however, no action may be taken unless the Committee agrees to include the matter on a subsequent agenda.

Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

DEPARTMENT MATTERS

PUBLIC COMMENT

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

1. Updates

- a. Long-Term Financial Plan – Paul Rankin – report will be provided prior to or at the meeting
- b. El Dorado Disposal/Waste Connections Rate Review Performance Standards for 2015 and Potential Rate Adjustment – Attachment A
 - o Presentation by El Dorado Disposal/Waste Connections
- c. Preliminary March 2016 Financials – Attachment B
- d. First Draft Budget Review
 - o Available prior to or at the meeting
- e. Parks & Recreation Department Reorganization
 - o Discuss reorganization options
- f. Landscape and Lighting Assessment District (LLAD) – Resolution No. 2016-05 – Attachment C
- g. Update on Fire and Parks Impact Fees - CIP

- h. Rasmussen Park Parking Lot Update
- i. June Committee Meeting Date
 - o The second Tuesday in June falls on the same week as the Board of Directors' meeting. It is suggested the June Budget & Admin Committee meeting be moved to the first Tuesday of the month – June 7th.

2. Items for May Agenda

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT

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



Budget and Administration Committee
Tuesday, March 8, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

DRAFT Conformed Agenda

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

CALL TO ORDER – 5:30 p.m.

ROLL CALL – SM, GS

ADOPTION OF AGENDA - Adopted

APPROVAL OF CONFORMED AGENDA - Approved

OPEN FORUM

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DEPARTMENT MATTERS

PUBLIC COMMENT

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1. Presentation

- a. Independent Forensic Construction Inspection of the Community Center
 - o Presentation by Brad Epstein, Attorney at Law, Angius & Terry, LLP

2. Updates

- a. Long-Term Financial Plan
- b. Policy No. 3085, Disposal of Surplus Property or Equipment - Draft Revised Policy
- c. Preliminary February 2016 Financials

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT – 5:57 p.m.

CAMERON PARK COMMUNITY SERVICES DISTRICT



FIVE YEAR FORECAST AND ASSESSMENT (Fiscal Year 2017 – Fiscal Year 2021)

**Prepared By:
Regional Government Services
FINAL DRAFT April 4, 2016**

FINAL DRAFT 4.4.2016

Cameron Park Community Services District (CPCSD) was formed in 1961 upon a voter-approved measure. Under California State laws the District is empowered to provide a wide range of services, however it not all authorized governance powers are active. The services provided by the District include:

- Property covenants and restrictions administration
- Emergency medical services
- Fire suppression
- Street lighting and landscaping services
- Parks and recreation services
- Solid waste collection
- Weed abatement services

A significant portion of the revenue generated to fund the community services is directly from local property taxes.

CPCSD is governed by an elected Board of Directors, which has supported efforts in recent years to develop long-term plans examining many of the key functions. This has included a Reserve Funding and Facility Assessment Plan (Browning Study – 2014); Park and Recreation Master Plan (2014); Fire Master Plan (August 2015); Fire Impact Fee and Park Impact Fee Nexus Studies (2015); Marketing and Program Plan (2015); and Five Year Strategic Plan (2016). Investment in long term planning is a prudent step to strategically address the public service needs of the community.

Financial Review

Outcomes from the planning to date as well as other studies underway have resulted in quantifying resources necessary to address medium and long-term needs. The Financial Forecast and Assessment was undertaken in order to provide a high level evaluation of projected resources in the context of the various studies completed to date.

Regional Government Services (RGS) Financial Advisors began with a review of District financial reports and records in order to provide a historical context for the District's current financial condition. This also included interviews with key Department Staff as well as other officials familiar with the economic environment in El Dorado County. The trends observed as well as projections of economic conditions were then used to develop a Financial Forecast Model. The focus of this effort was on the CPCSD General Fund, which finances the largest portion of the District operation. RGS has used the financial model in consultation with District Staff to examine key risk factors and considerations for future spending plans.

Considerations When Interpreting A Forecast

Most public agencies are very accustomed to budgetary financial plans, which typically address one to two years of planned revenue and expenditures. A forecast is typically for a longer term and is less precise due to the use of assumptions of events 3-5 years in the future. The value of a forecast is that it will allow for the examination of "what-if" scenarios and may point to the need for adjustments in advance of what would normally occur.

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The model developed for Cameron Park Community Services consolidates both revenue and expenditures into high-level groupings. There are seven identified revenue types and expenditures are summarized within Salary & Benefits; Services and Supplies; and Capital Expenditures. Sub-components of these broad categories are also identified.

The second major component of the Model is a detailed list of Assumptions that are applied to the current budget to create a five-year projection. The rates of adjustment are based on a variety of factors including historical trends, current economic trends, and professional judgment. A forecast will not predict with certainty an outcome, however, it can provide indicators of the direction that the District Finances are headed to allow for proactive action.

Results of 2017 – 2021 General Fund Forecast (Excluding Capital / One-Time Funding)

The assumptions applied to the forecast are detailed in Appendix A and discussed later in this report. Table 1 below is a summarized version of the forecast results related to District operating costs only (assumes zero capital and one-time expenditures).

**TABLE 1: Summary of 2017 -2021 General Fund Operating Cost Forecast
(Does Not Include Any Allowance For Capital / One Time Expenditures)**

<u>REVENUE</u>	Adjusted Budget FY 2015/2016	Projection 2017	Projection 2018	Projection 2019	Projection 2020	Projection 2021
TOTAL GENERAL FUND REVENUE	\$5,344,894	\$5,620,700	\$5,797,200	\$5,965,300	\$6,119,800	\$6,258,900
PERCENTAGE CHANGE / YEAR		5.2%	3.1%	2.9%	2.6%	2.3%
<u>EXPENDITURES</u>						
TOTAL SALARY & BENEFITS	\$942,846	\$977,000	\$1,022,000	\$1,064,000	\$1,111,000	\$1,105,000
TOTAL EXPENSES (S&S)	\$4,699,770	\$4,846,200	\$4,976,500	\$5,123,900	\$5,274,800	\$5,428,700
<u>GRAND TOTAL EXPENSES</u>	\$5,642,616	\$5,823,200	\$5,998,500	\$6,187,900	\$6,385,800	\$6,533,700
PERCENTAGE CHANGE / YEAR		3.2%	3.01%	3.16%	3.20%	2.32%
Excess / (Deficit) Revenue over Expenditures	(\$297,722)	(\$202,500)	(\$201,300)	(\$222,600)	(\$266,000)	(\$274,800)
Historical Avg Savings Fire Contract	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
NET CHANGE FUND BALANCE	\$2,278	\$97,500	\$98,700	\$77,400	\$34,000	\$25,200
Beginning Balance	3,693,275	3,695,553	3,793,053	3,891,753	3,969,153	4,003,153
Ending Balance	3,695,553	3,793,053	3,891,753	3,969,153	4,003,153	4,028,353
PERCENTAGE CHANGE / YEAR		3%	3%	2%	1%	1%

Beginning Fund Balance began with audited 6/30/2014 Fund Balance adjusted by preliminary operating statements for 2014/2015.

Like many California public agencies the District is expected to experience overall revenue growth in the next five years. However, expenditures for operating costs are also expected to rise. There are several factors discussed later in this report that may result in higher expenses than what is projected. In the scenario above the projected fund balance increases minimally by \$235,300 over the 5 year forecast and it excludes important capital spending.

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Discussion Of Potential Funding Required For One-Time Expenditures

As noted, Table 1 excluded any capital project spending or addressing liabilities such as Other Post Employment Benefits (OPEB-Retiree Health). Given the District's service responsibilities it would be inappropriate to examine only the operating needs and not take into consideration some level of capital spending and its impact on the overall forecast.

Over the past 2-3 years Cameron Park Community Services District has undertaken several focused studies designed to inventory and quantify capital and OPEB obligations. The following Table summarizes the scope of some of the identified needs during the 5 year forecast period:

TABLE 2: Summary of Selected Capital and OPEB Funding Identified In Previous Studies

STUDY	TIMING	PROJECTED COSTS
Browning Reserve Study (5/9/2014) Adjusted to exclude vehicles	Excerpt 5 Years (2015/16 – 2019/20)	\$ 995,220
Fire Department Master Plan (8/19/2015)	5 Years CIP Funding (Includes establishing an Apparatus Reserve)	\$1,622,500
OPEB – Retiree Health Liability (F2/24/16) (Amount shown is additional contribution beyond what is in assumptions) 7/2014 – 6/2021	Additional amount required in next 5 years to meet 20 year level funding of liability	\$ 330,259
	SUB-TOTAL	\$ 2,947,979
ADDITIONAL: Park & Recreation Master Plan – New Facilities Only	<u>Timing not specified</u> – regular maintenance in Browning Study	\$ 2,203,300

Although, not all of the expenses would be expected to be evenly distributed, it is significant that the average needs for the next 5 years, equals \$589,596 per year (without considering any new recreation facilities). The resources to fund the identified expenditures would likely impact the General Fund balance and would be insufficient to meet the identified needs. It is possible that impact fees could offset some of the capital project costs, provided that the nature of the project met the criteria for the impact fee. Primarily this relates to the need generated by an increase in development. This will be limited by the fact that the District is largely built out with limited amounts of new development being planned.

Forecast Model - Limited Use Of Existing Reserves For Capital / One-Time Expenses

Table 3 on the following page demonstrates the impact, if the District were to maintain a reasonable cash flow reserve and expend limited amounts on one-time contributions to Capital and / or OPEB liabilities. The model shows that over the 5-year period even a use of reserves at a level of \$215,000 per year, would essentially exhaust funds available for one-time expenses, leaving future operations under funded. The \$215,000 per year amount funds just over one-third of the \$589,596 in identified needs addressed above.

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**TABLE 3: Detail of 2017 -2021 General Fund Forecast (Includes Capital / One-Time)
REVENUE**

(TAXES / FEES / JPA)	Adjusted Budget FY 2015/2016	Projection 2017	Projection 2018	Projection 2019	Projection 2020	Projection 2021
Property Tax	\$3,555,460	\$3,704,000	\$3,833,000	\$3,948,000	\$4,047,000	\$4,128,000
JPA Reimbursements	1,056,705	1,167,000	1,197,000	1,232,000	1,269,000	1,308,000
Recreation Fees & Facility Use	143,776	148,100	152,500	157,100	161,800	166,700
Community Center Fees & Facility Use	322,953	332,600	342,600	352,900	363,500	374,400
Franchise Fees	160,000	163,000	166,100	169,300	172,500	175,800
Other Revenue & Special Events	106,000	106,000	106,000	106,000	106,000	106,000
TOTAL GENERAL FUND REVENUE	\$5,344,894	\$5,620,700	\$5,797,200	\$5,965,300	\$6,119,800	\$6,258,900

EXPENDITURES

(SALARY & BENEFITS)	Adjusted Budget FY 2015/2016	Projection 2017	Projection 2018	Projection 2019	Projection 2020	Projection 2021
Full Time Salaries	\$435,340	\$429,000	\$442,000	\$455,000	\$469,000	\$483,000
Part-Time Salaries	166,687	171,000	180,000	187,000	195,000	202,000
Retirement & Retiree Benefits	217,622	243,000	257,000	271,000	288,000	253,000
Other Benefits	123,197	134,000	143,000	151,000	159,000	167,000
TOTAL SALARY & BENEFITS	\$942,846	\$977,000	\$1,022,000	\$1,064,000	\$1,111,000	\$1,105,000

(SERVICES & SUPPLIES)	Adjusted Budget FY 2015/2016	Projection 2017	Projection 2018	Projection 2019	Projection 2020	Projection 2021
Fire	\$3,304,254	\$3,387,000	\$3,472,000	\$3,576,000	\$3,683,000	\$3,793,000
Contract Services - Other	187,500	215,000	221,000	226,000	231,000	236,000
Utilities	229,350	240,800	252,900	265,500	278,800	292,700
Vehicles / Equipment	177,500	182,000	187,000	191,000	196,000	200,000
Buildings & Grounds	137,500	140,900	144,600	148,100	151,500	155,000
General Services / Administration	215,043	220,000	226,000	232,000	237,000	242,000
Recreation Instructors / Events	136,500	140,600	144,800	149,200	153,600	158,200
Other Operating Expense	312,123	319,900	328,200	336,100	343,900	351,800
TOTAL EXPENSES (S&S)	\$4,699,770	\$4,846,200	\$4,976,500	\$5,123,900	\$5,274,800	\$5,428,700

ONE-TIME: Capital Exp / Transfer Capital Equip (General Fund) / Addl Contribution OPEB	\$184,479	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000
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GRAND TOTAL EXPENSES	\$5,827,095	\$6,038,200	\$6,213,500	\$6,402,900	\$6,600,800	\$6,748,700
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Excess / (Deficit) Revenue over Expenditures	(\$482,201)	(\$417,500)	(\$416,300)	(\$437,600)	(\$481,000)	(\$489,800)
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Historical Avg Savings Fire Contract	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
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IF FIRE AGREEMENT SAVINGS NET CHANGE FUND BALANCE	(\$182,201)	(\$117,500)	(\$116,300)	(\$137,600)	(\$181,000)	(\$189,800)
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Beginning Balance	3,693,275	3,511,074	3,393,574	3,277,274	3,139,674	2,958,674
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Ending Balance	3,511,074	3,393,574	3,277,274	3,139,674	2,958,674	2,768,874
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Allocation of Fund Balance

Cash Flow Reserve - 5 Months (Non-Capital Exp) Includes \$65,000 Stabilization Reserve in Audit	2,351,090	2,426,333	2,499,375	2,578,292	2,660,750	2,722,375
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Available for other (One time use)	1,159,984	967,241	777,899	561,383	297,924	46,499
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Key Considerations

Readers are encouraged to consider the detailed discussion of the Assumptions in Appendix A. The following are some of the key items impacting the results:

Revenue:

- Although property values are recovering from the housing market crash the level of growth is expected to decline in the future. The projected revenue growth in each of the first two years is 4%, followed by 3% in the next two years and 2% in the final year.
- The property within CPCSD boundaries is largely developed and there is not significant revenue generating developments in the near term.
- JPA Reimbursements have been aligned with the historical percentage of total Fire Services Agreement. The model assumptions result in a 2.5% to 3% increase in JPA reimbursements per year in line with the projected escalation of services from CalFire. This financial trend for the JPA should be closely monitored to determine that the operation could sustain increasing costs. EMS services as with other health care related services are undergoing drastic changes in compensation models under the Affordable Care Act.
- The model uses a 3% increase per year in Recreation and Community Center revenue. This is less than the 5% included in the adopted marketing plan. The basis for the more conservative estimate is that the plan is still rather new and has not been fully measured. Also, policy changes enacted regarding reduced or waiver of fees will hinder reaching the target.
- The District has not experienced a lot of opportunities for grants, which can be beneficial, provided that they can fund one-time needs and not on-going programs.

Expenditures:

- The projected increase in salaries and benefits over the 6-year period from the current year budget through fiscal year 2021, are expected to increase at nearly the same rate as revenue (17%). This is without any additional OPEB contribution.
- Although an adjustment was made to the full-time salary projections this was included absent any collective bargaining agreement for an adjustment. As with all other assumptions it is helpful for analysis purposes only.
- Part-time salaries were adjusted based on assumed increases to the entire base factoring in the adopted changes increasing the minimum wage to \$15 per hour.
- As with many agencies the cost of retiree benefits is escalating significantly. Although the State established lower cost pension reform, these plans only apply when there is turnover and the new employee, was not previously covered by a PERS Plan. The District has Net Pension Liabilities for the PERS plans totaling approximately \$680,000.

