



CAMERON PARK COMMUNITY SERVICES DISTRICT

2502 Country Club Drive
Cameron Park, CA 95682
(530) 677-2231 Phone
(530) 677-2201 Fax
www.cameronpark.org

AGENDA

Regular Board of Directors' Meetings are held
Third Wednesday of the Month

REGULAR BOARD MEETING
Wednesday, June 17, 2020
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/87107846736>

Meeting ID: 871 0784 6736

(Teleconference/Electronic Meeting Protocols are attached)

Board Members

Monique Scobey	President
Eric Aiston	Vice President
Felicity Carlson	Board Member
Ellie Wooten	Board Member
Holly Morrison	Board Member

AGENDA

CALL TO ORDER

1. Roll Call
 2. Pledge of Allegiance
-

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Board; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Board. The Board reserves the right to waive said rules by a majority vote.

ADOPTION OF THE AGENDA

The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.

3. Adopt the Agenda
-

RECOGNITIONS AND PRESENTATIONS

Board of Directors expresses appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.

OPEN FORUM FOR NON-AGENDA ITEMS

Members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors.

APPROVAL OF CONSENT AGENDA

The following Consent Agenda items are considered routine and will be acted upon by the Board without discussion with one vote. Any item may be removed from the Consent Agenda by a Board member or a member of the audience and placed under General Business #7 to be discussed and acted upon individually.

4. Conformed Agenda – Board of Directors Meeting May 20, 2020
 5. General Manager's Report
 6. **APPROVE** Revision To Policy 3100: Purchasing/Expense Authorization, Section 3100.230-236 Credit Cards
-

AGENDA

GENERAL BUSINESS

For purposes of the Brown Act §54954.2 (a), items below provide a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

7. Items removed from the Consent Agenda for discussion
8. **PUBLIC HEARING - APPROVE** Resolution 2020-13 Establishing Appropriations Limitation for Fiscal Year 2020-21 for the Cameron Park Community Services District
9. **PUBLIC HEARING – APPROVE** Fiscal Year 2020-21 Preliminary Budget
10. **APPROVE** Resolution 2020-14 Declaring the Intention to Continue Assessments for the Fiscal Year, Preliminarily Approving Engineer’s Report, and Providing for Notice of Public Hearing for the Landscaping and Lighting Districts
11. **ELECT** Member To CSDA Board Of Directors (Seat C) Sierra Network – Term 2021-2023

BOARD INFORMATION ITEMS

At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.

12. General Matters to/from Board Members and Staff
 - Upcoming Trainings & Community Meetings
13. Local Area Formation Commission (LAFCO)
14. Committee Reports
 - a. Budget & Administration
 - b. Covenants, Conditions & Restrictions (CC&R)
 - c. Fire & Emergency Services
 - d. Parks & Recreation
 - e. Solar Energy Ad Hoc
 - f. Landscaping & Lighting Assessments Districts (LLAD) Ad Hoc

ADJOURNMENT

Please contact the District office at (530) 677-2231 or admin@cameronpark.org if you require public documents in alternate formats or accommodation during public meetings. For the public’s information, we are now taking email requests at admin@cameronpark.org for future notification of Cameron Park Community Services District meetings.



Teleconference/Electronic Meeting Protocols

Cameron Park Community Services District

(Effective April 2, 2020)

WHEREAS, on March 4, 2020, Governor Newsome proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, March 17, 2020, Governor Newsome issued Executive Order N-29-20 suspending parts of the Brown Act that required in-person attendance of Board members and citizens at public meetings; and

WHEREAS, on March 19, 2020, Governor Newsome issued Executive Order N-33-20 directing most individuals to shelter at home or at their place of residence.

NOW, THEREFORE, the Cameron Park Community Services District will implement the following protocols for its Board and committee meetings.

The guidance below provides useful information for accessing Cameron Park Community Services District (“District”) meetings remotely and establishing protocols for productive meetings.

BOARD AND COMMITTEE MEMBERS:

- **Attendance.** Board and Committee Members should attend District meetings remotely from their homes, offices, or an alternative off-site location. As per the Governor’s updated Executive Order N-29-20, there is no longer a requirement to post agendas at or identify the address of these locations.
- **Agendas.** Agenda packages will be made available on the District’s website. They will also be sent by email to all Board and Committee Members. Note that under the circumstances, District staff may not be able to send paper packets.
- **Board and Committee Member Participation.** Meeting Chair(s) will recognize individual Board and Committee Members and unmute their device so that comments may be heard or will read comments if they are provided in writing only.

PUBLIC PARTICIPATION:

- **Attendance.** The District’s office will remain closed to the public until further notice. Members of the public will be able to hear and/or see public meetings via phone, computer, or smart device. Information about how to observe the meeting is listed on the agenda of each meeting.
- **Agendas.** Agendas will be made available on the District’s website and to any members of the public who have a standing request, as provided for in the Brown Act.
- **Public Participation.** The public can observe and participate in a meeting as follows:
 - **How to Observe the Meeting:**
 - **Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833 or (346) 248 7799. Enter the Meeting ID# listed at the top of the applicable Board or Committee agenda followed by the pound (#) key. More phone numbers can be found on Zoom’s website at <https://us04web.zoom.us/j/91011220960> if the line is busy.
 - **Computer:** Watch the live streaming of the meeting from a computer by navigating to the link listed at the top of the applicable Board or Committee agenda using a computer with internet access that meets Zoom’s system requirements (<https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)
 - **Mobile:** Log in through the Zoom mobile app on a smartphone and enter the Meeting ID# listed at the top of the applicable Board or Committee agenda.
 - **How to Submit Public Comments:**
 - **Before the Meeting:** Please email your comments to admin@cameronpark.org, with “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed 3 minutes at staff’s cadence), prominently write “Read Aloud at Meeting” at the top of the email. Emails running longer than the time limit will not be finished. All comments received at least 2 hours prior to the meeting on the day the meeting will be held, will be included as an agenda supplement on the District’s website

under the relevant meeting date, and provided to the Directors/Committee Members at the meeting. Comments received after that time will be treated as contemporaneous comments.

- **Contemporaneous Comments:** During the meeting, the Board President/Committee Chair or designee will announce the opportunity to make public comments. If you would like to make a comment during this time, you may do so by clicking the “raise hand” button. You will be addressed and un-muted when it is your turn to speak (not to exceed the 3 minute public comment time limit).

FOR ALL PARTICIPANTS:

- **Get Connected:** Please download Zoom application for your device and familiarize yourself with how to utilize this tool. There is no cost for using the application.
- **Ensure Quiet.** All audience members will be muted during the meeting until they are addressed by the Board/Committee as their time to speak. Please make every effort to find a location with limited ambient noise. Please turn off the ringer on your phone and other notification sounds on your devices to reduce interruptions.

We anticipate that this process of moving to remote meetings will likely include some challenges. Please bear with us as we navigate this process.



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CONFORMED AGENDA

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Third Wednesday of the Month

REGULAR BOARD MEETING
Wednesday, May 20, 2020
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/88054323324>

Meeting ID: 880 5432 3324

(Teleconference/Electronic Meeting Protocols are attached)

The Board will convene into Closed Session after Board Information Items.

Board Members

Monique Scobey	President
Eric Aiston	Vice President
Felicity Carlson	Board Member
Ellie Wooten	Board Member
Holly Morrison	Board Member

CONFORMED AGENDA

CALL TO ORDER – 6:35pm

1. Roll Call – MS/EA/FC/EW/HM
 2. Pledge of Allegiance
-

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Board; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Board. The Board reserves the right to waive said rules by a majority vote.

ADOPTION OF THE AGENDA

The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.

3. Adopt the Agenda

Motion to adopt the Agenda.

*FC/EW – Motion Passed
Ayes – MS, EA, FC, EW, HM
Noes – None
Absent – None
Abstain – None*

RECOGNITIONS AND PRESENTATIONS

Board of Directors expresses appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.

- California Climate Investment Grant Presentation (J. Gaines)
-

OPEN FORUM FOR NON-AGENDA ITEMS

Members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors.

CONFORMED AGENDA

APPROVAL OF CONSENT AGENDA

The following Consent Agenda items are considered routine and will be acted upon by the Board without discussion with one vote. Any item may be removed from the Consent Agenda by a Board member or a member of the audience and placed under General Business #6 to be discussed and acted upon individually.

4. Conformed Agenda – Board of Directors Meeting April 15, 2020
5. General Manager's Report

Motion to adopt the Consent Agenda.

*FC/EA – Motion Passed
Ayes – MS, EA, FC, EW, HM
Noes – None
Absent – None
Abstain – None*

GENERAL BUSINESS

For purposes of the Brown Act §54954.2 (a), items below provide a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

6. Items removed from the Consent Agenda for discussion
7. **APPROVE** Resolution 2020-11 to Approve Fire Facilities, Inc. and Lamon Construction, Inc. for the Fire Training Tower Project (S. Moranz)

Motion to Approve Resolution 2020-11 to Approve Fire Facilities, Inc. and Lamon Construction, Inc. for the Fire Training Tower Project.

*HM/EA – Motion Passed
Ayes – MS, EA, FC, EW, HM
Noes – None
Absent – None
Abstain – None*

CONFORMED AGENDA

8. **APPROVE** Resolution 2020-12 to Approve Brighton Energy for an Energy Efficient Lighting Project at the Community Center (M. Grassle)

Motion to Approve Resolution 2020-12 to Approve Brighton Energy for an Energy Efficient Lighting Project at the Community Center with the following amendments:

- *3rd bullet point, remove “if such a loan is available by June 3, 2020”*
- *4th bullet point, remove “in the specified timeframe” and replace with “within a reasonable time after payment is due”*

EA/EW – Motion Passed

Ayes – MS, EA, FC, EW, HM

Noes – None

Absent – None

Abstain – None

BOARD INFORMATION ITEMS

At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.

9. General Matters to/from Board Members and Staff

- Upcoming Trainings & Community Meetings
 - Candidate Workshop – June 10th 6:00-7:30pm

JR – registered with FEMA for reimbursements due to COVID-19 – will let reimbursements accrue due to amount of documents in the application process; workplace protection planning has begun; working on June recreation planning; park improvement survey just went out to the community.

MS – appreciates the work of staff and board members for CIP points (discount on insurance policies); participated in Special Districts Legislative Days this week and was impressed.

EA – taking webinars with CSDA; appreciates the community following social distancing guidelines; suggested sharing space at the Community Center with nearby schools in the fall; encouraged board members to look at CDC website.

EW – watched Governor Newsome at the fire station; appreciates the hard work of District staff.

FC – participated in the Special Districts Legislative Days this weeks and learned a lot.

HM – excited about the Fire Safe signs going up in the community.

CONFORMED AGENDA

10. Local Area Formation Commission (LAFCO)

- *Reviewing annual budget; asking LAFCO staff to work to catch up on Municipal Service Reviews (MSRs).*

11. Committee Reports

- Budget & Administration
 - Covenants, Conditions & Restrictions (CC&R)
 - Fire & Emergency Services
 - Parks & Recreation
 - Solar Energy Ad Hoc
 - Landscaping & Lighting Assessments Districts (LLAD) Ad Hoc
-

PUBLIC COMMENT

At this time, members of the public may speak on any closed session agenda item. Closed sessions may be called as necessary for personnel, litigation, and labor relations or to meet the negotiator prior to the purchase, sale, exchange, or lease of real property. Members of the public may address the Board prior to closing the meeting.

CONVENE TO CLOSED SESSION

The Board will recess to closed session to discuss the following item(s):

1. Pursuant to California Government Code §54956.9(b)

Conference with Legal Counsel – Anticipated Litigation (1 case)

RECONVENE TO OPEN SESSION AND REPORT OUT OF CLOSED SESSION

Pursuant to Government Code §54957.1, the legislative body of any local agency shall publicly report any action taken in closed session and the vote or abstention of every member present thereon.

- *The Board discussed in closed session the items agendaized for closed session discussion and direction was given to staff.*
-

ADJOURNMENT – 9:09pm

CONFORMED AGENDA

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Agenda Transmittal

DATE: June 17, 2020

FROM: Jill Ritzman, General Manager

AGENDA ITEM #5: GENERAL MANAGER'S REPORT

RECOMMENDED ACTION: RECEIVE AND FILE

While the District's parks have been busy with residents recreating within their community, the Community Center campus continues to be a quiet place. Staff is hopeful to have guidelines for re-opening the Community Center and pool soon, so that we can welcome the community back for fun, fitness, and recreation.

A Return to Work/Workforce Protection Plan is in place for the wellness and safety of the District's employees. Some employees continue to work from home, and some have not fully returned to work yet. The Plan provides a framework for when the Community Center and pool re-opens, and the District resumes its operations more fully.

A survey to solicit community feedback about the proposed Parks Improvement Plan was implemented in late May and early June. More than 270 residents completed the survey. The data will be compiled and analyzed by Callander Associates and staff, and presented to the Parks and Recreation Committee along with a funding strategy.

ARC Alternatives released a formal pricing solicitation to solar vendors on June 8th, with a return deadline of July 1st. They will be making follow up phone calls to vendors to solicit interest in the District's project. Outcomes of the solicitation and recommendations for next steps will be presented to the Solar Energy Ad Hoc Committee in July.

El Dorado Disposal's proposed Recycling Collection Facility/Buy-Back Center on Durock Road near Robin Lane, is progressing through the review and approval process at the County Planning Department. The project is waiting for comments from the Cameron Park Design Review Committee, which are expected in July.

Fire Department

All Fire Department staff are engaged in preparations and training for the upcoming fire season. Re-inspections on vacant lots are occurring, and staff is in the process of identifying parcels for abatement activities. Fire Prevention signs (funded by the CA Climate Investment Grant) are in various stages of installation, and soon to be completed.

CC&R Department

The CC&R Department has experienced an increase in complaints, typical during the summer months, and are mostly centered on landscaping, boats, and motorhomes. The Architectural Review Committee resumed weekly meetings due to the number of applications.

Parks and Facilities Department

The Cameron Park Lake kiosk opened on Monday, June 8th. Staff made adjustments to the operations and kiosk building for staff's safety and wellness. Cash is no longer accepted; credit/debit cards only. The Early Bird Pass fees have been extended indefinitely. Lake Passes can now be purchased at the kiosk, which has been very popular with residents. To date, the District has sold 225 Lake Passes, and now that the kiosk is open, more passes are being sold.

The weeds in the Lake were sprayed and the water looks beautiful. The Tribe of Miwok Indians began removing tulles along the dam.

Brighton Energy is on site preparing for the energy efficiency project at the Community Center. PG&E is requesting additional photos before the project work can commence.

Recreation Department

Staff launched a "Virtual Recreation Center" that includes offerings from some of the District's popular contracted instructors. The site includes things residents can do virtually from the comfort and safety of their homes to have fun and connect with others through this time of uncertainty. Two hundred sixteen people visited the site and 170 people used resources located on the site.

Summer day campers participated in a virtual reunion with their favorite staff, sharing their pets, updates from school, participating in an art project, and sharing their finished project. The program was well received by the 2019 campers.

Staff is preparing scenarios for re-opening the pool and Community Center, based on what has occurred in other western states. These scenarios will translate into a specific plan once the State provides guidelines for re-opening of these facilities.



Agenda Transmittal

DATE: June 17, 2020

FROM: Vicky Neibauer, Finance/HR Officer

AGENDA ITEM #6: **REVISION TO POLICY 3100: PURCHASING/EXPENSE AUTHORIZATION, SECTION 3100.230-236 CREDIT CARDS**

RECOMMENDED ACTION: **APPROVE POLICY 3100 SECTION 230-236**

Background

On February 19, 2020, the Board of Directors approved Resolution 2020-04 authorizing an agreement between Cameron Park Community Services District and Umpqua Bank to participate in a Purchasing Card Program.

Discussion

Since February, the Finance Department has taken steps to implement the new credit cards, such as training, requesting credit cards specific to the designated employee, and reviewing current credit card policy. Policy 3100: Purchasing/Expense Authorization, Section 3100.230-236 is specific to the use of credit cards and in need of updates to reflect current protocols (Attachment 6A). The proposed revisions are meant to bring clarity and mirror current practices. This policy has not been revised since September of 2011.

Attachment:

6A– Credit Card Policy in track changes

Cal-Card-Credit Card

3100.230 The District will issue ~~Cal-Cards~~Credit Card to the designated employee with purchasing authority. The purpose of the ~~Cal-Card~~Credit Card is for the purchase of supplies, materials, and equipment used in the day-to-day operations of the District. **The preferred method of payment set by the district is the PO process payment with a District check and an invoice from established vendors on file with the Finance Department.** ~~CalCard~~Credit Card purchases require prior approval from the Department Head~~Finance Department~~.

3100.231 Credit Card and Purchasing limits will ~~correspond with the amounts set by the Board. The General Manager's limit shall adhere to the amount as set in Policy 3160.~~ be requested in writing by the Department Head and approved by the General Manager.

3100.282 Instructions and Procedures from the Finance Office will be issued to each Department Head and designated employee upon issuance of the card or whenever there are changes in the instructions and procedures. The contents will discuss

- Card limits and use restrictions
- The procedures for handling the card, and
- ~~Responsibilities~~ Responsibilities pertaining to processing of the monthly statement.

3100.283 Accidental use of the card for personal use will be remedied by repayment from the employee to the District within the statement period.

3100.284 Unreimbursed accidental personal use within the statement period or fraudulent use of the card is cause for dismissal.

3100.285 ~~Annually, the~~ Finance Department will ~~do an internal audit~~ ensure of the ~~the~~ Cal-CardCredit Card expenditures are process to ensure theis in compliance with internal controls ~~of with~~ supporting documentation, signatures, and timeliness are followed.

3100.286 Annually, each holder of the card will annually acknowledge in writing the receipt of training and instruction on use of the CalCardCredit Card.

Source:

~~Please adhere to this policy including track changes. These changes are approved by the General Manager pending formal approval by the Board.~~



Agenda Transmittal

DATE: June 17, 2020

FROM: Vicky Neibauer, Finance/Human Resources Officer

AGENDA ITEM #8: **PUBLIC HEARING REGARDING RESOLUTION NO. 2020-13 TO ESTABLISH APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2020-21**

RECOMMENDED ACTION: **APPROVE RESOLUTION NO. 2020-13**

Background

The Cameron Park Community Services District (District) is required to annually calculate and adopt the new tax spending limit for the upcoming fiscal year annually in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the Gann Spending Limit Initiative). Government Code Section 7910 requires that: "... the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting."

Discussion

The District's new limit for Fiscal Year 2020-21 will be calculated on the basis of the prior year's limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State's Department of Finance) or the change reported for "unincorporated areas" for our County.

The change in the "cost of living" factor (Per Capita Personal Income) has been reported to be 3.73% and reported increase in population in the County's unincorporated areas to be 1.83%. Therefore, the ratio of change to be applied to last year's limit is:

$$1.0373 \quad (X) \quad 1.0183 \quad = \quad 1.0563$$

Conclusion

Tonight a public hearing is being held regarding the appropriations limitation which is set at \$11,687,819. At the conclusion of the hearing, the Board is asked to adopt Resolution 2020-13 declaring the 2020-21 Fiscal Year Appropriation Limitation.

