



Agenda Transmittal

DATE: August 17, 2022

FROM: AGENDA Christina Greek, Finance/HR Officer

ITEM #17: FISCAL YEAR 2022-2023 FINAL BUDGETS FOR GENERAL FUND 01 AND CC&R FUND 02

RECOMMENDED ACTION: Approve Resolution 2022-26

INTRODUCTION

The Board of Directors approved a Preliminary Budget for Fiscal Year (FY) 2022-23 in June 2022. This report summarizes changes from the Preliminary to Final Budgets for the General Fund 01 and CC&R Fund 02 that require changes. By law, the annual Final Budget must be approved by September 1st. Staff intends to present any necessary adjustments at Mid-Year (December-January) for approval by the Board of Directors. Staff anticipates bringing FY 2021-22 unaudited actuals in September.

BUDGET AND ADMINISTRATION COMMITTEE

The Final Budget was taken to the B&A Committee on July 12, 2022. A balanced budget was presented. At the same meeting the need to establish a reserve balance was also expressed and that there was sufficient funds in our Fund 01 fund balance to set aside some money to start building up these reserves. President Carlson directed staff to put a place holder of \$100,000 in transfer to reserve for the 2022/23 FY to come back to at the end of year and transfer if we are still comfortably able to do so.

DISCUSSION

General Fund 01 (Operations Budget)

The Final Budget includes expenditures of \$7,042,901 with offsetting revenues, including Property Tax allocations, of \$7,142,901. This balance of the expenditures and revenues includes a transfer to reserves of \$100,000 out of fund balance at the end of the year if funds allow. Changes made to balance the budget were:

- *Increased property tax revenue from 3% up to 4.5%
- *Addition of First Responder Fee revenue
- *Slight increase to rental fees (fee increases coming to the BOD soon)
- * 4th Quarter Franchise fees received so the additional funds were also factored in to be received for the 2022/23 FY

C&R Fund 02

The Final Budget includes expenditures of \$129,001 with offsetting revenues of \$112,350. This budgeted deficit is consistent with previous budgets. Due to an increase in ARC applications staff is adding a position to assist the CC&R officer.

CONCLUSION

Over the past two fiscal years, staff worked very hard to analyze District operations and to provide a basis for a long-term sustainable budget. The District's budget will continue to evolve and change, as evidenced by the current COVID-19 pandemic. For FY 2022-23, staff is providing a balanced budget that is continuing the District's essential and priority programs and services.

Attachments:

17A – Cameron Park Community District FY2022-22 Fund 01 & Fund 02 Final Budget Reports

17B-Resolution 2022-26

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2022 Through 6/30/2023

		FY 2021 22 Final Budget	FY 2021 22 Actual	FY 2022 23 Final Budget
Operating Revenue				
Property Taxes	4110	4,582,358.00	4,602,534.44	4,788,564.00
Franchise Fees	4113	206,780.00	218,982.46	220,000.00
Fire Marshall Plan Review	4132	105,000.00	59,818.95	77,000.00
Tuition Fees/Revenue	4142	0.00	3,261.82	0.00
Recreation Program Revenue	4154	142,639.00	201,840.12	150,000.00
Instructor Program Revenue	4155	0.00	0.00	50,000.00
Transfer In	4165	39,598.85	39,598.85	73,837.00
Special Events	4170	0.00	31,859.00	2,000.00
Lake Entries - Daily (Kiosk)	4180	35,660.00	41,578.78	40,000.00
Annual Passes (Lake/Pool Combo)	4181	75,000.00	60,180.94	65,500.00
Picnic Site Rentals	4182	1,500.00	1,674.50	6,000.00
Assembly Hall & Classroom Rentals	4185	35,139.00	20,262.80	30,000.00
Gym Rentals	4186	26,000.00	6,828.34	23,000.00
Pool Rental Fees	4187	98,000.00	87,467.50	101,500.00
Sports Field Rentals	4190	19,580.00	19,794.00	21,000.00
Donations	4250	0.00	3,669.00	0.00
Sponsorships	4255	20,000.00	19,921.20	2,500.00
JPA Reimbursable	4260	1,150,000.00	1,149,999.96	1,212,000.00
Fire Apparatus Equip Rental	4262	10,000.00	28,930.00	15,000.00
Reimbursement/Refund	4400	1,800.00	30,376.18	47,700.00
Weed Abatement	4410	15,750.00	6,029.96	14,300.00
Interest Income	4505	19,000.00	1,608.92	1,000.00
Other Income/Refunds	4600	8,000.00	1,198.22	2,000.00
Relief Funds	4601	193,788.00	193,788.00	0.00
First Responder Fee	4602	0.00	0.00	100,000.00
Grant - CCI	4605	113,120.00	165,071.95	0.00
Gain/Loss of Assets	4615	0.00	3,015.31	0.00
Total Operating Revenue		<u>6,898,712.85</u>	<u>6,999,291.20</u>	<u>7,042,901.00</u>
Expenditures				
Salaries - Perm.	5000	777,784.00	858,669.21	923,694.00
Salaries - Seasonal	5010	141,975.00	160,481.78	109,068.00
Overtime	5020	13,750.00	26,007.08	11,966.00
In Lieu Benefits Stipend	5120	6,000.00	6,583.32	10,000.00
Health Benefit	5130	127,540.00	130,618.48	145,861.00