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- The District has a total unfunded liability for OPEB (Retiree Medical) of nearly \$1.5 million.
- The assumption used for the adjustment of the Fire Contract Services provided by CalFire was based initially off the current agreement at +2.5% followed by 3% after the current agreement ends. Since CalFire is staffed with State personnel some of the same staffing cost pressures with regards to retirement liabilities are in play.
- The Browning Reserve Study assessed condition and life cycle costs for the District infrastructure and found that this would cost nearly \$4 million, which would wipe out current reserves and trends in the current 5 years do not project operations generating surplus funds.
- An allowance for General Fund capital expenditures have been included on a line for one-time expenditures, which is combined with possible funding for OPEB liabilities. The District would need to examine the priorities based on needs and continued service to the community. The amount included is \$215,000.
- Expenditures from reserves without a replacement of these funds can only occur for a limited time. As the District infrastructure ages there is a growing need to address normal wear and tear as well as deferred maintenance.
- The forecast projects a deficit each year, which fluctuates from \$417,500 to \$489,800 per year. (Prior to any assumed Fire savings).
- The forecast has moderated the deficit by assuming that the Fire Services agreement will have actual costs each year of \$300,000 less than the estimated agreement provides. While this has been historically the case, there is some level of risk that the past trends will not continue, or that increased costs above what is assumed will reduce the savings.

Fund Balance Reserves:

- The District has a tradition of managing its finances and not extending well beyond its means, which has included maintaining adequate cash flow reserves to meet its obligations. The forecast continues to recommend protection of adequate funds to avoid the unnecessary burden caused by short-term borrowing.
- The forecast displays the total reserves as two components. 1) The equivalent of 5 months of operating costs; and 2) An amount that would be available for one-time projects. The 5-month operating cash target takes into consideration the fact that the District relies on property taxes for most of the General Fund Revenue and these taxes are not distributed evenly throughout the year.
- Based on the spending included in the forecast model by the 5th year less than \$50,000 would remain for one-time projects and would easily be completely eliminated given that capital needs exceed the assumed minimum annual level required.

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Additional Financial Stress

As noted earlier the focus of this review is on the General Fund, however, a cursory review of other funds was also completed in order to identify items that could ultimately impact the General Fund.

One of the notable areas is with the status of Landscaping and Lighting Maintenance Assessment Districts. Some of the Districts do not have provisions for adjustments and any changes would legally require a proceeding where property owners could vote against an increase. The long-term sustainability of any maintenance district without the ability to cover increasing could end up putting the General Fund at risk. It is our understanding that the scope of work in these areas is being adjusted based on the revenue generated. It is foreseeable that at some point the condition of the improvements being maintained would be in conflict with District goals and mission statement. For example, if the service being maintained is street lighting, is the District prepared to turn off lights? Even doing so at some point this continual reduction would ultimately reach the point that no services could be provided.

Another area is the continued funding to maintain and replace components of the Fleet. The District is to be commended for establishing a fund specific to Fire related equipment expense. This has been a creative approach to set aside special contract revenue and use it to replace equipment. The uncertainty comes from the fact that this source of funding is not guaranteed and fluctuates from year to year. Further, the analysis conducted by the Fire Master Plan noted that this arrangement was determined to be insufficient to meet timely replacement of Fire apparatus. Ideally the District would benefit from a financing program that would address fleet needs in other departments as well. The provision of services to the community will suffer if the tools and equipment reach a point of being inoperable.

Recommendations

Author John C. Maxwell said, "...If you're proactive, you focus on preparing. If you're reactive, you end up focusing on repairing." The District Board and Staff are to be commended for taking critical steps to be proactive. Planning for the future will likely require creativity and decisions that are not always easy.

The following are key recommendations for future steps:

1. The District needs to acknowledge that the projected General Fund operating costs, retiree liabilities, and capital needs are not fiscally sustainable in the current environment. This forecast represents a 5-year snapshot and longer-term projections would be expected to show worsening conditions without an increase in revenue and/or significant decreases in costs.
2. The District should also monitor and develop planned responses to impacts occurring in funds other than the General Fund. Specifically, the Landscaping and Lighting Districts, which also have, long term funding pressures.

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3. As a monitoring tool the forecast should be updated annually in order to reflect the current environment and progress or changes in the outcome (positive or negative).
4. Staff should continue efforts to seek cost effective changes in the delivery of services. During interviews with Staff it was noted that systems are in place to monitor costs and they are being used.
5. The District should continue to assess the costs of Fire Services as they represent the most significant spending and identify means to address cost increases. This includes monitoring whether contract savings are continuing at the assumed level on an annual basis.
6. The District should monitor and refine, as needed its Marketing Plan to insure that targets are reasonable and account for any deterioration of the base.
7. The District should establish a reserve for one-time projects and /or contributions towards OPEB liabilities. Then potential annual funding should be prioritized within an established available cap.
8. The District should continue to proactively share with those its serves the status of its financial obligations and position. Having an informed constituency may create opportunities to improve services.
9. The District should consider the priority ranking of additional funding of its OPEB obligation, compared to other one-time needs. Although this will provide long-term savings and responsibly address the obligation, it needs to be considered in the overall context of District services. The recent Actuarial report that was prepared provides a few options.
10. The District should establish a target cash-flow reserve of between 4-6 months. The more conservative the target will provide additional time to react should this be necessary.
11. In addition to the current focus on marketing plans, the District should proactively examine all sources of revenue enhancement to maintain the public investment in facilities, equipment, and emergency services. This could include grants, assessments, and / or property related fees.

Observations

While conducting the study two areas were noted as being outside of what is typical in terms of the District finances. The first is the timing of the issuance of audited financial statements. Best practices strive to have them issued within six months of the close of the Fiscal Year (by December 31st). In the upcoming year the State Controller will be establishing a January deadline for the filing of the State Controllers report with the intent that it will reflect the audited statements. (The previous deadline was in October).

The second area involves the artificial allocation of General Fund Revenues to operating Departments. Typically general tax revenue that is not directly derived from the operation of a department is not associated specifically with that departments operation. This relates to Property Taxes and Franchise taxes.

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As part of the study Staff at the El Dorado County Auditor Controller's Office were asked about the property tax allocation. County Staff concurred that the current process is unique and is being done solely at the request of the Cameron Park Community Services District. Their preference would be to treat the tax collection as a single entity, which is how CPCSD was formed and is the standard for public agencies.



WASTE CONNECTIONS INC.
Connect with the Future™

Waste Connections of California, Inc. d/b/a
El Dorado Disposal Service
P.O. Box 1270
Diamond Springs, CA 95619
(530) 626-4141

Mary Cahill, General Manager
Cameron Park Community Service District
2502 Country Club Drive
Cameron Park, CA 95682
(530) 350-4652

Re: Annual CPI Adjustment

March 28, 2016

Dear Ms. Cahill,

Pursuant to Section 18.C. of that certain Solid Waste Services Agreement, dated as of February 21, 2008 (the 'Agreement'), we are formally requesting that the District implement the automatic CPI adjustment for our hauling rates as provided for in Section 18.C of the Agreement. We have attached the CPI calculator as the reference. As you will see, the increase in the Consumer Price Index – All Items – for the State of California for the past year is was 1.5%.

In addition, we are formally requesting the review and approval of a change in the fuel component of the rate. The year over year comparison we do through the Purchaser's Price Index is done based on a January to January view. This year, the fuel surcharge is decreased to (-1.17%). Accordingly, the net rate increase effective July 1, 2016 is .33%. We have attached the PPI calculator for your reference.

We appreciate your co-operation and look forward to hearing from you. If you have any questions or need further information, please feel free to contact me at (530) 295-2854.

Sincerely,
Jeff England

District Manager

Waste Connections of California, Inc. d/b/a
El Dorado Disposal Services

Cc: Sue Vandelinder

STATE OF CALIFORNIA
OFFICE OF THE DIRECTOR - RESEARCH UNIT
CONSUMER PRICE INDEX CALCULATOR

1 Select an Index	<input type="text" value="California CPI"/>	
2 Select index type	<input type="text" value="All Urban Consumers"/>	
3 Select beginning month	<input type="text" value="Annual Average"/>	Beginning Index value
4 Select beginning year	<input type="text" value="2014"/>	<input type="text" value="246.055"/>
5 Select ending month	<input type="text" value="Annual Average"/>	Ending Index Value
6 Select ending year	<input type="text" value="2015"/>	<input type="text" value="249.666"/>

Based upon the Index, index type, and the time period you have specified, the percent change in the Consumer Price Index is equal to:

1.5%

El Dorado Disposal
 Fuel Component Calculation
 For the Period January, 2006 through January, 2015

Item Diesel Fuel
 Data Source PPI Commodity, #2 Diesel Series
 ID: wpu057303
 Beginning Period (Jan 06) 197.1
 Current Period (Jan 16) 119.5
 Index Change -77.6
 % Increase -39.37%
 Beginning Fuel Component 3.57%
 Ending Fuel Component 2.16%
 Fuel Surcharge applied in 2015 3.33%
 Change for 2016 -1.17%

http://data.bis.gov/timeseries/WPU057303?data_tool=XGtable

XLSX

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2006	197.1	196.2	206.5	230.4	239.6	246.9	237.5	250.2	201.3	197.5	197.2	203
2007	180.9	193.5	220.2	238	226.5	227.6	243.5	231.2	246.2	249.6	256.7	271.9
2008	276.2	287.5	353.7	365.1	398.2	421	431.9	346.7	342.3	281.8	224.1	168
2009	161.6	147.2	139.2	167.4	166.4	191.1	172.8	204.1	193.2	202.8	215.7	205.1
2010	229.4	206.9	225.5	240	235.8	221.8	218.5	231.1	227.7	243.7	255.3	259.2
2011	270	289.3	321.8	339.8	328.4	333.7	327.8	307.3	317.8	310.6	337.1	311
2012	322	329.2	344.3	339.4	325.8	295.4	298.7	324.1	342.4	351	323.8	317.4
2013	318.9	342.4	321	318.3	307.7	304.8	311.6	319.3	328	318.4	307	314.7
2014	308.5	322	318.1	318.7	316.5	308.8	307.8	306.9	302.3	283.4	272.3	229.9
2015	182.6	191.5	193.1	183.8	202.6	198.7	194	189.2	169.4	174.4(P)	168.3(P)	129.7(P)
2016	119.5(P)											

P : Preliminary. All indexes are subject to revision four months after original publication.

Cameron Park Community Services District

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

This report summarizes the General Fund's financial performance for the period of July 1, 2015 – March 31, 2016. The District is 75% of the way through its fiscal year. All comparisons to Budget are to the adopted Final FY 2015-16 Budget including midyear adjustments.

REVENUES

Year to Date (YTD) revenues through March are \$2,759,781, 52% of the budgeted revenues for the year of \$5,344,894. The first property tax installment of the year arrived in December. The payment of \$1,848,773 is 4% higher than last year's first payment of \$1,781,036. The next payment is expected to arrive in May.

The District has received the second of its four quarterly franchise fee payments from Waste Connections. YTD fee payments received are \$79,972, 50% of budget.

Recreation revenues are \$212,954 YTD, 52% of budget. This includes \$92,439 in property tax receipts. Excluding property tax receipts, YTD revenues are 48% of budget. Recreation revenue is seasonal in nature, therefore a straight line comparison to budget is not applicable.

Community Center revenues are \$199,797 YTD, 62% of budget. Community Center revenue is also somewhat seasonal. Therefore, revenue of 62% of budget when the District is 75% through the fiscal year should be considered on budget.

EXPENDITURES

YTD expenditures through December are \$2,922,710, 51% of the budgeted expenses for the year of \$5,786,917. Excluding the expense of the District's agreement with CalFire, which is paid quarterly, expenses are at 59% of budget.

Expenditure line-items of note are:

- Salaries and Benefits are \$627,656 (67% of budget). In November the District paid the balance of the \$95k "catch up" CalPERS pension assessment for the year. This expense is budgeted.
- Contractual Services is \$166,350 (89% of budget) due to additional temporary help to cover staff vacancies. Overages in this line item will be offset by savings in Salaries & Benefits.

Cameron Park Community Services District

- Contractual Services – Provider is \$1,433,081 (44% of budget). This line is used exclusively to account for the Cal Fire contract expense. Two quarters have been paid and thus far this expense has been under budget.
- Insurance is \$61,479 (84% of budget) due to the District's annual insurance premium. This is a budgeted item.
- Legal Services is \$31,718 (106% of budget) due to unanticipated legal issues in Fire.
- Maintenance - Vehicles is \$24,971 (99% of budget) due to spending in Fire & Parks.
- Memberships and Subscriptions is \$8,228 (96% of budget) due to the annual membership dues payment to the California Special Districts Association (CSDA). This item will be on budget.
- Utilities – Water is \$34,689 (62% of budget) in line with budget.
- Utilities – Electric/Gas is \$95,111 (65% of budget) due to rate increases.

Summary: General Fund Balance
For the Years ended June 30, 2012 - June 30, 2016

Attachment B

	2011-12	2012-13	2013-14	2014-15	YTD 2015-16	2015-16
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual	Actual	Budget
General Fund SUMMARY:						
Beginning General Fund Balance 7/1	\$2,533,743	\$2,685,556	\$3,151,485	\$3,348,221	\$3,714,366	\$3,714,366
Revenues						
Property Taxes	3,244,259	3,234,835	3,305,549	3,415,687	1,848,773	3,555,460
Interest	9,793	7,732	9,409	6,430	317	7,500
Program Fees, Special Events, and Facility Rentals	588,620	558,036	594,807	623,877	320,313	543,229
Intergovernmental-JPA	895,227	905,233	989,719	1,063,792	505,437	1,056,705
Reimbursement (rebates), Grants, Accounting Fee	51,550	7,034	171,433	4,302	0	0
Franchise Fees	152,517	156,704	160,778	163,396	79,972	160,000
Other Income	0	28,453	8,827	22,529	4,969	22,000
Transfers in from Equipment Funds	447,360	45,950			0	0
Total revenues and other sources	5,389,326	4,943,977	5,240,523	5,300,013	2,759,781	5,344,894
Expenditures						
Salaries and employee benefits	787,657	775,239	677,367	743,939	627,656	942,845
Cal Fire Personnel	2,525,645	2,462,981	2,682,557	2,651,400	1,433,081	3,287,334
Services and supplies	1,227,866	1,220,001	1,435,496	1,448,948	855,160	1,392,258
Capital Equipment	53,985	38,877	248,367	89,581	6,813	51,301
Fire Engines Lease & Purchase	447,360	45,950			0	0
Reserve for Capital Equipment						0
Total expenditures	5,042,513	4,543,048	5,043,787	4,933,868	2,922,709	5,673,738
Net Surplus (deficit)	346,813	400,929	196,736	366,145	(162,928)	(328,844)
Contingency						
Transfer out to Capital Projects	(130,000)					
Net Change in General Fund Balance	216,813	400,929	196,736	366,145	(162,928)	(328,844)
Reserves						
Economic Uncertainty Reserve	(65,000)	65,000				
Capital Replacement Reserve					0	0
Ending General Fund Balance 6/30	\$2,685,556	\$3,151,485	\$3,348,221	\$3,714,366	\$3,551,438	\$3,385,522
Unreserved, undesignated						

Note: Source of 2011-12 through 2013-14 results are from the District's audited Financial Statements.

Note: 2014-15 results are unaudited.