Attachment:

8A – Resolution 2020-13 Establishing Appropriations Limitation for Fiscal Year 2020-21

RESOLUTION NO. 2020-13
OF THE BOARD OF DIRECTORS
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT
June 17, 2020

**RESOLUTION ESTABLISHING APPROPRIATIONS LIMITATION FOR FY 2020-21
FOR THE CAMERON PARK COMMUNITY SERVICES DISTRICT**

WHEREAS, the Board of Directors of the Cameron Park Community Services District conducted a hearing on the appropriations limitation for the Cameron Park Community Services District on Wednesday, June 17, 2020; and

WHEREAS, the hearing was advertised and noticed as required by law; and

WHEREAS, the Board received testimony and other evidence regarding the appropriations limitation to be established for the Cameron Park Community Services District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District that the appropriation limit for the 2020-2021 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$11,687,819 computed as follows:

<u>\$11,064,867</u>	(x) 1.0563 =	<u>\$11,687,819</u>
2019-20 Appropriations Limit		2020-21 Appropriations Limit

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 June 2020, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Monique Scobey, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board



Agenda Transmittal

DATE: June 17, 2020

FROM: Jill Ritzman, General Manager
Vicky Neibauer, Finance/HR Officer

AGENDA ITEM #9: **PROPOSED FISCAL YEAR 2020-2021 PRELIMINARY BUDGETS FOR GENERAL FUND 001 AND ALL SPECIAL FUNDS**

RECOMMENDED ACTION: APPROVE

INTRODUCTION

Cameron Park Community Services District (District) staff is presenting the Proposed Fiscal Year 2020-2021 Preliminary Budget for the General Fund 01 and all Special Funds. The annual deadline for approving a Preliminary Budget is June 30th, with the Final Budget approval due September 1st. The binder's format and content is similar to last year with Department descriptions and budgets, and supporting information under various binder tabs. Additional information is included to begin working toward the Government Finance Officers Association Distinguished Budget Presentation Award. The Budget Methodology remains consistent with the methodology put forth two years ago in FY 2018-19. The FY 2020-21 Preliminary Budget should be considered a "Base Budget" and does not consider impacts from the COVID-19 Pandemic.

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed the District budgets at their May and June meetings, asking questions, making recommendations and adjustments. The Committee stressed the importance of a balanced operational budget, and asked staff to include funding for a Strategic Plan.

DISCUSSION

General Fund 01 (Operations Budget)

The Preliminary Budget includes expenditures of \$6,700,460 with offsetting revenues including Property Tax allocations of \$6,697,417, equating to a positive balance of \$3,043.

Property tax estimate remains at a conservative 3.4% increase. Actual collections were trending at a higher annual percentage rate for the past three years.

Budget reductions from FY 2019-2020 remain in place, including

- ✓ Not operating the Swimming Lagoon,
- ✓ Alternative funding and expenditure reductions in the Weed Abatement Ordinance Program,
- ✓ Recreation Department expenditures based upon fees for programs and services,
- ✓ Implementing Summer Spectacular as a cost-neutral event.

Staff worked to complete tasks outlined in the Budget Action Plan (Attachment 9A). It should also be noted that prior to the COVID-19 Pandemic and the closure of the Community Center, staff saw a significant increase in rentals and revenues generated by external user groups over years past.

Employee Costs

The overall salary and benefit costs for all employees has a net increase of \$38,883 comparing budget allocations from FY2019-2020 to FY2020-2021. A review of actual FY2019-20 costs shows an estimated decrease in salary and benefits costs, a projected cost savings of \$47,565 by the end of the fiscal year.

FY2019-2020 to FY2020-2021 budget changes are due to:

- 3.5% wage/salary increase due to compaction related to minimum wage increases (which was not addressed in the past two years),
- Negotiated 4% salary increase in labor agreement,
- Eliminating part-time hours,
- Reducing overtime.

Landscaping and Lighting Assessment Districts (LLAD)

When developing the LLAD Budgets, staff considered the work of the LLAD Ad Hoc Committee. The Committee carefully reviewed LLAD budgets, identified the LLADs that were operating at or near a deficit, and discussed strategies to address the deficit. Better 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 is reflected in the LLAD Budgets as well as the Engineer's Report which is used to develop the tax assessment.

Special Funds

New to the District's annual budget process is having the Board approve budgets for each of the Special Funds. The District has 30 distinct funds, including the LLADs and CC&Rs.

Staff is seeking additional funding sources for the newly formed Capital Asset Reserves. Fire Department staff is applying for grants to fund monitors and allocating the apparatus rental revenue to offset engine payments. For Facilities and Parks Reserve, staff is developing a plan to dedicate a portion of rental fees. The District needs to develop an overall funding strategy that identifies funding sources for future capital investments.

Strategic Plan

Per the Budget and Administration Committee's request, \$10,000 is allocated for a District Strategic Plan. A Strategic Plan ensures that employees and stakeholders work toward common goals and establish agreement around intended outcomes/results. The benefits of a Strategic Plan include:

- ✓ Positions an agency to be proactive instead of reactive;
- ✓ Establishes a sense of direction and sets priorities;
- ✓ Serves as a guide for policy decisions;
- ✓ Creates operational efficiencies.

COVID-19 Pandemic Impacts

The District's operations are being effected by the COVID-19 Pandemic. Impacts include:

- Loss of revenues from service and program fees, which comprise 12% of all District revenues;
- Increased costs to respond to the pandemic – health and safety communications, Fire Department personal protective equipment needs, increased cleaning and sanitation, administration, and IT costs associated with work from home and virtual public meetings.

District staff is responding to the potential loss of revenues by reducing payroll expenses, reducing costs to essential supplies only, and registering with FEMA for reimbursement of COVID 19 expenses. After the Fiscal Year 2019-2020 year-end closes in September, staff will have specific information concerning the financial impacts related to the COVID-19 pandemic and options to address those impacts for the Board's consideration.

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. Outcomes of changes in the Recreation Department will also be better understood in the next fiscal year. 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.

Attachment:

9A – FY 2019-20 Budget Action Plan Status

9B – District Work Plan, approved February 19, 2020

Fiscal Year 2019-20 Budget Action Plan Score Sheet

Summer Spectacular – Continue as a Cost-Neutral Event

- ✓ Completed in June 2019

Recreation Department \$100,000 Reduction

- ✓ Completed/In Progress; Recreation Department operations budgeted to be supported by fees, grants and sponsorships; results regarding service levels and actual revenues/expenditures will be forthcoming.

Community Center Modified Schedule

- ✓ Completed; Community Center closed for 3 weeks during winter holidays. Some savings in part-time salaries and energy costs, but not significant.

Weed Abatement Ordinance Reduce Costs

- ✓ Completed
 - Costs reduced for personnel;
 - Ordinance revised to include additional enforcement tools such as fining and citing residents for non-compliance;
 - Fire Department secure a California Climate Investment Grant that supports the efforts of the Weed Abatement Ordinance, and expands on District's ability for community education and fuel reduction on District properties.

Annual Fee Review and Recommendations

- ✓ Completed; staff conducted their 2nd annual review of fees for services and recommended increases in several areas to recover costs.

Grant Writer

- ✓ Completed/In progress; Grant writer was hired, initial meetings held, and now waiting for approval of a Park Improvement Plan that would become basis for future grants.
- ✓ Meeting with Fire Department personnel also initiated.

Solar Energy Initiative

- ✓ Completed/In progress
 - Board authorized a Request for Proposal to secure a solar project builder.

- Energy Efficiency Project contractor and PGE funding to be presented to Board Spring 2019.

Swimming Lagoon Replacement Facility

- ✓ Completed/In progress; Landscape Architect firm hired to make recommendations for park improvement projects including a possible replacement facility for the Swimming Lagoon. Recommendations presented to Parks and Recreation Committee in May.

Special District Risk Management Association, Incentive Program

- ✓ Completed; Board members and staff received a credit towards liability insurance premiums.

Lighting and Landscape District Financial Analysis and Response

- ✓ Completed/In Progress; LLAD Ad Hoc Committee formed and met three times in 2019 to review financial status and develop an action plan to address LLADs at or near a deficit budget. Committee meet again after COVID health restrictions lifted to formulate their final report to the Board. Staff is implementing the actions plans.

Five Year Budget Projection

- ✓ Completed; Provided to Budget and Administration Committee.

Annexing Sphere of Influence Properties

- ✓ In progress; staff actively pursuing all new residential developments proposed within District's SOI for inclusion in District boundaries. This effort being supported by LAFCO.

Review and Update Reserve Policy

- ✓ Completed

*Cameron Park
Community Services District*



Agenda Transmittal

DATE: February 19, 2020

FROM: Monique Scobey, President
District Standing Committees

AGENDA ITEM #13: **DISTRICT 2020 WORK PLAN**

RECOMMENDED ACTION: APPROVE

INTRODUCTION

Since 2017, staff and Board members have developed work plans associated with the annual budgets and other important projects. The purpose of these work plans is to prioritize the District's limited resources. For calendar year 2020, Board President asked each Standing Committee to develop a Committee Work Plan which will be consolidated into a District Work Plan.

DISCUSSION

The below list summarizes the Committee Work Plans.

Fire & Emergency Services Committee

- Revise Weed and Rubbish Abatement Ordinance to provide more flexibility in implementing a community fire safe program and additional enforcement options.
- Plan for Capital Asset Improvements to better Training Facilities and Fire Station 88, utilizing Fire Development Impact Fees and other grant funding sources.
- Implement programs funded by California Climate Investment Grant including community education and fire fuel reduction projects.

Parks & Recreation Committee

- Initiate and implement plans for Park Improvement Projects with support from the District's landscape architect and grant writer, utilizing the Park Development Impact Fees and additional sources of funding. Determining a replacement for the Swimming Lagoon is a high priority.
- Develop new base for operations of the Recreation Department, to improve efficiencies, to maximize revenues, reduce expenditures, maintain self-sufficiency, improve customer service, and increase overall participation in programs and use of facilities.
- Implement Summer Spectacular as a self-sufficient event, with plans based on community and stakeholder feedback.

CC&R Committee

- Update the CC&R Handbook to reflect current best practices and provide framework for Committee functions.
- Create guidelines and procedures for the Architecture Review Committee to include in the CC&R Handbook.

Budget & Administration Committee

- Initiate a new District 5-Year Strategic Plan involving the community and stakeholders.
- Develop Five-Year Budget Projection to assist in guiding future budget decisions.
- Establish a Reserve Policy and Reserve Accounts for Capital Asset Improvements and Economic Uncertainties.
- Attain the District of Distinction Certification from Special District Leadership Foundation.
- Plan for District Sustainability.



Cameron Park Community Services District

Fiscal Year 2020-21

Preliminary Budget

Proposed

Presented to:

Cameron Park Community Services Board of Directors
June 17, 2020

Cameron Park Community Services District
Proposed Preliminary Budget
Fiscal Year 2020-21

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*Cameron Park
Community Services District*

Agenda Transmittal

DATE: June 17, 2020

FROM: Jill Ritzman, General Manager
Vicky Neibauer, Finance/HR Officer

AGENDA ITEM #9: **PROPOSED FISCAL YEAR 2020-2021 PRELIMINARY BUDGETS FOR GENERAL FUND 001 AND ALL SPECIAL FUNDS**

RECOMMENDED ACTION: APPROVE

INTRODUCTION

Cameron Park Community Services District (District) staff is presenting the Proposed Fiscal Year 2020-2021 Preliminary Budget for the General Fund 01 and all Special Funds. The annual deadline for approving a Preliminary Budget is June 30th, with the Final Budget approval due September 1st. The binder's format and content is similar to last year with Department descriptions and budgets, and supporting information under various binder tabs. Additional information is included to begin working toward the Government Finance Officers Association Distinguished Budget Presentation Award. The Budget Methodology remains consistent with the methodology put forth two years ago in FY 2018-19. The FY 2020-21 Preliminary Budget should be considered a "Base Budget" and does not consider impacts from the COVID-19 Pandemic.

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed the District budgets at their May and June meetings, asking questions, making recommendations and adjustments. The Committee stressed the importance of a balanced operational budget, and asked staff to include funding for a Strategic Plan.

DISCUSSION

General Fund 01 (Operations Budget)

The Preliminary Budget includes expenditures of \$6,700,460 with offsetting revenues including Property Tax allocations of \$6,697,417, equating to a positive balance of \$3,043.

Property tax estimate remains at a conservative 3.4% increase. Actual collections were trending at a higher annual percentage rate for the past three years.

Budget reductions from FY 2019-2020 remain in place, including

- ✓ Not operating the Swimming Lagoon,
- ✓ Alternative funding and expenditure reductions in the Weed Abatement Ordinance Program,
- ✓ Recreation Department expenditures based upon fees for programs and services,
- ✓ Implementing Summer Spectacular as a cost-neutral event.

Staff worked to complete tasks outlined in the Budget Action Plan (Attachment 9A). It should also be noted that prior to the COVID-19 Pandemic and the closure of the Community Center, staff saw a significant increase in rentals and revenues generated by external user groups over years past.

Employee Costs

The overall salary and benefit costs for all employees has a net increase of \$38,883 comparing budget allocations from FY2019-2020 to FY2020-2021. A review of actual FY2019-20 costs shows an estimated decrease in salary and benefits costs, a projected cost savings of \$47,565 by the end of the fiscal year.

FY2019-2020 to FY2020-2021 budget changes are due to:

- 3.5% wage/salary increase due to compaction related to minimum wage increases (which was not addressed in the past two years),
- Negotiated 4% salary increase in labor agreement,
- Eliminating part-time hours,
- Reducing overtime.

Landscaping and Lighting Assessment Districts (LLAD)

When developing the LLAD Budgets, staff considered the work of the LLAD Ad Hoc Committee. The Committee carefully reviewed LLAD budgets, identified the LLADs that were operating at or near a deficit, and discussed strategies to address the deficit. Better 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 is reflected in the LLAD Budgets as well as the Engineer's Report which is used to develop the tax assessment.

Special Funds

New to the District's annual budget process is having the Board approve budgets for each of the Special Funds. The District has 30 distinct funds, including the LLADs and CC&Rs.

Staff is seeking additional funding sources for the newly formed Capital Asset Reserves. Fire Department staff is applying for grants to fund monitors and allocating the apparatus rental revenue to offset engine payments. For Facilities and Parks Reserve, staff is developing a plan to dedicate a portion of rental fees. The District needs to develop an overall funding strategy that identifies funding sources for future capital investments.

Strategic Plan

Per the Budget and Administration Committee's request, \$10,000 is allocated for a District Strategic Plan. A Strategic Plan ensures that employees and stakeholders work toward common goals and establish agreement around intended outcomes/results. The benefits of a Strategic Plan include:

- ✓ Positions an agency to be proactive instead of reactive;
- ✓ Establishes a sense of direction and sets priorities;
- ✓ Serves as a guide for policy decisions;
- ✓ Creates operational efficiencies.

COVID-19 Pandemic Impacts

The District's operations are being effected by the COVID-19 Pandemic. Impacts include:

- Loss of revenues from service and program fees, which comprise 12% of all District revenues;
- Increased costs to respond to the pandemic – health and safety communications, Fire Department personal protective equipment needs, increased cleaning and sanitation, administration, and IT costs associated with work from home and virtual public meetings.

District staff is responding to the potential loss of revenues by reducing payroll expenses, reducing costs to essential supplies only, and registering with FEMA for reimbursement of COVID 19 expenses. After the Fiscal Year 2019-2020 year-end closes in September, staff will have specific information concerning the financial impacts related to the COVID-19 pandemic and options to address those impacts for the Board's consideration.

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. Outcomes of changes in the Recreation Department will also be better understood in the next fiscal year. 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.

Attachment:

9A – FY 2019-20 Budget Action Plan Status

9B – District Work Plan, approved February 19, 2020

Fiscal Year 2019-20 Budget Action Plan Score Sheet

Summer Spectacular – Continue as a Cost-Neutral Event

- ✓ Completed in June 2019; cancelled in 2020.

Recreation Department \$100,000 Reduction

- ✓ Completed/In Progress; Recreation Department operations budgeted to be supported by fees, grants and sponsorships; results regarding service levels and actual revenues/expenditures will be forthcoming.

Community Center Modified Schedule

- ✓ Completed; Community Center closed for 3 weeks during winter holidays. Some savings in part-time salaries and energy costs, but not significant.

Weed Abatement Ordinance Reduce Costs

- ✓ Completed
 - Costs reduced for personnel;
 - Ordinance revised to include additional enforcement tools such as fining and citing residents for non-compliance;
 - Fire Department secured a California Climate Investment Grant that supports the efforts of the Weed Abatement Ordinance, and expands on District’s ability for community education and fuel reduction on District properties.

Annual Fee Review and Recommendations

- ✓ Completed; staff conducted their 2nd annual review of fees for services and recommended increases in several areas to recover costs.

Grant Writer

- ✓ Completed/In progress; Grant writer was hired, initial meetings held, and now waiting for approval of a Park Improvement Plan that would become basis for future grants.
- ✓ Meeting with Fire Department personnel to discuss needs completed.

Solar Energy Initiative

- ✓ Completed/In progress
 - Board authorized a Request for Proposal to secure a solar project builder, which was released on June 8, 2020.

Attachment 9A

- Brighton Energies awarded the energy efficiency project at the Community Center, and PG&E On Bill Financing is being secured to fund the project at no cost to the District. Implementation is scheduled for Summer 2020.

Swimming Lagoon Replacement Facility

- ✓ Completed/In progress; Landscape Architect firm hired to make recommendations for park improvement projects including a possible replacement facility for the Swimming Lagoon. Park Improvement Plan was presented to Parks and Recreation Committee in May with a survey to gather community input conducted in late May and early June. Outcomes will be presented to Parks and Recreation Committee soon.

Special District Risk Management Association, Incentive Program

- ✓ Completed; Board members and staff received a credit towards liability insurance premiums.

Lighting and Landscape District Financial Analysis and Response

- ✓ Completed/In Progress; LLAD Ad Hoc Committee formed and met three times in 2019 to review financial status and develop an action plan to address LLADs at or near a deficit budget. Staff implemented recommendations made by the Ad Hoc Committee when developing the FY20-21 LLAD Budgets.

Five Year Budget Projection

- ✓ Completed; Provided to Budget and Administration Committee.

Annexing Sphere of Influence Properties

- ✓ In progress; staff actively pursuing all new residential developments proposed within District's SOI for inclusion in District boundaries. This effort being supported by LAFCO.

Review and Update Reserve Policy

- ✓ Completed



*Cameron Park
Community Services District*

Agenda Transmittal

DATE: February 19, 2020

FROM: Monique Scobey, President
District Standing Committees

AGENDA ITEM #13: **DISTRICT 2020 WORK PLAN**

RECOMMENDED ACTION: APPROVE

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The below list summarizes the Committee Work Plans.

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- Develop new base for operations of the Recreation Department, to improve efficiencies, to maximize revenues, reduce expenditures, maintain self-sufficiency, improve customer service, and increase overall participation in programs and use of facilities.
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CC&R Committee

- Update the CC&R Handbook to reflect current best practices and provide framework for Committee functions.
- Create guidelines and procedures for the Architecture Review Committee to include in the CC&R Handbook.

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- Initiate a new District 5-Year Strategic Plan involving the community and stakeholders.
- Develop Five-Year Budget Projection to assist in guiding future budget decisions.
- Establish a Reserve Policy and Reserve Accounts for Capital Asset Improvements and Economic Uncertainties.
- Attain the District of Distinction Certification from Special District Leadership Foundation.
- Plan for District Sustainability.

Budget Methodology and Expectations

Adopted March 21, 2018

- Goal is for budget accuracy, staff's best estimate for revenues and expenditures
- Budget is based upon past actuals and known, verified changes for upcoming year
- Budget built from ground up
- Budget by function for staff accountability; track expenditures by function and program for broader understanding of District's costs for services
- Provide descriptors for line item accounts
- New, eliminated or changed services and programs are highlighted, requested
- Establish a Personnel Budget Report to include wages and benefits for full and part-time employees
- Clearly track variances in District's beginning and ending Fund Balances
- Provide balances and descriptors for all the District Funds
- Identify one time vs. reoccurring expenditures, and expenditures that "invest" for future strategic benefits
- Allocate funds for investment in capital equipment and items identified in Browning Reserve Report
- Protocols for allocating property tax revenues and general fund revenues generated from District programs and services
- Streamline processes and capture savings

Definitions

General Fund: The District's General Fund is the primary fund used for operations. All revenues and expenditures for administrative and operational tasks are recorded in the General Fund. The General Fund Budget is the plan for expenses and revenues for the upcoming fiscal year. Property taxes make up the largest portion of the General Fund revenues. Additional revenues in the General Fund include user fees, franchise fees, recreation program fees, sponsorships, and grants.

