



## Agenda Transmittal

**DATE:** August 19, 2020

**FROM:** Vicky Neibauer, Finance/HR Officer

**AGENDA ITEM #9:** **PUBLIC HEARING – APPROVE PROPOSED FINAL FISCAL YEAR 2020-2021 BUDGETS FOR GENERAL FUND 001 AND SPECIAL FUNDS**

**RECOMMENDED ACTION:** **APPROVE FISCAL YEAR 2020-21 BUDGET AND APPROVE RESOLUTION 2020-17**

### INTRODUCTION

The Board of Directors approved a Preliminary Budget for Fiscal Year (FY) 2020-21 in June 2020. This report summarizes budget updates from the Preliminary to Final Budgets for the funds listed below. The purpose of the changes is to update budget for accuracy based on updated project costs, last year's actual costs and updated costs from vendors.

- Fund 01 - General Fund;
- Fund 80 - Recreation Facilities and Parks Reserves;
- Fund 07 – Fire and Emergency Services Reserves;
- Landscaping and Lighting Special Districts various funds.

By law, the annual Final Budget must be approved by September 1<sup>st</sup>. The FY 2020-21 Final Budget should be considered a “Base Budget” and does not consider impacts from the COVID-19 Pandemic. Staff intends to present any necessary adjustments at Mid-Year for approval by the Board of Directors. Staff anticipates bringing FY 2019-20 unaudited actuals in September.

### BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed the report and supported forwarding to the Board of Directors for consideration.

## DISCUSSION

### Fund 01 - General Fund Summary

The Final Budget includes expenditures of \$6,697,150 with offsetting revenues, including Property Tax allocations of \$6,700,193, equating to a positive balance of \$3,043.

Property tax estimate remains at a conservative 3.4% increase. For the past three years, actual collections are trending at a higher annual percentage rate.

### Employee Costs

The overall salary and benefit costs for all employees has a net decrease (\$9,025) from the Preliminary Budget. Budget changes are the result of:

- Increases in the CalPERS retirement rate, workers compensation costs, and health benefits,
- Eliminating Administration (Safety Coordinator/Backup Receptionist) and Weed Abatement part-time hours.

Cost of Professional Services increase (\$16,683) to fund the balance of the Solar Consultant for the remaining contract amount from FY 2019-20.

Cost of Misc Items decreases include:

- CalPERS Pension Unfunded liability decrease (\$4,731),
- Recreation program instructors decrease (\$3,194).

### Landscaping and Lighting Assessment Districts (LLAD)

When developing the LLAD Budgets, staff considered the work of the LLAD Ad Hoc Committee. Better budget and accounting practices are being applied by staff, such as ensuring that utilities are being budgeted and charged appropriately to water and electricity. Staff applied strategies recommended by the Committee, which are reflected in the LLAD Budgets as well as the Engineer's Report which is used to develop the tax assessment.

After a careful review of the LLADs Preliminary budgets, adjustments to several line items were made for accuracy, especially addressing the reduction/addition to Utilities (net \$1,906 total change).

## Special Funds

Fund 80 - Facilities and Parks Reserve Budget changes include increased expenditures for:

- The parks master plan contract balance from FY 2019-20 (\$4,694);
- The Energy Efficient LED lighting project costs and PG&E participation revenue (\$16,830) - cost to be reimbursed to Fund from utility savings.

Fund 07 - Fire and Emergency Reserve Budget changes include increased expenditures for:

- The Energy Efficient LED lighting project costs for Station 89 (\$13,044);
- Re-budget of new fire engine equipment from FY 2019-20 (\$33,357) - cost to be reimbursed to Fund from utility savings.

The Fire Department has been awarded a grant for heart monitors, which was budgeted; and radios which will be budgeted at Mid-Year when more details are available.

## **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. Staff acknowledges that more work is needed to reduce the operations budget further to adequately fund future necessary capital improvements. For FY 2020-21, staff is providing a balanced budget that is continuing the District's essential and priority programs and services.