Cameron Park Community Services District
General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
For Fiscal Year Ended June 30, 2016
Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016

Budgets FY 2015-16

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2015-16 Final Adopted Final General Fund Budget	FY 2015-16 CCR Fund Budget	FY 2015-16 Fire Training Fund Budget	FY 2015-16 Fire Prevention Fund Budget
Expenditures:									
Salaries - Permanent	147,273	0	172,546	82,005	33,516	435,340	53,374	0	0
Salaries - Seasonal/PT/Funded	7,488	0	0	54,009	105,190	166,687	0	0	4,000
Health - Retired	23,515	91,673	0	0	0	115,188	0	0	0
Health & Dental	18,127	0	41,455	29,866	13,143	102,591	0	0	0
Vision Insurance	274	0	544	472	188	1,478	0	0	0
Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	10,696	0	0
Workers' Compensation	820	1,394	2,460	1,476	1,640	7,790	300	0	0
FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	700	0	400
UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	434	0	300
Total salaries and benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Advertising/Marketing	600	0	0	30,000	9,500	40,100	0	0	0
Agency Administration Fee	5,253	52,530	13,508	3,752	0	75,043	4,000	500	0
Agriculture	0	0	6,000	0	1,500	7,500	0	0	0
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	0	0
Bank Charge	2,500	0	0	3,000	6,500	12,000	167	0	0
Clothing/Uniform	0	2,500	1,500	0	400	4,400	0	0	200
Computer Software	2,000	2,500	1,200	4,000	3,000	12,700	2,500	0	700
Contractual Services - Plans	0	0	0	0	0	0	0	0	1,000
Contractual Services	0	25,000	32,500	0	96,720	154,220	0	0	0
Contractual Services - Provider	33,280	3,254,054	0	0	0	3,287,334	0	0	0
Directors Compensation	18,000	0	0	0	0	18,000	0	0	0
EDC Department Agency	800	800	800	800	0	3,200	900	0	0
Educational Material	300	0	0	0	500	800	0	2,000	2,500
Elections	0	0	0	0	0	0	0	0	0
Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	100	2,000	250
Deposit Refund	0	0	0	0	0	0	0	0	0
Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	0	2,000	0
Fire Prevention & Inspection	0	21,000	0	0	0	21,000	0	0	0
Personal Protective Equipment	0	0	0	0	0	0	0	0	0
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	0	0	1,200
Food	700	1,000	300	3,800	300	6,100	100	500	0
Fuel	0	62,000	11,000	0	0	73,000	800	0	0
Government Fees /Permits	0	2,650	6,600	0	3,400	12,650	0	0	0
Household Supplies	0	6,000	6,000	0	8,000	20,000	0	0	0
Instructors	0	0	0	16,000	51,000	67,000	0	0	0
Insurance	3,000	28,000	22,000	8,500	11,500	73,000	2,000	0	0
Legal Services	30,000	0	0	0	0	30,000	20,000	0	0
Maintenance - Buildings	0	11,000	5,000	0	12,000	28,000	0	7,000	0
Maintenance - Equipment	1,000	25,000	10,000	1,500	13,000	50,500	400	2,000	0
Maintenance - Grounds	0	3,000	40,000	0	1,500	44,500	0	0	0
Maintenance - Radios & Phones	0	1,000	0	0	0	1,000	0	1,500	0
Maintenance - Tires & Tubes	0	10,000	0	0	0	10,000	300	0	0
Maintenance - Vehicles	0	20,000	5,000	0	0	25,000	500	0	0
Medical Supplies	0	0	0	0	200	200	0	0	0
Memberships & Subscriptions	7,000	850	500	225	0	8,575	0	0	500
Mileage Reimbursement	300	100	0	0	5,200	5,600	0	0	0
Miscellaneous	0	0	0	0	0	0	200	1,500	0
Office Supplies	2,500	4,000	1,150	900	1,800	10,350	800	1,000	0

Cameron Park Community Services District
General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
For Fiscal Year Ended June 30, 2016
Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016

Budgets FY 2015-16

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2015-16 Final Adopted Final General Fund Budget	FY 2015-16 CCR Fund Budget	FY 2015-16 Fire Training Fund Budget	FY 2015-16 Fire Prevention Fund Budget
Pool Chemicals	0	0	30,000	0	35,000	65,000	0	0	0
Postage	1,000	500	0	400	0	1,900	450	0	500
Printing	300	350	500	0	200	1,350	0	2,000	250
Professional Services	42,500	4,200	28,400	5,000	6,000	86,100	600	1,500	0
Program Supplies	0	0	0	7,000	17,100	24,100	0	0	0
Publications & Legal Notices	400	250	0	0	0	650	200	0	300
Radios	0	500	0	0	0	500	0	1,000	0
Refund - Activity	0	0	0	0	0	0	0	0	0
Rent/Lease - Buildings	0	0	1,000	0	7,500	8,500	0	0	0
Rent/Lease - Equipment	0	0	1,500	70	0	1,570	0	0	0
Staff Development	4,200	5,000	3,000	1,500	500	14,200	0	0	1,250
Telephone	2,400	18,000	0	2,500	2,400	25,300	1,800	0	0
Travel/Lodging	1,000	1,000	0	0	0	2,000	0	0	250
Tuition	0	0	0	0	0	0	0	0	0
Utilities - Water	0	12,000	28,000	0	15,750	55,750	0	0	0
Utilities - Electricity / Gas	0	27,000	40,000	0	78,300	145,300	0	0	0
Vandalism	0	0	1,000	0	0	1,000	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Special Events Expense	0	0	0	17,500	0	17,500	0	0	0
Total services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Revenues:									
Property Tax	248,882	2,488,822	639,983	177,773	0	3,555,460	82,140	0	0
ARC / Fire Plan Review Fees	0	0	0	0	0	0	12,000	0	13,600
Interest	7,500	0	0	0	0	7,500	500	0	0
Recreation Program Revenues	0	0	0	119,276	162,943	282,219	0	0	0
Administration Process Fees	7,000	0	0	0	0	7,000	0	0	0
JPA Reimbursements	0	1,056,705	0	0	0	1,056,705	0	0	0
Grant Reimbursements	0	0	0	0	0	0	0	0	0
Special Events	0	0	0	24,500	0	24,500	0	0	0
Facility Use Revenue	0	0	0	24,500	160,010	184,510	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Franchise Fees	160,000	0	0	0	0	160,000	0	0	0
Sponsorships	0	0	0	15,000	0	15,000	0	0	0
Training	0	0	0	0	0	0	0	14,000	0
Fund Transfer: Fire Engines Lease	0	0	0	0	0	0	0	0	0
Total revenues	423,382	3,545,527	639,983	413,049	322,953	5,344,894	94,640	14,000	13,600
Expenditures:									
Capital Equipment	0	18,500	110,000	0	35,979	164,479	0	0	0
Salaries and employee benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Equipment Replacement	0	0	0	0	0	0	0	0	0
Fire Engines Lease	0	0	0	0	0	0	0	0	0
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	410,002	3,751,051	669,277	352,055	604,531	5,786,916	102,321	24,500	13,600
Excess (deficit)	13,380	(205,524)	(29,294)	60,994	(281,578)	(442,022)	(7,681)	(10,500)	0
Contingency (from PY)						0			
Transfers In/(Out) of General Fund	(13,380)	205,524	29,294	(60,994)	281,578	442,022			
Excess (deficit)	0	0	0	0	0	0	(7,681)	(10,500)	0

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through NINE months of the Year Ended June 30, 2016.**

75%

Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	03/31/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
Expenditures:								
5000 Salaries - Permanent	\$106,406	\$0	\$123,446	\$54,709	\$12,959	\$297,521	\$435,340	68%
5010 Salaries - Seasonal/PT/Funded	11,834	0	1,876	19,437	47,721	80,867	166,687	49%
5135 Health - Retired	16,650	63,923	4,746	0	0	85,319	115,188	74%
5130 Health & Dental Insurance	11,985	0	17,159	13,153	2,704	45,002	102,591	44%
5140 Vision Insurance	229	0	433	281	0	943	1,478	64%
5150 Retirement Benefits (active)	32,060	0	34,146	19,223	8,301	93,731	83,122	113%
5160 Workers' Compensation	824	1,400	2,471	1,483	1,647	7,825	7,790	100%
5180 FICA/Medicare Contribution	2,282	0	1,679	2,178	3,671	9,809	19,312	51%
5190 UI/TT Contribution	725	0	0	2,121	3,792	6,638	11,338	59%
Total salaries and benefits	182,995	65,323	185,956	112,586	80,796	627,656	942,846	67%
5209 Advertising/Marketing	156	0	0	22,052	2,042	24,250	40,100	60%
5210 Agency Administration Fee	0	0	0	0	0	0	75,043	0%
5215 Agriculture	0	0	1,440	0	225	1,665	7,500	22%
5220 Audit & Accounting	9,914	0	0	0	0	9,914	25,000	40%
5221 Bank Charges	919	0	0	2,454	4,785	8,158	12,000	68%
5230 Clothing/Uniforms	0	229	1,407	0	268	1,904	4,400	43%
5231 Computer Software	1,867	1,110	710	3,174	3,174	10,035	12,700	79%
5240 Contractual Services - other	0	0	0	0	0	0	0	#DIV/0!
5235 Contractual Services	25,827	16,773	60,493	4,930	58,327	166,350	187,500	89%
5236 Contractual Services - Provider	0	1,433,081	0	0	0	1,433,081	3,254,054	44%
5250 Directors Compensation	8,900	0	0	0	0	8,900	18,000	49%
5260 EDC Department Agency	1,760	880	880	880	0	4,399	3,200	137%
5265 Educational Material	0	2,136	0	0	0	2,136	800	267%
5270 Elections	0	0	0	0	0	0	0	0%
5275 Equipment-Minor/Small Tools	0	693	3,995	0	1,475	6,163	18,000	34%
5282 Deposit Refund	0	0	0	0	0	0	0	no budget
5285 Fire & Safety Supplies	0	437	0	0	252	689	2,900	24%
5295 Fire Turnouts	0	8,826	0	0	0	8,826	21,000	42%
5296 Fire-Volunteer/Resident	0	10,480	0	0	0	10,480	29,200	36%
5300 Food	1,036	226	316	350	322	2,250	6,100	37%
5305 Fuel	0	28,333	2,685	0	0	31,019	73,000	42%
5310 Government Fees/Permits	0	1,496	1,484	0	3,155	6,135	12,650	48%
5315 Household Supplies	0	3,612	3,121	0	7,355	14,088	20,000	70%
5316 Instructors	0	0	0	12,545	35,657	48,201	67,000	72%
5320 Insurance	2,499	23,997	18,116	6,872	9,995	61,479	73,000	84%
5335 Legal Services	18,820	10,328	150	820	1,600	31,718	30,000	106%
5345 Maintenance - Buildings	0	3,253	5,929	0	6,847	16,030	28,000	57%
5350 Maintenance - Equipment	291	8,527	9,726	355	10,768	29,666	50,500	59%
5355 Maintenance - Grounds	463	877	27,519	0	2,633	31,492	44,500	71%
5360 Maintenance - Radios & Phones	0	1,923	0	0	0	1,923	1,000	192%
5365 Maintenance - Tires & Tubes	0	7,997	0	0	0	7,997	10,000	80%
5370 Maintenance - Vehicles	0	13,864	10,791	0	315	24,971	25,000	100%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	7,373	562	108	185	0	8,228	8,575	96%
5385 Mileage Reimbursement	0	0	0	0	340	340	5,600	6%
5395 Miscellaneous	20	0	44	0	0	64	0	no budget
5400 Office Supplies	2,914	2,848	1,085	559	858	8,265	10,350	80%

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through NINE months of the Year Ended June 30, 2016.**

75%

Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	03/31/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
5405 Pool Chemicals	0	0	17,937	0	8,442	26,379	65,000	41%
5410 Postage	715	196	0	348	103	1,363	1,900	72%
5415 Printing	95	85	176	270	0	625	1,350	46%
5420 Professional Services	35,777	1,494	16,281	2,272	7,755	63,578	86,100	74%
5421 Program Supplies	0	0	0	5,289	8,473	13,762	24,100	57%
5425 Publications & Legal Notices	160	0	0	0	0	160	650	25%
5430 Radios	0	0	0	0	0	0	500	0%
5431 Refund-Activity	0	0	0	(55)	0	(55)	0	no budget
5435 Rent/Lease - Buildings	153	0	0	0	30	183	7,570	2%
5440 Rent/Lease - Equipment	0	0	711	172	0	882	1,000	88%
5455 Staff Development	60	787	235	60	0	1,142	12,700	9%
5470 Telephone	4,656	7,970	485	1,585	2,260	16,956	28,300	60%
5480 Travel/Lodging	0	128	0	0	0	128	2,000	6%
5490 Utilities - Water	0	5,062	20,012	0	9,615	34,689	55,750	62%
5492 Utilities - Electricity / Gas	0	19,488	23,776	0	51,847	95,111	145,300	65%
5500 Vandalism	0	0	2,250	0	0	2,250	1,000	225%
5466 Summer Spectacular	0	0	0	2,083	0	2,083	52,000	4%
5465 Special Events Expense	0	0	0	8,190	0	8,190	17,500	47%
Total services and supplies	124,375	1,617,694	231,866	75,387	238,918	2,288,241	4,679,592	49%
Revenues:								
Property Tax	129,414	1,294,141	332,779	92,439	0	1,848,773	3,555,460	52%
Interest	317	0	0	0	0	317	7,500	4%
Recreation Program Revenue	0	0	0	115,848	89,813	205,661	282,219	73%
Administration Process Fees	0	0	0	0	0	0	7,000	0%
JPA Reimbursements	0	505,437	0	0	0	505,437	1,056,705	48%
Grant Reimbursement	0	0	0	0	0	0	24,500	0%
Facility Use Revenue	0	0	0	4,667	109,984	114,652	184,510	62%
Special Events	0	0	0	0	0	0	52,000	0%
Franchise Fees	79,972	0	0	0	0	79,972	160,000	50%
Other Income	4,969	0	0	0	0	4,969	0	no budget
Sponsorships	0	0	0	0	0	0	15,000	0%
Fire Engines Lease & Purchase	0	0	0	0	0	0	0	no budget
Total revenues	214,672	1,799,578	332,779	212,954	199,797	2,759,781	5,344,894	52%
Expenditures:								
Salaries and employee benefits	182,995	65,323	185,956	112,586	80,796	627,656	942,846	67%
Services and supplies	124,375	1,617,694	231,866	75,387	238,918	2,288,241	4,679,592	49%
Capital Equipment	0	0	635	0	6,178	6,813	164,479	4%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
Total expenditures	307,370	1,683,018	418,457	187,973	325,891	2,922,709	5,786,917	51%
Excess (deficit)	(\$92,698)	\$116,560	(\$85,678)	\$24,981	(\$126,094)	(\$162,928)	(\$442,023)	
Contingency								
Transfers In/(Out) of General Fund							\$442,023	
Excess (deficit)	(\$92,698)	\$116,560	(\$85,678)	\$24,981	(\$126,094)	(\$162,928)	\$0	