Special or Benefit Tax Assessment: Special or Benefit Assessment Taxes are an additional type of tax for property owners in addition to normal real estate taxes for a special purpose that benefits a specific area. For example, revenues for maintenance of LLAD is a special tax in certain neighborhoods in Cameron Park. Ambulance services in El Dorado County is another special tax that is paid by property owners in Cameron Park.

Fund Balance: A Fund Balance is the difference between revenues and expenditures in a governmental fund. A positive fund balance represents a financial resource available to finance expenditures of future fiscal periods. The Fund Balance in the District's General Fund is primarily Unassigned with a portion Committed for economic uncertainties. At year-end closing, all the operational activities (revenues and expenditures) will close out to a Fund Balance, increasing or decreasing beginning Fund Balance as it rolls forward to the next year.

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Budget Preparation

POLICY NUMBER: 3020

3020.1 An annual budget proposal shall be prepared by the General Manager.

3020.2 Prior to review by the Board of Directors, the Board's standing Finance Committee shall meet with the General Manager and review his/her annual budget proposal.

3020.3 The proposed annual budget as reviewed and amended by the Finance Committee shall be reviewed by the Board at its regular meeting in May.

3020.4 The proposed annual budget as amended by the Board during its review shall be adopted at its regular meeting in June.

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

POLICY TITLE: MANAGEMENT AND BUDGET POLICIES
POLICY NUMBER: 3270 - 3277 Financial Management Policies

The Cameron Park Community Services District's financial policies establish long-term policy guidance for conducting the District's financial activities. The Board of Directors has established these policies to meet the following objectives:

General Policies

3270.10 All current operating expenditures will be financed with current revenues.

3270.20 Budgetary emphasis will focus on providing high quality District services, recognizing the fundamental importance to the public, of public safety and properly maintained infrastructure and their related programs.

3270.30 The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital assets and equipment.

3270.40 The budget will reflect a higher priority for maintenance of existing facilities than for the acquisition of new facilities.

3270.50 Future maintenance needs and operational costs for all new capital facilities will be conservatively estimated and added costs will be recognized and included in future year's budget projections.

3270.60 Quality community services, with a focus on cost savings, remain important budgetary goals.

3270.70 Likewise, productivity improvements resulting in cost reduction will remain an important budgetary goal.

Revenue Policies

3271.10 Whenever possible, a diversified and stable revenue system will be maintained to avoid the District facing short-run fluctuations in any single revenue source.

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

3271.20 Revenues will be conservatively estimated, will be projected over the next five years and will be updated annually.

3271.30 Intergovernmental assistance in the form of grants or loans will be used to finance:

- Capital improvements that are consistent with the Capital Improvement priorities and can be maintained and operated over time; and
- Operating programs which can either be sustained over time or have a limited duration.

3271.40 One-time revenues will be used only to support capital projects that have operational funding in place or for other non-recurring expenditures.

3271.50 Fees and charges will be set at a level that supports the direct and indirect cost of the service provided.

3271.60 Unclaimed cash payments shall be properly accounted for and recorded in the financial records, pursuant to the Government Code Section 50050-50057.

Reserve Policies

3272.10 Purpose The District will maintain prudent Reserve funds to stabilize services during economic uncertainties, and acquire, replace and improve capital assets.

3272.20 Appropriations of Revenues and Expenditures for Reserves shall be approved by the Board of Directors at least annually. Funding for Reserves shall consider property tax revenues, revenues generated from fees, grant funding, and other sources determined by the Board of Directors. Expenditures for Reserves shall consider five-year capital improvement plan, reserve studies, strategic plans, financial projections, and other appropriate Board-approved policy documents.

3272.30 Economic Uncertainty Reserve shall be funded and used to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. A Reserve level of 15% of discretionary General Fund Revenues is recommended.

3272.40 Capital Asset Reserves shall be funded and used to acquire, replace and improve capital assets for Fire & Emergency Services and Recreation Facilities & Parks. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms,

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

Debt Management Policy

3273.10 It is the intent of the Cameron Park Community Services District to issue debt in a manner that adheres to federal and state laws, existing bond covenants and prudent financial management.

3273.20 The Board of Directors will annually review and adopt a Debt Management Policy. This policy will address inter-fund borrowing, short-term borrowing, long-term borrowing, and debt issuance. The policy will provide guidance for ensuring that financial resources are adequate to meet short-term and long-term service objectives and that financing undertaken by the District satisfy certain clear objective standards which allow the District to protect its financial resources in order to meet its long term capital needs.

Investment Policy

3274.10 The Board of Directors will annually review and adopt an Investment Policy in conformance with the California Government Code. The policy will address the objectives of safety, liquidity and yield with respect to the District's financial assets.

Fees and Charges Policy

3275.10 The fees and charges will be set to provide adequate resources for the cost of the program or service provided.

Purchasing Policy

3276.10 The District will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

Performance Measures Policy

3277.10 The General Manager, working with heads of departments, will annually develop performance measures to assess how efficiently and effectively the functions, programs and activities in each department are provided and for determining whether program goals are being met.

FY 2020-21 Budget Timeline

PRELIMINARY BUDGET- STATUTORILY REQUIRED TO APPROVE BY JUNE 30

May 1	Budget & Administration Committee Agenda posted	FY 2020-21 2 nd Draft Preliminary Budget
May 5	Budget & Administration Committee Meeting	Review and move LLAD Budget for Board approval Discuss Department Budget and Provide Feedback to Staff; With support, Move to Board of Directors
May 29	Budget & Administration Committee Agenda posted	FY 2020-21 2 nd Draft Preliminary Budget
June 2	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff; With support, move to Board of Directors
June 12	Board of Directors Agenda posted	FY 2020-21 Preliminary Final Budget released
June 17	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2020-21 Preliminary Final Budget – Operating and Special Funds

FINAL BUDGET - STATUTORILY REQUIRED TO APPROVE BY SEPTEMBER 1

July 31	Budget & Administration Committee Agenda posted	FY 2020-21 2 nd Draft Preliminary Final Budget
August 4	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff; with support, move to Board of Directors
August 14	Board of Directors Agenda posted	FY 2020-21 Preliminary Final Budget
August 19	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2020-21 Final Budget

**TENTATIVE PROJECT TIMELINE FOR CAMERON PARK CSD
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS
FISCAL YEAR 2020-21 LEVY**

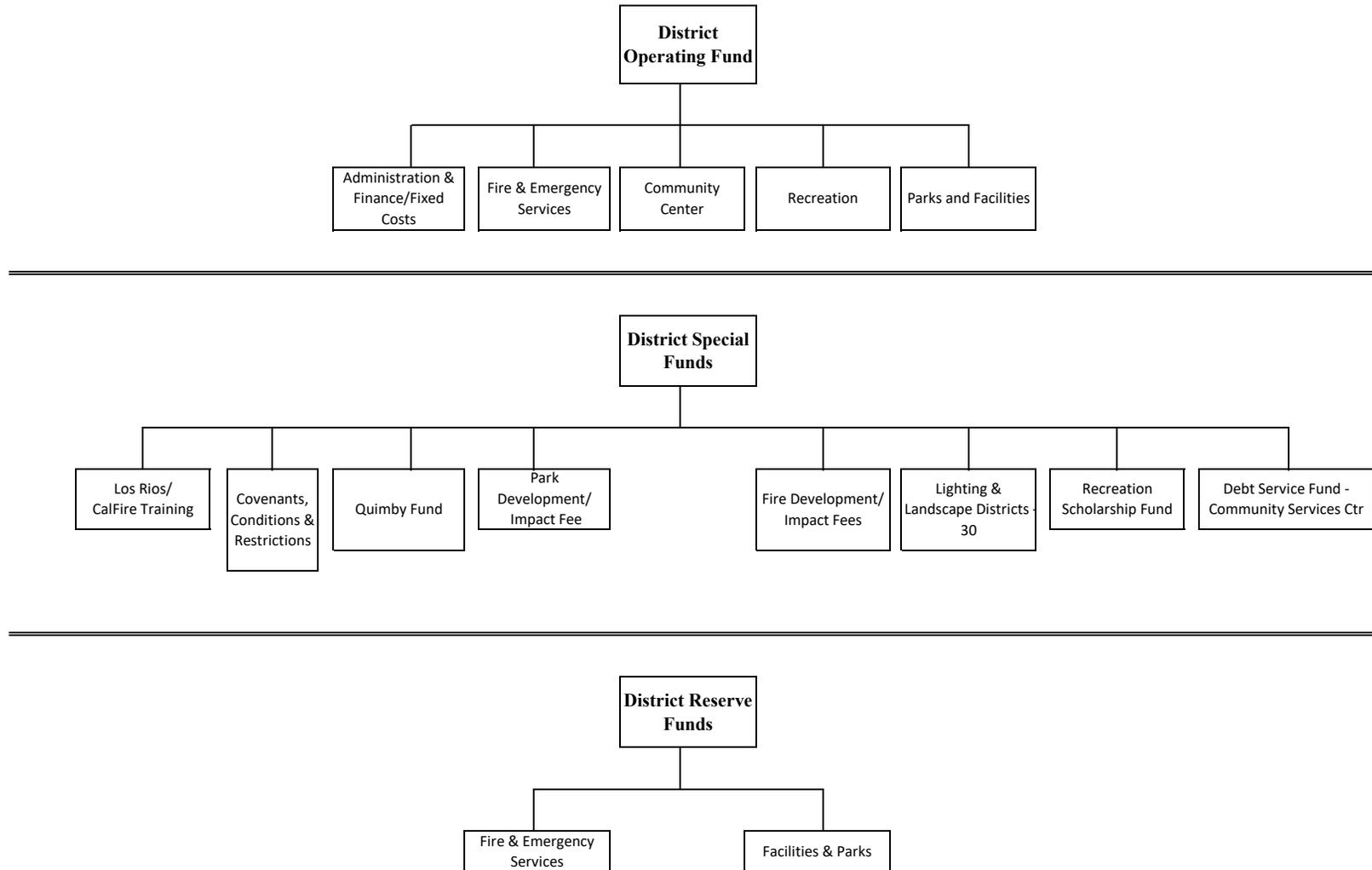
Provided by SCI Consulting Group

<u>Tentative Date</u>	<u>Tasks to be Completed (Detailed List)</u>	<u>Responsible</u>
March 18	Passage of resolution directing the preparation of the Engineer’s Report and resolution authorizing LLAD and CC&R assessments	Board/District SCI
April 15	Submit estimated assessment totals to District for budget preparation	
May 5	Budget and Administration Comm Final Review	District
May 20	Board of Director’s LLAD Final budget Approval	District
June 5	Approved Final LLAD budget submitted to SCI	District/SCI
June 12	Complete and file Preliminary Engineer’s Report with District	SCI
June 17	Passage of resolution preliminarily accepting Engineer’s Report and scheduling the Public Hearing	Board/District
July 3	Publish notice of public hearing (must occur at least 10 days before Public Hearing)	SCI
July 15	Public Hearing and approval of resolution approving Engineer’s Report and levying annual assessments	Board/District
August 10	Submission of assessments to County	SCI
September	Confirmation of final levies with County	SCI

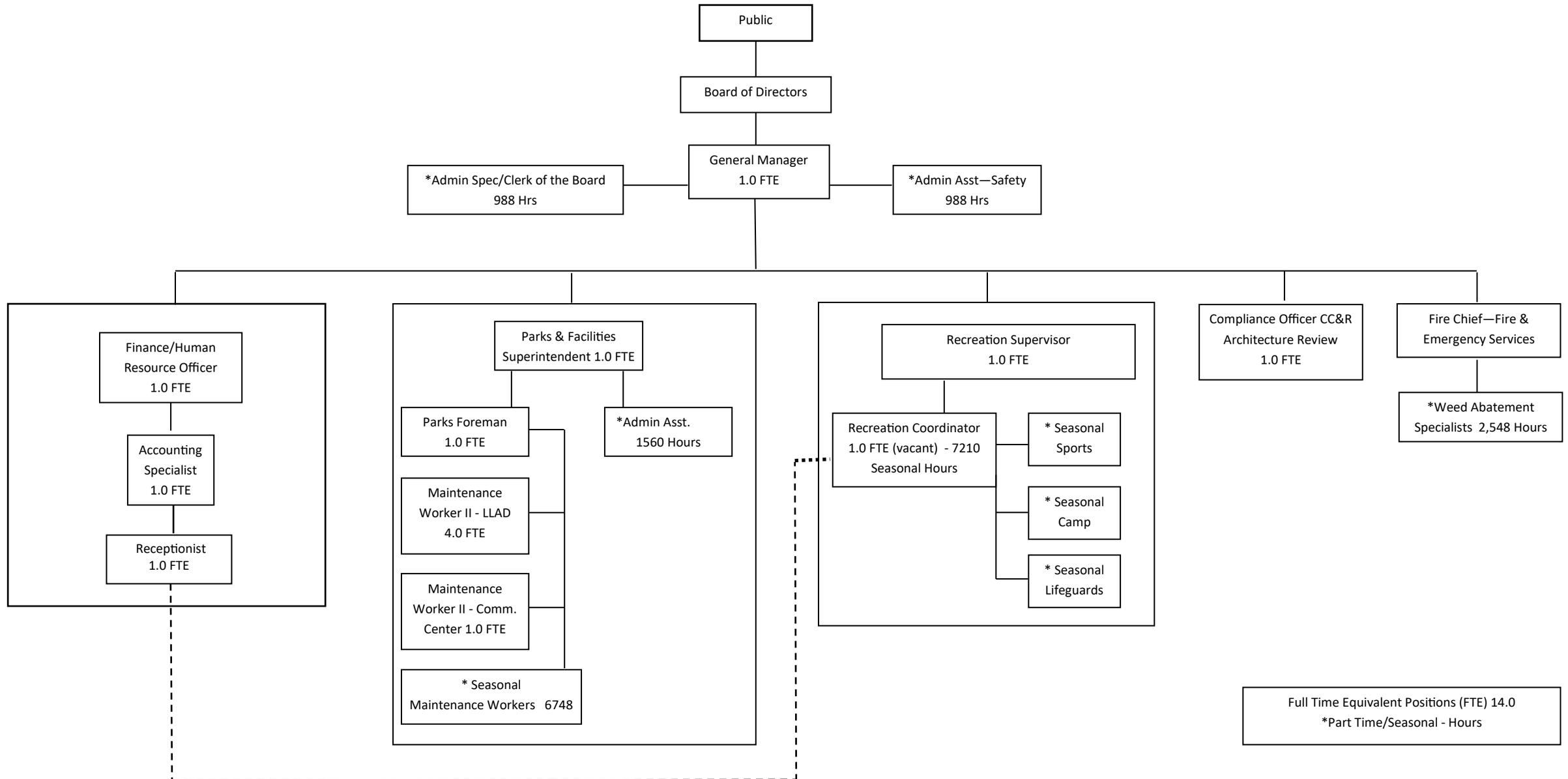
Note: Timelines may vary in the future.

Cameron Park Community Services District

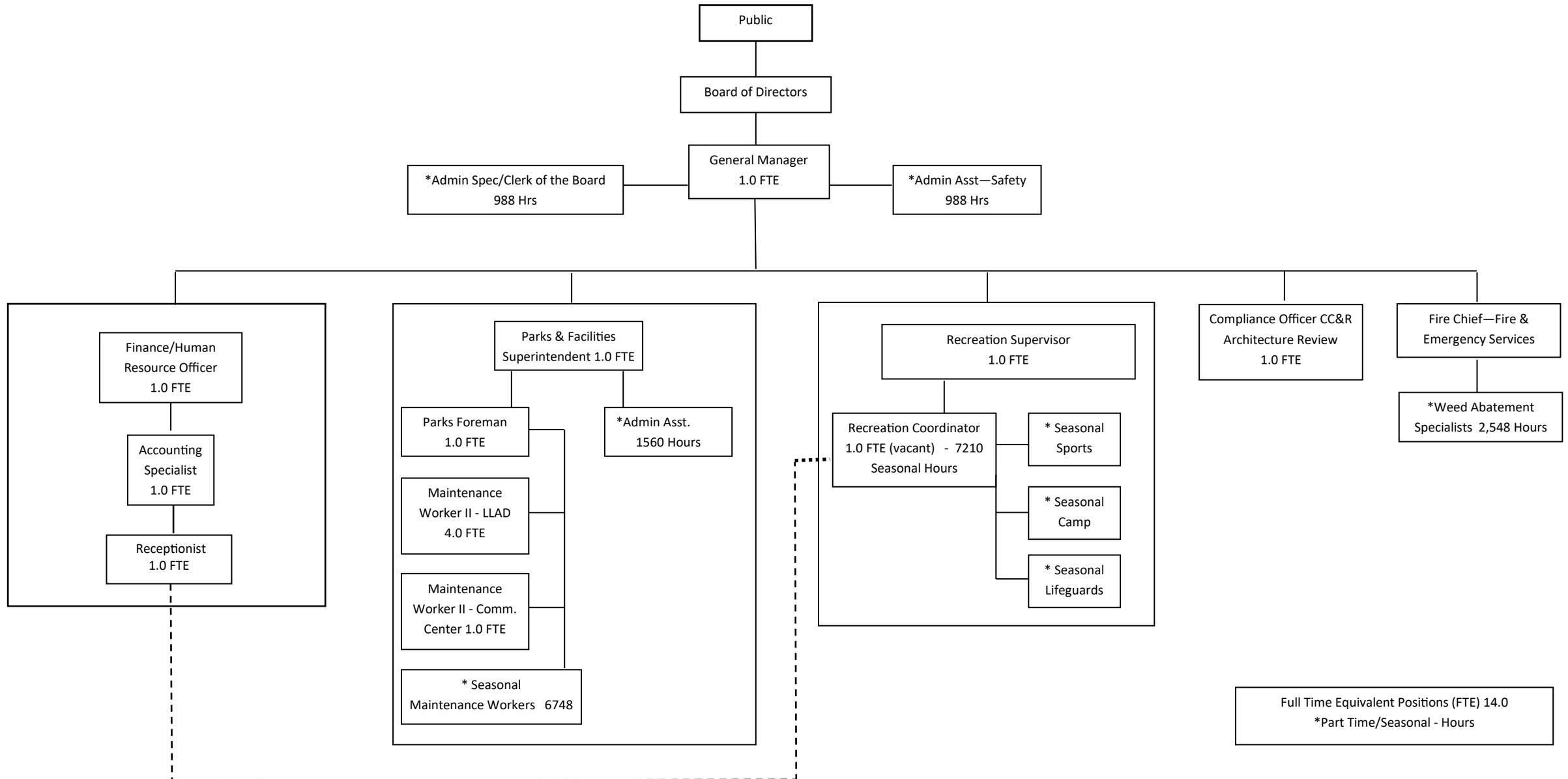
District Funds Organizational Chart Preliminary Budget FY 2020-2021



Cameron Park Community Services District Preliminary Fiscal Year 2020-21



Cameron Park Community Services District Preliminary Fiscal Year 2019-20



CAMERON PARK COMMUNITY SERVICES DISTRICT
SALARY CHART
FISCAL YEAR 2020-2021
Effective July 1, 2020 (MOU 9/19/18 (3rd yr)) Revised February 4, 2020

Current Entry	Current Top											
Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025
		0.05		0.05		0.05		0.05		0.05		0.05

ANNUAL RATE	FY20/21	7.50% COLA (4% from MOU & 3.50% (partial) base on min wage increase of \$1.00 over \$13.00 min)											
General Manager	NEGOTIATED = 110,000												
Parks Superintendent	60,490.51	62,002.77	65,141.66	66,770.20	68,439.45	70,150.43	71,904.19	73,701.80	75,544.35	77,432.95	79,368.78	81,352.99	83,386.81
Finance/Human Resources Officer	60,490.51	62,002.77	65,141.66	66,770.20	68,439.45	70,150.43	71,904.19	73,701.80	75,544.35	77,432.95	79,368.78	81,352.99	83,386.81
Accounting Specialist	37,475.63	38,412.52	39,372.83	40,357.15	41,366.08	42,400.23	43,460.24	44,546.75	45,660.41	46,801.92	47,971.97	49,171.27	50,400.55
Receptionist	29,120.00	29,848.00	30,594.20	31,359.06	32,143.03	32,946.61	33,770.27	34,614.53	35,479.89	36,366.89	37,276.06	38,207.96	39,163.16
Maintenance Worker II	33,082.87	33,909.94	34,757.69	35,626.63	36,517.30	37,430.23	38,365.99	39,325.14	40,308.27	41,315.97	42,348.87	43,407.60	44,492.79
Recreation Coordinator	37,475.63	38,412.52	39,372.83	40,357.15	41,366.08	42,400.23	43,460.24	44,546.75	45,660.41	46,801.92	47,971.97	49,171.27	50,400.55
Recreation Supervisor	51,056.20	52,332.60	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.19	65,356.25	66,990.16	68,664.91
CC&R Enforcement Officer	51,056.20	52,332.60	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.19	65,356.25	66,990.16	68,664.91
Parks Maintenance Foreman	40,387.08	41,396.76	42,431.68	43,492.47	44,579.78	45,694.27	46,836.63	48,007.54	49,207.73	50,437.94	51,698.88	52,991.34	56,433.19

