



Agenda Transmittal

DATE: August 18, 2021

FROM: Christina Greek, Finance/HR Officer

AGENDA ITEM #11: PUBLIC HEARING – FISCAL YEAR 2021-2022 FINAL BUDGET

RECOMMENDED ACTION: APPROVE RESOLUTION 2021-23

INTRODUCTION

Staff is pleased to recommend the Cameron Park Community Services District (District) Fiscal Year 2021-2022 (FY21-22) Final Budget that is fiscally balanced and sets aside funds for the Reserves. The District Budget and Administration Committee and staff have worked together to arrive at this landmark budget.

Revenues in the FY21-22 Preliminary Budget total \$6,624,924.85; expenditures total \$6,624,924.85 with a transfer to the Capital Asset Reserves of \$27,639.66.

The Board of Directors approved a Preliminary Budget for Fiscal Year (FY) 2021-22 in June 2021. This report summarizes changes from the Preliminary to Final Budgets for the General Fund 01 and CC&R Fund 02. 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 2020-21 unaudited actuals in September.

BUDGET AND ADMINISTRATION COMMITTEE

In July, staff presented proposed staffing changes to meet the Strategic Plan's objective for succession planning, which were discussed in detail at the meeting. In August, the Budget and Administration Committee reviewed the proposed Final Budget. Staff shared their struggles in filling entry-level, full and part-time positions and how these vacancies were impacting staff work load and staff's ability to provide services. The

Committee recommended restoring the Park Supervisor to the District's Organizational Chart.

DISCUSSION

Budget changes are highlighted are summarized below:

General Fund, Fund 01 - Staffing and Franchise Fee Changes

Staffing current vacant positions has proven to be challenging during this transition coming out of COVID. The position of Parks and Facilities Supervisor had previously been eliminated to help bring down expenses during a rough time. Staff sees the need to bring back this position and chose to reallocate funding from the vacant Park Maintenance Worker II (full-time) position and another part-time position to achieve this goal. The Park Supervisor position is necessary due to implementing projects in the Park Improvement Plan, year-round operations of the pool, and the new LLAD Silver Springs.

After receiving additional revenues in August for the 20/21 FY for franchise fees, we were able to increase these projected revenues for the 21/22 FY.

The fuel reduction pre-emergency spray program is no longer funded by the CA Climate Investment grant, a reduction of approximately \$19,000 in revenues in the Parks budget.

CC&R Budget, Fund 02

The CC&R Budget now includes the addition of a part time Administrative Assistant. The proposed budget now has a slightly higher deficit from \$9,266.79 to \$11,329.79 which we are hopeful will reduce with added services and public outreach with this added staffing. Most of the position was funded with increased revenues from ARC fees.

Allocation to Capital Asset Reserves

Line item Account 7001 – Transfer to Reserve was added to the Budget template. With changes to revenue sources in Parks, we had to eliminate a surplus of \$19,000. The District balanced to a positive net of \$27,639.66 from the original \$46,639.66 which was allocated to 7001, but a specific reserve fund and project has not been determined yet.

CONCLUSION

Staff is pleased to provide a budget that sets aside an allocation for the District's capital assets. Work towards expanding revenues and creating efficiencies will continue. American Rescue Fund may be a source of financial relief for the District. Revenue loss is an allowable use for American Rescue Fund. Staff is in discussion with the County.

Attachments:

11A - Resolution 2021-23

11B – Fiscal Year 2021-22 Proposed Final Budget

11C – 2021-2022 Organizational Chart

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

01 - General Fund

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	Total Budget - Final	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	4,363,061.00	4,272,257.70	4,582,358.00	219,297.00	5.03%
Franchise Fees	4113	200,000.00	161,175.02	206,780.00	6,780.00	3.39%
Fire Marshall Plan Review	4132	40,000.00	33,139.30	45,000.00	5,000.00	12.50%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	55,949.80	122,639.00	5,720.62	4.89%
Transfer In	4165	24,570.00	22,146.00	39,598.85	15,028.85	61.17%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Lake Entries - Daily (Kiosk)	4180	0.00	1,594.00	35,660.00	35,660.00	0.00%
Annual Passes (Lake/Pool Comt	4181	66,782.00	70,196.25	75,000.00	8,218.00	12.31%
Picnic Site Rentals	4182	0.00	700.00	1,500.00	1,500.00	0.00%
Assembly Hall & Classroom Rer	4185	15,304.00	13,965.00	35,139.00	19,835.00	129.61%
Gym Rentals	4186	27,810.00	20,702.40	26,000.00	(1,810.00)	-6.51%
Pool Rental Fees	4187	87,215.00	85,402.19	98,000.00	10,785.00	12.37%
Sports Field Rentals	4190	27,070.00	10,992.96	19,580.00	(7,490.00)	-27.67%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Sponsorships	4255	14,500.00	29,000.00	20,000.00	5,500.00	37.93%
JPA Reimbursable	4260	1,150,000.00	1,149,999.96	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	(10,000.00)	-50.00%
Reimbursement	4400	6,776.00	25,636.97	1,800.00	(4,976.00)	-73.44%
Weed Abatement	4410	4,020.00	15,092.78	15,750.00	11,730.00	291.79%
Interest Income	4505	25,000.00	4,748.71	19,000.00	(6,000.00)	-24.00%
Other Income	4600	12,000.00	2,802.90	8,000.00	(4,000.00)	-33.33%
Grant - CI	4605	153,794.00	111,642.36	113,120.00	(40,674.00)	-26.45%
Grants	4610	0.00	999.90	0.00	0.00	0.00%
Total Operating Revenue		<u>6,354,820.38</u>	<u>6,110,273.16</u>	<u>6,624,924.85</u>	<u>270,104.47</u>	<u>4.25%</u>

Expenditures

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

Salaries - Perm.	5000	668,160.00	684,576.67	777,784.00	109,624.00	16.41%
Salaries - Seasonal	5010	90,540.00	92,865.14	138,175.00	47,635.00	52.61%
Overtime	5020	7,050.00	16,697.68	6,750.00	(300.00)	-4.26%
Health Benefit	5130	118,523.00	124,254.05	109,540.00	(8,983.00)	-7.58%
Retiree Health Benefit	5135	78,016.00	95,996.15	76,025.00	(1,991.00)	-2.55%
Dental Insurance	5140	9,663.00	10,605.45	9,721.00	58.00	0.60%
Vision Insurance	5150	1,396.00	1,732.98	1,513.00	117.00	8.38%
CalPERS Employer Retirement	5160	207,664.00	204,874.11	248,154.00	40,490.00	19.50%
Worker's Compensation	5170	57,914.00	53,016.48	31,622.93	(26,291.07)	-45.40%
FICA/Medicare Employer Contri	5180	23,999.00	19,880.42	24,516.00	517.00	2.15%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

01 - General Fund

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	Total Budget - Final	Variance FY2020-21 to FY2021-22	Variance %
UI/TT Contribution	5190	10,689.00	9,694.93	10,682.00	(7.00)	-0.07%
Advertising/Marketing	5209	7,810.00	8,824.16	15,200.00	7,390.00	94.62%
Agriculture	5215	14,816.00	12,959.83	14,400.00	(416.00)	-2.81%
Audit/Accounting	5220	30,000.00	46,775.22	36,000.00	6,000.00	20.00%
Bank Charge	5221	10,000.00	7,065.16	3,800.00	(6,200.00)	-62.00%
Clothing/Uniforms	5230	4,285.00	2,473.78	6,350.00	2,065.00	48.19%
Computer Software	5231	27,200.00	29,981.64	31,721.00	4,521.00	16.62%
Computer Hardware	5232	5,500.00	4,514.06	7,250.00	1,750.00	31.82%
Contractual Services	5235	10,000.00	13,874.60	10,000.00	0.00	0.00%
Contractual - Provider Services	5236	4,059,061.00	2,480,965.06	4,160,537.26	101,476.26	2.50%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	(50,000.00)	20.00%
Contract Services - Other	5240	163,438.00	257,915.55	176,290.00	12,852.00	7.86%
Director Compensation	5250	18,000.00	11,100.00	16,800.00	(1,200.00)	-6.67%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	0.00	0.00%
Educational Materials	5265	12,500.00	19,172.88	11,000.00	(1,500.00)	-12.00%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	9,340.00	5,704.30	8,500.00	(840.00)	-8.99%
Fire & Safety Supplies	5285	3,913.04	5,007.70	3,450.00	(463.04)	-11.83%
Fire Prevention & Inspection	5290	1,200.00	2,250.65	1,100.00	(100.00)	-8.33%
Fire Turnout Gear	5295	31,000.00	30,208.18	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	14,200.00	16,360.00	20,200.00	6,000.00	42.25%
Food	5300	2,750.00	1,927.05	2,500.00	(250.00)	-9.09%
Fuel	5305	38,200.00	39,611.39	34,000.00	(4,200.00)	-10.99%
Government Fees/Permits	5310	25,382.00	22,846.63	25,400.00	18.00	0.07%
Household Supplies	5315	26,700.00	31,508.77	29,000.00	2,300.00	8.61%
Instructors	5316	1,000.00	1,365.00	6,500.00	5,500.00	550.00%
Insurance	5320	130,000.00	129,411.74	175,886.00	45,886.00	35.30%
Legal Services	5335	15,000.00	13,933.50	15,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	1,700.00	1,085.04	2,200.00	500.00	29.41%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