## Attachments:

9A – FY 2020-21 Final Budget Summary

9B – FY 2020-21 Fund Balance Summary, General Fund 01

9C – Cameron Park Community Services District FY2020-21 Final Budget Report

9D – Resolution 2020-17

Cameron Park Community Services District  
 Final Budget Summary  
 Fiscal Year 2020-2021  
 August 19, 2020

**Attachment 9A**

	<b>Operating Budget</b>							
	*** Fixed Costs	Admin	Fire	Weed Ord	Parks	Comm Cntr	Recr	Total
Revenues - fees & other sources	-	228,200	1,210,000	91,120	132,263	209,894	501,655	2,373,132
Property Tax allocation	422,585	363,712	2,921,211	35,516	415,693	-	-	4,327,061
Sub-total Revenues	422,585	591,912	4,131,211	126,636	547,956	378,238	501,655	6,700,193
Expenditures	422,585	588,869	4,131,211	126,636	547,956	378,238	501,655	6,697,150
(over) under	-	3,043	-	-	-	-	-	3,043
% of Total Property Tax	10%	8%	68%	1%	10%	4%	0%	100%

<b>Capital Asset Reserves</b>	
Fire and Emergency	Recreation Facilities and Parks
347,000	11,652
-	-
347,000	11,652
975,391	25,576
(628,391)	(13,924)
0%	0%

\*\*\* Fixed Costs: Cal PERS retiree health and unfunded liability, insurance, dam monitoring & permitting, LAFCO, audit services

Cameron Park Community Services Center  
Fund Balances - General Fund 01  
Fiscal Year 2020-21

**Attachment 9B**

	Audited Fund Balances					Budgeted	
	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
Fund Balance - Beginning	3,348,221	3,853,790	3,796,661	3,788,263	3,684,477	3,549,529	3,367,038
Excess (Deficit) of Revenues Over (Under) Expenditures	505,569	(57,129)	(8,398)	(103,786) *	(134,948) **	(182,491)	3,043
Fund Balance - Ending	<u>3,853,790</u>	<u>3,796,661</u>	<u>3,788,263</u>	<u>3,684,477</u>	<u>3,549,529</u>	<u>3,367,038</u>	<u>3,370,081</u>
Committed - Stabilization Reserve		65,000	65,000	65,000	65,000	65,000	65,000
Committed - Economic Uncertainties					400,000	400,000	400,000
Unassigned	<u>3,853,790</u>	<u>3,731,661</u>	<u>3,723,263</u>	<u>3,619,477</u>	<u>3,084,529</u>	<u>2,902,038</u>	<u>2,905,081</u>
Total Fund Balances	3,853,790	3,796,661	3,788,263	3,684,477	3,549,529	3,367,038	3,370,081

\*The FY 2018-19 deficit is largely the result of a prior year negative revenue adjustment in the amount of \$112,963 (in other words, revenue in FY2016-17 was counted twice and could not be corrected because an audit had been completed; the correction had to be made in FY18-19).

\*\*The FY 2019-20 budgeted deficit is representative of the funding needed from the undesignated fund balance for capital assets (not for operations) including a replacement fire engine. In FY 2020-21, capital assets are budgeted in Capital Asset Reserves, a special fund.