HOURLY RATE	FY20/21												
General Manager	NEGOTIATED = 110,000												
Parks Superintendent	29.08	29.81	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	40.09
Finance/Human Resources Officer	29.08	29.81	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	40.09
Accounting Specialist	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23
Receptionist	14.00	14.35	14.71	15.08	15.45	15.84	16.24	16.64	17.06	17.48	17.92	18.37	18.83
Maintenance Worker II	15.91	16.30	16.71	17.13	17.56	18.00	18.45	18.91	19.38	19.86	20.36	20.87	21.39
Recreation Coordinator	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23
Recreation Supervisor	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01
CC&R Enforcement Officer	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01
Parks Maintenance Foreman	19.42	19.90	20.40	20.91	21.43	21.97	22.52	23.08	23.66	24.25	24.86	25.48	27.13

PART TIME POSITIONS	(Generally less than 19 hrs per week)				
Admin Assist I (clerical)	14.00	14.70	15.51	16.21	17.10
Admin Assist II (Board clerk, Safety, Weed A	17.77	18.66	19.68	20.57	21.70
Parks & Facilities Maintenance Worker I	14.00	14.70	15.51	16.21	17.10
Rec/Aquatics Coordinators	17.36	18.23	19.23	20.10	21.20

SEASONAL POSITIONS	(Summer and/or year round periodically)
Rec. Leader, Lifeguard, Kids Camp, Kiosk, Concession, Scorekeeper)	Min Wage +

NOTE: Wage scale to be adjusted as minimum wage changes

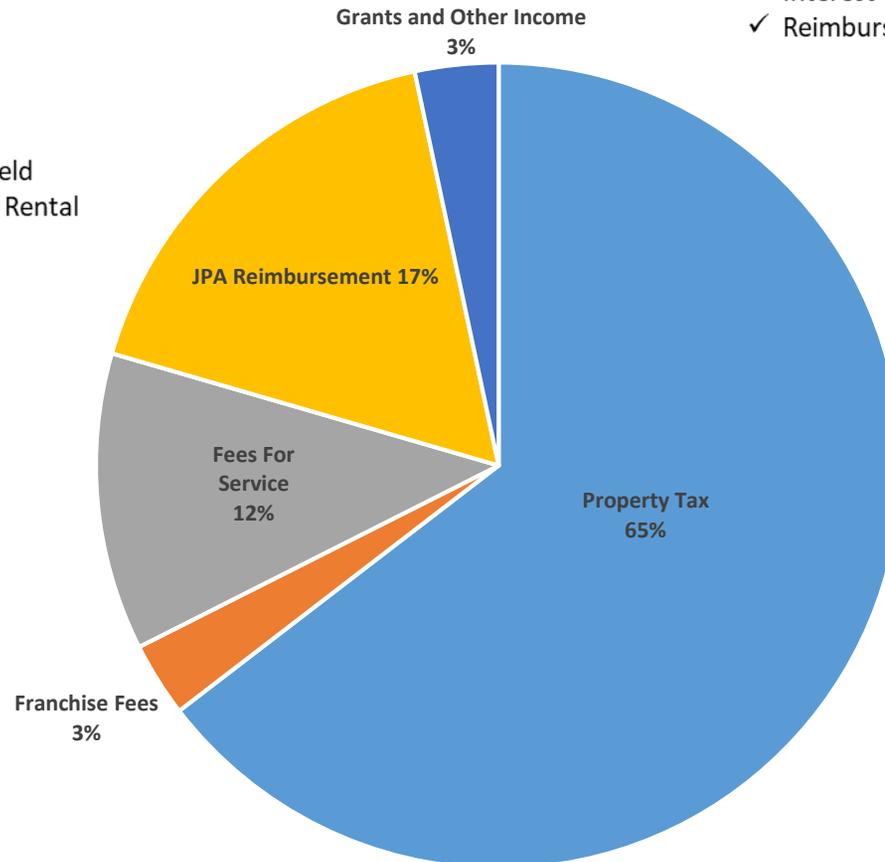
Cameron Park Community Services District Funding Sources Fiscal Year 2020-21

Fee for Services Includes:

- ✓ Fire Marshall Plan Review
- ✓ Rec Program Rev
- ✓ Lake Season Pass
- ✓ Picnic Site Rentals
- ✓ CC Facility Rentals
- ✓ Pool Use Fees Parks
- ✓ Fac Rental - Sports Field
- ✓ Fire Apparatus Equip Rental
- ✓ JPA Reimbursement

Grants and Other Income Includes:

- ✓ CCI Grant
- ✓ Sponsorship
- ✓ Weed Abatement
- ✓ Interest
- ✓ Reimbursements



General Fund 01 Balances

	Audited Fund Balance			Budget Fund Balance	
	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19 *	Fiscal Year 2019-20	Fiscal Year 2020-21
General Fund 01					
Fund Balance - Beginning	3,796,661	3,788,263	3,684,398	3,549,529	3,367,038
Excess Revenues Over (under) Expenditures	(8,398)	(103,786)	(134,869)	(182,491)	0
Fund Balance - Ending	3,788,263	3,684,477	3,549,529	3,367,038	3,367,038

*FY 2018-19 Beginning Balance contains an audit adjustment of (\$79). FY 2018-19 Deficit includes a prior year correction of \$112,963. Without this prior year adjustment, the Deficit would have totaled (\$21,906).

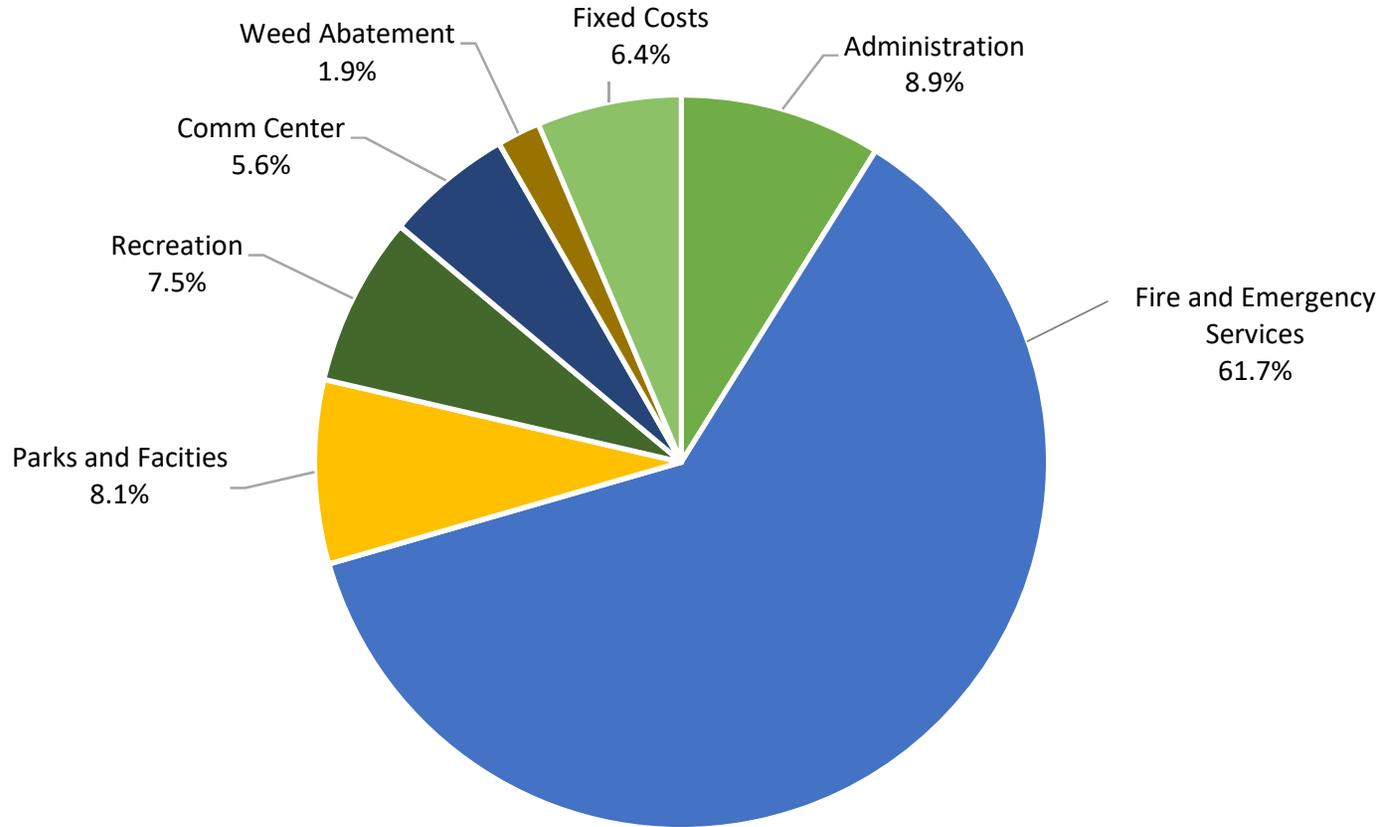
Distribution of Property Tax Allocation - 3.4% growth on FY 19-20 base

	Operating Budget					**	***	Total
	Admin	Fire	Parks	Recr	Comm Cntr	Weed Ord	Fixed Costs	Over/Under
Property Tax allocation	366,537	2,921,211	409,351	-	166,444	36,469	427,316	4,327,328
Revenues - fees & other sources	228,200	1,210,000	132,263	501,655	209,894	91,120	-	2,373,132
Sub-total Revenues	594,737	4,131,211	541,614	501,655	376,338	127,589	427,316	6,700,460
Expenditures	594,737	4,131,211	541,614	501,655	376,338	127,589	427,316	6,700,460
(over) under	-	-	0	-	-	0	-	-
Total Property Tax %	8.5%	67.5%	9.5%	0.0%	3.8%	0.8%	9.9%	100.0%

**Community Center budgeted \$50,033 internal transfer from Rec

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

Cameron Park Community Services District Fiscal Year 2020-21 Department Program Expenditures



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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	3,994,388.00	4,031,109.37	4,184,387.00	3,961,940.94	4,327,328.00	142,941.00	3.41%
Franchise Fees	4113	176,000.00	174,570.91	200,000.00	148,563.65	200,000.00	0.00	0.00%
Park Impact Fees	4115	52,000.00	0.00	52,000.00	0.00	0.00	(52,000.00)	(100.00)%
Quimby Fees	4120	31,000.00	0.00	28,554.00	0.00	0.00	(28,554.00)	(100.00)%
Fire Development	4125	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)	(100.00)%
Fire Marshall Plan Review	4132	22,000.00	19,363.90	18,000.00	39,295.90	40,000.00	22,000.00	122.22%
Tuition Fees	4142	26,160.00	33,033.75	0.00	150.00	0.00	0.00	0.00%
Youth Classes	4145	35,000.00	35,927.40	38,000.00	9,319.38	0.00	(38,000.00)	(100.00)%
Adult Classes	4146	25,000.00	19,490.28	36,727.00	16,541.81	0.00	(36,727.00)	(100.00)%
Youth Sports	4147	100,000.00	85,915.26	100,000.00	51,019.21	0.00	(100,000.00)	(100.00)%
Adult Sports	4148	10,000.00	10,501.50	18,800.00	6,800.00	0.00	(18,800.00)	(100.00)%
Camp Revenues	4149	12,800.00	0.00	12,800.00	0.00	0.00	(12,800.00)	(100.00)%
Senior Nutrition Program	4152	0.00	0.00	0.00	172.50	0.00	0.00	0.00%
Senior Programs	4153	12,000.00	14,687.28	12,000.00	8,476.19	0.00	(12,000.00)	(100.00)%
Recreation Program Revenue	4154	0.00	0.00	11,609.00	942.50	443,395.00	431,786.00	3,719.40%
Transfer In	4165	0.00	70,244.48	0.00	44,651.94	50,033.00	50,033.00	0.00%
Special Events	4170	40,000.00	92,857.41	25,000.00	11,433.40	0.00	(25,000.00)	(100.00)%
Park Lake Kiosk Revenues	4180	40,800.00	28,981.79	21,012.00	23,196.00	0.00	(21,012.00)	(100.00)%
Lake Season Pass	4181	37,680.00	31,565.04	21,666.00	11,510.73	43,598.00	21,932.00	101.22%
Picnic Site Rentals	4182	9,960.00	1,647.00	27,436.00	232.00	1,595.00	(25,841.00)	(94.18)%
Summer Kids Camp	4183	40,800.00	48,615.00	42,000.00	11,777.50	0.00	(42,000.00)	(100.00)%
Cameron Park Lake Concessions	4184	10,000.00	7,549.65	3,250.00	4,023.25	0.00	(3,250.00)	(100.00)%
CC Facility Rentals	4185	10,000.00	37,583.66	129,114.00	33,273.13	60,304.00	(68,810.00)	(53.29)%
Gym Rentals	4186	35,000.00	29,375.64	33,650.00	17,515.75	27,030.00	(6,620.00)	(19.67)%
Pool Use Fees	4187	160,000.00	137,389.98	195,882.00	70,726.67	87,215.00	(108,667.00)	(55.47)%
Parks Fac Rev - Sports Fields	4190	65,000.00	67,860.03	27,061.00	21,198.25	35,642.00	8,581.00	31.70%
Summer Spectacular	4220	30,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Donations	4250	1,000.00	8,794.33	1,000.00	200.00	0.00	(1,000.00)	(100.00)%
Sponsorships	4255	22,067.00	8,125.00	30,000.00	6,075.00	30,000.00	0.00	0.00%
JPA Reimbursable	4260	1,150,000.00	1,180,533.51	1,150,000.00	1,163,230.95	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	136,244.00	122,749.70	100,000.00	106,822.35	10,000.00	(90,000.00)	(90.00)%
Reimbursement	4400	0.00	12,279.00	64,717.00	6,471.56	66,200.00	1,483.00	2.29%
Weed Abatement	4410	94,260.00	11,915.30	23,263.00	2,060.06	20,000.00	(3,263.00)	(14.02)%
Interest Income	4505	10,000.00	19,107.58	59,000.00	45,602.36	25,000.00	(34,000.00)	(57.62)%
Other Income	4600	39,295.00	1,954.65	121,592.00	2,294.75	12,000.00	(109,592.00)	(90.13)%
Grant - CI	4605	0.00	0.00	23,000.00	0.00	71,120.00	48,120.00	209.21%
Total Operating Revenue		6,429,254.00	6,343,728.40	6,821,520.00	5,825,517.73	6,700,460.00	(121,060.00)	(1.77)%

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

Tab 5

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Expenditures								
Salaries - Perm, Part time	5000	505,000.00	654,519.83	648,646.00	609,743.14	767,255.00	118,609.00	18.28%
Salaries - Seasonal	5010	182,350.00	178,346.42	157,170.00	113,434.59	110,540.00	(46,630.00)	(29.66)%
Overtime	5020	8,000.00	13,306.93	5,899.00	8,158.70	10,000.00	4,101.00	69.52%
Health Benefit	5130	170,000.00	143,697.28	108,174.00	125,407.45	107,075.00	(1,099.00)	(1.01)%
Retiree Health Benefit	5135	88,547.00	79,313.01	69,042.00	81,001.21	91,016.00	21,974.00	31.82%
Dental Insurance	5140	3,500.00	6,742.22	9,488.00	11,023.38	9,663.00	175.00	1.84%
Vision Insurance	5150	2,250.00	1,681.51	1,460.00	1,627.45	1,396.00	(64.00)	(4.38)%
CalPERS Employer Retirement	5160	186,000.00	185,626.48	220,831.00	210,120.52	194,784.00	(26,047.00)	(11.79)%
Worker's Compensation	5170	16,000.00	14,722.15	56,127.00	58,277.36	53,571.00	(2,556.00)	(4.55)%
FICA/Medicare Employer Cont...	5180	23,400.00	25,969.11	19,963.00	19,949.12	23,999.00	4,036.00	20.21%
UI/TT Contribution	5190	21,700.00	17,483.08	42,188.00	9,501.41	8,572.00	(33,616.00)	(79.68)%
Advertising/Marketing	5209	20,000.00	38,605.21	30,095.00	23,575.89	32,010.00	1,915.00	6.36%
Agency Administration Fee	5210	96,668.00	24.83	0.00	0.00	0.00	0.00	0.00%
Agriculture	5215	2,200.00	13,391.40	18,485.00	8,979.99	18,685.00	200.00	1.08%
Audit/Accounting	5220	90,000.00	120,072.69	47,500.00	42,792.31	30,000.00	(17,500.00)	(36.84)%
Bank Charge	5221	16,000.00	14,634.99	14,141.00	7,433.15	10,000.00	(4,141.00)	(29.28)%
Clothing/Uniforms	5230	6,000.00	9,429.68	8,360.00	4,746.19	7,985.00	(375.00)	(4.48)%
Computer Software	5231	30,000.00	53,361.62	28,483.00	21,668.13	21,900.00	(6,583.00)	(23.11)%
Computer Hardware	5232	10,000.00	15,740.48	47,758.00	37,884.01	5,500.00	(42,258.00)	(88.48)%
Contractual Services	5235	28,200.00	26,767.50	20,000.00	5,555.71	10,000.00	(10,000.00)	(50.00)%
Contractual - Provider Services	5236	3,594,170.00	3,464,578.63	3,710,059.00	2,834,596.64	4,059,061.00	349,002.00	9.40%
Contract Under Utilization	5237	0.00	0.00	0.00	0.00	(250,000.00)	(250,000.00)	0.00%
Contract Services - Other	5240	173,800.00	128,085.44	106,591.00	66,552.38	144,942.00	38,351.00	35.97%
Director Compensation	5250	13,000.00	16,200.00	13,700.00	10,559.02	18,000.00	4,300.00	31.38%
EDC Department Agency	5260	7,200.00	4,560.71	4,268.00	4,268.20	5,000.00	732.00	17.15%
Educational Materials	5265	16,360.00	2,312.62	6,845.00	16,067.93	12,850.00	6,005.00	87.72%
Elections	5270	18,000.00	10,093.04	0.00	0.00	12,000.00	12,000.00	0.00%
Equipment-Minor/Small Tools	5275	8,000.00	13,839.97	9,500.00	6,268.93	8,950.00	(550.00)	(5.78)%
Fire & Safety Supplies	5285	10,500.00	9,225.73	4,803.00	4,200.21	4,200.00	(603.00)	(12.55)%
Fire Prevention & Inspection	5290	900.00	1,555.00	1,800.00	1,100.00	1,200.00	(600.00)	(33.33)%
Fire Turnout Gear	5295	31,000.00	31,070.98	31,000.00	30,195.26	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	42,000.00	24,316.74	29,200.00	7,720.00	29,200.00	0.00	0.00%
Food	5300	5,000.00	6,918.30	4,117.00	4,612.29	4,500.00	383.00	9.30%
Fuel	5305	75,700.00	81,371.38	71,028.00	48,640.38	51,000.00	(20,028.00)	(28.19)%
Government Fees/Permits	5310	23,500.00	19,845.15	29,934.00	20,313.98	25,382.00	(4,552.00)	(15.20)%
Household Supplies	5315	38,000.00	27,941.69	26,701.00	27,333.78	32,500.00	5,799.00	21.71%
Instructors	5316	73,700.00	72,477.19	52,090.00	47,220.76	51,840.00	(250.00)	(0.47)%