Maint. - Buildings	5345	27,900.00	25,662.94	23,000.00	(4,900.00)	-17.56%
Maint. - Equipment	5350	42,225.00	38,688.35	43,040.00	815.00	1.93%
Maint. - Grounds	5355	50,026.00	44,228.98	42,500.00	(7,526.00)	-15.04%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	14,800.00	8,111.34	13,600.00	(1,200.00)	-8.11%
Maint. - Vehicle	5370	33,750.00	29,170.32	25,500.00	(8,250.00)	-24.44%
Medical Supplies	5375	700.00	0.00	0.00	(700.00)	-100.00%
Memberships/Subscriptions	5380	10,160.00	9,879.25	10,660.00	500.00	4.92%
Mileage Reimbursement	5385	1,250.00	228.09	500.00	(750.00)	-60.00%
Miscellaneous	5395	100.00	0.00	0.00	(100.00)	-100.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

01 - General Fund

		FY2020-21 Final	FY2020-21 Year To		Variance FY2020-21 to	
		Budget	Date Actual	Total Budget - Final	FY2021-22	Variance %
Office Supplies/Expense	5400	10,200.00	9,377.95	9,700.00	(500.00)	-4.90%
Pool Chemicals	5405	26,827.00	32,788.86	25,000.00	(1,827.00)	-6.81%
Postage	5410	10,300.00	5,166.83	7,800.00	(2,500.00)	-24.27%
Printing	5415	1,100.00	156.56	850.00	(250.00)	-22.73%
Professional Services	5420	129,587.00	112,749.83	74,110.00	(55,477.00)	-42.81%
Program Supplies	5421	2,579.00	4,604.08	19,730.00	17,151.00	665.03%
Publications & Legal Notices	5425	600.00	298.88	600.00	0.00	0.00%
Radios	5430	3,000.00	11,749.80	3,000.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	7,060.00	7,060.00	0.00%
Rent/Lease - Equipment	5440	4,200.00	2,550.17	3,400.00	(800.00)	-19.05%
Staff Development	5455	19,300.00	18,187.40	23,250.00	3,950.00	20.47%
Special Events	5465	500.00	530.72	0.00	(500.00)	-100.00%
Phones/internet	5470	41,600.00	42,333.70	42,100.00	500.00	1.20%
Utilities - Water	5490	38,500.00	45,329.40	46,000.00	7,500.00	19.48%
Utilities - Electric	5492	147,860.00	198,663.65	167,798.00	19,938.00	13.48%
Utilites - Water - LLAD's	5495	350.00	864.37	0.00	(350.00)	-100.00%
Vandalism	5500	2,200.00	985.10	1,700.00	(500.00)	-22.73%
Cal Fire In Kind Purchases	5501	12,400.00	7,167.67	12,500.00	100.00	0.81%
Capital Equipment Expense	5625	0.00	4,065.53	0.00	0.00	0.00%
Transfer Out	7000	9,020.00	9,080.00	9,020.00	0.00	0.00%
Transfer to Reserve	7001	0.00	0.00	27,639.66	27,639.66	0.00%
Total Expenditures		<u>6,333,943.04</u>	<u>5,179,896.65</u>	<u>6,624,924.85</u>	<u>290,981.81</u>	<u>4.59%</u>
Net Revenue Over Expenditures		<u>20,877.34</u>	<u>930,376.51</u>	<u>0.00</u>	<u>20,877.34</u>	<u>(100.00)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