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Administration	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$226,439	\$227,540	\$239,099	\$124,673	\$0	\$129,414	\$0	\$248,882	52%
4113 Franchise Fees	156,704	160,778	163,396	79,339	0	79,972	0	160,000	50%
4115 Admin. Fee	7,000	7,500	7,500	0	0	0	0	7,000	0%
4400 Reimbursement	29	4,546	9,728	5,144	0	4,969	0	0	-%
4505 Interest	7,732	8,807	6,430	4,350	4,350	317	317	7,500	4%
4600 Other Income	5	0	0	0	0	0	0	0	-%
Total revenues	397,909	409,172	426,152	213,506	4,350	214,672	317	423,382	51%
Expenditures:									
5000 Salaries - Permanent	141,704	98,137	138,389	97,762	11,217	106,406	11,508	147,273	72%
5010 Salaries - Seasonal/PT funded	13,172	12,003	7,799	5,693	558	11,834	1,652	7,488	158%
5135 Health - Retired	21,206	25,333	22,380	17,296	3,790	16,650	2,594	23,515	71%
5130 Health & Dental Insurance	14,338	9,276	12,313	7,924	2,653	11,985	1,630	18,127	66%
5140 Vision Insurance	278	187	183	134	27	229	26	274	84%
5150 Retirement Benefits (active)	28,678	20,599	27,830	17,924	1,992	32,060	1,928	29,271	110%
5160 Workers' Compensation	352	550	659	659	0	824	0	820	101%
5180 FICA/Medicare Contribution	2,999	2,302	2,392	2,054	(556)	2,282	271	2,400	95%
5190 UI/TT Contribution	1,382	963	1,732	628	249	725	0	1,302	56%
Salaries & benefits	224,109	169,350	213,675	150,072	19,930	182,995	19,609	230,469	79%
5209 Advertising/Marketing	351	582	2,636	2,636	0	156	0	600	26%
5210 Agency Administration Fee	5,985	4,314	3,363	0	0	0	0	5,253	0%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,539	26,358	16,800	9,095	6,970	9,914	5,733	20,000	50%
5221 Bank Charges	2,709	2,455	1,807	1,097	1,517	919	1,593	2,500	37%
5230 Clothing/Uniforms	0	0	0	0	0	0	0	0	-%
5231 Computer Software	1,512	2,021	4,564	3,832	2,022	1,867	341	2,000	93%
5235 Contractual Services - Other	11,960	129,701	51,879	42,057	5,261	0	0	0	-%
5240 Temporary Help Contractual Service	4,637	27,365	3,500	0	0	25,827	2,252	33,280	78%
5250 Director Comp	0	0	6,600	2,800	1,000	8,900	1,500	18,000	49%
5260 EDC Department Agency	835	842	749	749	0	1,760	0	800	220%
5265 Educational Material	0	0	138	138	108	0	0	300	0%
5270 Elections	1,500	0	9,727	9,727	0	0	0	0	-%
5275 Equipment-Minor/Small	0	173	3,949	1,800	0	0	0	500	0%
5300 Food	683	951	875	581	100	1,036	258	700	148%
5305 Fuel	0	1,138	0	0	0	0	0	0	-%
5310 Government Fees/Permits	0	53	0	0	0	0	0	0	-%
5315 Household Supplies	0	0	23	0	0	0	0	0	-%
5320 Insurance	2,997	2,619	2,833	2,833	0	2,499	0	3,000	83%
5335 Legal Services	32,710	40,680	39,038	33,278	5,838	18,820	980	30,000	63%
5340 Maintenance - Vehicle Supplies	0	0	0	0	0	0	0	0	-%
5345 Maintenance - Buildings	0	0	0	0	0	0	0	0	-%
5350 Maintenance - Equipment	966	1,282	609	440	95	291	78	1,000	29%
5355 Maintenance - Grounds	0	0	0	0	0	463	0	0	-%
5360 Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	0	0	0	0	0	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Administration	FY 2012-13	FY 2013-14	FY 2014-15	3/31/2015	3/31/2015	3/31/2016	3/31/2016	Budget	Actual
								FY 2015-16	as % of
									Budget
5380 Memberships & Subscriptions	5,453	5,881	6,666	6,666	0	7,373	330	7,000	105%
5385 Mileage Reimbursement	0	0	209	209	0	0	0	300	0%
5395 Miscellaneous	70	0	0	0	0	20	20	0	-%
5400 Office Supplies	4,026	2,494	2,413	2,038	250	2,914	740	2,500	117%
5410 Postage	744	766	882	539	147	715	323	1,000	72%
5415 Printing	358	99	341	190	12	95	83	300	32%
5420 Professional Services	8,594	1,144	27,071	4,710	584	35,777	9,252	42,500	84%
5425 Publications & Legal Notices	14	288	493	307	0	160	115	400	40%
5435 Rent/Lease - Buildings	0	0	15	15	0	153	0	0	-%
5440 Rent/Lease - Equipment	0	38	0	0	0	0	0	0	-%
5455 Staff Development	217	139	3,494	1,130	40	60	0	4,200	1%
5470 Telephone	1,584	2,216	2,724	1,890	311	4,656	698	2,400	194%
5480 Travel/Lodging	0	0	595	595	0	0	0	1,000	0%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	0	0	0	0	0	0	0	0	-%
5492 Utilities - Electricity / Gas	90	20	0	0	0	0	0	0	-%
5625 Capital Equipment	17,031	8,170	0	0	0	0	0	0	-%
Total services & supplies	110,565	261,790	193,990	129,350	24,254	124,375	24,295	179,533	69%
Salaries & benefits	224,109	169,350	213,675	150,072	19,930	182,995	19,609	230,469	79%
Total expenditures	334,674	431,140	407,666	279,422	44,183	307,370	43,904	410,002	75%
Total revenues	397,909	409,172	426,152	213,506	4,350	214,672	317	423,382	51%
Surplus/(deficit)	\$63,235	(\$21,968)	\$18,486	(\$65,917)	(\$39,833)	(\$92,698)	(\$43,587)	\$13,380	
Transfers In/(Out) of General Fund								(\$13,380)	

**Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$2,264,383	\$2,275,403	\$2,390,981	\$1,246,725	\$0	\$1,294,141	\$0	\$2,488,822	52%
4260 JPA Reimbursement	905,228	989,719	1,063,792	550,755	249,928	505,437	0	1,056,705	48%
4320 Grant Reimbursement	0	162,787	0	0	0	0	0	0	-%
4415 Fire Equipment Fund Reimbursement	0	0	0	0	0	0	0	0	-%
4400 Reimbursement Engines	0	4,280	0	0	0	0	0	0	-%
4165 Fire Engine Lease	0	45,950	0	0	0	0	0	0	-%
Total revenues	3,169,611	3,478,139	3,454,774	1,797,480	249,928	1,799,578	0	3,545,527	51%
Expenditures:									
5000 Salaries - Permanent	0	0	0	0	0	0	0	0	-%
5010 Salaries - Seasonal/PT funded	8,680	5,572	0	0	0	0	0	0	-%
5135 Health - Retired	52,215	46,647	41,557	31,180	7,967	63,923	3,699	91,673	70%
5160 Workers' Compensation	1,005	935	1,120	1,120	0	1,400	0	1,394	100%
5180 FICA/Medicare Contribution	664	426	0	0	0	0	0	0	-%
5190 UI/TT Contribution	310	54	0	0	0	0	0	0	-%
Salaries & benefits	62,874	53,634	42,677	32,300	7,967	65,323	3,699	93,067	70%
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	-%
5210 Agency Administration Fee	59,850	43,145	33,625	0	0	0	0	52,530	0%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,000	5,000	5,000	0	0	0	0	5,000	0%
5221 Bank Charges	0	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	2,543	3,000	2,920	432	0	229	809	2,500	9%
5231 Computer Software	4,667	1,344	1,010	690	0	1,110	0	2,500	44%
5235 Contractual Services - Other	13,630	25,739	27,341	1,833	0	16,773	8,967	25,000	67%
5236 Contractual Services - Provider	2,451,021	2,666,439	2,651,400	1,197,174	608,480	1,433,081	0	3,254,054	44%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	196	57	0	0	0	2,136	0	0	-%
5270 Elections	1,500	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	2,276	1,954	2,041	1,222	705	693	0	2,000	35%
5285 Fire & Safety Supplies	423	3,000	1,561	1,545	48	437	0	1,500	29%
5295 Fire Turnouts	13,967	18,632	18,318	2,652	91	8,826	4,506	21,000	42%
5296 Fire-Volunteer/Resident	24,375	21,480	16,785	13,705	2,760	10,480	1,040	29,200	36%
5300 Food	540	1,582	720	589	0	226	0	1,000	23%
5305 Fuel	63,088	70,377	53,635	40,408	8,574	28,333	3,608	62,000	46%
5310 Government Fees/Perm	1,769	1,868	508	0	0	1,496	0	2,650	56%
5315 Household Supplies	2,577	6,660	6,569	2,941	332	3,612	1,297	6,000	60%
5320 Insurance	27,258	24,212	26,276	25,276	0	23,997	0	28,000	86%
5335 Legal Services	0	0	9,764	1,890	1,290	10,328	2,950	0	-%
5345 Maintenance - Buildings	26,758	7,466	10,228	5,079	1,031	3,253	911	11,000	30%
5350 Maintenance - Equipment	11,377	16,806	18,300	9,781	205	8,527	1,570	25,000	34%
5355 Maintenance - Grounds	5,327	2,165	2,876	1,503	185	877	72	3,000	29%
5360 Maintenance - Radios & Phones	1,075	3,309	1,947	549	0	1,923	0	1,000	192%
5365 Maintenance - Tires & Tubes	4,597	7,158	9,719	6,572	0	7,997	0	10,000	80%
5370 Maintenance - Vehicles	14,507	20,985	20,385	13,137	3,897	13,864	155	20,000	69%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	705	962	863	713	472	562	329	850	66%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	100	0%

Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5395 Miscellaneous	0	4,327	0	0	0	0	0	0	-%
5400 Office Supplies	5,097	3,748	3,550	1,803	314	2,848	660	4,000	71%
5410 Postage	561	192	540	259	0	196	196	500	39%
5415 Printing	359	0	20	0	0	85	0	350	24%
5420 Professional Services	4,972	1,910	5,402	2,115	255	1,494	193	4,200	36%
5425 Publications & Legal Notices	0	35	358	0	0	0	0	250	0%
5430 Radios	19	0	403	0	0	0	0	500	0%
5440 Rent/Lease - Equip	(100)	0	0	0	0	0	0	0	-%
5455 Staff Development	2,080	5,536	5,000	1,429	0	787	0	5,000	16%
5470 Telephone	11,917	15,086	12,684	9,030	1,665	7,970	1,258	18,000	44%
5480 Travel/Lodging	925	840	25	25	0	128	25	1,000	13%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	8,084	8,435	9,404	6,425	0	5,062	0	12,000	42%
5492 Utilities - Electricity / Gas	26,111	27,397	25,316	18,285	1,860	19,488	1,306	27,000	72%
5625 Capital Equipment	6,965	220,261	10,755	4,433	0	0	0	18,500	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	-%
Fire Engine purchase and Fire Engine	0	45,950	0	0	0	0	0	0	-%
Total services & supplies	2,806,851	3,287,898	2,995,998	1,372,242	632,165	1,617,694	29,852	3,657,984	44%
Salaries & benefits	62,874	53,634	42,677	32,300	7,967	65,323	3,699	93,067	70%
Total expenditures	2,869,725	3,341,532	3,038,675	1,404,543	640,132	1,683,018	33,551	3,751,051	45%
Total revenues	3,169,611	3,478,139	3,454,774	1,797,480	249,928	1,799,578	0	3,545,527	51%
Surplus/(deficit)	\$299,886	\$136,608	\$416,099	\$392,938	(\$390,205)	\$116,560	(\$33,551)	(\$205,524)	
Transfers In/(Out) of General Fund								\$205,524	
Net Surplus/(deficit)	\$299,886	\$136,608	\$416,099	\$392,938	(\$390,205)	\$116,560	(\$33,551)	\$0	

**Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$582,273	\$585,103	\$614,823	\$320,586	\$0	\$332,779	\$0	\$639,983	52%
4600 Other Income	0	3,670	4,302	4,175	4,175	0	0	0	-%
4190 Parks/Field Use Fees	0	0	100	100	0	0	0	0	-%
Total revenues	582,273	588,773	619,225	324,861	4,175	332,779	0	639,983	52%
Expenditures:									
5000 Salaries - Permanent	154,960	149,653	163,043	118,556	10,752	123,446	10,336	172,546	72%
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	1,876	0	0	-%
5135 Health - Retired	0	0	0	0	0	4,746	698	0	-%
5130 Health & Dental Insurance	35,409	40,394	40,548	30,581	6,460	17,159	2,377	41,455	41%
5140 Vision Insurance	571	645	764	640	128	433	44	544	80%
5150 Retirement Benefits (active)	33,317	35,193	39,883	30,101	2,437	34,146	1,473	30,678	111%
5160 Workers' Compensation	1,507	1,650	1,977	1,977	0	2,471	0	2,460	100%
5180 FICA/Medicare Contribution	2,348	2,346	2,408	1,761	155	1,679	0	3,000	56%
5190 UI/TT Contribution	1,736	1,643	1,628	0	0	0	0	1,736	0%
Salaries & benefits	229,848	231,524	250,252	183,615	19,932	185,956	14,929	252,419	74%
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	
5210 Agency Administration Fee	15,390	11,094	8,646	0	0	0	0	13,508	0%
5215 Agriculture	7,097	8,414	8,465	1,396	0	1,440	0	6,000	24%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	78	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	1,292	1,832	1,528	636	489	1,407	839	1,500	94%
5231 Computer Software	1,240	793	808	808	0	710	0	1,200	59%
5235 Temporary Help Contractual Service	28,810	40,426	46,237	25,840	5,190	60,493	11,239	32,500	186%
5240 Contractual Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	859	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	0	0	0	0	0	-%
5270 Elections	1,505	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/small	681	3,085	4,296	3,985	0	3,995	2,387	10,000	40%
5285 Fire & Safety Sup	92	333	139	98	0	0	0	400	0%
5300 Food	215	76	222	83	26	316	42	300	105%
5305 Fuel	11,966	5,139	6,596	5,022	0	2,685	0	11,000	24%
5310 Government Fees/Perm	5,371	6,746	5,576	1,113	0	1,484	266	6,600	22%
5315 Household Supplies	5,210	5,918	6,164	3,887	512	3,121	651	6,000	52%
5316 Internet	0	0	0	0	0	0	0	0	-%
5320 Insurance	19,852	18,966	20,476	20,476	0	18,116	0	22,000	82%
5335 Legal Services	0	0	1,540	1,340	40	150	150	0	-%
5345 Maintenance - Buildings	18,401	5,239	14,654	1,088	57	5,929	0	5,000	119%

Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5350 Maintenance - Equipment	9,712	11,317	33,573	12,441	2,476	9,726	1,053	10,000	97%
5355 Maintenance - Grounds	22,230	21,859	38,876	27,339	1,111	27,519	6,760	40,000	69%
5360 Maintenance - Radios & Phones	108	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	27	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	3,158	6,556	5,580	3,798	487	10,791	1,376	5,000	216%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	85	0	60	60	60	108	0	500	22%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	0	1,950	0	0	0	44	0	0	-%
5400 Office Supplies	1,114	1,722	1,720	1,024	188	1,085	234	1,150	94%
5405 Pool Chemicals	34,894	37,036	30,297	12,834	0	17,937	3,343	30,000	60%
5410 Postage	0	6	0	0	0	0	0	0	-%
5415 Printing	60	81	87	5	5	176	0	500	35%
5420 Professional Services	10,253	10,366	22,425	13,864	3,116	16,281	649	28,400	57%
5425 Publications & Legal Notices	0	0	162	162	0	0	0	0	-%
5430 Radios	0	0	0	0	0	0	0	0	-%
5435 Rent/Lease - Buildings	0	0	60	60	0	0	0	0	-%
5440 Rent/Lease - Equipment	1,101	1,098	1,312	979	0	711	554	1,000	71%
5445 Staff Development	840	240	0	0	0	235	0	1,500	16%
5470 Telephone	1,669	1,425	3,631	2,721	590	485	24	3,000	16%
5480 Travel/Lodging	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	20,352	26,963	26,310	18,516	0	20,012	0	28,000	71%
5492 Utilities - Electricity / Gas	42,373	38,339	37,925	23,746	876	23,776	900	40,000	59%
5500 Vandalism	2,510	(36)	320	0	0	2,250	7	1,000	225%
5625 Capital Equipment	14,277	19,945	71,086	21,018	0	635	590	110,000	1%
Total services & supplies	282,795	287,794	399,520	205,086	15,222	232,501	31,062	416,858	56%
Salaries & benefits	229,848	231,524	250,252	183,615	19,932	185,956	14,929	252,419	74%
Total expenditures	512,643	519,317	649,772	388,702	35,153	418,457	45,991	669,277	63%
Total revenues	582,273	588,773	619,225	324,861	4,175	332,779	0	639,983	52%
Surplus/(deficit)	\$69,630	\$69,456	(\$30,547)	(\$63,840)	(\$30,978)	(\$85,678)	(\$45,991)	(\$29,294)	
Transfers In/(Out) of General Fund								\$29,294	