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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Insurance	5320	85,500.00	82,633.18	103,500.00	97,704.65	132,300.00	28,800.00	27.82%
Legal Services	5335	21,500.00	15,316.25	14,250.00	40,999.41	15,000.00	750.00	5.26%
Maint. - Vehicle Supplies	5340	500.00	402.80	4,000.00	26.58	2,000.00	(2,000.00)	(50.00)%
Maint. - Buildings	5345	49,900.00	38,856.54	50,495.00	21,778.03	26,500.00	(23,995.00)	(47.51)%
Maint. - Equipment	5350	55,293.00	57,099.13	46,668.00	42,910.35	55,600.00	8,932.00	19.13%
Maint. - Grounds	5355	61,350.00	60,871.40	86,488.00	38,274.05	62,500.00	(23,988.00)	(27.73)%
Maint. - Radio/Phones	5360	1,500.00	1,741.33	2,000.00	1,891.51	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	14,000.00	11,211.96	16,100.00	9,923.85	14,800.00	(1,300.00)	(8.07)%
Maint. - Vehicle	5370	21,000.00	27,676.24	21,000.00	19,492.04	25,250.00	4,250.00	20.23%
Medical Supplies	5375	0.00	1,387.18	766.00	230.62	700.00	(66.00)	(8.61)%
Memberships/Subscriptions	5380	10,900.00	9,366.55	9,445.00	10,494.62	10,410.00	965.00	10.21%
Mileage Reimbursement	5385	3,200.00	2,801.77	1,028.00	857.37	1,250.00	222.00	21.59%
Miscellaneous	5395	(2,000.00)	(1,667.47)	0.00	40.00	100.00	100.00	0.00%
Office Supplies/Expense	5400	10,500.00	12,236.74	10,848.00	12,696.50	10,700.00	(148.00)	(1.36)%
Pool Chemicals	5405	37,400.00	46,066.59	21,500.00	18,308.42	19,995.00	(1,505.00)	(7.00)%
Postage	5410	2,900.00	2,463.78	4,400.00	8,030.89	8,600.00	4,200.00	95.45%
Printing	5415	1,000.00	1,013.65	614.00	211.88	1,100.00	486.00	79.15%
Professional Services	5420	110,000.00	72,845.11	161,432.00	74,369.63	124,304.00	(37,128.00)	(22.99)%
Program Supplies	5421	15,000.00	18,642.05	25,242.00	15,548.55	38,779.00	13,537.00	53.62%
Publications & Legal Notices	5425	600.00	517.12	595.00	0.00	600.00	5.00	0.84%
Radios	5430	700.00	1,900.48	2,500.00	2,370.88	3,000.00	500.00	20.00%
Refund-Activity Pass	5431	4,300.00	3,849.00	1,500.00	0.00	0.00	(1,500.00)	(100.00)%
Rent/Lease - Bldgs, Fields, etc.	5435	700.00	8,078.50	30.00	7,060.00	0.00	(30.00)	(100.00)%
Rent/Lease - Equipment	5440	2,000.00	7,261.70	9,820.00	8,022.16	2,000.00	(7,820.00)	(79.63)%
Staff Development	5455	12,000.00	28,255.82	28,050.00	12,044.57	23,700.00	(4,350.00)	(15.50)%
Special Events	5465	6,000.00	12,039.40	4,238.00	4,650.35	0.00	(4,238.00)	(100.00)%
Summer Spectacular	5466	50,000.00	55,770.65	0.00	828.34	0.00	0.00	0.00%
Phones/internet	5470	40,000.00	44,729.40	44,589.00	37,519.37	48,000.00	3,411.00	7.64%
Travel/Lodging	5480	700.00	605.40	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	60,000.00	53,184.47	42,500.00	37,260.94	44,000.00	1,500.00	3.52%
Utilities - Electric/Gas	5492	160,000.00	195,844.29	168,350.00	190,094.52	196,000.00	27,650.00	16.42%
Utilities - Garbage	5493	800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilites - Water/Irrigation	5495	0.00	484.19	0.00	695.73	0.00	0.00	0.00%
Vandalism	5500	1,000.00	1,030.54	2,000.00	0.00	1,200.00	(800.00)	(40.00)%
Cal Fire In Kind Purchases	5501	16,000.00	16,021.59	13,500.00	14,794.73	12,400.00	(1,100.00)	(8.14)%
Capital Equipment Expense	5625	266,271.00	60,100.90	451,117.00	163,786.72	0.00	(451,117.00)	(100.00)%
Transer Out	7000	0.00	0.00	0.00	13,473.45	59,053.00	59,053.00	0.00%
Reconciliation Discrepancy Acc...	9999	0.00	130.00	0.00	0.00	0.00	0.00	0.00%

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

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Total Expenditures	<u>6,757,159.00</u>	<u>6,478,597.22</u>	<u>7,004,011.00</u>	<u>5,436,920.18</u>	<u>6,697,417.00</u>	<u>(306,594.00)</u>	<u>(4.38)%</u>
Net Revenue Over Expenditures	<u>(327,905.00)</u>	<u>(134,868.82)</u>	<u>(182,491.00)</u>	<u>388,597.55</u>	<u>3,043.00</u>	<u>185,534.00</u>	<u>(101.66)%</u>

Department of Administration and Finance

The Administration and Finance Department (1000) is responsible for office management and administrative support to the other departments within the District.

This Department budget has:

- 4 Full-time employees assigned including the General Manager, Finance/Human Resources Officer, Accounting Specialist and Receptionist;
- 2 Part-time employees including the Board Secretary and Safety Coordinator.

Administration and Finance Department's responsibilities include:

- Financial and accounting support for all departments including accounting, accounts payable, budget development and monitoring, accounts receivable, payroll, debt service, cash controls, Capital Improvement Project budgets/tracking, annual audit, various State reporting, Year-end closing, General Ledger maintenance, cash and bank reconciliations, and other financial reporting.
- Staffing the public counter and serving as the customers' first point of contact:
 - assists customers with recreation program registration, facility reservations, CC&R forms and processes;
 - collects revenues and daily cash reconciliations;
 - develops Rec Trac reports.
- Manage District funds: General Fund, CC&R Fund, Community Center Bond, LLAD funds, Reserves and Special Funds; responsible for financial transactions and various reporting between the County and District for District funds.
- Human Resources is responsible for recruitment and hiring of District full and part time employees; managing the CalPERS employee benefits and pension program; representative in Union negotiations; managing workers' compensation claims and return to work; processing up to 75 seasonal part-time employees.
- Coordinates the Community Center reservations for external customers, such as town hall meetings, family receptions and fund raisers.
- Secretarial duties to the Board such as agenda and minute preparation.
- Primary point of contact for Special District Risk Management Association, District's liability and workers compensation insurer. Collects information regarding claims against the District.
- Consults with legal counsel and manages legal services contract.

- Oversees information technology (software, hardware, connectivity) and managing contract with DSA Technologies, who serves as the District's IT specialist, maintains and replaces equipment, and makes recommendations annually for required upgrades and replacements.
- Oversees website design and management.
- Responsible for the operation of Abila, financial software, and supports Recreation with Rec Trac.

Fixed Costs (9000) are budgeted separately and are representative of mandatory costs for the District. These costs are obligations whether or not the District was fully functioning. This budget includes:

- ✓ Liability insurance
- ✓ Retiree Health Care
- ✓ Unfunded Pension Liability
- ✓ Audit/Professional Accounting Services
- ✓ El Dorado Local Agency Formation Commission
- ✓ Mandatory Fees and Permits, such as state permit for the Cameron Park Lake Dam and underground fuel tanks

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
1000 - Administration
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	316,342.00	290,085.06	462,044.00	3,961,940.94	366,537.00	(95,507.00)	(20.67)%
Franchise Fees	4113	176,000.00	174,570.91	200,000.00	148,563.65	200,000.00	0.00	0.00%
Transfer In	4165	0.00	87,679.80	0.00	0.00	0.00	0.00	0.00%
Donations	4250	1,000.00	15.00	0.00	0.00	0.00	0.00	0.00%
Reimbursement	4400	(20,000.00)	1,774.92	0.00	625.00	1,200.00	1,200.00	0.00%
Interest Income	4505	10,000.00	19,107.58	59,000.00	44,590.26	25,000.00	(34,000.00)	(57.62)%
Other Income	4600	0.00	1,956.12	0.00	2,069.75	2,000.00	2,000.00	0.00%
Total Operating Revenue		483,342.00	575,189.39	721,044.00	4,157,789.60	594,737.00	(126,307.00)	(17.52)%
Expenditures								
Salaries - Perm, Part time	5000	263,923.00	281,797.72	301,718.00	260,060.12	323,993.00	22,275.00	7.38%
Salaries - Seasonal	5010	0.00	7,671.29	0.00	0.00	0.00	0.00	0.00%
Overtime	5020	3,500.00	5,324.47	2,000.00	4,832.22	3,000.00	1,000.00	50.00%
Health Benefit	5130	70,260.00	39,715.21	35,093.00	36,653.19	37,956.00	2,863.00	8.15%
Retiree Health Benefit	5135	19,821.00	27,924.45	0.00	1,800.00	0.00	0.00	0.00%
Dental Insurance	5140	3,500.00	1,986.84	5,006.00	4,040.94	4,009.00	(997.00)	(19.91)%
Vision Insurance	5150	425.00	574.00	393.00	570.96	391.00	(2.00)	(0.50)%
CalPERS Employer Retirement	5160	101,946.00	17,407.02	26,899.00	17,368.61	20,643.00	(6,256.00)	(23.25)%
Worker's Compensation	5170	6,188.00	1,549.70	23,865.00	25,215.87	19,789.00	(4,076.00)	(17.07)%
FICA/Medicare Employer Cont...	5180	22,994.00	4,704.63	4,893.00	3,746.04	5,494.00	601.00	12.28%
UI/TT Contribution	5190	7,680.00	2,364.82	16,057.00	1,109.68	1,519.00	(14,538.00)	(90.53)%
Advertising/Marketing	5209	3,000.00	691.27	285.00	1,205.44	1,000.00	715.00	250.87%
Agency Administration Fee	5210	6,767.00	0.00	0.00	0.00	0.00	0.00	0.00%
Audit/Accounting	5220	85,167.00	120,072.69	19,000.00	3,185.00	0.00	(19,000.00)	(100.00)%
Bank Charge	5221	7,000.00	8,228.79	4,750.00	7,433.15	10,000.00	5,250.00	110.52%
Clothing/Uniforms	5230	2,000.00	431.98	475.00	94.51	200.00	(275.00)	(57.89)%
Computer Software	5231	3,400.00	29,469.32	9,500.00	12,328.44	12,000.00	2,500.00	26.31%
Computer Hardware	5232	10,000.00	9,121.52	33,250.00	24,718.42	1,000.00	(32,250.00)	(96.99)%
Contractual Services	5235	68,915.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	30,570.70	35,927.00	17,864.23	18,700.00	(17,227.00)	(47.95)%
Director Compensation	5250	9,400.00	15,900.00	13,700.00	10,559.02	18,000.00	4,300.00	31.38%
EDC Department Agency	5260	1,800.00	1,140.18	0.00	0.00	0.00	0.00	0.00%
Educational Materials	5265	0.00	16.24	95.00	0.00	100.00	5.00	5.26%
Elections	5270	18,000.00	10,093.04	0.00	0.00	12,000.00	12,000.00	0.00%
Food	5300	1,400.00	1,563.90	500.00	874.13	500.00	0.00	0.00%
Household Supplies	5315	0.00	45.93	95.00	0.00	0.00	(95.00)	(100.00)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
1000 - Administration
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Insurance	5320	3,800.00	31,726.06	0.00	0.00	0.00	0.00	0.00%
Legal Services	5335	21,500.00	15,316.25	14,250.00	40,999.41	15,000.00	750.00	5.26%
Maint. - Buildings	5345	0.00	25.19	95.00	0.00	0.00	(95.00)	(100.00)%
Maint. - Equipment	5350	1,400.00	801.47	3,040.00	2,050.63	100.00	(2,940.00)	(96.71)%
Maint. - Grounds	5355	0.00	1,872.00	0.00	(1,872.00)	0.00	0.00	0.00%
Medical Supplies	5375	0.00	282.10	0.00	0.00	0.00	0.00	0.00%
Memberships/Subscriptions	5380	8,290.00	8,158.26	7,885.00	8,910.50	9,000.00	1,115.00	14.14%
Mileage Reimbursement	5385	(1,100.00)	825.93	475.00	349.66	500.00	25.00	5.26%
Miscellaneous	5395	(2,000.00)	(1,265.53)	0.00	40.00	100.00	100.00	0.00%
Office Supplies/Expense	5400	3,000.00	5,803.10	2,898.00	6,037.70	3,000.00	102.00	3.51%
Postage	5410	0.00	2,211.80	1,900.00	1,542.71	2,000.00	100.00	5.26%
Printing	5415	0.00	514.27	95.00	0.00	100.00	5.00	5.26%
Professional Services	5420	28,167.00	22,280.00	31,634.00	22,159.37	30,000.00	(1,634.00)	(5.16)%
Publications & Legal Notices	5425	100.00	375.99	95.00	0.00	100.00	5.00	5.26%
Refund-Activity Pass	5431	4,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	650.00	486.00	0.00	0.00	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	152.61	380.00	0.00	0.00	(380.00)	(100.00)%
Staff Development	5455	1,000.00	4,584.24	2,850.00	2,409.78	3,000.00	150.00	5.26%
Summer Spectacular	5466	0.00	44.72	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	14,600.00	4,839.65	5,130.00	5,057.63	8,500.00	3,370.00	65.69%
Travel/Lodging	5480	0.00	394.08	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	13,500.00	22,190.77	31,350.00	20,261.47	30,000.00	(1,350.00)	(4.30)%
Utilities - Garbage	5493	800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		815,093.00	739,984.67	635,578.00	541,606.83	591,694.00	(43,884.00)	(6.90)%
Net Revenue Over Expenditures		(331,751.00)	(164,795.28)	85,466.00	3,616,182.77	3,043.00	(82,423.00)	(96.43)%

**ADMINISTRATION DEPARTMENT
BUDGET DETAIL**

ACCOUNT DESCRIPTION

4110 Property Tax

4113 Franchise Fee

Waste Connections contracted franchise fee for solid waste and recycling pickup services.

4400 Reimbursement

Reimbursement for Administrative costs to Fund 5 – Los Rios/CalFire Training

4505 Interest

Interest for money held at County and Umpqua Bank. Increase due to changes in banking practices.

4600 Other Income

Umpqua Commercial Credit Card purchasing rebate.

5000 Salaries – Permanent

Full-time salaries include General Manager, Finance/HR Officer, Accounting Specialist, Front Desk Receptionist; and two part-time, year-round employees (approximately 20 hours per week) Administrative Assistants assigned to board clerk duties and safety.

5020 Overtime

Overtime necessary to meet reporting deadlines.

5130 Health Benefit

Health insurance for current employees.

5140 Dental Insurance

Dental insurance paid for employees.

5150 Vision Insurance

Vision Insurance paid for employees.

5160 CalPERS Employer Retirement

Employer contribution to CalPERS pension costs for current employees.

5170 Worker’s Compensation

Worker’s Compensation costs paid for employees.

5180 FICA MediCare

FICA MediCare costs paid for employees.

5190 UI/TT Contribution

UI/TT Contribution costs paid for employees.

5209 Advertising/Marketing

Job postings, public notices, etc.

5220 Audit/Accounting

Audit costs and costs for accounting services required to support audit is allocated in Fixed Costs.

5221 Bank Charge

Credit Card transaction fees.

5230 Clothing/Uniforms

District logo shirts for staff and Board members.

5231 Computer Software

Software renewals including annual costs for Abila, District financial software.

5232 Computer Hardware

Replacement costs for aged monitors. Due to District having all new (3 years or less) computers, schedule for routine replacement of computers will be postponed to next fiscal year.

5240 Contract Services - Other

DSA Maintenance Fee, Datto annual Maintenance Fee, Uptown Studios Web Maintenance/Domain, Paycheck time clock fees/payroll/HR.

5250 Director Comp

4 Directors, 4 meetings per month, 6 special meetings. Reduce to \$18000.

5265 Educational Materials

Books, Pamphlets, and other educational materials.

5270 Elections

Board of Director's election. Occurs every 2 years.

5300 Food

Cost of food for special public meetings, employee appreciation.

5335 Legal Services

Approximately \$1,250 (7 hours) per month for Board meetings and on-going support.

5350 Maint. – Equipment

Carbon Copy Inc. Equipment Costs.
Allocation by meter. Admin, Recreation, CCR.

5380 Memberships/Subscriptions

Cal Municipal Treasurers Association
El Dorado Chamber
Shingle Springs/Cameron Park Chamber
California Special District Association
Gold County CSDA
Government Finance Office Association
California Park and Recreation Society
Government Finance Officers Association

5385 Mileage Reimbursement

Employee mileage reimbursement for attending meetings on District business and training.

5395 Miscellaneous

5400 Office Supplies

Paper, Envelopes, folders, etc. Overage in FY19-20 due to unexpected replacement of broken office furniture.

5410 Postage

Postage (\$.50/piece) for front desk, accounts payable, administration and postage meter rental (\$20/mo).

5415 Printing

Printing for workshops, brochures, banners.

5420 Professional Services

Contract grant writer for Parks and Fire departments (\$20,000) and strategic plan (\$10,000).

5425 Publications & Legal Notices

Legal notices, public notices, maps.

5455 Staff Development

Training, workshops for staff and Board members.

5470 Telephone/Internet

TPX, AT&T, AirSpring, Jill cell \$100/mo.

5480 Travel/Lodging

No expected travel at this time.

5492 Utilities – Electric/Gas

Admin portion of utilities.

9999 Reconciliation Discrepancy

Amount available for allocation.

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

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	384,882.00	0.00	427,316.00	42,434.00	11.02%
Fire Apparatus Equip Rental	4262	0.00	0.00	8,000.00	0.00	0.00	0.00%
Total Operating Revenue	0.00	0.00	384,882.00	8,000.00	427,316.00	42,434.00	11.03%
Expenditures							
Retiree Health Benefit	5135	0.00	63,420.00	79,201.21	91,016.00	27,596.00	43.51%
CalPERS Employer Retirement	5160	0.00	162,760.00	162,760.00	149,000.00	(13,760.00)	(8.45)%
Audit/Accounting	5220	0.00	28,500.00	39,607.31	30,000.00	1,500.00	5.26%
EDC Department Agency	5260	0.00	4,268.00	4,268.20	5,000.00	732.00	17.15%
Government Fees/Permits	5310	0.00	22,434.00	14,493.65	20,000.00	(2,434.00)	(10.84)%
Insurance	5320	0.00	103,500.00	97,995.69	132,300.00	28,800.00	27.82%
Total Expenditures	0.00	0.00	384,882.00	398,326.06	427,316.00	42,434.00	11.03%
Net Revenue Over Expenditures	0.00	0.00	0.00	(390,326.06)	0.00	0.00	0.00%

GENERAL OBLIGATION BOND, COMMUNITY CENTER (Fund 90)

The Cameron Park residents voted to fund construction of a Community Center with a General Obligation Bond. The Cameron Park Community Center was completed ten years ago. Fund 90 represents the assessment collected from residents for the annual payment towards the bond.