02 - CC&R

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	Total Budget - Final	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	147.66	0.00	0.00	0.00%
Special Assessments	4135	81,600.00	77,500.16	81,600.00	0.00	0.00%
Arc Review Fees	4140	19,500.00	26,355.00	30,000.00	1,500.00	7.69%
Interest Income	4505	4,000.00	915.66	2,500.00	(1,500.00)	(37.50)%
Other Income	4600	0.00	3,056.50	0.00	0.00	0.00%
Total Operating Revenue		<u>105,100.00</u>	<u>107,974.98</u>	<u>114,100.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	60,694.00	60,217.51	73,338.00	0.00	0.00%
Overtime	5020	0.00	1,465.53	500.00	1,200.00	0.00%
Health Benefit	5130	9,222.00	10,286.10	9,787.00	565.00	6.13%
Dental Insurance	5140	735.00	750.00	735.00	0.00	0.00%
Vision Insurance	5150	130.00	141.18	130.00	0.00	0.00%
CalPERS Employer Retirement	5160	4,240.00	4,553.93	4,607.00	367.00	8.66%
Worker's Compensation	5170	3,702.00	0.00	1,238.79	(2,463.21)	(66.54)%
FICA/Medicare Employer Contri	5180	880.00	835.08	1,847.00	0.00	0.00%
UI/TT Contribution	5190	217.00	532.01	269.00	(100.00)	(46.08)%
Advertising/Marketing	5209	0.00	202.70	550.00	550.00	0.00%
Agency Administration Fee	5210	2,000.00	0.00	2,000.00	0.00	0.00%
Bank Charge	5221	200.00	0.00	1,600.00	1,400.00	700.00%
Clothing/Uniforms	5230	150.00	345.35	325.00	175.00	116.67%
Computer Software	5231	4,101.00	3,890.68	4,250.00	149.00	3.63%
Computer Hardware	5232	0.00	32.16	0.00	0.00	0.00%
Contract Services - Other	5240	3,000.00	6,250.55	6,000.00	3,000.00	100.00%
Food	5300	200.00	67.81	200.00	0.00	0.00%
Fuel	5305	950.00	62.83	600.00	(350.00)	(36.84)%
Insurance	5320	3,017.00	0.00	0.00	(3,017.00)	(100.00)%
Legal Services	5335	12,000.00	3,246.36	10,000.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

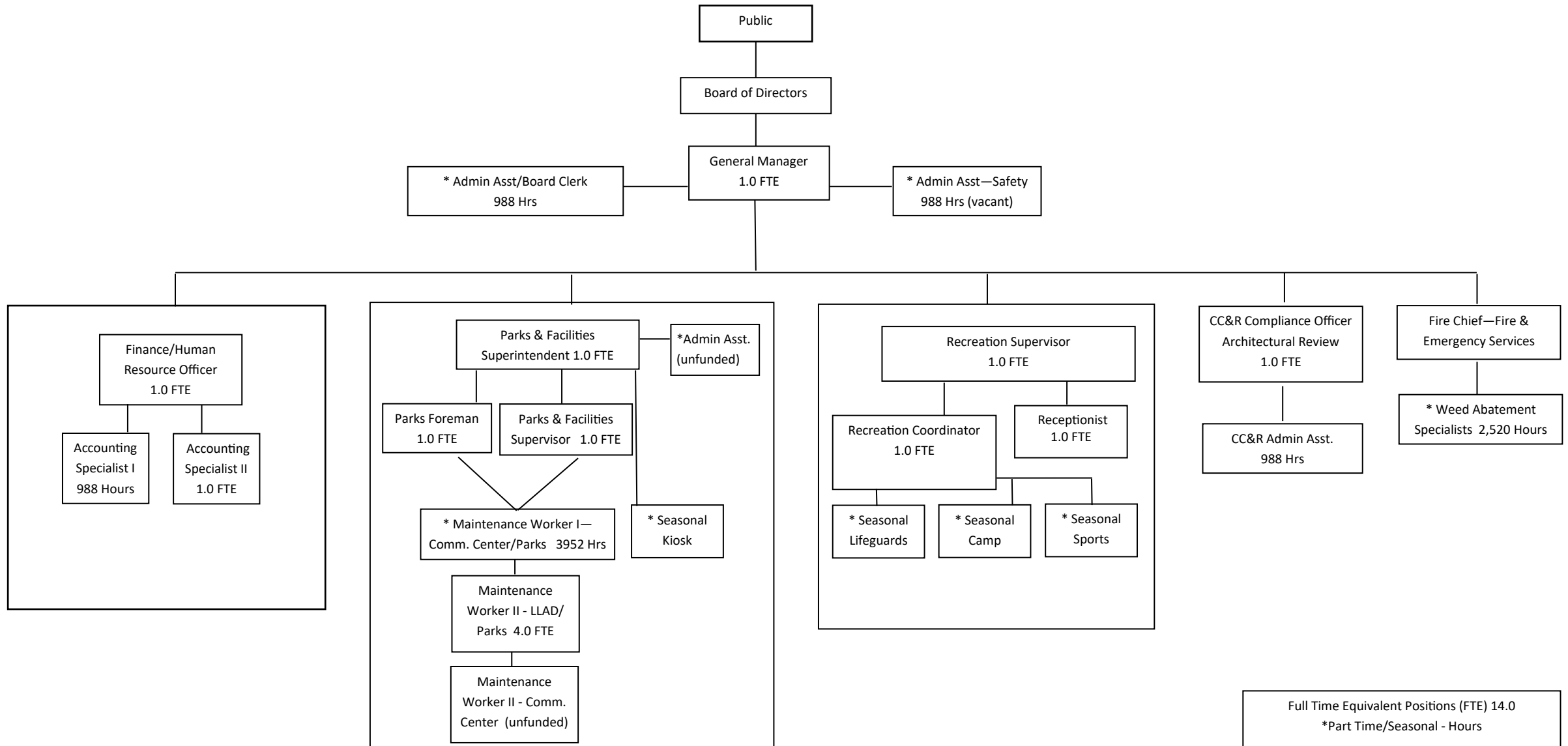
Maint. - Equipment	5350	200.00	23.50	200.00	0.00	0.00%
Maint. - Grounds	5355	0.00	(177.50)	0.00	0.00	0.00%
Maint. - Vehicle	5370	500.00	558.69	525.00	25.00	5.00%
Memberships/Subscriptions	5380	30.00	0.00	30.00	0.00	0.00%
Office Supplies/Expense	5400	500.00	91.06	300.00	(200.00)	(40.00)%
Postage	5410	300.00	162.54	300.00	0.00	0.00%
Printing	5415	500.00	228.98	500.00	0.00	0.00%
Professional Services	5420	0.00	98.00	98.00	98.00	0.00%
Publications & Legal Notices	5425	300.00	0.00	300.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	0.00	200.00	200.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2021 Through 6/30/2022