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$161,740	\$162,529	\$170,784	\$89,052	\$0	\$92,439	\$0	\$177,773	52%
4145 Youth Programs	7,313	6,937	12,968	6,670	891	5,687	573	5,175	110%
4146 Adult Programs	2,963	4,795	6,318	3,684	708	3,183	255	1,863	171%
4147 Youth Sports	23,828	32,157	41,733	33,409	2,420	39,226	9,172	25,162	156%
4148 Adult Sports	2,089	767	5,602	4,611	470	1,486	197	3,760	40%
4149 Sport Camp Revenues	18,319	12,149	9,196	2,372	0	3,331	1,542	9,891	34%
4170 Special Events	34,693	26,854	26,322	23,019	1,636	31,075	4,398	24,500	127%
4195 Special Event Rental	0	8,610	5,026	4,026	100	56	0	0	-%
4180 CP Lake Kiosk/Day Pass	24,651	28,780	29,652	15,771	(12)	15,775	(3)	32,000	49%
4181 CP Lake Season Pass	17,812	22,538	20,687	488	120	4,568	2,893	19,325	24%
4182 CP Lake Reservations	9,799	8,622	5,714	1,978	200	2,401	693	7,800	31%
4183 Summer Kids Camp	0	0	0	0	0	0	0	0	-%
4184 CP Lake Concessions	7,249	8,782	5,540	2,608	0	2,183	0	8,000	27%
4190 Park/Field Use Fees	25,285	27,154	21,370	305	0	2,266	0	24,500	9%
4255 Sponsorships	28,180	13,803	5,264	8,000	0	6,926	6,926	15,000	46%
4220 Summer Spectacular	27,781	50,942	51,331	740	740	1,228	728	52,000	2%
4210 Sponsorships Ads	2,100	0	0	0	0	0	0	0	-%
4209 Brochure Ads	1,958	2,393	1,000	875	0	950	0	3,800	25%
4250 Donations	250	0	0	0	0	0	0	0	-%
4400 Reimbursement (vending)	1,856	1,273	329	310	0	176	0	2,500	7%
Total revenues	397,866	419,084	418,834	197,917	7,273	212,954	27,374	413,049	52%
Expenditures:									
5000 Salaries - Permanent	76,845	64,307	49,965	36,182	3,829	54,709	6,308	82,005	67%
5010 Salaries - Seasonal/PT funded	31,812	28,186	44,781	25,668	1,116	19,437	0	54,009	36%
5135 Health - Retired	0	0	0	0	0	0	0	0	-%
5130 Health & Dental Insurance	24,625	25,318	21,274	16,186	3,500	13,153	1,885	29,866	44%
5140 Vision Insurance	374	443	352	291	58	281	31	472	60%
5150 Retirement Benefits (active)	17,748	16,332	15,418	11,671	1,343	19,223	1,177	16,418	117%
5160 Workers' Compensation	904	990	1,186	1,186	0	1,483	0	1,476	100%
5180 FICA/Medicare Contribution	3,516	3,049	3,624	1,994	64	2,178	76	5,362	41%
5190 UI/TT Contribution	3,318	2,605	3,156	1,745	18	2,121	0	3,500	61%
Salaries & benefits	159,142	141,229	139,757	94,923	9,928	112,586	9,477	193,108	58%
5209 Advertising/Marketing	26,853	29,847	30,964	20,475	335	22,052	823	30,000	74%
5210 Agency Admin	4,275	3,082	2,402	-	0	0	0	3,752	0%
5220 Audit & Accounting	0	0	0	-	0	0	0	0	-%
5221 Bank Charges	2,669	2,121	3,183	2,415	154	2,454	323	3,000	82%
5230 Clothing/Uniforms	0	874	0	-	0	0	0	0	-%
5231 Computer Software	2,421	3,281	3,217	3,217	0	3,174	0	4,000	79%
5235 Contractual Services - Other	0	10,289	17,964	12,177	67	4,930	0	0	-%
5240 Temporary Help Contractual Service	1,501	0	0	-	0	0	0	0	-%
5250 Director Comp	0	0	0	-	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	-	0	0	0	0	-%

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5270 Elections	1,500	0	997	-	0	0	0	0	-%
5275 Equipment-Minor/Small	0	0	0	-	0	0	0	500	0%
5282 Refund - Deposit	2,350	5,342	0	-	0	0	0	0	-%
5285 Fire & Safety Supplies	0	0	0	-	0	0	0	0	-%
5300 Food	2,100	2,457	3,140	542	47	350	40	3,800	9%
5305 Fuel	0	0	0	-	0	0	0	0	-%
5310 Government Fees/Perm	0	0	0	-	0	0	0	0	-%
5315 Household Supplies	0	146	0	-	0	0	0	0	-%
5316 Instructors	9,471	17,208	23,244	12,778	964	12,545	941	16,000	78%
5320 Insurance	7,916	7,428	7,564	7,564	0	6,872	0	8,500	81%
5335 Legal Services	0	0	0	-	0	820	0	0	-%
5350 Maintenance - Equipment	771	1,726	717	493	95	355	78	1,500	24%
5380 Memberships & Subscriptions	225	248	248	248	63	185	0	225	82%
5385 Mileage Reimbursement	0	0	0	-	0	0	0	0	-%
5395 Miscellaneous	0	0	0	-	0	0	0	0	-%
5400 Office Supplies	962	875	1,109	817	139	559	94	900	62%
5410 Postage	153	258	412	248	49	348	29	400	87%
5415 Printing	0	0	0	-	0	270	0	0	-%
5420 Professional Services	1,721	5,699	5,702	4,497	329	2,272	273	5,000	45%
5421 Program Supplies	3,882	11,593	9,866	5,523	104	5,289	473	7,000	76%
5425 Publications & Legal Notices	0	0	0	-	0	0	0	0	-%
5431 Refund - Activity	1,279	1,095	0	-	0	(55)	0	0	-%
5435 Rent/Lease - Bldgs	0	91	920	-	0	0	0	0	-%
5440 Rent/Lease - Equip	54	0	0	-	0	172	0	70	245%
5455 Staff Development	752	309	481	481	481	60	0	1,500	4%
5470 Telephone	3,467	3,735	1,736	1,149	147	1,585	204	2,500	63%
5480 Travel/Lodging	0	0	0	-	0	0	0	0	-%
5625 Capital Equipment	604	(8)	0	-	0	0	0	0	-%
5466 Summer Spectacular	43,209	47,713	46,184	1,309	1,302	2,083	1,842	52,000	4%
5465 Special Events Expense	19,663	3,850	4,748	4,666	534	8,190	4,824	17,500	47%
Total services & supplies	138,633	160,100	165,546	79,347	4,809	75,387	9,943	158,947	47%
Salaries & benefits	159,142	141,229	139,757	94,923	9,928	112,586	9,477	193,108	58%
Total expenditures	297,775	301,329	305,302	174,270	14,737	187,973	19,420	352,055	53%
Total revenues	397,866	419,084	418,834	197,917	7,273	212,954	27,374	413,049	52%
Surplus/(deficit)	\$100,091	\$117,755	\$113,532	\$23,647	(\$7,464)	\$24,981	\$7,954	\$60,994	
Transfers In/(Out) of General Fund								(\$60,994)	

**Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4145 CC Youth Programs	\$18,807	\$24,677	\$30,647	\$14,464	\$1,267	\$10,893	\$2,123	\$19,330	56%
4146 CC Adult Programs	42,938	36,763	35,947	27,112	3,424	22,789	3,533	32,958	69%
4150 Pre-School Program	4,303	1,134	0	0	0	0	0	0	-%
4151 Teen Center/Activities	2,670	0	0	0	0	0	0	0	-%
4170 CC Special Events/Concerts	0	0	7	7	0	(77)	(77)	0	-%
4153 Senior Program	261	1,426	6,085	4,578	470	5,712	759	5,000	114%
4183 Summer Kids Camp	39,884	49,160	54,058	17,752	0	17,639	0	40,000	44%
4184 CC Concessions	1,919	855	606	277	0	643	0	1,500	43%
4185 Community Center Rentals	49,869	45,100	46,449	30,126	4,784	55,740	3,517	36,750	152%
4186 Gym Use Fees/Programs	20,007	12,093	11,823	9,367	1,055	8,913	1,725	10,160	88%
4187 Community Center Pool	122,340	118,185	141,411	61,996	740	45,331	3,706	113,100	40%
4147 Youth Sports	27,938	38,059	39,682	31,397	8,247	25,395	1,307	49,755	51%
4148 Adult Sports	14,477	8,735	8,975	8,963	125	6,819	1,437	14,400	47%
4255 Sponsorships	0	0	37	0	0	0	0	0	-%
Total revenues	345,413	336,186	375,727	206,039	20,112	199,797	18,030	322,953	62%
Expenditures:									
5000 Salaries - Permanent	7,643	9,481	8,221	7,368	853	12,959	1,744	33,516	39%
5010 Salaries - Seasonal/PT funded	74,257	55,304	70,916	39,488	526	47,721	715	105,190	45%
5130 Health & Dental Insurance	4,062	4,344	4,165	3,170	663	2,704	349	13,143	21%
5140 Vision Insurance	50	0	0	0	0	0	0	188	0%
5150 Retirement Benefits (active)	2,184	3,109	3,191	2,303	238	8,301	443	6,755	123%
5160 Workers' Compensation	1,005	1,100	1,318	1,318	0	1,647	0	1,640	100%
5180 FICA/Medicare Contribution	5,839	4,133	5,535	3,119	52	3,671	78	8,550	43%
5190 UI/TT Contribution	4,250	4,160	4,232	3,063	25	3,792	0	4,800	79%
Salaries & benefits	99,290	81,631	97,578	59,830	2,357	80,796	3,330	173,782	46%
5209 Advertising/Marketing	1,571	4,056	3,810	2,671	458	2,042	537	9,500	21%
5210 Agency Administration Fee	0	0	0	0	0	0	0	0	-%
5215 Agriculture	1,642	640	1,510	753	0	225	75	1,500	15%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	4,880	5,714	6,881	4,665	364	4,785	290	6,500	74%
5230 Clothing/Uniforms	0	0	853	318	0	268	0	400	67%
5231 Computer Software	2,421	2,362	3,197	3,197	0	3,174	0	3,000	106%
5235 Temporary Help Contractual Service	74,066	121,421	133,666	93,098	14,500	58,327	7,394	96,720	60%
5240 Contract Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	24	0	0	0	0	0	0	0	-%
5265 Educational Material	0	0	0	0	0	0	0	500	0%
5270 Elections	0	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	193	816	5,759	4,790	860	1,475	0	5,000	30%

**Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 3/31/2015	MTD as of 3/31/2015	YTD as of 3/31/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5285 Fire & Safety Supplies	0	1,048	145	145	0	252	0	1,000	25%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	0	-%
5282 Refund - Deposit	15,716	12,438	300	0	0	0	0	0	-%
5300 Food	268	19	459	191	0	322	24	300	107%
5310 Government Fees/Perm	1,491	2,928	3,252	2,046	0	3,155	1,160	3,400	93%
5315 Household Supplies	9,583	7,005	8,478	5,663	352	7,355	112	8,000	92%
5316 Instructors	48,285	50,019	64,975	39,476	6,581	35,657	6,569	51,000	70%
5320 Insurance	10,487	10,477	11,005	11,005	0	9,995	0	11,500	87%
5335 Legal Services	0	0	3,200	2,830	50	1,600	1,000	0	-%
5345 Maintenance - Buildings	10,890	14,289	7,382	3,600	96	6,847	550	12,000	57%
5350 Maintenance - Equipment	4,731	11,478	20,547	10,215	6,754	10,768	2,587	13,000	83%
5355 Maintenance - Grounds	1,359	7,615	1,519	691	579	2,633	0	1,500	176%
5360 Maintenance - Radio & Phones	0	288	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	27	0	0	0	315	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	3,347	0	0	0	0	0	0	0	-%
5385 Mileage Reimbursement	0	6,020	1,460	1,460	(1,134)	340	0	5,200	7%
5395 Miscellaneous	0	0	0	0	0	0	0	0	-%
5400 Office Supplies	517	698	2,927	2,540	617	858	80	1,800	48%
5405 Pool Chemicals	30,691	29,856	25,516	16,635	225	8,442	541	35,000	24%
5410 Postage	0	0	4	0	0	103	0	0	-%
5415 Printing	0	1	160	160	0	0	0	200	0%
5420 Professional Services	13,725	4,198	4,974	3,295	366	7,755	2,317	6,000	129%
5421 Program Supplies	7,047	8,587	12,531	8,536	733	8,473	333	17,100	50%
5425 Publications & Legal Notices	5,270	0	0	0	0	0	0	0	-%
5431 Refund - Activity	7,388	9,444	0	0	0	0	0	0	-%
5435 Rent/Lease - Bldgs	649	6,209	9,910	7,801	3,924	30	0	7,500	0%
5440 Rent/Lease - Equip	1,862	463	178	178	0	0	0	0	-%
5455 Staff Development	0	0	0	0	0	0	0	500	0%
5470 Telephone	2,102	2,879	1,760	1,159	150	2,260	240	2,400	94%
5480 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	9,744	10,709	10,164	10,696	0	9,615	0	15,750	61%
5492 Utilities - Electricity / Gas	53,285	61,083	80,614	57,533	7,061	51,847	3,754	78,300	66%
5493 Utilities - Garbage	0	0	0	0	0	0	0	0	-%
5625 Capital Equipment	0	0	7,740	0	0	6,178	0	35,979	17%
Total services & supplies	323,234	392,786	434,876	295,345	42,536	245,095	27,564	430,749	57%
Salaries & benefits	99,290	81,631	97,578	59,830	2,357	80,796	3,330	173,782	46%
Total expenditures	422,524	474,416	532,453	355,175	44,893	325,891	30,894	604,531	54%
Total revenues	345,413	336,186	375,727	206,039	20,112	199,797	18,030	322,953	62%
Surplus/(deficit)	(77,111)	(138,231)	(156,727)	(149,136)	(24,781)	(126,094)	(12,864)	(281,578)	45%
Transfers In/(Out) of General Fund	0	0	0	0	0	0	0	245,400	
Net Surplus/(deficit)	(\$77,111)	(\$138,231)	(\$156,727)	(\$149,136)	(\$24,781)	(\$126,094)	(\$12,864)	(\$36,178)	

Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2015

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2014-15 Actual	FY 2014-15 General Fund Budget	Actual as % of Budget
Expenditures:								
5000 Salaries - Permanent	138,389	0	163,043	49,965	8,221	359,618	416,753	86%
5010 Salaries - Seasonal/PT/Funded	7,799	0	0	44,781	70,916	123,495	162,554	76%
5135 Health - Retired	22,380	41,557	0	0	0	63,937	84,539	76%
5130 Health & Dental Insurance	12,313	0	40,548	21,274	4,165	78,300	107,657	73%
5140 Vision Insurance	183	0	764	352	0	1,300	1,371	95%
5150 Retirement Benefits (active)	27,830	0	39,883	15,418	3,191	86,323	86,691	100%
5160 Workers' Compensation	659	1,120	1,977	1,186	1,318	6,261	5,500	114%
5180 FICA/Medicare Contribution	2,392	0	2,408	3,624	5,535	13,958	14,097	99%
5190 UI/TT Contribution	1,732	0	1,628	3,156	4,232	10,749	11,904	90%
Total salaries and benefits	213,675	42,677	250,252	139,757	97,578	743,939	891,066	83%
5209 Advertising/Marketing	2,636	0	0	30,964	3,810	37,410	35,100	107%
5210 Agency Administration Fee	3,363	33,625	8,646	2,402	0	48,036	87,275	55%
5215 Agriculture	0	0	8,465	0	1,510	9,975	11,500	87%
5220 Audit & Accounting	16,800	5,000	0	0	0	21,800	26,000	84%
5221 Bank Charges	1,807	0	0	3,183	6,881	11,870	10,000	119%
5230 Clothing/Uniforms	0	2,920	1,528	0	853	5,300	4,400	120%
5231 Computer Software	4,564	1,010	808	3,217	3,197	12,796	15,500	83%
5240 Contractual Services - other	51,879	27,341	0	0	0	79,220	33,280	238%
5235 Contractual Services	3,500	0	46,237	17,964	133,666	201,367	133,320	151%
5236 Contractual Services - Provider	0	2,651,400	0	0	0	2,651,400	2,953,237	90%
5250 Directors Compensation	6,600	0	0	0	0	6,600	18,000	37%
5260 EDC Department Agency	749	749	749	749	0	2,994	3,450	87%
5265 Educational Material	138	0	0	997	0	1,135	1,000	113%
5270 Elections	9,727	0	0	0	0	9,727	8,000	122%
5275 Equipment-Minor/Small Tools	3,949	2,041	4,296	0	5,759	16,046	18,800	85%
5282 Deposit Refund	0	0	0	0	300	300	0	#DIV/0!
5285 Fire & Safety Supplies	0	1,561	139	0	145	1,846	3,400	54%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	#DIV/0!
5295 Fire Turnouts	0	18,318	0	0	0	18,318	21,000	87%
5296 Fire-Volunteer/Resident	0	16,785	0	0	0	16,785	29,200	57%
5300 Food	875	720	222	3,140	459	5,416	5,800	93%
5305 Fuel	0	53,635	6,596	0	0	60,231	76,000	79%
5310 Government Fees/Permits	0	508	5,576	0	3,252	9,336	12,650	74%
5315 Household Supplies	23	6,569	6,164	0	8,478	21,234	16,200	131%
5316 Instructors	0	0	0	23,244	64,975	88,219	56,825	155%
5320 Insurance	2,833	26,276	20,476	7,564	11,005	68,154	73,000	93%
5335 Legal Services	39,038	9,764	1,540	0	3,200	53,542	40,000	134%
5345 Maintenance - Buildings	0	10,228	14,654	0	7,382	32,264	31,000	104%
5350 Maintenance - Equipment	609	18,300	33,573	717	20,547	73,745	40,000	184%
5355 Maintenance - Grounds	0	2,876	38,876	0	1,519	43,271	42,000	103%
5360 Maintenance - Radios & Phones	0	1,947	0	0	0	1,947	1,000	195%
5365 Maintenance - Tires & Tubes	0	9,719	0	0	0	9,719	8,000	121%
5370 Maintenance - Vehicles	0	20,385	5,580	0	0	25,965	26,500	98%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	6,666	863	60	248	0	7,836	7,575	103%
5385 Mileage Reimbursement	209	0	0	0	1,460	1,669	5,300	31%
5395 Miscellaneous	0	0	0	0	0	0	70	0%
5400 Office Supplies	2,413	3,550	1,720	1,109	2,927	11,720	8,750	134%

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2015**

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2014-15 Actual	FY 2014-15 General Fund Budget	Actual as % of Budget
5405 Pool Chemicals	0	0	30,297	0	25,516	55,813	76,831	73%
5410 Postage	882	540	0	412	4	1,838	2,000	92%
5415 Printing	341	20	87	0	160	608	1,650	37%
5420 Professional Services	27,071	5,402	22,425	5,702	4,974	65,574	83,620	78%
5421 Program Supplies	0	0	0	9,866	12,531	22,397	13,850	162%
5425 Publications & Legal Notices	493	358	162	0	0	1,013	450	225%
5430 Radios	0	403	0	0	0	403	500	81%
5431 Refund-Activity	0	0	0	0	0	0	0	#DIV/0!
5435 Rent/Lease - Buildings	15	0	60	920	9,910	10,905	8,500	128%
5440 Rent/Lease - Equipment	0	0	1,312	0	178	1,490	1,880	79%
5455 Staff Development	3,494	5,000	0	481	0	8,975	14,300	63%
5470 Telephone	2,724	12,684	3,631	1,736	1,760	22,536	26,400	85%
5480 Travel/Lodging	595	25	0	0	0	620	1,000	62%
5486 Tuition	0	0	0	0	0	0	0	#DIV/0!
5490 Utilities - Water	0	9,404	26,310	0	10,164	45,878	61,750	74%
5492 Utilities - Electricity / Gas	0	25,316	37,925	0	80,614	143,855	148,450	97%
5500 Vandalism	0	0	320	0	0	320	4,000	8%
5466 Summer Spectacular	0	0	0	46,184	0	46,184	52,700	88%
5465 Special Events Expense	0	0	0	4,748	0	4,748	17,540	27%
Total services and supplies	193,991	2,985,243	328,433	165,546	427,136	4,100,349	4,378,753	94%
Revenues:								
Property Tax	239,099	2,390,981	614,823	170,784		3,415,687	3,373,676	101%
Interest	6,430					6,430	7,000	92%
Recreation Program Revenue				170,085	176,007	346,091	264,877	131%
Administration Process Fees	7,500					7,500	7,000	107%
JPA Reimbursements		1,063,792				1,063,792	962,000	111%
Grant Reimbursement	0	0	4,302			4,302	24,050	18%
Facility Use Revenue			100	21,370	199,683	221,153	184,675	120%
Special Events				51,331		51,331	58,600	88%
Franchise Fees	163,396					163,396	155,000	105%
Other Income	9,728	0				9,728	70,000	14%
Sponsorships				5,264	37	5,301	15,100	35%
Fire Engines Lease & Purchase		0				0		
Total revenues	426,152	3,454,774	619,225	418,834	375,727	5,294,712	5,142,866	103%
Expenditures:								
Salaries and employee benefits	213,675	42,677	250,252	139,757	97,578	743,939	891,066	83%
Services and supplies	193,991	2,985,243	328,433	165,546	427,136	4,100,349	4,378,753	94%
Capital Equipment	0	10,755	71,086	0	7,740	89,581	153,355	58%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
Total expenditures	407,666	3,038,675	649,772	305,302	532,453	4,933,868	5,256,157	94%
Excess (deficit)	18,486	416,099	(30,547)	113,532	(156,727)	360,844	(113,291)	
Contingency								
Excess (deficit)	18,486	416,099	(30,547)	113,532	(156,727)	360,844	(113,291)	

Note: The Fiscal Year 2014-15 financial results are unaudited.

Cameron Park Community Services District

Fiscal Year 2016-2017 Budget Process

Key Dates

<u>Item</u>	<u>Meeting</u>	<u>Date</u>	
1st Draft Budget Review	Committee	4/12/16	
1st Budget Workshop	Board	4/20/16	
Resolution directing preparation of Engineer's Report			
Resolution ordering assessment for CC&Rs			
Waste Connections performance review/proposed rate change			
2nd Draft Budget Review	Committee	5/10/16	
2nd Budget Workshop	Board	5/18/16	
Successes and Goals Presentation			
Resolution preliminarily accepting Engineer's Report & Scheduling Public hearing			
Waste Connections public hearing & Resolution for rate change			
3rd Draft Budget Review	Committee	6/7/16	
Adoption of Preliminary Budget	Board	6/15/16	*Deadline 7/1/16
Resolution establishing Appropriations Limitation (public hearing)			
Public hearing for Engineer's Report			
Resolution approving Engineer's Report and levying annual assessments			
Draft review	Committee	7/12/16	
Draft review	Board	7/20/16	
Resolution for bond rate calculation			
Final Draft Review	Committee	8/9/16	
Adoption of Final Budget	Board	8/17/16	*Deadline 9/1/16

**Cameron Park Community Services District
Fiscal Year 2016-17 Budget Process
General Fund Preliminary Budget by Department
For Fiscal Year Ended June 30, 2017**

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
Expenditures:									
5000 Salaries - Permanent	\$ 156,000	\$ -	\$ 154,000	\$ 84,000	\$ 37,000	\$ 415,162	\$ 431,000	\$ 15,838	3.8%
5010 Salaries - Seasonal/PT/Funded	24,000	0	0	60,000	106,000	166,687	190,000	\$ 23,313	14.0%
5135 Health - Retired	25,000	78,000	26,000	0	0	115,188	129,000	\$ 13,812	12.0%
5130 Health & Dental	19,000	0	0	32,000	15,000	102,591	66,000	\$ (36,591)	-35.7%
5140 Vision Insurance	300	0	600	500	200	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%
5160 Workers' Compensation	1,000	1,800	2,900	1,800	2,000	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%
5190 UI/TT Contribution	1,400	0	1,800	3,600	5,000	11,338	11,800	\$ 462	4.1%
Total salaries and benefits	264,200	79,800	222,500	216,500	178,700	922,668	961,700	39,032	4.2%
5209 Advertising/Marketing	600	0	0	30,000	4,500	35,100	35,100	-	0.0%
5210 Agency Administration Fee	5,253	52,530	13,508	3,752	0	75,043	75,043	-	0.0%
5215 Agriculture	0	0	6,000	0	1,500	7,500	7,500	-	0.0%
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	-	0.0%
5221 Bank Charge	2,500	0	0	3,000	6,500	12,000	12,000	-	0.0%
5230 Clothing/Uniform	0	2,500	1,500	0	400	4,400	4,400	-	0.0%
5231 Computer Software	2,000	2,500	1,200	4,000	3,000	12,700	12,700	-	0.0%
5240 Contractual Services - Plans	16,640					33,280	16,640	(16,640)	-50.0%
5235 Contractual Services	0	25,000	32,500	0	91,720	149,220	149,220	-	0.0%
5236 Contractual Services - Provider	0	3,335,405	0	0	0	3,254,054	3,335,405	81,351	2.5% Amount per CalFire agreement
5250 Directors Compensation	18,000	0	0	0	0	18,000	18,000	-	n/a
5260 EDC Department Agency	800	800	800	800	0	3,200	3,200	-	0.0%
5265 Educational Material		0			500	800	500	(300)	-37.5%
5270 Elections	10,000	0	0	0	0	-	10,000	10,000	#DIV/0!
5275 Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	18,000	-	0.0%
5282 Deposit Refund	0	0	0	0	0	-	0	-	#DIV/0!
5285 Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	2,900	-	0.0%
5290 Fire Prevention & Inspection	0	0	0	0	0	-	0	-	n/a
5295 Personal Protective Equipment	0	21,000	0	0	0	21,000	21,000	-	0.0%
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200	-	0.0%
5300 Food	700	1,000	300	3,800	300	6,100	6,100	-	0.0%
5305 Fuel	0	62,000	11,000	0	0	73,000	73,000	-	0.0%
5310 Government Fees/Permits	0	2,650	6,600	0	3,400	12,650	12,650	-	0.0%
5315 Household Supplies	0	6,000	6,000	0	8,000	20,000	20,000	-	0.0%
5316 Instructors		0		16,000	51,000	67,000	67,000	-	0.0%
5320 Insurance	3,000	28,000	22,000	8,500	11,500	73,000	73,000	-	0.0%
5335 Legal Services	34,000	0	0	0	0	30,000	34,000	4,000	13.3%
5345 Maintenance. - Buildings	0	11,000	5,000	0	12,000	28,000	28,000	-	0.0%
5350 Maintenance. - Equipment	1,000	25,000	10,000	1,500	10,000	47,500	47,500	-	0.0%
5355 Maintenance. - Grounds	0	3,000	40,000	0	1,500	44,500	44,500	-	0.0%
5360 Maintenance. - Radio/Phones	0	1,000	0	0	0	1,000	1,000	-	0.0%
5365 Maintenance. - Tires & Tubes	0	10,000	0	0	0	10,000	10,000	-	0.0%
5370 Maintenance. - Vehicle	0	20,000	5,000	0	0	25,000	25,000	-	0.0%
5375 Medical Supplies	0	0	0	0	200	200	200	-	n/a
5380 Memberships/Subscriptions	7,000	850	500	225	0	8,575	8,575	-	0.0%
5385 Mileage Reimbursement	300	100	0	0	5,200	5,600	5,600	-	0.0%
5395 Miscellaneous	0	0	0	0	0	-	0	-	#DIV/0!
5405 Pool Chemicals	0		30,000	0	35,000	65,000	65,000	-	0.0%
5400 Office Supplies	2,500	4,000	1,150	900	1,800	10,350	10,350	-	0.0%
5410 Postage	1,000	500	0	400	0	1,900	1,900	-	0.0%

Cameron Park Community Services District
Fiscal Year 2016-17 Budget Process
General Fund Preliminary Budget by Department
For Fiscal Year Ended June 30, 2017

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
5415 Printing	300	350	500	0	200	1,350	1,350	-	0.0%
5420 Professional Services	42,500	4,200	13,400	5,000	6,000	71,100	71,100	-	0.0%
5421 Program Supplies	0	0	0	7,000	17,100	24,100	24,100	-	0.0%
5425 Publications & Legal Notices	400	250	0	0	0	650	650	-	0.0%
5430 Radios	0	500	0	0	0	500	500	-	0.0%
5431 Refund-Activity	0	0	0	0	0	-	0	-	#DIV/0!
5435 Rent/Lease - Bldgs	0	0	0	70	7,500	7,570	7,570	-	0.0%
5440 Rent/Lease - Equipment	0	0	1,000	0	0	1,000	1,000	-	0.0%
5455 Staff Development	4,200	5,000	1,500	1,500	500	12,700	12,700	-	0.0%
5470 Telephone	2,400	18,000	3,000	2,500	2,400	28,300	28,300	-	0.0%
5480 Travel/Lodging	1,000	1,000	0	0	0	2,000	2,000	-	0.0%
5486 Tuition	0	0	0	0	0	-	0	-	0.0%
5490 Utilities - Water	0	12,000	28,000	0	15,750	55,750	55,750	-	0.0%
5492 Utilities - Electric/Gas	0	27,000	40,000	0	78,300	145,300	145,300	-	0.0%
5500 Vandalism	0	0	5,000	0	0	1,000	5,000	4,000	400.0%
5466 Summer Spectacular	0	0	0	52,000	0	52,000	52,000	-	0.0%
5465 Special events Expense	0	0	0	17,500	0	17,500	17,500	-	0.0%
Total services and supplies	176,593	3,720,835	295,858	158,947	381,770	4,651,592	4,734,003	82,411	1.8%
Revenues:									
Property Tax	248,882	2,488,822	693,983	177,773		3,555,460	3,609,460	54,000	1.5%
Interest	7,500					7,500	7,500	-	0.0%
Recreation Program Revenue				121,569	170,515	282,219	292,084	9,865	3.5%
Administration Process Fees	7,000					7,000	7,000	-	0.0%
JPA Reimbursements		1,106,197				1,056,705	1,106,197	49,492	4.7%
Special Events	0			25,000		24,500	25,000	500	n/a
Facility Use Revenue				24,500	184,256	184,510	208,756	24,246	13.1%
Summer Spectacular				55,000		52,000	55,000	3,000	n/a
Franchise Fees	160,000					160,000	160,000	-	0.0%
Sponsorships	0			15,000		15,000	15,000	-	n/a
Grant Reimbursement		0				-	0	-	n/a
Fire Engines Lease & Purchase						-	0	-	#DIV/0!
TOTAL REVENUES	423,382	3,595,019	693,983	418,842	354,771	5,344,894	5,485,996	141,102	2.6%
Expenditures:									
Salaries and employee benefits	264,200	79,800	222,500	216,500	178,700	922,668	961,700	39,032	4.2%
Services and supplies	176,593	3,720,835	295,858	158,947	381,770	4,651,592	4,734,003	82,411	1.8%
Capital Equipment	0	0	0	0		51,301	0	(51,301)	-100.0%
Fire Engines Lease		0				0	0	-	#DIV/0!
Reserve for Capital Equipment						0	0	-	
TOTAL EXPENDITURES	440,793	3,800,635	518,358	375,447	560,470	5,625,561	5,695,703	70,142	1.2%
Excess (deficit)	(\$17,411)	(\$205,616)	\$175,625	\$43,395	(\$205,699)	(\$280,667)	(\$209,707)	\$70,960	25.3%
		\$0					\$0		
Transfers In/(Out) of General Fund	\$17,411	\$205,616	(\$175,625)	(\$43,395)	\$205,699	\$280,667	\$209,707	(\$70,960)	
Excess (deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

Cameron Park CSD - Administration
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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midyear