This bond will be paid in full on 8/1/2030.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
90 - Go Bond
From 7/1/2020 Through 6/30/2021

Tab 8

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	609,207.63	146,006.21	527,335.71	591,190.00	445,183.79	304.90%
Interest Income	4505	0.00	6,662.99	186.53	4,446.63	4,000.00	3,813.47	2,044.42%
Total Operating Revenue		<u>0.00</u>	<u>615,870.62</u>	<u>146,192.74</u>	<u>531,782.34</u>	<u>595,190.00</u>	<u>448,997.26</u>	<u>307.13%</u>
Expenditures								
Bond Payment - Principal	7300	0.00	337,000.00	0.00	371,000.00	404,000.00	404,000.00	0.00%
Bond Payment - Interest	7350	0.00	213,435.00	0.00	202,815.00	191,190.00	191,190.00	0.00%
Bond Payment Administration ...	7370	0.00	0.00	1,600.00	0.00	0.00	(1,600.00)	(100.00)%
Total Expenditures		<u>0.00</u>	<u>550,435.00</u>	<u>1,600.00</u>	<u>573,815.00</u>	<u>595,190.00</u>	<u>593,590.00</u>	<u>37,099.38%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>65,435.62</u>	<u>144,592.74</u>	<u>(42,032.66)</u>	<u>0.00</u>	<u>(144,592.74)</u>	<u>(100.00)%</u>

Cameron Park Community Services District

Balance Sheet
90 - Go Bond
As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	537,033.56
Actual Activity - Year to Date	(42,032.66)
Fund Balance - Year to Date	495,000.90

Cameron Park Community Services District

Department of Fire and Emergency Services

The Cameron Park Fire Department provides fire protection and emergency response services under contract with CAL FIRE. The Department serves an estimated resident population of 18,000 with two fire stations, 88 and 89. The Fire Department has two budget units within the General Fund 001: Fire Department operations and the Weed Abatement Ordinance program.

Fire Station 88 has a full-time staffed Advanced Life Support Fire Engine and a reserve fire engine. Station 88 has a two person engine crew.

Fire Station 89 has a full-time staffed Advanced Life Support Fire Engine, a full-time staffed Advanced Life Support Medic Unit funded through the El Dorado County JPA, three reserve fire engines, and one reserve medic unit. The Battalion Chiefs' offices are located at Station 89. Station 89 has a two person engine crew.

Resident/Intern Fire Fighters

Ten to twenty Resident Firefighters help to staff both fire stations, and they act as a third member of an engine company. Resident Firefighters participate as a crew member on an engine company, work closely with ambulance personnel, staff community events, and receive considerable training. Qualifications for a Resident Firefighter is 18 years of age, successfully completed an accredited California State Fire Marshal Firefighter Academy, and must be an Emergency Medical Technician (EMT).

El Dorado County Emergency Services Joint Powers Authority (aka JPA)

Agencies contracted by the JPA operate the medic unit ambulances and are reimbursed at 100% for their costs with funds from the JPA. These costs include personnel, operating expenses and equipment. The District has an annual contract with the JPA to provide one ambulance and six employees who provide 24/7 coverage.

Fire Marshal Services

A Battalion Chief serves at the Cameron Park Fire Marshal, who reviews development plans for appropriate fire prevention measures. Fees are charged for these services. A contractor provides support to the Fire Marshal, depending upon workload.

Cameron Park Weed Abatement Ordinance Implementation

One part-time and one seasonal staff are assigned to assist the Fire Marshal in keeping Cameron Park safe from fires by implementing the Cameron Park Weed Abatement Ordinance. This program has a separate budget (8000) and is funded in part by the California Climate Investment Grant.

Cameron Park Fire Explorer Post 89 is a youth organization sponsored by the Boy Scouts of America, consisting of young men and women between the ages of 14 and 20, who are interested in a career in the fire service. Explorers receive basic training and hands on experience as a firefighter. Explorers attend trainings every other Sunday and support the District's special events.

CAL FIRE Emergency Command Center – Dispatch Services

District contracts with the CAL FIRE Emergency Command Center for Dispatch Services. The district is responsible to pay for all 911 calls that are not medical related.

Apparatus Rental Reimbursements

District fire apparatus (with and without personnel) is rented to CAL FIRE and CA Office of Emergency Services for state-wide fire incidents. The District is reimbursed for fire personnel and equipment hours to offset costs related to the rental of equipment and personnel.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
3000 - Fire
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	2,768,422.00	2,900,850.66	2,841,217.00	0.00	2,921,211.00	79,994.00	2.81%
Fire Marshall Plan Review	4132	22,000.00	19,363.90	18,000.00	39,295.90	40,000.00	22,000.00	122.22%
Tuition Fees	4142	26,160.00	33,033.75	0.00	150.00	0.00	0.00	0.00%
Transfer In	4165	0.00	0.00	0.00	(1,946.05)	0.00	0.00	0.00%
Donations	4250	0.00	1,000.00	1,000.00	0.00	0.00	(1,000.00)	(100.00)%
JPA Reimbursable	4260	1,150,000.00	1,180,533.51	1,150,000.00	1,163,230.95	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	136,244.00	122,749.70	0.00	70,534.35	10,000.00	10,000.00	0.00%
Reimbursement	4400	0.00	7,964.40	0.00	4,620.56	0.00	0.00	0.00%
Weed Abatement	4410	94,260.00	11,915.30	0.00	0.00	0.00	0.00	0.00%
Other Income	4600	36,295.00	0.00	38,592.00	0.00	10,000.00	(28,592.00)	(74.08)%
Total Operating Revenue		4,233,381.00	4,277,411.22	4,048,809.00	1,275,885.71	4,131,211.00	82,402.00	2.04%
Expenditures								
Salaries - Perm, Part time	5000	19,755.00	0.00	0.00	8,640.00	0.00	0.00	0.00%
Salaries - Seasonal	5010	30,582.00	48,462.80	0.00	23,487.20	0.00	0.00	0.00%
Health Benefit	5130	0.00	75.78	0.00	0.00	0.00	0.00	0.00%
Retiree Health Benefit	5135	60,278.00	35,367.76	0.00	0.00	0.00	0.00	0.00%
Vision Insurance	5150	650.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	1,896.00	51,146.00	0.00	1,011.61	0.00	0.00	0.00%
Worker's Compensation	5170	917.00	2,634.49	0.00	1,748.40	0.00	0.00	0.00%
FICA/Medicare Employer Cont...	5180	(207.00)	3,692.14	0.00	1,556.54	0.00	0.00	0.00%
UI/TT Contribution	5190	3,588.00	1,968.28	0.00	343.38	0.00	0.00	0.00%
Advertising/Marketing	5209	250.00	31.66	0.00	0.00	0.00	0.00	0.00%
Agency Administration Fee	5210	67,668.00	4.83	0.00	0.00	0.00	0.00	0.00%
Clothing/Uniforms	5230	2,500.00	3,416.18	2,500.00	1,301.86	2,500.00	0.00	0.00%
Computer Software	5231	7,500.00	9,889.55	5,000.00	4,236.69	2,500.00	(2,500.00)	(50.00)%
Computer Hardware	5232	0.00	3,909.50	12,000.00	9,555.92	3,000.00	(9,000.00)	(75.00)%
Contractual Services	5235	0.00	1,048.50	10,000.00	4,051.25	10,000.00	0.00	0.00%
Contractual - Provider Services	5236	3,594,170.00	3,464,578.63	3,710,059.00	2,834,596.64	4,059,061.00	349,002.00	9.40%
Contract Under Utilization	5237	0.00	0.00	0.00	0.00	(250,000.00)	(250,000.00)	0.00%
Contract Services - Other	5240	130,032.00	69,937.36	25,000.00	28,805.98	25,000.00	0.00	0.00%
Director Compensation	5250	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
EDC Department Agency	5260	1,800.00	1,140.18	0.00	0.00	0.00	0.00	0.00%
Educational Materials	5265	15,610.00	16.24	2,500.00	2,705.29	2,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,000.00	7,120.42	2,000.00	2,095.33	2,000.00	0.00	0.00%
Fire & Safety Supplies	5285	8,850.00	1,530.09	1,500.00	1,398.07	1,500.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
3000 - Fire
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Fire Turnout Gear	5295	31,000.00	31,070.98	31,000.00	30,195.26	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	42,000.00	24,316.74	29,200.00	7,720.00	29,200.00	0.00	0.00%
Food	5300	1,500.00	943.95	1,500.00	1,287.94	1,000.00	(500.00)	(33.33)%
Fuel	5305	66,700.00	73,136.31	62,000.00	45,287.97	45,000.00	(17,000.00)	(27.41)%
Government Fees/Permits	5310	3,000.00	2,248.97	3,000.00	1,943.83	1,000.00	(2,000.00)	(66.66)%
Household Supplies	5315	6,000.00	7,015.98	7,000.00	7,133.26	7,500.00	500.00	7.14%
Instructors	5316	0.00	0.00	0.00	88.20	0.00	0.00	0.00%
Insurance	5320	35,150.00	22,460.00	0.00	(62.86)	0.00	0.00	0.00%
Maint. - Buildings	5345	11,000.00	12,004.87	11,000.00	9,900.06	11,000.00	0.00	0.00%
Maint. - Equipment	5350	15,000.00	19,958.54	20,000.00	20,683.70	25,000.00	5,000.00	25.00%
Maint. - Grounds	5355	3,000.00	1,906.66	3,000.00	2,069.92	3,000.00	0.00	0.00%
Maint. - Radio/Phones	5360	1,500.00	1,741.33	2,000.00	1,891.51	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	12,000.00	8,854.77	12,000.00	9,898.85	10,000.00	(2,000.00)	(16.66)%
Maint. - Vehicle	5370	17,000.00	23,235.91	16,000.00	12,784.89	18,000.00	2,000.00	12.50%
Memberships/Subscriptions	5380	850.00	692.22	850.00	1,134.12	850.00	0.00	0.00%
Office Supplies/Expense	5400	4,000.00	3,722.99	4,500.00	3,098.80	4,500.00	0.00	0.00%
Postage	5410	2,500.00	243.23	500.00	6,311.83	500.00	0.00	0.00%
Printing	5415	500.00	499.38	500.00	192.68	500.00	0.00	0.00%
Professional Services	5420	4,200.00	2,796.99	4,200.00	1,060.00	9,600.00	5,400.00	128.57%
Publications & Legal Notices	5425	500.00	141.13	500.00	0.00	500.00	0.00	0.00%
Radios	5430	700.00	1,900.48	2,500.00	2,370.88	3,000.00	500.00	20.00%
Staff Development	5455	5,250.00	15,956.00	18,000.00	6,137.25	15,000.00	(3,000.00)	(16.66)%
Special Events	5465	0.00	(100.00)	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	15,000.00	12,383.02	15,000.00	9,919.61	15,000.00	0.00	0.00%
Travel/Lodging	5480	1,000.00	169.32	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	7,000.00	14,476.52	9,000.00	7,290.04	12,000.00	3,000.00	33.33%
Utilities - Electric/Gas	5492	25,000.00	29,043.89	25,000.00	25,603.04	28,000.00	3,000.00	12.00%
Capital Equipment Expense	5625	234,554.00	55,302.55	0.00	1,269.34	0.00	0.00	0.00%
Total Expenditures		4,496,143.00	4,072,093.12	4,048,809.00	3,140,744.28	4,131,211.00	82,402.00	2.04%
Net Revenue Over Expenditures		(262,762.00)	205,318.10	0.00	(1,864,858.57)	0.00	0.00	0.00%

**FIRE DEPARTMENT
And El Dorado County Joint Powers Authority Ambulance Services
BUDGET DETAIL**

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property tax allocation.

4132 Revenue - Plan Review

Fire Marshal Fees for Plan Check. Costs are generated by Fire Marshall or assigned to Interwest Consulting group, who is assigned by Fire Marshall to provide plan check services. Fees are charged consistent with the District’s approved fee schedule. If Interwest provides services, invoice is for their costs plus 20%.

4260 Revenue - JPA Reimbursement

Reimbursement from El Dorado County Joint Powers Authority for 1 medic unit and 6 personnel, consistent with agreement. This amount fully funds District costs related to the medic unit. This is a flat rate income of \$1,150,000. If not fully expended by District, funds are re-funded to the County.

4262 Revenue - Fire Apparatus Equipment Reimbursement

Revenues related to renting fire equipment and personnel to CAL FIRE to CA Office of Emergency Services. 10% of revenue received from equipment reimbursement goes to funding equipment maintenance. The other 90% goes to Fire & Emergency Services Capital Asset Reserves, Fund 7.

4600 Other Income

Fuel reimbursement from Parks and CC&R Departments

5010 Salaries Seasonal

Moved to Weed Abatement budget

5230 Clothing/Uniform

Cameron Park Fire Department provides uniform clothing to Resident Firefighter’s.

5231 Computer Software

Miscellaneous computer software
Fire Operations and Administration software
4 AVL MDT Radio Mobile annual licenses
Employee scheduling software annual fee and maintenance

Fire response software related to incidents: ESRI GIS License Renewal, Net Motion License, MDC Firewall License, MDC Maintenance

FYI Telecommunication

Fire Marshal I-PLANS digital software

5232 Computer Hardware

Fire Department computer's and tablets

5235 Contractual Services

Expenditures to Interwest Consulting for Fire Marshal plan review, when due to workload, Fire Marshal is unable to review. Expenditures for Interwest are billed to customer at cost plus 20%.

5236 Contract Services

Expenditures for CAL FIRE contract for Fire and Paramedic services.

5237 Contract Under Utilization

Anticipated savings on CAL FIRE contract based on historical expenditures.

5240 Contract Services

Fire Department Dispatch Services: \$25,000 (Invoiced to the CSD from the Camino Dispatch Center).

5265 Educational Material

Fire Prevention Education School / Public materials, estimated to be 2-3 times a month. Activity is increased during Fire Prevention week.

5275 Equipment – Minor/Small Tools

Update and replacement of hand tools and mechanical tools for both fire stations and fire engines. Shovels, Rakes, Lawn mowers, edger's, etc

5285 Fire and Safety Supplies

Supplies for fire investigations within the District, accountability tags, and safety vest.

5295 Firefighter Turnout Gear

To supply Structural / Wildland Firefighter Personal Protective Equipment (PPE) to both paid and resident staff. Helmets, Boots, Gloves, Ear and Eye protection, PPE repairs, etc. A complete set of gear for one firefighter cost \$5,000. All PPE purchased complies with CalOSHA and NFPA 1851 and 1854. We also maintain an adequate replacement cycle. All PPE has an expiration date and must be rotated out of service and replaced every 5-10 years.

5296 Resident Firefighter Stipend

This line item funds Resident/Intern Firefighters at each fire station. Resident/Interns are paid a daily stipend of \$80 per 24-hour shift. Resident/Interns help the District attain a 3-person staffing model on both fire engines. Expenditures from this line item could fluctuate based on Resident Firefighter staffing.

5300 Food

Provide meals to firefighters while on and emergency incident, training, Extended Fire Rehab, Meetings, etc.

5305 Fuel

To provide fuel to all CSD vehicles / equipment from the fuel vault located at Fire Station 89. Fire receives reimbursement from other Department for fuel costs. Decrease based on actual expenditures.

5310 Government Fees

Costs related to the fuel station: Air Quality MD, Generator/Fuel Vault Permits and EDC Air Quality, Fuel Vault Permit.

5315 Household Supplies

Fire Station 88 and 89 Cleaning and Bathroom supplies for 18 permanent firefighting personnel, Resident and Explorer Firefighters, and up to two part-time Weed Abatement Specialists. These supplies also serve the restrooms and office that are associated with the conference room that is utilized by the public.

5345 Building Maintenance

Station 88 and 89 Building maintenance, repairs, and replacement of items such as HVAC systems, water heaters, dishwashers, washing machine, oven, bay doors.

5350 Maintenance – Fire Equipment & Copy Machine

Fire Engine ladder replacement and annual testing per NFPA 1932, chainsaw replacement/repairs, fire hose replacement and repairs, thermal imaging camera, flashlights, Self-Contained Breathing Apparatus (SCBA) test/repair/replace, cardiac defibrillators, heart monitors, auto extrication equipment, fire extinguishers, gas detectors, portable equipment, fire sprinkler system station 89, fire extinguishing hood system for Fire Station 88 &89, Fire Station 88 and 89 generator, and copy machine contracts for Fire Station 88 &89.

5355 Maintenance – Grounds

Station 88 and 89 Yard/Grounds, landscape and sprinkler system maintenance

5360 Maintenance - Radio/Phones

Fire Station phones, intercoms, and base radios. Radio repairs for mics, chargers, antennas, software updates, maintenance, and replacement parts. Camron Park Fire Department currently has 18 hand held radios and 15 mobile radios. All radios must be sent out for repairs. An average cost for a repair is \$300-\$500.

5365 Maintenance - Tires/Tubes

Repair and Replacement for Tires on 6 Fire Engines and 6 light trucks.

5370 Maintenance - Vehicle

Repair and Maintenance of 6 Fire Engines and 6 light trucks.

5380 Memberships/Subscriptions

El Dorado Chief Association, El Dorado County Training Association
Prevention National Fire Protection Association Subscription / Memberships
Station 88 and 89 Newspaper

5400 Office Supplies

To provide office supplies to Fire Station 88/89.

5410 Postage

Fire Station 88/89 mailings and certified letters.
Weed abatement first and second letters mailed to approximately 13,200 addresses

5415 Printing

Flyers, posters, business cards

5420 Professional Services

Fire alarm Monitoring for Fire Station 88 and 89
DOJ Background / Fingerprints / Resident Physicals / Pest Control / DSA Contact for IT support

5425 Publications & Legal Notices

Newspaper legal notices

5430 Radio Accessories

Radio accessories: mics, batteries, chargers, antennas, and replacement parts. Camron Park Fire Department currently has 18 hand held radios and 15 mobile radios.

5455 Staff Development

Fire Training Staff development funds allow for career enhancement and development through education of all staff and new recruits. This fund is to cover the 18 permanent fulltime staff for annual training and recertification on licenses such as EMT/Paramedic, Commercial driver's license, etc.

5470 Telephone

Used for monthly service: Station 88 / 89 phones and DSL Internet, cell phones, Fire Engine tablets,

5480 Business Travel/Lodge/Transportation

No expenditures at this time.

5490 Utility Water

Station 88 and 89

5492 Utilities – Electric/Gas

Station 88 and 89 Electric/Propane

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
8000 - Weed Abatement
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage	
Operating Revenue								
Property Taxes	4110	0.00	0.00	30,416.00	0.00	36,469.00	6,053.00	19.90%
Weed Abatement	4410	0.00	0.00	23,263.00	2,060.06	20,000.00	(3,263.00)	(14.02)%
Other Income	4600	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)	(100.00)%
Grant - CI	4605	0.00	0.00	23,000.00	0.00	71,120.00	48,120.00	209.21%
Total Operating Revenue	0.00	0.00	86,679.00	2,060.06	127,589.00	40,910.00	47.20%	
Expenditures								
Salaries - Perm, Part time	5000	0.00	0.00	0.00	0.00	31,200.00	31,200.00	0.00%
Salaries - Seasonal	5010	0.00	0.00	33,400.00	0.00	9,600.00	(23,800.00)	(71.25)%
CalPERS Employer Retirement	5160	0.00	0.00	0.00	0.00	2,179.00	2,179.00	0.00%
Worker's Compensation	5170	0.00	0.00	3,364.00	3,554.23	2,489.00	(875.00)	(26.01)%
FICA/Medicare Employer Cont...	5180	0.00	0.00	2,555.00	0.00	1,187.00	(1,368.00)	(53.54)%
UI/TT Contribution	5190	0.00	0.00	2,880.00	0.00	434.00	(2,446.00)	(84.93)%
Clothing/Uniforms	5230	0.00	0.00	200.00	182.70	500.00	300.00	150.00%
Computer Software	5231	0.00	0.00	3,680.00	0.00	1,000.00	(2,680.00)	(72.82)%
Computer Hardware	5232	0.00	0.00	2,500.00	3,360.35	1,500.00	(1,000.00)	(40.00)%
Contract Services - Other	5240	0.00	0.00	30,000.00	0.00	60,000.00	30,000.00	100.00%
Educational Materials	5265	0.00	0.00	4,000.00	13,362.64	10,000.00	6,000.00	150.00%
Household Supplies	5315	0.00	0.00	600.00	955.78	0.00	(600.00)	(100.00)%
Office Supplies/Expense	5400	0.00	0.00	1,500.00	975.19	1,000.00	(500.00)	(33.33)%
Postage	5410	0.00	0.00	2,000.00	143.00	6,000.00	4,000.00	200.00%
Printing	5415	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
Professional Services	5420	0.00	0.00	0.00	45.00	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	86,679.00	22,578.89	127,589.00	40,910.00	47.20%	
Net Revenue Over Expenditures	0.00	0.00	0.00	(20,518.83)	0.00	0.00	0.00%	

**FIRE AND EMERGENCY SERVICES DEPARTMENT
Weed Abatement Ordinance Program
BUDGET DETAIL**

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property Tax allocation.