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2020 Through 6/30/2021

**Attachment 9C**

		Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Preliminary Budget FY 2020-21	Final Budget Adjustments	Total Final FY 2020-21 Budget	Percentage change from Budget FY 2019-20 to FY 2020-21
<b>Operating Revenue</b>						
Property Taxes	4110	4,184,387.00	4,327,328.00	(267.00)	4,327,061.00	3.41%
Franchise Fees	4113	200,000.00	200,000.00	0.00	200,000.00	0.00%
Park Impact Fees	4115	52,000.00	0.00	0.00	0.00	(100.00)%
Quimby Fees	4120	28,554.00	0.00	0.00	0.00	(100.00)%
Fire Development	4125	10,000.00	0.00	0.00	0.00	(100.00)%
Fire Marshall Plan Review	4132	18,000.00	40,000.00	0.00	40,000.00	122.22%
Youth Classes	4145	38,000.00	0.00	0.00	0.00	(100.00)%
Adult Classes	4146	36,727.00	0.00	0.00	0.00	(100.00)%
Youth Sports	4147	100,000.00	0.00	0.00	0.00	(100.00)%
Adult Sports	4148	18,800.00	0.00	0.00	0.00	(100.00)%
Camp Revenues	4149	12,800.00	0.00	0.00	0.00	(100.00)%
Senior Programs	4153	12,000.00	0.00	0.00	0.00	(100.00)%
Recreation Program Revenue	4154	11,609.00	443,395.00	0.00	443,395.00	3,719.40%
Transfer In	4165	0.00	50,033.00	0.00	50,033.00	0.00%
Special Events	4170	25,000.00	0.00	0.00	0.00	(100.00)%
Park Lake Kiosk Revenues - V...	4180	21,012.00	0.00	0.00	0.00	(100.00)%
Lake Season Pass	4181	21,666.00	43,598.00	0.00	43,598.00	101.22%
Picnic Site Rentals	4182	27,436.00	1,595.00	0.00	1,595.00	(94.18)%
Summer Kids Camp	4183	42,000.00	0.00	0.00	0.00	(100.00)%
Cameron Park Lake Concessions	4184	3,250.00	0.00	0.00	0.00	(100.00)%
CC Facility Rentals	4185	129,114.00	60,304.00	0.00	60,304.00	(53.29)%
Gym Rentals	4186	33,650.00	27,030.00	0.00	27,030.00	(19.67)%
Pool Use Fees	4187	195,882.00	87,215.00	0.00	87,215.00	(55.47)%
Parks Fac Rev - Sports Fields	4190	27,061.00	35,642.00	0.00	35,642.00	31.70%
Donations	4250	1,000.00	0.00	0.00	0.00	(100.00)%
Sponsorships	4255	30,000.00	30,000.00	0.00	30,000.00	0.00%
JPA Reimbursable	4260	1,150,000.00	1,150,000.00	0.00	1,150,000.00	0.00%
Fire Apparatus Equip Rental	4262	100,000.00	10,000.00	0.00	10,000.00	(90.00)%
Reimbursement	4400	64,717.00	66,200.00	0.00	66,200.00	2.29%
Weed Abatement	4410	23,263.00	20,000.00	0.00	20,000.00	(14.02)%
Interest Income	4505	59,000.00	25,000.00	0.00	25,000.00	(57.62)%
Other Income	4600	121,592.00	12,000.00	0.00	12,000.00	(90.13)%
Grant - CI	4605	23,000.00	71,120.00	0.00	71,120.00	209.21%
<b>Total Operating Revenue</b>		<b>6,821,520.00</b>	<b>6,700,460.00</b>	<b>(267.00)</b>	<b>6,700,193.00</b>	<b>(1.77)%</b>
<b>Expenditures</b>						
Salaries - Perm, Part time	5000	648,646.00	767,255.00	(22,477.00)	744,778.00	18.28%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2020 Through 6/30/2021