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	\$ 248,882	0	0.0%	
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	#DIV/0!	
Interest	9,409	6,430	7,500	7,500	7,500	0	0.0%	
Other Income	4,546	9,728	0	0	0	0	#DIV/0!	
Total revenues	413,621	426,153	423,382	423,382	423,382	0	0.0%	
Expenditures:								
Salaries - Permanent	102,120	138,389	147,273	146,273	156,000	8,727	5.9%	Includes GM, Fin/HR Ofc
Salaries - Seasonal/PT funded	12,327	7,799	7,488	7,488	24,000	16,512	220.5%	Includes Admin Asst., Payroll
Health - Retired	25,333	22,380	23,515	23,515	25,000	1,485	6.3%	
Health & Dental	9,276	12,313	18,127	18,127	19,000	873	4.8%	Assumes 10% increase effective 1/1/17
Vision Insurance	187	183	274	274	300	26	9.5%	Assumes 10% increase effective 1/1/18
Retirement Benefits (active)	20,599	27,830	29,271	29,271	35,000	5,729	19.6%	Includes Unfunded Liability contribution
Worker's Comp	550	659	820	820	1,000	180	22.0%	
FICA/Medicare Employ	2,404	2,392	2,400	2,400	2,500	100	4.2%	
UI/TT Contribution	963	1,732	1,302	1,302	1,400	98	7.5%	
Salaries & benefits	173,759	213,677	230,470	229,470	264,200	33,730	14.6%	
Advertising/Marketing	582	2,636	600	600	600	0	0.0%	
Agency Admin	4,314	3,363	5,253	5,253	5,253	0	0.0%	
Agriculture	0	0	0	0	0	0	#DIV/0!	
Audit/Accounting	26,358	16,800	20,000	20,000	20,000	0	0.0%	
Bank Charge	2,678	1,807	2,500	2,500	2,500	0	0.0%	
Clothing/Uniform	0	0	0	0	0	0	#DIV/0!	
Computer Software	2,021	4,564	2,000	2,000	2,000	0	0.0%	
Temporary Help Contractual Service	129,701	51,879	33,280	33,280	16,640	(16,640)	-50.0%	Acct Assistant (A/P)
Contractual Services - Plans	27,365	3,500	0	0	0	0	#DIV/0!	
Director Comp	0	6,600	18,000	18,000	18,000	0	0.0%	
EDC Dept Agency	842	749	800	800	800	0	0.0%	
Educational Material	0	138	300	300	300	0	0.0%	
Elections	0	9,727	0	0	10,000	10,000	#DIV/0!	
Equipment-Minor/Small	173	3,949	500	500	500	0	0.0%	
Food	951	875	700	700	700	0	0.0%	
Fuel	1,138	0	0	0	0	0	#DIV/0!	
Government Fees/Perm	53	0	0	0	0	0	#DIV/0!	
Household Supplies	0	23	0	0	0	0	#DIV/0!	
Insurance	2,619	2,833	3,000	3,000	3,000	0	0.0%	
Legal Services	40,680	39,038	30,000	30,000	34,000	4,000	13.3%	

Cameron Park CSD - Administration
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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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
Maintenance. - Vehicle Sup	0	0	0	0	0	0	#DIV/0!	
Maintenance. - Buildings	0	0	0	0	0	0	#DIV/0!	
Maintenance. - Equipment	1,282	609	1,000	1,000	1,000	0	0.0%	
Maintenance. Grounds	0	0	0	0	0	0	#DIV/0!	
Maintenance. Radio/Phones	0	0	0	0	0	0	#DIV/0!	
Maintenance. Tires & Tubes	0	0	0	0	0	0	#DIV/0!	
Maintenance. Vehicle	0	0	0	0	0	0	#DIV/0!	
Medical Supplies	0	0	0	0	0	0	#DIV/0!	
Memberships/Subscription	5,881	6,666	7,000	7,000	7,000	0	0.0%	
Mileage Reimburse	0	209	300	300	300	0	0.0%	
Miscellaneous	0	0	0	0	0	0	#DIV/0!	
Office Supplies	2,494	2,413	2,500	2,500	2,500	0	0.0%	
Postage	766	882	1,000	1,000	1,000	0	0.0%	
Printing	99	341	300	300	300	0	0.0%	
Professional Service	1,144	27,071	42,500	42,500	42,500	0	0.0%	
Public & Legal Not	288	493	400	400	400	0	0.0%	
Rent/Lease - Bldgs	0	15	0	0	0	0	#DIV/0!	
Rent/Lease - Equip	38	0	0	0	0	0	#DIV/0!	
Staff Development	139	3,494	4,200	4,200	4,200	0	0.0%	
Telephone	2,216	2,724	2,400	2,400	2,400	0	0.0%	
Travel/Lodging	0	595	1,000	1,000	1,000	0	0.0%	
Tuition	0	0	0	0	0	0	#DIV/0!	
Utilities - Water	0	0	0	0	0	0	#DIV/0!	
Utilities - Elec/Gas	20	0	0	0	0	0	#DIV/0!	
Capital Equipment Ex	8,170	0	0	0	0	0	#DIV/0!	
Total services & supplies	262,013	193,993	179,533	179,533	176,893	(2,640)	-1.5%	
Salaries & benefits	173,759	213,677	230,470	229,470	264,200	33,730	14.6%	
Total expenditures	435,772	407,670	410,003	409,003	441,093	31,090	7.6%	
Total revenues	413,621	426,153	423,382	423,382	423,382	0	0.0%	
Excess (deficit) of revenues over expenditu	(22,151)	18,483	13,379	14,379	(17,711)	(31,090)	-232.4%	

Cameron Park CSD - Fire
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '16 vs '15	% Change '16 vs '15	Comments
Revenues:								
Property Tax	\$ 2,313,885	\$ 2,390,981	\$ 2,488,822	\$ 2,488,822	\$ 2,488,822	0	0.0%	
JPA Reimbursement	989,719	1,063,792	1,056,705	1,056,705	1,106,197	49,492	4.7%	From JPA Budget presented 3/16/16. Subject to change
Grant Reimbursement	162,787	0	0	0	0	0	#DIV/0!	
Other Income	4,280	0	0	0	0	0	#DIV/0!	
Total revenues	3,470,671	3,454,773	3,545,527	3,545,527	3,595,019	49,492	1.4%	
Expenditures:								
5000 Salaries - Permanent	0	0	0	0	0			
5010 Salaries - Seasonal/PT funded	5,572	0	0	0	0	0	#DIV/0!	
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	#DIV/0!	
5190 UI/TT Contribution	54	0	0	0	0	0	#DIV/0!	
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	52,530	52,530	52,530	0	0.0%	
5215 Agriculture	0	0	0	0	0	0	#DIV/0!	
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	#DIV/0!	
5230 Clothing/Uniform	3,000	2,920	2,500	2,500	2,500	0	0.0%	
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	25,000	0	0.0%	
5236 Contractual Service - Provider	2,666,439	2,651,400	3,254,054	3,254,054	3,335,405	81,351	2.5%	Preliminary \$ from 15/16 Amendment
5250 Director Comp	0	0	0	0	0	0	#DIV/0!	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	57	0	0	0	0	0	#DIV/0!	
5270 Elections	0	0	0	0	0	0	#DIV/0!	
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	28,000	28,000	28,000	0	0.0%	
5335 Legal Services	0	9,764	0	0	0	0	#DIV/0!	
5345 Maintenance. - Buildings	7,466	10,228	11,000	11,000	11,000	0	0.0%	
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%	

Cameron Park CSD - Fire
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '16 vs '15	% Change '16 vs '15	Comments
5360 Maintenance. Radio/Phones	3,309	1,947	1,000	1,000	1,000	0	0.0%	
5365 Maintenance. Tires & Tubes	7,158	9,719	10,000	10,000	10,000	0	0.0%	
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	#DIV/0!	
5380 Memberships/Subscription	962	863	850	850	850	0	0.0%	
5385 Mileage Reimburse	0	0	100	100	100	0	0.0%	
5395 Miscellaneous	4,327	0	0	0	0	0	#DIV/0!	
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	250	0	0.0%	
5430 Radios	0	403	500	500	500	0	0.0%	
5440 Rent/Lease - Equip	0	0	0	0	0	0	#DIV/0!	
5455 Staff Development	5,536	5,000	5,000	5,000	5,000	0	0.0%	
5470 Telephone	15,086	12,684	18,000	18,000	18,000	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	#DIV/0!	
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		(18,500)	-100.0%	
Equipment-Major						0	#DIV/0!	
Reserve for Capital Equipment						0	#DIV/0!	
Fire Engine purchase and Fire Engine lease			0	0		0	#DIV/0!	
Total services & supplies	3,241,948	2,995,997	3,657,984	3,657,984	3,720,835	62,851	1.7%	
Salaries & benefits	53,634	42,677	93,067	93,067	79,800	(13,267)	-14.3%	
Total expenditures	3,295,582	3,038,674	3,751,051	3,751,051	3,800,635	49,584	1.3%	
Total revenues	3,470,671	3,454,773	3,545,527	3,545,527	3,595,019	49,492	1.4%	
Excess (deficit) of revenues over expenditu	175,089	416,099	(205,524)	(205,524)	(205,616)	(92)	0.0%	
Rollover surplus/(deficit)	0							
Excess (deficit) of revenues over expenditu	175,089	416,099	(205,524)	(205,524)	(205,616)	(92)	0.0%	

Cameron Park CSD - Parks
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '16 vs '15	% Change '16 vs '15	Comments
Revenues:								
Property Tax	\$ 594,999	\$ 614,823	\$ 639,983	\$ 693,983	\$ 693,983	\$ 54,000	8.4%	
Other Income	3,670	4,302	0	0	0	0	#DIV/0!	
Parks/Field Use Fees	0	100	0	0	0	0	#DIV/0!	
Total revenues	598,669	619,225	639,983	693,983	693,983	54,000	8.4%	
Expenditures:								
Salaries - Permanent	157,521	163,043	172,546	153,368	154,000	(18,546)	-10.7%	3FT staff (4th to LLADs & CC)
Salaries - Seasonal/PT funded	0	0	0	0	0	0	#DIV/0!	
Health - Retired	0	0	0	0	26,000	26,000	#DIV/0!	2 new retirees
Health & Dental	40,394	40,548	41,455	41,455		(41,455)	-100.0%	
Vision Insurance	645	764	544	544	600	56	10.3%	
Retirement Benefits (active)	35,193	39,883	30,678	30,678	34,000	3,322	10.8%	Includes Unfunded Liability contribution
Worker's Comp	1,650	1,977	2,460	2,460	2,900	440	17.9%	
FICA/Medicare Employ	2,502	2,408	3,000	3,000	3,200	200	6.7%	
UI/TT Contribution	1,643	1,628	1,736	1,736	1,800	64	3.7%	
Salaries & benefits	239,549	250,251	252,419	233,241	222,500	(29,919)	-11.9%	
Advertising/Marketing	0	0	0	0	0	0	#DIV/0!	
Agency Admin	11,094	8,646	13,508	13,508	13,508	0	0.0%	
Agriculture	8,414	8,465	6,000	6,000	6,000	0	0.0%	
Audit/Accounting	0	0	0	0	0	0	#DIV/0!	
Bank Charge	0	0	0	0	0	0	#DIV/0!	
Clothing/Uniform	1,832	1,528	1,500	1,500	1,500	0	0.0%	
Computer Software	793	808	1,200	1,200	1,200	0	0.0%	
Temporary Help Contractual Service	40,426	46,237	32,500	32,500	32,500	0	0.0%	
Director Comp	0	0	0	0	0	0	#DIV/0!	
EDC Dept Agency	842	749	800	800	800	0	0.0%	
Educational Material	309	0	200	200	200	0	0.0%	
Elections	0	0	0	0	0	0	#DIV/0!	
Equipment-Minor/small	3,085	4,296	10,000	10,000	10,000	0	0.0%	
Fire & Safety Sup	333	139	400	400	400	0	0.0%	
Food	76	222	300	300	300	0	0.0%	
Fuel	5,139	6,596	11,000	11,000	11,000	0	0.0%	
Government Fees/Perm	6,746	5,576	6,600	6,600	6,600	0	0.0%	
Household Supplies	5,918	6,164	6,000	6,000	6,000	0	0.0%	
Internet	0	0	0	0	0	0	#DIV/0!	
Insurance	18,966	20,476	22,000	22,000	22,000	0	0.0%	
Legal Services	0	1,540	0	0	0	0	#DIV/0!	
Maintenance. - Buildings	5,239	14,654	5,000	5,000	5,000	0	0.0%	

Cameron Park CSD - Parks

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

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Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '16 vs '15	% Change '16 vs '15	Comments
Maintenance. - Equipment	11,317	33,573	10,000	10,000	10,000	0	0.0%	
Maintenance. Grounds	21,859	38,876	40,000	40,000	40,000	0	0.0%	
Maintenance. Radio/Phones	0	0	0	0	0	0	#DIV/0!	
Maintenance. Tires & Tubes	27	0	0	0	0	0	#DIV/0!	
Maintenance. Vehicle	6,556	5,580	5,000	5,000	5,000	0	0.0%	
Memberships/Subscription	0	60	500	500	500	0	0.0%	
Miscellaneous	1,950	0	0	0	0	0	#DIV/0!	
Office Supplies	1,722	1,720	1,150	1,150	1,150	0	0.0%	
Pool Chemicals	37,036	30,297	30,000	30,000	30,000	0	0.0%	
Postage	6	0	0	0	0	0	#DIV/0!	
Printing	81	87	500	500	500	0	0.0%	
Professional Service	10,366	22,425	28,400	13,400	13,400	(15,000)	-52.8%	
Public & Legal Not	0	162	0	0	0	0	#DIV/0!	
Radios	0	0	0	0	0	0	#DIV/0!	
Rent/Lease - Bldgs	0	60	0	0	0	0	#DIV/0!	
Rent/Lease - Equip	1,098	1,312	1,000	1,000	1,000	0	0.0%	
Staff Development	240	0	1,500	1,500	1,500	0	0.0%	
Telephone	1,425	3,631	3,000	3,000	3,000	0	0.0%	
Travel/Lodging	0	0	0	0	0	0	#DIV/0!	
Utilities - Water	26,963	26,310	28,000	28,000	28,000	0	0.0%	
Utilities - Elec/Gas	38,339	37,925	40,000	40,000	40,000	0	0.0%	
Vandalism	(36)	320	1,000	1,000	5,000	4,000	400.0%	
Capital Equipment Ex	19,945	71,086	110,000	20,000		(110,000)	-100.0%	
Total services & supplies	288,102	399,520	417,058	312,058	296,058	(121,000)	-29.0%	
Salaries & benefits	239,549	250,251	252,419	233,241	222,500	(29,919)	-11.9%	
Total expenditures	527,651	649,771	669,477	545,299	518,558	(150,919)	-22.5%	
Total revenues	598,669	619,225	639,983	693,983	693,983	54,000	8.4%	
Excess (deficit) of revenues over expendit	71,018	(30,546)	(29,494)	148,684	175,425	204,919	-694.8%	