4410 Revenue - Weed Abatement

Revenues received from lien properties to offset abatement costs, which includes contractor’s costs and Fire Dept administrative costs.

4600 Revenue – Other Income

Revenues received from the California Climate Investment (CCI) Grant for Fire Prevention and Educational materials. \$100,000 allotted for fuels reduction work, \$10,000 allotted for educational material, \$6,000 allotted for postage. All revenues received from the grant will also have a 12% administrative fee included.

5000 Salaries – Permanent, Year-Round

1 part time employee, year-round (no benefits). Employee is managed by the Fire Department and report to the Fire Marshal to assist with the weed abatement program and manage the California Climate Investment Grant (CCI). The grant is to be utilized for fuels reduction on CSD owned properties and Fire Prevention and Education to the public. The CCI Grant expires in March of 2022.

5010 Salaries Seasonal

Currently budgeted for one part-time employee to work for three months in the spring to assist with implementation of the Weed Abatement Ordinance program.

5160 CalPERS Employer Retirement

Cal PERS pension costs for year-round employee, instead of paying for social security.

5170 Worker’s Compensation

Worker’s Compensation for weed abatement.

5180 FICA MediCare

5190 UI/TT Contribution

5230 Clothing/Uniform

Uniforms for Weed Abatement Specialists.

5231 Computer Software

Miscellaneous computer software, ESRI, Parcel Quest

5232 Computer Hardware

Weed abatement computer's and tablets

5240 Contract Services

Cost for contractors to perform abatement services consistent with Weed Abatement Ordinance,

5265 Educational Material

Fire Prevention and Education materials published through the weed abatement program i.e. post cards, signs, magazine articles. All funding should be covered by the CCI grant.

5400 Office Supplies

Office supplies to support program.

5410 Postage

Postage for weed abatement inspection, notices, and CCI Grant Prevention and Educational materials. All postage for the CCI grant materials will be reimbursed at 112%.

5415 Printing

Flyers, posters, business cards

FIRE DEVELOPMENT IMPACT FEES – Fund 06

The County of El Dorado, on behalf of the Cameron Park Community Services District (District) imposes a fire development impact fee on new residential development within the service area of the District. The purpose of the fee is to expand the Department's fire protection facilities, apparatus and equipment in order to maintain its existing level of service. The legal and policy basis for imposing the current fee is supported by the District's Fire Impact Fee Nexus Study, prepared pursuant to the "Mitigation Fee Act" as found in Government Code § 66000 and El Dorado County Code Chapter 13.20.

The County Board of Supervisors allocated \$450,000 for construction of a Fire Training Tower. The District Board of Directors approved a Fire Training Tower project to be constructed at Station 89. The Training Tower revenues will be transferred from Fire Development Impact Fees to the Fire Capital Asset Reserves. The project's revenues and expenditures is budgeted in the Capital Asset Reserves for Fire & Emergency Services.

Cameron Park Community Services District

Balance Sheet

06 - Fire Development

As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	1,377,894.00
Actual Activity - Year to Date	57,446.70
Fund Balance - Year to Date	1,435,340.70

CAL FIRE Amador-El Dorado Unit Training Fund (Fund 05)

CAL FIRE generates funds due to an agreement between CAL FIRE, District, and Lake Tahoe Community College. Amador-El Dorado Unit CAL FIRE employees enroll as students at the Community College, and the Community College pays CAL FIRE for each student's instruction. The District receives and disperses the fees on behalf of CAL FIRE Amador-El Dorado Unit, and receives a 10% administrative fee for managing the funds.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
05 - Fire Training
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Transfer In	4165	0.00	0.00	49,278.29	0.00	0.00	0.00%
Reimbursement	4400	0.00	0.00	0.00	12,000.00	12,000.00	0.00%
Interest Income	4505	0.00	144.08	196.85	0.00	0.00	0.00%
Total Operating Revenue	0.00	144.08	0.00	49,475.14	12,000.00	12,000.00	0.00%
Expenditures							
Advertising/Marketing	5209	0.00	0.00	0.00	500.00	500.00	0.00%
Agency Administration Fee	5210	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
Clothing/Uniforms	5230	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Computer Software	5231	0.00	0.00	390.40	1,200.00	1,200.00	0.00%
Computer Hardware	5232	0.00	0.00	1,894.91	0.00	0.00	0.00%
Contractual Services	5235	0.00	270.00	0.00	2,000.00	2,000.00	0.00%
Educational Materials	5265	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	10,281.93	10,000.00	10,000.00	0.00%
Fire & Safety Supplies	5285	0.00	300.00	2,009.87	2,000.00	2,000.00	0.00%
Food	5300	0.00	27.69	1,144.87	2,500.00	2,500.00	0.00%
Household Supplies	5315	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Maint. - Vehicle Supplies	5340	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Maint. - Buildings	5345	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Maint. - Equipment	5350	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Maint. - Vehicle	5370	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
Medical Supplies	5375	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Memberships/Subscriptions	5380	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Office Supplies/Expense	5400	0.00	4,141.03	23.16	2,500.00	2,500.00	0.00%
Printing	5415	0.00	0.00	269.11	0.00	0.00	0.00%
Radios	5430	0.00	0.00	150.15	0.00	0.00	0.00%
Staff Development	5455	0.00	0.00	776.00	2,500.00	2,500.00	0.00%
Tuition	5486	0.00	(85.00)	0.00	2,500.00	2,500.00	0.00%
Transter Out	7000	0.00	16,212.99	12,455.00	0.00	0.00	0.00%
Total Expenditures	0.00	20,866.71	0.00	29,395.40	44,400.00	44,400.00	0.00%
Net Revenue Over Expenditures	0.00	(20,722.63)	0.00	20,079.74	(32,400.00)	(32,400.00)	0.00%

**CAL FIRE Amador-El Dorado Unit Training Fund -Fund 05
BUDGET DETAIL**

ACCOUNT DESCRIPTION

4400 Reimbursement

Annual revenues from Agreement with South Lake Tahoe Community College

5209 Advertising/Marketing

Informational materials

5210 Agency Admin

Administrative fee to the District Department of Administration and Finance

5230 Clothing/Uniform

Training personnel specific items related to training.

5231 Computer Software

Miscellaneous computer software

Fire Operations and Administration software

4 AVL MDT Radio Mobile annual licenses

Fire response software related to incidents: ESRI GIS License Renewal, Net Motion License, MDC Firewall License, MDC Maintenance

FYI Telecommunication

5232 Computer Hardware

none budgeted

5235 Contractual Services

As needed

5265 Educational Material

Training Education, School/Public materials

5275 Equipment – Minor/Small Tools

Update and replacement of hand tools and mechanical tools for staff

5285 Training Supplies

Supplies for fire courses taught.

5300 Food

Provide meals for training or meetings.

5315 Household Supplies

Cleaning and Bathroom supplies for training facilities

5340 Vehicle Supplies

Support for transportation relate to training

5345 Building Maintenance

Training facility maintenance, repairs, and replacement of HVAC systems, water heaters, dishwashers, washing machine, oven, microwave, bay doors, refrigerators, freezers, Etc....

5350 Maintenance – Fire Equipment & Copy Machine

Ladder replacement and annual testing per NFPA 1932, chainsaw replacement/repairs, fire hose replacement and repairs, thermal imaging camera, flashlights, Self-Contained Breathing Apparatus (SCBA) test/repair/replace, cardiac defibrillators, heart monitors, auto extrication equipment, fire extinguishers, gas detectors, portable equipment, and copy machine contracts.

5370 Maintenance - Vehicle

Maintenance of training personnel light trucks.

5375 Medical Supplies

Supplies for training

5380 Memberships/Subscriptions

Training Officer Assoc.

5400 Office Supplies

To provide office supplies for training facilities and offices.

5455 Staff Development

Fire Training Staff development funds allow for career enhancement and development through education of all staff.

5486 Tuition

Fire Training Staff development funds allow for career enhancement and development through education of all staff.

Cameron Park Community Services District

Balance Sheet
05 - Fire Training
As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	21,798.81
Actual Activity - Year to Date	19,360.92
Fund Balance - Year to Date	41,159.73

Department of Parks and Facilities

The Parks and Facilities Department is responsible for the maintenance and operation of the District’s parks, community center, swimming lagoon, pool and twenty-one Lighting and Landscape Assessment Districts (LLAD). The Cameron Park Community Services District (District) has 14 parks, unimproved open space and recreation facilities, totaling of 143 acres. Two-thirds of the acreage is improved for recreation use. The park sites are classified as community, neighborhood or natural areas. Department staff provide support for District special events, recreation activities, Eagle Scouts, volunteer groups and to the Cameron Park Community Foundation for memorial trees and benches.

Park Name	Type	Total Acres	Improved Acres	Un-improved Acres	Trails (miles)	Turf Area - Acreage
Cameron Park Community Cntr	Community	4.1	4.1			0.50
Cameron Park Lake	Community	56.5	56.5		1.10	5.00
Christa McAuliffe Park	Community	7.1	7.1			4.00
Rasmussen Park	Community	10.1	10.1		0.75	7.00
David West Park (LLAD)	Neighborhood	6.2	3.0	3.0		2.00
Dunbar Park Site	Natural Area	0.9		0.9		
Eastwood Park (LLAD)	Neighborhood	2.2	2.2			2.00
Gateway Park	Neighborhood	13.3		13.3		1.00
Hacienda Park	Neighborhood	4.9	4.9		0.75	1.00
Northview Park (LLAD)	Neighborhood	5.2	5.2		0.75	
Bonanza Park Site	Natural Area	12.6		12.6		
Knollwood Park Site	Natural Area	6.5		6.5		
Royal Oaks Park	Natural Area	10.4		10.4	0.50	
Sandpiper Park Site	Natural Area	3.1		3.1		
Chardi Corner	Community Entry					
	TOTAL	143.1	93.1	49.8	3.85	22.50

The Parks & Facilities Department has three units: Parks, Lighting and Landscape Districts, and Community Center.

Community Center (7000)

Community Center is a separate budget from Parks. Facilities staff is responsible for:

- Pool operations including monitoring pool chemicals.
- Cleanliness of the gym, restrooms, all classrooms, kitchen, large hall, parking lot and landscaped areas.
- Room set up and take down for all facility use, both internal and external;
- Working with external reservation holders for check in and checking out, and monitoring reservation holder's activities.
- Appropriate operating permits-licenses for fire and burglar alarms, food preparation, and pool.
- Repairs related to plumbing and electrical.
- Maintains HVAC system

Cintas provides janitorial supplies, soap and paper goods, and also restocks and maintains inventory routinely eliminating this responsibility for staff. District staff will continue to maintain inventory for incidental supplies.

Ski Air provides preventative HVAC maintains twice per calendar year. This includes; cleaning coils, inspecting filters, replacing worn belts and testing amperage on HVAC system.

Community and Neighborhood Parks (4000)

Parks is a separate budget from Community Center. The District has four community parks and five neighborhood parks. Amenities include playgrounds, pools, picnic tables, restrooms, sports fields, parking lots, signage, sport courts, pathways, drainage, fencing and landscaping.

Sports fields are located at Christa McAuliffe, David West and Rasmussen parks. Parks staff maintain turf grass, irrigation systems, and strips ball fields for recreation programs. Parks staff works closely with youth and adult sports groups such as little league, soccer and rugby.

The department recently constructed a T-Ball field at Christa McAuliffe Park. The field was open to the public starting March 1st 2020. It is currently used by Ponderosa Little League.

The Cameron Park lake Disc Golf Course has been open since March 7th. The course is located behind Cameron Park Lake Dam. The course contains 18 holes with a variety of challenges for the community to enjoy.

There are five playgrounds located throughout the District. Parks staff conducts safety inspections bi-weekly, rakes playground surfaces weekly, and makes repairs as needed. Playgrounds are maintained according to National Playground Safety Standards.

Parks staff applies herbicides and fertilizer throughout the park and open space system. El Dorado Weed Control will be spraying out all of the fire breaks throughout the District's open space properties. This is part of the departments Fire Fuel Reduction program, partially offset by the California Climate Investment Grant funds. Target Specialty Product created a turf maintenance plan for the District to address poor soil conditions. Parks staff is endeavoring to increase the safety of playing conditions for youth athletes.

Irrigation systems are located in eight parks, Chardi Corner and the Community Center. The condition of the irrigation systems is improving. Staff continue to improve the efficiencies of the irrigation systems and identify necessary repairs and improvements for more efficient use of water.

The District did not allocate any money to open the Lagoon for the summer of 2020. The Lagoon at Cameron Park Lake does not generate enough revenue to sustain itself long term. There are also infrastructure needs that would need to be address. There will be more information in the coming months regarding the status of the Lagoon.

Staff maintains appropriate operating permits-licenses for dam, water resources control board, department of transportation, EID recycled water, hazardous materials, back-flow preventers, air quality control board, water rights, CAL-OSHA, and pesticides.

- Open Space

Parks employees, with the assistance of Growlersburg crews, maintains 50 acres of open space. The budget request includes an expanded spray program for weed prevention. The full benefit of reduced weeds in the treatment areas will be realized in two to three years. Once this occurs, Growlersburg crews can be re-directed to other projects such as painting, irrigation, trail maintenance and fence repairs.

- Fire Fuel Reduction

Parks staff implemented an extensive plan in 2019 to ensure the District's properties were in conformance with the District's Weed Abatement Ordinance. *The plan was a success and will continue to be a focal point in 2020.* Chemical treatment will assist the

department in keeping all of the open space properties in compliance with the weed abatement ordinance in 2020. The amount of work needed to accomplish this project will lessen in years to come with consistent chemical treatment.

Lighting and Landscape Assessment Districts (LLAD) – Funds 30 through 50

The District has twenty LLAD's, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. The LLAD budget is self-sustaining funded by an assessment, but staff have identified a few LLADs which will be underfunded soon. *Staff and the LLAD Ad Hoc Committee have developed strategies to address underfunded LLAD'S.*

LLAD Descriptions are behind the LLAD tab.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
4000 - Parks and Facilities
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	711,880.00	745,933.03	462,665.00	0.00	409,351.00	(53,314.00)	(11.52)%
Park Impact Fees	4115	52,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Quimby Fees	4120	31,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Park Lake Kiosk Revenues	4180	0.00	1,904.54	0.00	8,292.00	0.00	0.00	0.00%
Lake Season Pass	4181	18,840.00	15,818.30	12,246.00	9,139.27	43,598.00	31,352.00	256.01%
Picnic Site Rentals	4182	7,968.00	1,505.90	26,606.00	164.00	1,595.00	(25,011.00)	(94.00)%
Pool Use Fees	4187	0.00	(116.25)	0.00	(25.00)	0.00	0.00	0.00%
Parks Fac Rev - Sports Fields	4190	37,574.00	21,120.54	27,061.00	19,156.75	22,070.00	(4,991.00)	(18.44)%
Donations	4250	0.00	2,708.00	0.00	200.00	0.00	0.00	0.00%
Sponsorships	4255	(7,933.00)	1,125.00	0.00	0.00	0.00	0.00	0.00%
Reimbursement	4400	0.00	2,539.68	15,000.00	0.00	65,000.00	50,000.00	333.33%
Total Operating Revenue		851,329.00	792,538.74	543,578.00	36,927.02	541,614.00	(1,964.00)	(0.36)%
Expenditures								
Salaries - Perm, Part time	5000	123,924.00	189,817.06	153,091.00	169,781.21	180,301.00	27,210.00	17.77%
Salaries - Seasonal	5010	29,400.00	168.84	0.00	0.00	0.00	0.00	0.00%
Overtime	5020	500.00	2,657.99	2,000.00	1,395.89	3,000.00	1,000.00	50.00%
Health Benefit	5130	53,027.00	58,827.86	34,944.00	53,855.88	36,463.00	1,519.00	4.34%
Retiree Health Benefit	5135	8,448.00	16,020.80	0.00	0.00	0.00	0.00	0.00%
Dental Insurance	5140	0.00	3,308.58	2,451.00	5,182.80	2,699.00	248.00	10.11%
Vision Insurance	5150	482.00	651.60	434.00	760.20	525.00	91.00	20.96%
CalPERS Employer Retirement	5160	29,317.00	104,963.29	15,804.00	20,088.01	10,716.00	(5,088.00)	(32.19)%
Worker's Compensation	5170	4,600.00	4,649.10	12,442.00	13,145.92	10,998.00	(1,444.00)	(11.60)%
FICA/Medicare Employer Cont...	5180	0.00	3,634.03	2,551.00	2,464.87	4,281.00	1,730.00	67.81%
UI/TT Contribution	5190	4,600.00	3,629.50	8,797.00	888.08	1,736.00	(7,061.00)	(80.26)%
Advertising/Marketing	5209	1,000.00	490.27	0.00	331.03	0.00	0.00	0.00%
Agency Administration Fee	5210	17,400.00	20.00	0.00	0.00	0.00	0.00	0.00%
Agriculture	5215	2,200.00	13,391.40	17,285.00	8,979.99	17,885.00	600.00	3.47%
Bank Charge	5221	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Clothing/Uniforms	5230	(250.00)	3,145.65	3,600.00	2,723.20	2,400.00	(1,200.00)	(33.33)%
Computer Software	5231	4,000.00	81.66	1,500.00	0.00	0.00	(1,500.00)	(100.00)%
Contractual Services	5235	(40,715.00)	10,193.13	0.00	859.66	0.00	0.00	0.00%
Contract Services - Other	5240	40,000.00	12,472.16	0.00	7,762.76	30,000.00	30,000.00	0.00%
Director Compensation	5250	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
EDC Department Agency	5260	1,800.00	1,140.18	0.00	0.00	0.00	0.00	0.00%
Educational Materials	5265	750.00	2,280.14	250.00	0.00	250.00	0.00	0.00%

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Equipment-Minor/Small Tools	5275	3,000.00	6,675.50	6,000.00	3,970.70	6,200.00	200.00	3.33%
Fire & Safety Supplies	5285	1,250.00	3,370.07	2,500.00	1,441.05	2,000.00	(500.00)	(20.00)%
Food	5300	0.00	620.33	500.00	529.35	500.00	0.00	0.00%
Fuel	5305	9,000.00	8,235.07	9,000.00	3,324.51	6,000.00	(3,000.00)	(33.33)%
Government Fees/Permits	5310	16,000.00	14,221.27	500.00	968.50	900.00	400.00	80.00%
Household Supplies	5315	16,000.00	3,202.27	6,500.00	4,894.24	9,000.00	2,500.00	38.46%
Insurance	5320	28,400.00	28,347.12	0.00	(228.18)	0.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	2,000.00	402.80	4,000.00	26.58	1,500.00	(2,500.00)	(62.50)%
Maint. - Buildings	5345	20,500.00	4,732.24	10,223.00	8,333.12	5,500.00	(4,723.00)	(46.19)%
Maint. - Equipment	5350	13,000.00	8,095.70	7,500.00	5,427.59	8,500.00	1,000.00	13.33%
Maint. - Grounds	5355	50,350.00	44,664.98	55,211.00	34,904.83	55,000.00	(211.00)	(0.38)%
Maint. - Tires & Tubes	5365	2,000.00	2,155.91	3,600.00	25.00	3,600.00	0.00	0.00%
Maint. - Vehicle	5370	3,000.00	4,331.60	4,750.00	6,707.15	6,750.00	2,000.00	42.10%
Medical Supplies	5375	500.00	0.00	500.00	0.00	250.00	(250.00)	(50.00)%
Memberships/Subscriptions	5380	1,000.00	230.20	250.00	145.00	250.00	0.00	0.00%
Mileage Reimbursement	5385	500.00	1,611.61	500.00	421.08	750.00	250.00	50.00%
Office Supplies/Expense	5400	1,500.00	1,479.30	850.00	1,335.24	1,000.00	150.00	17.64%
Pool Chemicals	5405	22,400.00	17,467.96	0.00	7,311.17	0.00	0.00	0.00%
Postage	5410	0.00	0.00	0.00	16.68	0.00	0.00	0.00%
Professional Services	5420	41,500.00	26,912.32	54,000.00	31,589.47	42,040.00	(11,960.00)	(22.14)%
Rent/Lease - Equipment	5440	2,000.00	2,085.64	2,500.00	1,641.05	2,000.00	(500.00)	(20.00)%
Staff Development	5455	4,500.00	3,599.66	4,500.00	1,632.54	3,000.00	(1,500.00)	(33.33)%
Summer Spectacular	5466	0.00	1,115.39	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	4,700.00	12,216.29	13,545.00	9,822.41	11,500.00	(2,045.00)	(15.09)%
Utilities - Water	5490	3,000.00	26,656.40	24,000.00	21,329.19	19,500.00	(4,500.00)	(18.75)%
Utilities - Electric/Gas	5492	80,000.00	65,976.55	62,000.00	51,302.73	32,000.00	(30,000.00)	(48.38)%
Utilites - Water/Irrigation	5495	0.00	484.19	0.00	695.73	0.00	0.00	0.00%
Vandalism	5500	1,000.00	1,030.54	2,000.00	0.00	1,200.00	(800.00)	(40.00)%
Cal Fire In Kind Purchases	5501	16,000.00	16,021.59	13,500.00	14,794.73	12,400.00	(1,100.00)	(8.14)%
Capital Equipment Expense	5625	31,717.00	4,798.35	0.00	1,695.16	0.00	0.00	0.00%
Transer Out	7000	0.00	0.00	0.00	0.00	9,020.00	9,020.00	0.00%
Total Expenditures		659,000.00	742,284.09	543,578.00	502,276.12	541,614.00	(1,964.00)	(0.36)%
Net Revenue Over Expenditures		192,329.00	50,254.65	0.00	(465,349.10)	0.00	0.00	0.00%

PARKS & FACILITIES DEPARTMENT
Parks, Open Space and Unimproved Properties
BUDGET DETAIL

Parks - Rasmussen, Christa McAuliffe, Hacienda, Gateway, Cameron Park Lake, Chardi Corner
Open Space, Unimproved Parks – Bonanza, Royal Oaks, Sand Piper, Knollwood, Dunbar

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Tax

Property Tax Allocation

4180 Park Lake Kiosk Revenues

Allocated to 4181 Lake Passes

4180 Lake Season Passes

Funds generated from sale of passes and daily entries.