02 - CC&R

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	Total Budget - Final	Variance FY2020-21 to FY2021-22	Variance %
Staff Development	5455	500.00	0.00	500.00	0.00	0.00%
Phones/internet	5470	4,500.00	4,365.59	4,500.00	0.00	0.00%
Transfer Out	7000	<u>0.00</u>	<u>17,146.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expenditures		<u>112,768.00</u>	<u>115,376.64</u>	<u>125,429.79</u>	<u>1,598.79</u>	<u>1.42%</u>
Net Revenue Over Expenditures		<u>(7,668.00)</u>	<u>(7,401.66)</u>	<u>(11,329.79)</u>	<u>(1,598.79)</u>	<u>20.85%</u>

Cameron Park Community Services District Preliminary Fiscal Year 2021-22



RESOLUTION No. 2021-23
of the Board of Directors
of the Cameron Park Community Services District
August 18, 2021

**A RESOLUTION ADOPTING THE CAMERON PARK COMMUNITY SERVICES
DISTRICT FISCAL YEAR 2021-22 BUDGET**

WHEREAS, a preliminary Fiscal Year 2021-22 Budget was adopted by this Board on June 16, 2021; and

WHEREAS, the Budget & Administration Committee reviewed the proposed Final Fiscal Year 2021-22 Budget; and

WHEREAS, proper notice was published accordance with the law, that said proposed Final Fiscal Year 2021-22 Budget was open for inspection and that a public hearing was be held on August 18, 2021, and interested taxpayers were given the opportunity to voice their opinions on the proposed Budget; and

WHEREAS, the Fiscal Year 2020-21 Budget is due to the County of El Dorado by September 1, 2020;

NOW THEREFORE BE IT RESOLVED that the District adopts Attachment 11B, attached to this resolution and made part therein as the Cameron Park Community Services Fiscal Year 2021-22 Budget.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District at a regularly scheduled meeting held on the 18th day of August 2021 by the following vote of said Board:

AYES: EA, FC, SB, EW

NOES:


ABSENT: MS

ABSTAIN:

ATTEST:



Director Eric Aiston, President
Board of Directors



Jill Ritzman, General Manager
Secretary to the Board