Cameron Park CSD - Recreation
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '16 vs '15	% Change '16 vs '15	Comments
Reven Property Tax	\$ 165,278	\$ 170,784	\$ 177,773	\$ 177,773	\$ 177,773	\$ -	0.0%	
Youth Programs	6,937	12,968	5,175	5,175	5,434	259	5.0%	
Adult Programs	4,795	6,318	1,863	1,863	1,956	93	5.0%	
Youth Sports	32,157	41,733	25,162	25,162	26,420	1,258	5.0%	
Adult Sports	767	5,602	3,760	3,760	3,948	188	5.0%	
Camp Revenues	12,149	9,196	9,891	9,891	10,386	495	5.0%	
Special Events	26,854	26,322	24,500	24,500	25,000	500	2.0%	
Special Event Rentals	8,610	5,026	0	0	0	0	#DIV/0!	
CP Lake Kiosk/Day Pass	28,780	29,652	32,000	32,000	32,000	0	0.0%	
CP Lake Season Pass	22,538	20,687	19,325	19,325	19,325	0	0.0%	
CP Lake Reservations	8,622	5,714	7,800	7,800	7,800	0	0.0%	
Summer Kids Camp	0	0	0	0	0	0	#DIV/0!	
CP Lake Concessions	8,782	5,540	8,000	8,000	8,000	0	0.0%	
Park/Field Use Fees	27,154	21,370	24,500	24,500	24,500	0	0.0%	
Sponsorships	13,803	5,264	15,000	15,000	15,000	0	0.0%	
Summer Spectacular	50,942	51,331	52,000	52,000	55,000	3,000	5.8%	
Sponsorships Ads	0	0	0	0	0	0	#DIV/0!	
Brochure Ads	2,393	1,000	3,800	3,800	3,800	0	0.0%	
Donations	0	0	0	0	0	0	#DIV/0!	
Reimbursement (vending)	1,273	329	2,500	2,500	2,500	0	0.0%	
Total revenues	421,833	418,834	413,049	413,049	418,842	5,793	1.4%	
Expenditures:								
Salaries - Permanent	66,413	49,965	82,005	82,005	84,000	1,995	2.4%	Rec Supv. & Rec Coord.
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
Health - Retired	0	0	0	0	0	0	#DIV/0!	
Health & Dental	25,318	21,274	29,866	29,866	32,000	2,134	7.1%	
Vision Insurance	443	352	472	472	500	28	5.9%	
Retirement Benefits (active)	16,332	15,418	16,418	16,418	29,000	12,582	76.6%	Includes Unfunded Liability contribution
Worker's Comp	990	1,186	1,476	1,476	1,800	324	22.0%	
FICA/Medicare Employ	3,770	3,624	5,362	5,362	5,600	238	4.4%	
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%	
Advertising/Marketing	29,847	30,964	30,000	30,000	30,000	0	0.0%	
Agency Admin	3,082	2,402	3,752	3,752	3,752	0	0.0%	
Audit/Accounting	0	0	0	0	0	0	#DIV/0!	
Bank Charge	2,121	3,183	3,000	3,000	3,000	0	0.0%	
Clothing/Uniform	874	0	0	0	0	0	#DIV/0!	
Computer Software	3,281	3,217	4,000	4,000	4,000	0	0.0%	
Temporary Help Contractual Service	10,289	17,964	0	0	0	0	#DIV/0!	
Director Comp	0	0	0	0	0	0	#DIV/0!	
EDC Dept Agency	842	749	800	800	800	0	0.0%	
Educational Material	0	997	0	0	0	0	#DIV/0!	
Elections	0	0	0	0	0	0	#DIV/0!	
Equipment-Minor/Small	0	0	500	500	500	0	0.0%	
Refund - Deposit	5,342	0	0	0	0	0	#DIV/0!	
Fire & Safety Supplies	0	0	0	0	0	0	#DIV/0!	
Food	2,457	3,140	3,800	3,800	3,800	0	0.0%	
Fuel	0	0	0	0	0	0	#DIV/0!	

Cameron Park CSD - Recreation
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '16 vs '15	% Change '16 vs '15	Comments
Government Fees/Perm	0	0	0	0	0	0	#DIV/0!	
Household Supplies	146	0	0	0	0	0	#DIV/0!	
Instructors	17,208	23,244	16,000	16,000	16,000	0	0.0%	
Insurance	7,428	7,564	8,500	8,500	8,500	0	0.0%	
Legal Services	0	0	0	0	0	0	#DIV/0!	
Maintenance. - Equipment	1,726	717	1,500	1,500	1,500	0	0.0%	
Memberships/Subscription	248	248	225	225	225	0	0.0%	
Mileage Reimburse	0	0	0	0	0	0	#DIV/0!	
Miscellaneous	0	0	0	0	0	0	#DIV/0!	
Office Supplies	875	1,109	900	900	900	0	0.0%	
Postage	258	412	400	400	400	0	0.0%	
Printing	0	0	0	0	0	0	#DIV/0!	
Professional Service	5,699	5,702	5,000	5,000	5,000	0	0.0%	
Program Supplies	11,593	9,866	7,000	7,000	7,000	0	0.0%	
Public & Legal Not	0	0	0	0	0	0	#DIV/0!	
Refund - Activity	1,095	0	0	0	0	0	#DIV/0!	
Rent/Lease - Bldgs	91	920	70	70	70	0	0.0%	
Rent/Lease - Equip	0	0	0	0	0	0	#DIV/0!	
Staff Development	309	481	1,500	1,500	1,500	0	0.0%	
Telephone	3,735	1,736	2,500	2,500	2,500	0	0.0%	
Travel/Lodging	0	0	0	0	0	0	#DIV/0!	
Capital Equipment Ex	(8)	0	0	0	0	0	#DIV/0!	
Summer Spectacular	47,713	46,184	52,000	52,000	52,000	0	0.0%	
Special Events Expense	3,850	4,748	17,500	17,500	17,500	0	0.0%	
Total services & supplies	160,100	165,547	158,947	158,947	158,947	0	0.0%	
Salaries & benefits	150,642	139,756	193,108	193,108	216,500	23,392	12.1%	
Total expenditures	310,742	305,303	352,055	352,055	375,447	23,392	6.6%	
Total revenues	421,833	418,834	413,049	413,049	418,842	5,793	1.4%	
\$ 111,091	\$ 113,531	\$ 60,994	\$ 60,994	\$ 43,395	\$ (17,599)	-28.9%		

Excess (deficit) of revenues over expenditures

Cameron Park CSD - Community Center
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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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 '16 vs '15	% Change '16 vs '15	Comments
Revenues:								
CC Youth Programs	\$ 24,677	\$ 30,647	\$ 19,330	\$ 19,330	\$ 20,297	\$ 967	5.0%	
CC Adult Programs	36,763	35,947	32,958	32,958	\$ 34,606	1,648	5.0%	
Pre-School Program	1,134	0	0	0	0	0	#DIV/0!	
Teen Center/Activities	0	0	0	0	0	0	#DIV/0!	
CC Special Events/Concerts	0	7	0	0	0	0	#DIV/0!	
Senior Program	1,426	6,085	5,000	5,000	\$ 5,250	250	5.0%	
Summer Kids Camp	49,160	54,058	40,000	40,000	\$ 42,000	2,000	5.0%	
CC Concessions	855	606	1,500	1,500	1,000	(500)	-33.3%	
Community Center Rentals	44,640	46,449	36,750	36,750	\$ 38,588	1,838	5.0%	
Gym Use Fees/Programs	12,093	11,823	10,160	10,160	\$ 10,668	508	5.0%	
Community Center Pool	118,185	141,411	113,100	113,100	135,000	21,900	19.4%	
Youth Sports	38,059	39,682	49,755	49,755	\$ 52,243	2,488	5.0%	
Adult Sports	8,735	8,975	14,400	14,400	\$ 15,120	720	5.0%	
Sponsorships	0	37	0	0	0	0	#DIV/0!	
Total revenues	335,726	375,727	322,953	322,953	354,771	31,818	9.9%	
Expenditures:								
Salaries - Permanent	9,887	8,221	33,516	33,516	37,000	3,484	10.4%	Includes Front Desk
Salaries - Seasonal/PT funded	66,631	70,916	105,190	105,190	106,000	810	0.8%	
Health & Dental	4,344	4,165	13,143	13,143	15,000	1,857	14.1%	
Vision Insurance	0	0	188	188	200	12	6.4%	
Retirement Benefits (active)	3,109	3,191	6,755	6,755	4,500	(2,255)	-33.4%	
Worker's Comp	1,100	1,318	1,640	1,640	2,000	360	22.0%	
FICA/Medicare Employ	5,005	5,535	8,550	8,550	9,000	450	5.3%	
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	178,700	4,918	2.8%	
Advertising/Marketing	4,056	3,810	9,500	4,500	4,500	(5,000)	-52.6%	
Agency Admin	0	0	0	0	0	0	#DIV/0!	
Agriculture	640	1,510	1,500	1,500	1,500	0	0.0%	
Audit/Accounting	0	0	0	0	0	0	#DIV/0!	
Bank Charge	5,714	6,881	6,500	6,500	6,500	0	0.0%	
Clothing/Uniform	0	853	400	400	400	0	0.0%	
Computer Software	2,362	3,197	3,000	3,000	3,000	0	0.0%	
Temporary Help Contractual Service	121,421	133,666	96,720	91,720	91,720	(5,000)	-5.2%	
Director Comp	0	0	0	0	0	0	#DIV/0!	
EDC Dept Agency	0	0	0	0	0	0	#DIV/0!	
Educational Material	0	0	500	500	500	0	0.0%	
Elections	0	0	0	0	0	0	#DIV/0!	
Equipment-Minor/Small	816	5,759	5,000	5,000	5,000	0	0.0%	
Fire & Safety Supplies	1,048	145	1,000	1,000	1,000	0	0.0%	
Fire Prevention & Inspection	0	0	0	0	0	0	#DIV/0!	
Refund - Deposit	12,438	300	0	0	0	0	#DIV/0!	
Food	19	459	300	300	300	0	0.0%	
Government Fees/Perm	2,928	3,252	3,400	3,400	3,400	0	0.0%	
Household Supplies	7,005	8,478	8,000	8,000	8,000	0	0.0%	

Cameron Park CSD - Community Center
 Fiscal Year 2016-17 Budget Process
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

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midyear

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 '16 vs '15	% Change '16 vs '15	Comments
Instructors	50,019	64,975	51,000	51,000	51,000	0	0.0%	
Insurance	10,477	11,005	11,500	11,500	11,500	0	0.0%	
Legal Services	0	3,200	0	0	0	0	#DIV/0!	
Maintenance. - Buildings	14,289	7,382	12,000	12,000	12,000	0	0.0%	
Maintenance. - Equipment	14,183	20,547	13,000	10,000	10,000	(3,000)	-23.1%	
Maintenance. Grounds	7,615	1,519	1,500	1,500	1,500	0	0.0%	
Medical Supplies	0	0	200	200	200	0	0.0%	
Memberships/Subscription	0	0	0	0	0	0	#DIV/0!	
Mileage Reimburse	6,020	1,460	5,200	5,200	5,200	0	0.0%	
Miscellaneous	315	0	0	0	0	0	#DIV/0!	
Office Supplies	698	2,927	1,800	1,800	1,800	0	0.0%	
Pool Chemicals	29,856	25,516	35,000	35,000	35,000	0	0.0%	
Postage	0	4	0	0	0	0	#DIV/0!	
Printing	1	160	200	200	200	0	0.0%	
Professional Service	4,198	4,974	6,000	6,000	6,000	0	0.0%	
Program Supplies	8,587	12,531	17,100	17,100	17,100	0	0.0%	
Public & Legal Not	0	0	0	0	0	0	#DIV/0!	
Refund - Activity	9,444	0	0	0	0	0	#DIV/0!	
Rent/Lease - Bldgs	6,209	9,910	7,500	7,500	7,500	0	0.0%	
Rent/Lease - Equip	463	178	0	0	0	0	#DIV/0!	
Staff Development	0	0	500	500	500	0	0.0%	
Telephone	2,879	1,760	2,400	2,400	2,400	0	0.0%	
Tuition	0	0	0	0	0	0	#DIV/0!	
Utilities - Water	10,709	10,164	15,750	15,750	15,750	0	0.0%	
Utilities - Elec/Gas	61,083	80,614	78,300	78,300	78,300	0	0.0%	
Utilities - Garbage						0	#DIV/0!	
Capital Equipment Ex		7,740	35,979	12,801	0	(35,979)	-100.0%	
Total services & supplies	395,491	434,876	430,749	394,571	381,770	(48,979)	-11.4%	
Salaries & benefits	94,235	97,578	173,782	173,782	178,700	4,918	2.8%	
Total expenditures	489,726	532,454	604,531	568,353	560,470	(44,061)	-7.3%	
Total revenues	335,726	375,727	322,953	322,953	354,771	31,818	9.9%	
Excess (deficit) of revenues over expenditu	(154,000)	(156,727)	(281,578)	(245,400)	(205,699)	75,879	-26.9%	
Contingency	0							
Excess (deficit) of revenues over expenditu	\$ (154,000)	\$ (156,727)	\$ (281,578)	\$ (245,400)	\$ (205,699)	\$ 75,879	-26.9%	

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Cameron Park Community Services District Capital Improvement List

Parks
April, 2016

Item	Estimated Amount
Trail - Master Plan - Consultant	\$10,000
Park - Plans - Consultant	\$20,000
Concession Window CC	\$20,000
Concession Deck Lake	\$15,000
New Community Information Boards	\$40,000
Cameron Park Lake	
Community Center	
Rasmussen Park	
Christa McAuliffe Park	
Picnic Tables - New	\$10,000
Picnic Area Improvement - Cameron Park Lake	\$20,000
New Entrance Cameron Park Lake	\$30,000
Portable Lights - Christa McAuliffe Park	\$40,000
Scoreboard - Rasmussen Park	\$10,000
Truck Parks - New	\$20,000
Interpretive	\$20,000
Exercise Improvement Cameron Park Lake	\$20,000
Park Course	
Mobile Ap	
Disc Golf Course - Park Location to be Determined	\$30,000
Pickle Ball Courts	\$10,000
Security Cameras - Christa McAuliffe Park	\$8,000
Golf Cart - Park Vehicle	\$10,000
Storage	\$20,000
Total	<u><u>\$353,000</u></u>

RESOLUTION NO. 2016-05
of the Board of Directors
of the Cameron Park Community Services District
April 20, 2016

A RESOLUTION DIRECTING PREPARATION OF THE ENGINEER'S REPORT FOR THE CONTINUATION OF THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS UNIT NUMBERS 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48 and 50 (Streets and Highways Code Section 22622)

WHEREAS, the Board of Directors of the Cameron Park Community Services District proposes to continue the annual assessments during (7/1/16-6/30/17) for Landscaping and Lighting Assessment District (LLADs) Units 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48 and 50; which were previously formed in accordance with the Landscaping and Lighting Act of 1972 (Streets and Highways Code Section 22500, et seq.); and

WHEREAS, the Streets and Highways Code Section 22622 requires the governing body of a local agency to adopt a resolution ordering the preparation of an engineer's report and to generally describe any proposed new improvements and/or substantial changes to an existing improvement prior to levying and collecting an annual assessment for an existing LLAD.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Cameron Park Community Services District as follows:

Section 1: The annual Engineer's Report for the following LLADs shall be prepared by SCI Consulting Group who is designated the Engineer of Work; thereafter the Report shall be filed with the Board Secretary for submission to the Board of Directors:

Unit 30	Airpark Estates	Unit 40	Bar J #15B Merrychase
Unit 31	Formerly Unit 6	Unit 41	Creekside
Unit 32	Formerly Unit 7	Unit 42	Eastwood Park
Unit 33	Formerly Unit 8	Unit 43	David West Park
Unit 34	Viewpoint	Unit 44	Cambridge Oaks
Unit 35	Goldorado	Unit 45	Northview
Unit 36	Formerly Unit 11	Unit 46	Cameron Valley Estates
Unit 37	Formerly Unit 12	Unit 47	Cameron Woods 8
Unit 38	Cameron Woods #1-4	Unit 48	Silver Springs
Unit 39	Bar J #15A Country Club	Unit 50	Bar J #15A No. 2

Section 2: Any new improvements and/or substantial changes in existing improvements that are proposed to be paid for out of the 2016-2017 annual assessments will be specified in the Engineer's Reports.

Section 3: This resolution is adopted pursuant to Section 22622 of the Streets and Highways Code.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 20th day of April 2016, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Greg Stanton, President
Board of Directors

Mary Cahill
Secretary to the Board

2016 Calendar

January						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

March						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Holidays 2016

January 1	New Year's Day	Feb 15	Washington's Birthday	September 5	Labor Day	Nov 24	Thanksgiving Day
January 18	Martin Luther King Day	May 30	Memorial Day	October 10	Columbus Day	Nov 25	Day After Thanksgiving
February 12	Lincoln's Birthday	July 4	Independence Day	November 11	Veterans Day	Dec 23	Christmas Eve (Observed)
						Dec 26	Christmas Day (Observed)

Pay Day Board Meetings