**Attachment 9C**

		Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Preliminary Budget FY 2020-21	Final Budget Adjustments	Total Final FY 2020-21 Budget	Percentage change from Budget FY 2019-20 to FY 2020-21
Salaries - Seasonal	5010	157,170.00	110,540.00	0.00	110,540.00	(29.66)%
Overtime	5020	5,899.00	10,000.00	0.00	10,000.00	69.52%
Health Benefit	5130	108,174.00	107,075.00	5,290.00	112,365.00	(1.01)%
Retiree Health Benefit	5135	69,042.00	91,016.00	0.00	91,016.00	31.82%
Dental Insurance	5140	9,488.00	9,663.00	0.00	9,663.00	1.84%
Vision Insurance	5150	1,460.00	1,396.00	0.00	1,396.00	(4.38)%
CalPERS Employer Retirement	5160	220,831.00	194,784.00	2,880.00	197,664.00	(11.79)%
Worker's Compensation	5170	56,127.00	53,571.00	551.00	54,122.00	(4.55)%
FICA/Medicare Employer Cont...	5180	19,963.00	23,999.00	0.00	23,999.00	20.21%
UI/TT Contribution	5190	42,188.00	8,572.00	0.00	8,572.00	(79.68)%
Advertising/Marketing	5209	30,095.00	32,010.00	0.00	32,010.00	6.36%
Agriculture	5215	18,485.00	18,685.00	0.00	18,685.00	1.08%
Audit/Accounting	5220	47,500.00	30,000.00	0.00	30,000.00	(36.84)%
Bank Charge	5221	14,141.00	10,000.00	0.00	10,000.00	(29.28)%
Clothing/Uniforms	5230	8,360.00	7,985.00	0.00	7,985.00	(4.48)%
Computer Software	5231	28,483.00	21,900.00	0.00	21,900.00	(23.11)%
Computer Hardware	5232	47,758.00	5,500.00	0.00	5,500.00	(88.48)%
Contractual Services	5235	20,000.00	10,000.00	0.00	10,000.00	(50.00)%
Contractual - Provider Services	5236	3,710,059.00	4,059,061.00	0.00	4,059,061.00	9.40%
Contract Under Utilization	5237	0.00	(250,000.00)	0.00	(250,000.00)	0.00%
Contract Services - Other	5240	106,591.00	144,942.00	0.00	144,942.00	35.97%
Director Compensation	5250	13,700.00	18,000.00	0.00	18,000.00	31.38%
EDC Department Agency	5260	4,268.00	5,000.00	0.00	5,000.00	17.15%
Educational Materials	5265	6,845.00	12,850.00	0.00	12,850.00	87.72%
Elections	5270	0.00	12,000.00	0.00	12,000.00	0.00%
Equipment-Minor/Small Tools	5275	9,500.00	8,950.00	0.00	8,950.00	(5.78)%
Fire & Safety Supplies	5285	4,803.00	4,200.00	0.00	4,200.00	(12.55)%
Fire Prevention & Inspection	5290	1,800.00	1,200.00	0.00	1,200.00	(33.33)%
Fire Turnout Gear	5295	31,000.00	31,000.00	0.00	31,000.00	0.00%
Fire- Volunteer/Resident	5296	29,200.00	29,200.00	0.00	29,200.00	0.00%
Food	5300	4,117.00	4,500.00	0.00	4,500.00	9.30%
Fuel	5305	71,028.00	51,000.00	0.00	51,000.00	(28.19)%
Government Fees/Permits	5310	29,934.00	25,382.00	0.00	25,382.00	(15.20)%
Household Supplies	5315	26,701.00	32,500.00	0.00	32,500.00	21.71%
Instructors	5316	52,090.00	51,840.00	(3,194.00)	48,646.00	(0.47)%
Insurance	5320	103,500.00	132,300.00	0.00	132,300.00	27.82%
Legal Services	5335	14,250.00	15,000.00	0.00	15,000.00	5.26%
Maint. - Vehicle Supplies	5340	4,000.00	2,000.00	0.00	2,000.00	(50.00)%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2020 Through 6/30/2021