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2022 Through 6/30/2023

		FY 2021 22 Final Budget	FY 2021 22 Actual	FY 2022 23 Final Budget
Retiree Health Benefit	5135	112,025.00	104,611.39	111,317.00
Dental Insurance	5140	9,721.00	12,107.44	13,262.00
Vision Insurance	5150	1,513.00	1,798.14	2,003.00
CalPERS Employer Retirement	5160	248,154.00	253,688.87	295,567.00
Worker's Compensation	5170	31,622.93	36,508.99	42,262.00
FICA/Medicare Employer Contribution	5180	24,516.00	29,306.75	29,061.00
UI/TT Contribution	5190	10,682.00	9,382.41	10,603.00
Advertising/Marketing	5209	15,200.00	15,500.01	16,000.00
Agriculture	5215	14,400.00	16,992.00	20,400.00
Audit/Accounting	5220	36,000.00	40,829.84	36,000.00
Bank Charge	5221	6,800.00	13,750.22	14,400.00
Clothing/Uniforms	5230	6,350.00	3,970.20	6,250.00
Computer Software	5231	30,721.00	34,998.38	36,622.00
Computer Hardware	5232	7,250.00	7,818.50	6,750.00
Contractual Services	5235	10,000.00	4,730.07	5,000.00
Contractual - Provider Services - FIRE	5236	4,160,537.26	3,940,462.91	4,264,550.00
Contract Under Utilization	5237	(300,000.00)	0.00	(250,000.00)
Contract Services - Other	5240	176,290.00	110,176.17	111,202.00
Director Compensation	5250	16,800.00	14,800.00	16,800.00
EDC Department Agency	5260	4,300.00	4,418.54	4,500.00
Educational Materials	5265	11,000.00	2,721.37	3,450.00
Equipment-Minor/Small Tools	5275	8,500.00	10,441.99	15,500.00
Fire & Safety Supplies	5285	3,450.00	4,075.41	4,850.00
Fire Prevention & Inspection	5290	1,100.00	1,785.00	1,800.00
Fire Turnout Gear	5295	31,000.00	30,408.06	30,000.00
Fire- Intern paid	5296	20,200.00	11,320.00	11,800.00
Food	5300	2,500.00	2,772.46	2,950.00
Fuel	5305	34,000.00	56,911.43	53,500.00
Government Fees/Permits	5310	25,400.00	23,369.84	29,900.00
Janitorial / HH Supplies	5315	35,000.00	37,963.38	33,200.00
Instructors	5316	26,500.00	29,514.80	30,000.00
Insurance	5320	175,886.00	172,385.49	206,710.00
Legal Services	5335	15,000.00	10,733.00	10,000.00
Maint. - Vehicle Supplies	5340	2,200.00	0.00	500.00
Maint. - Buildings	5345	23,000.00	38,228.21	24,400.00
Maint. - Equipment	5350	43,040.00	35,009.63	33,800.00

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From 7/1/2022 Through 6/30/2023

		FY 2021 22 Final Budget	FY 2021 22 Actual	FY 2022 23 Final Budget
Maint. - Grounds	5355	42,500.00	41,772.94	46,150.00
Maint. - Radio/Phones	5360	2,000.00	4,301.91	2,000.00
Maint. - Tires & Tubes	5365	13,200.00	13,273.27	12,600.00
Maint. - Vehicle	5370	31,500.00	34,455.14	32,700.00
Memberships/Subscriptions	5380	10,660.00	10,909.09	12,200.00
Mileage Reimbursement	5385	1,600.00	1,995.82	3,900.00
Miscellaneous	5395	0.00	500.00	500.00
Office Supplies/Expense	5400	9,700.00	8,169.46	8,450.00
Pool Chemicals	5405	25,000.00	29,694.15	31,500.00
Postage	5410	7,800.00	8,018.77	4,000.00
Printing	5415	850.00	320.13	550.00
Professional Services	5420	89,110.00	82,855.48	20,683.00
Program Supplies	5421	13,730.00	27,900.55	13,000.00
Publications & Legal Notices	5425	600.00	407.39	450.00
Radios	5430	3,000.00	24.61	1,000.00
Rent/Lease - Bldgs, Fields, etc.	5435	3,060.00	0.00	0.00
Rent/Lease - Equipment	5440	3,400.00	10,174.62	2,100.00
Staff Development	5455	24,250.00	14,916.62	25,500.00
Special Events	5465	0.00	23,844.50	0.00
Phones/internet	5470	42,100.00	47,551.14	46,900.00
Utilities - Water	5490	46,000.00	58,525.12	50,500.00
Utilities - Gas	5491	80,000.00	93,131.82	93,500.00
Utilities - Electric/Solar	5492	100,798.00	148,290.77	136,200.00
Vandalism	5500	0.00	186.66	0.00
Cal Fire In Kind Purchases	5501	4,500.00	2,124.32	4,000.00
Capital Equipment Expense	5625	45,000.00	31,398.16	0.00
Transfer Out	7000	9,020.00	9,020.00	9,020.00
Transfer to Reserve	7001	27,639.66	27,639.66	500,000.00
Total Expenditures		<u>6,784,724.85</u>	<u>7,037,252.87</u>	<u>7,542,901.00</u>
Net Revenue Over Expenditures		<u>113,988.00</u>	<u>(37,961.67)</u>	<u>(500,000.00)</u>

RESOLUTION No. 2022-26
of the Board of Directors
of the Cameron Park Community Services District
August 17, 2022

A RESOLUTION ADOPTING THE CAMERON PARK COMMUNITY SERVICES DISTRICT FISCAL YEAR 2022-23 BUDGET

WHEREAS, a preliminary Fiscal Year 2022-23 Budget was adopted by this Board on June 15, 2022; and

WHEREAS, the Budget & Administration Committee reviewed the proposed Final Fiscal Year 2022-23 Budget; and

WHEREAS, the Fiscal Year 2022-23 Budget is due to the County of El Dorado by September 1, 2022;

NOW THEREFORE BE IT RESOLVED that the District adopts Attachment 14A attached to this resolution and made part therein as the Cameron Park Community Services Fiscal Year 2022-23 Budget.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District at a regularly scheduled meeting held on the 17th day of August 2022 by the following vote of said Board:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

ATTEST: 0

Felicity Wood Carlson

Felicity Wood Carlson (Aug 17, 2022 17:32 PDT)

Director Felicity Wood Carlson, President
Board of Directors

Andre Pichly

André Pichly, General Manager
Secretary to the Board







17b. Final Budget RESOLUTION 2022-26

Final Audit Report

2022-08-31

Created:	2022-08-30
By:	Andre Pichly (apichly@cameronpark.org)
Status:	Signed
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"17b. Final Budget RESOLUTION 2022-26" History

-  Document created by Andre Pichly (apichly@cameronpark.org)
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-  Signer directorcarlson@cameronpark.org entered name at signing as Felicity Wood Carlson
2022-08-31 - 0:32:38 AM GMT
-  Document e-signed by Felicity Wood Carlson (directorcarlson@cameronpark.org)
Signature Date: 2022-08-31 - 0:32:39 AM GMT - Time Source: server
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