**Attachment 9C**

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Maint. - Buildings	5345	50,495.00	26,500.00	0.00	26,500.00	(47.51)%
Maint. - Equipment	5350	46,668.00	55,600.00	0.00	55,600.00	19.13%
Maint. - Grounds	5355	86,488.00	62,500.00	0.00	62,500.00	(27.73)%
Maint. - Radio/Phones	5360	2,000.00	2,000.00	0.00	2,000.00	0.00%
Maint. - Tires & Tubes	5365	16,100.00	14,800.00	0.00	14,800.00	(8.07)%
Maint. - Vehicle	5370	21,000.00	25,250.00	0.00	25,250.00	20.23%
Medical Supplies	5375	766.00	700.00	0.00	700.00	(8.61)%
Memberships/Subscriptions	5380	9,445.00	10,410.00	0.00	10,410.00	10.21%
Mileage Reimbursement	5385	1,028.00	1,250.00	0.00	1,250.00	21.59%
Miscellaneous	5395	0.00	100.00	0.00	100.00	0.00%
Office Supplies/Expense	5400	10,848.00	10,700.00	0.00	10,700.00	(1.36)%
Pool Chemicals	5405	21,500.00	19,995.00	0.00	19,995.00	(7.00)%
Postage	5410	4,400.00	8,600.00	0.00	8,600.00	95.45%
Printing	5415	614.00	1,100.00	0.00	1,100.00	79.15%
Professional Services	5420	161,432.00	124,304.00	16,683.00	140,987.00	(22.99)%
Program Supplies	5421	25,242.00	38,779.00	0.00	38,779.00	53.62%
Publications & Legal Notices	5425	595.00	600.00	0.00	600.00	0.84%
Radios	5430	2,500.00	3,000.00	0.00	3,000.00	20.00%
Refund-Activity Pass	5431	1,500.00	0.00	0.00	0.00	(100.00)%
Rent/Lease - Bldgs, Fields, etc.	5435	30.00	0.00	0.00	0.00	(100.00)%
Rent/Lease - Equipment	5440	9,820.00	2,000.00	0.00	2,000.00	(79.63)%
Staff Development	5455	28,050.00	23,700.00	0.00	23,700.00	(15.50)%
Special Events	5465	4,238.00	0.00	0.00	0.00	(100.00)%
Phones/internet	5470	44,589.00	48,000.00	0.00	48,000.00	7.64%
Utilities - Water	5490	42,500.00	44,000.00	0.00	44,000.00	3.52%
Utilities - Electric/Gas	5492	168,350.00	196,000.00	0.00	196,000.00	16.42%
Vandalism	5500	2,000.00	1,200.00	0.00	1,200.00	(40.00)%
Cal Fire In Kind Purchases	5501	13,500.00	12,400.00	0.00	12,400.00	(8.14)%
Capital Equipment Expense	5625	451,117.00	0.00	0.00	0.00	(100.00)%
Transer Out	7000	0.00	59,053.00	0.00	59,053.00	0.00%
<b>Total Expenditures</b>		<u>7,004,011.00</u>	<u>6,697,417.00</u>	<u>(267.00)</u>	<u>6,697,150.00</u>	<u>(4.38)%</u>
<b>Net Revenue Over Expenditures</b>		<u>(182,491.00)</u>	<u>3,043.00</u>	<u>0.00</u>	<u>3,043.00</u>	<u>(101.66)%</u>

**RESOLUTION No. 2020-17**  
**of the Board of Directors**  
**of the Cameron Park Community Services District**  
**August 19, 2020**

**A RESOLUTION ADOPTING THE CAMERON PARK COMMUNITY SERVICES DISTRICT FISCAL YEAR 2020-21 BUDGET**

*WHEREAS*, a preliminary Fiscal Year 2020-21 Budget was adopted by this Board on June 17, 2020; and

*WHEREAS*, the Budget & Administration Committee reviewed the proposed Final Fiscal Year 2020-21 Budget; and

*WHEREAS*, proper notice was published accordance with the law, that said proposed Final Fiscal Year 2020-21 Budget was open for inspection and that a public hearing was be held on August 19, 2020, and interested taxpayers were given the opportunity to voice their opinions on the proposed Budget; and

*WHEREAS*, the Fiscal Year 2020-21 Budget has a beginning budgeted fund balance of \$3,367,038 and an ending balance of \$3,370,081; 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 9C, attached to this resolution and made part therein as the Cameron Park Community Services Fiscal Year 2020-21 Budget.

*PASSED AND ADOPTED* by the Board of Directors of the Cameron Park Community Services District at a regularly scheduled meeting held on the 19<sup>th</sup> day of August 2020 by the following vote of said Board:

**AYES:** MS, EA, FC, EW, HM

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**ATTEST:**

  
\_\_\_\_\_  
Director Monique Scobey, President  
Board of Directors

  
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Jill Ritzman, General Manager  
Secretary to the Board