4182 CP Lake Picnic Reservations

Parks receives 80% of the revenues generated from picnic reservations. Amount based on actuals.

4190 Parks/Field Use Revenue

Generated by sports fields revenues such as Little League. Parks receives 80% of the total revenues. Amount based on actuals.

4400 Reimbursement

Reimbursement from CA Climate Investment Grant for fire fuel reduction on District properties.

5000 Salaries – Permanent

Full time benefitted district employees

Positions allocated to Parks:

- Park Superintendent 33%
- Park Foreman 70%
- Admin Assistant 50% of a part-time, year-round position
- 2 – Park Maintenance Worker IIs

5010 Salaries – Seasonal

1,920 seasonal staff hours

5020 Overtime

Over-time compensation for employees to cover for sick leave absences, unplanned staff schedule changes, special events and call-outs on evenings and weekends. Also includes monitor burn piles after schedule shifts are complete.

5130 Health & Dental

Health and dental for full time benefitted employees

5140 Dental Insurance

Dental insurance for full time benefitted employees

5150 Vision Insurance

Vision insurance for full time benefitted employees

5160 Retiree Benefits

Employer contribution to Cal PERS pension costs. Now allocated to Fixed Costs

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to employee's Social Security.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5215 Agriculture

Agriculture products used to maintain the park and open space properties. Includes, herbicides, pesticides, fertilizers and turf grass seed. Items listed below;

Aquatic herbicides \$6,100

Turf grass seed \$3,500

Turf grass fertilizer \$4,725

Weed abatement chemicals - \$3,060

Gopher pesticide treatment - \$500

5230 Clothing/Uniforms

Clothing supplied to district employees. Includes; T-shirts, jackets and reimbursement for steel toed boots. District staff are required to wear district shirts and can only be reimbursed for the purchase of steel toe boots.

5231 Computer Software

None needed.

5240 Contract Services Other

CA Climate Investment grant funds to reduce ladder fuels on District properties.

5265 Educational Material

Training materials to invest in the continued training and growth for our full time benefited employees.

5275 Equipment-Minor/Small

Equipment and tools used by staff to perform their day to day tasks. Also includes the tools used by Cal-Fire (Growlersberg) to help the district maintain the open space properties. Account increased by \$1,200 to purchase a Vibra plate for pathway maintenance. Parks currently rents equipment for \$300/year. New equipment will pay for itself in four years.

5285 Fire & Safety Supplies

Safety continues to be a key function of the parks department. This account will be used for safety supplies such as life vests, safety vests, cones, water and fire extinguishers. Also includes PPE (Personal Protective Equipment) used by staff.

5300 Food

Food can be purchased for special events, staff training and for Growlersberg on special occasions. Also used for purchase coffee and supplies for staff.

5305 Fuel

Covers the cost of fuel for the Parks department. Also covers fuel for various pieces of equipment.

5310 Gov't Fees & Permits

Cost related to Department of Pesticide Regulations, Air Quality Control and Environmental Health permits. Permits are for the districts pesticide program and use of the chipper. Dam permit fees and Stratus Environmental water monitoring has been moved into fixed costs.

5315 Household Supplies

Funds for the department’s toiletry, cleaning supplies and doggy pot products. The bulk of the materials are supplied by Hillyard Janitorial Services.

5340 Maint. – Vehicle Sup

This account is used for minor vehicle supplies and equipment. Equipment includes tool boxes, windshield wipers, floor mats, truck racks and other misc. items

5345 Maint. – Buildings

This account is used to maintain and repair buildings for which the Parks department is responsible for. This includes the parks shop, park restrooms, well houses, boat shack, kiosk and concession stand. Staff repaired the dry rot on the maintenance shop and had it painted last fiscal year.

5350 Maint. – Equipment

Maintenance of gas powered equipment such as lawn mowers, chain saws, weed eaters, tank sprayers, utility vehicles and the districts tractor and implements. Much of this equipment is used by Growlersberg crew (for example 12 weed eaters). The majority of the equipment is maintained in-house by skilled staff.

5355 Maint. – Grounds

This account provides general funding for grounds, field supplies, playground equipment, plumbing fixtures, irrigation supplies, picnic benches, barbecues, decomposed granite pathways and lighting. The majority of this account is used to maintain the parks grounds.

5365 Maint. Tires & Tubes

This account covers new tires and the repair of damaged tires for district vehicles.

5370 Main. Vehicle

6 vehicles are allocated for maintenance to this account. Vehicles are 10-20 years old, re-allocated from the Fire Department. A skilled employee will provide routine weekly safety inspections and minor maintenance. Vehicles are taken to outside mechanic for oil changes and services. This account also covers smog for district vehicles

5375 Medical Supplies

This account is used for first aid stock for the department.

5380 Memberships/Subscriptions

The Parks Superintendent holds the districts Qualified Applicators Certificate and Irrigation Auditor License. This account pays for the subscription of those certifications and memberships.

5385 Mileage Reimburse

The Parks Superintendent received a district vehicle in 2020. Account is used for mileage reimbursement as needed.

5400 Office Supplies

This account funds the various office supplies needs to operate.

5405 Pool Chemicals

None budgeted; Lagoon not funded.

5420 Professional Services

On-The-Spot Janitorial – Cleans the district park restrooms every Wednesday mornings. They also perform a deep cleaning the first Wednesday of every month. \$14,040

El Dorado Weed Control – Assists the District in applying pre and post emergent throughout the districts’ open spaces properties. This is part of the department’s weed abatement program. The money allocated to chemically treat the District’s open space lots will be reimbursed with the grant that Cal-Fire obtained to maintain open spaces. A bid process of RFP may be required to secure a single contractor to perform this service. \$13,500

Capital Private Patrol – Closes the parks on a nightly basis. Open parks on weekends and holidays.

Sierra Security – Performs security and fire alarm maintenance and monitoring for the department.

DSA – Provides I.T. and technical support for the department.

Website maintenance costs; Parks share.

5440 Rent/Lease – Equipment

Equipment rental such as vibrating plate to repair decomposed granite walk; excavator for main line water repairs, tree root excavation.

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Training topics will include pesticide safety, irrigation diagnosis and repairs, horticulture, and tree trimming.

5470 Telephone

This account covers the department’s cell phones, landlines, hot spots and internet usage.

Hot Spots – The district utilizes 7 hotspot for our Central Irrigation System. They allow the Irrigation to be control via the internet.

Cell Phones – The department has 5 district cell phones; 2 of which are for the Park Maintenance 2 workers. The Parks Assistant, Parks Foreman and Superintendent each have a cell phone.

Internet and landlines – The parks department has a land line phone number and internet access.

5490 Utilities – Water

This account is for the parks department irrigation and restroom water. Decrease cost due to not operating the Lagoon.

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Parks. The District is looking into energy efficiencies such as Led lighting and solar energy. Decrease cost due to not operating the Lagoon.

5500 Vandalism

Vandalism is an unforeseen expense and is solely based on damage done.

5501 Cal Fire Growlersburg Payment

District purchases equipment and supplies for Growlersburg to compensate for their work on District properties. CAL FIRE Captain and Parks Superintendent track number of crews and day's work.

7000 Transfer Out

Transfer of funds to support maintenance of David West Community Park, baseball field and portion of open space.

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Operating Revenue								
Property Taxes	4110	0.00	0.00	3,163.00	0.00	166,444.00	163,281.00	5,162.21%
Youth Classes	4145	0.00	5,179.40	0.00	0.00	0.00	0.00	0.00%
Adult Classes	4146	0.00	5,699.50	0.00	0.00	0.00	0.00	0.00%
Youth Sports	4147	0.00	20,297.00	0.00	0.00	0.00	0.00	0.00%
Adult Sports	4148	0.00	332.50	0.00	0.00	0.00	0.00	0.00%
Senior Programs	4153	0.00	6,397.22	0.00	0.00	0.00	0.00	0.00%
Transfer In	4165	0.00	0.00	0.00	0.00	50,033.00	50,033.00	0.00%
Lake Season Pass	4181	0.00	19.55	0.00	77.50	0.00	0.00	0.00%
Summer Kids Camp	4183	0.00	13,166.00	0.00	0.00	0.00	0.00	0.00%
Cameron Park Lake Concessions	4184	0.00	4,029.65	0.00	0.00	0.00	0.00	0.00%
CC Facility Rentals	4185	78,000.00	36,336.16	99,568.00	33,258.13	60,304.00	(39,264.00)	(39.43)%
Gym Rentals	4186	14,400.00	25,433.39	13,650.00	8,833.76	12,342.00	(1,308.00)	(9.58)%
Pool Use Fees	4187	86,256.00	93,022.41	105,000.00	45,528.67	87,215.00	(17,785.00)	(16.93)%
Parks Fac Rev - Sports Fields	4190	0.00	44,794.44	0.00	0.00	0.00	0.00	0.00%
Reimbursement	4400	0.00	0.00	88,744.00	0.00	0.00	(88,744.00)	(100.00)%
Total Operating Revenue		<u>178,656.00</u>	<u>254,707.22</u>	<u>310,125.00</u>	<u>87,698.06</u>	<u>376,338.00</u>	<u>66,213.00</u>	<u>21.35%</u>
Expenditures								
Salaries - Perm, Part time	5000	61,217.00	89,653.45	102,331.00	83,244.82	136,518.00	34,187.00	33.40%
Salaries - Seasonal	5010	49,000.00	(6,143.31)	0.00	0.00	0.00	0.00	0.00%
Overtime	5020	2,000.00	1,664.32	0.00	725.28	2,500.00	2,500.00	0.00%
Health Benefit	5130	13,792.00	10,302.25	12,651.00	8,762.24	14,212.00	1,561.00	12.33%
Dental Insurance	5140	0.00	551.43	1,051.00	750.00	1,485.00	434.00	41.29%
Vision Insurance	5150	281.00	117.09	391.00	130.32	219.00	(172.00)	(43.98)%
CalPERS Employer Retirement	5160	28,387.00	3,029.43	9,418.00	2,049.04	5,593.00	(3,825.00)	(40.61)%
Worker's Compensation	5170	3,307.00	3,099.40	8,651.00	9,140.87	8,328.00	(323.00)	(3.73)%
FICA/Medicare Employer Cont...	5180	613.00	6,004.77	1,774.00	3,570.45	3,934.00	2,160.00	121.75%
UI/TT Contribution	5190	3,307.00	4,023.88	6,117.00	1,138.12	4,232.00	(1,885.00)	(30.81)%
Advertising/Marketing	5209	0.00	1,582.95	0.00	534.99	0.00	0.00	0.00%
Agriculture	5215	0.00	0.00	1,200.00	0.00	800.00	(400.00)	(33.33)%
Bank Charge	5221	3,500.00	3,800.05	5,391.00	0.00	0.00	(5,391.00)	(100.00)%
Clothing/Uniforms	5230	750.00	1,041.85	850.00	0.00	1,800.00	950.00	111.76%
Computer Software	5231	2,500.00	4,266.23	1,200.00	0.00	1,200.00	0.00	0.00%
Contractual Services	5235	0.00	15,525.87	0.00	644.80	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	11,723.46	12,200.00	5,998.13	5,890.00	(6,310.00)	(51.72)%
Equipment-Minor/Small Tools	5275	3,000.00	44.05	1,500.00	202.90	750.00	(750.00)	(50.00)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
7000 - Community Center
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage	
Fire & Safety Supplies	5285	400.00	4,220.73	750.00	1,308.54	600.00	(150.00)	(20.00)%
Fire Prevention & Inspection	5290	900.00	1,380.00	1,800.00	1,100.00	1,200.00	(600.00)	(33.33)%
Food	5300	0.00	366.89	0.00	213.17	0.00	0.00	0.00%
Government Fees/Permits	5310	4,500.00	3,256.91	4,000.00	25.00	3,482.00	(518.00)	(12.95)%
Household Supplies	5315	16,000.00	17,615.03	12,500.00	14,344.03	16,000.00	3,500.00	28.00%
Instructors	5316	0.00	(4,895.40)	0.00	0.00	0.00	0.00	0.00%
Insurance	5320	10,200.00	50.00	0.00	0.00	0.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	(1,500.00)	0.00	0.00	0.00	500.00	500.00	0.00%
Maint. - Buildings	5345	18,400.00	21,107.83	20,400.00	3,544.85	10,000.00	(10,400.00)	(50.98)%
Maint. - Equipment	5350	24,893.00	27,798.20	16,000.00	14,424.69	22,000.00	6,000.00	37.50%
Maint. - Grounds	5355	8,000.00	12,427.76	8,500.00	3,171.30	4,500.00	(4,000.00)	(47.05)%
Maint. - Tires & Tubes	5365	0.00	201.28	500.00	0.00	1,200.00	700.00	140.00%
Maint. - Vehicle	5370	1,000.00	108.73	250.00	0.00	500.00	250.00	100.00%
Medical Supplies	5375	150.00	167.94	150.00	0.00	250.00	100.00	66.66%
Memberships/Subscriptions	5380	300.00	29.60	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	0.00	877.63	300.00	384.11	200.00	(100.00)	(33.33)%
Pool Chemicals	5405	15,000.00	28,598.63	21,500.00	10,997.25	19,995.00	(1,505.00)	(7.00)%
Professional Services	5420	26,293.00	14,311.91	9,800.00	11,515.69	1,200.00	(8,600.00)	(87.75)%
Refund-Activity Pass	5431	0.00	1,038.00	1,500.00	0.00	0.00	(1,500.00)	(100.00)%
Rent/Lease - Equipment	5440	0.00	921.90	1,200.00	275.00	0.00	(1,200.00)	(100.00)%
Staff Development	5455	750.00	3,697.92	750.00	600.00	750.00	0.00	0.00%
Summer Spectacular	5466	0.00	60.32	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	2,000.00	8,869.83	6,000.00	7,864.68	8,000.00	2,000.00	33.33%
Travel/Lodging	5480	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	50,000.00	12,051.55	9,500.00	8,641.71	12,500.00	3,000.00	31.57%
Utilities - Electric/Gas	5492	34,884.00	56,442.30	30,000.00	72,665.79	86,000.00	56,000.00	186.66%
Capital Equipment Expense	5625	0.00	0.00	0.00	2,480.24	0.00	0.00	0.00%
Total Expenditures	392,824.00	360,992.66	310,125.00	270,448.01	376,338.00	66,213.00	21.35%	
Net Revenue Over Expenditures	(214,168.00)	(106,285.44)	0.00	(182,749.95)	0.00	0.00	0.00%	

**PARKS & FACILITIES DEPARTMENT
7000 Community Center, Pool, parking lot and grounds
BUDGET DETAIL**

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Tax

Property tax allocation to the Community Center.

4165 Transfer In

Funds from Recreation in support of the Community Center.

4185 Community Center Rental

Parks & Facilities Department receives revenues generated from rentals of the Community Center. Amount is based on past actuals as recorded by Rec Trac.

4186 Community Center Gym Rental

Parks & Facilities Department 50% of the revenues generated from rentals.

4187 Community Center Pool Use Fees

Parks & Facilities Department 50% of the revenues generated from rentals.

4400 Reimbursement

This transfer was eliminated between Recreation and Community Center, since overages in Recreation contribute to the overall District budget and it makes accounting and the budget process easier. In addition, details of the Recreation Dept and its operations continues to be evaluated.

5000 Salaries – Permanent

Staffing allocation to Community Center:

- 33% of the Parks & Facilities Superintendent;
- 15% of the Parks Foreman, 1 full time Maintenance 2 Worker,
- 20% of a Maintenance 2 Parks Worker,
- 25% Parks Admin Assistant and 4 year-round,
- 4-6 >19 part time employees.

Additional support provided to Community Center, shifted from Parks and part-time staff, due to increased use.

5020 Overtime

Unexpected call-outs for staff absences, urgent facility repairs, alarm services and events overrunning scheduled times.

5130 Health & Dental

Health and dental for full time benefitted employees

5140 Dental Insurance

Dental insurance for full time benefitted employees

5150 Vision Insurance

Vision insurance for full time benefitted employees

5160 Retiree Benefits

Employer's contribution to Cal PERS pension. Costs allocated to Fixed Costs.

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to employee's Social Security.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5215 Agriculture

Grounds maintenance.

5230 Clothing/Uniforms

This accounts covers work related clothing such as T-shirts, jackets and steel toe work boots reimbursement.

5231 Computer Software

The department is budgeting to upgrade the pool controller so it can be accessed remotely.

5240 Contract Services - Other

Portion of DSA IT support services; website maintenance; Sierra Security

5275 Equipment-Minor/Small

Funding for the day to day tools and equipment for staff to maintain the Community Center

5285 Fire and Safety Supplies

Any fire and safety related items including glasses, gloves, masks, water etc.

5290 Fire prevention and inspection

This account is for our annual hood cleaning, fire extinguisher and fire riser inspections. This service is due annually.

5310 Government Fees/Permits

Slide inspection, health department inspection, air quality management, industrial relations etc.

5315 Household Supplies

Cintas is our services provider for all of our Janitorial supplies. This account covers their contract along with some other miscellaneous janitorial supplies

5345 Maint. – Buildings

This account is used to maintain and repair the Community Center. Items include; plumbing, electrical, windows, doors, etc. This is the primary account for maintenance of the Community Center. Includes \$2,500 allocation for installation of automatic ADA compliant doors at entrance to Community Center.

5350 Maint. – Equipment

Funds would be used maintain the equipment such as lighting, HVAC, pool heater, pool pumps, audio / visual, kitchen appliances etc. The District is increasing the amount of funding for this line item due to the increasing age of the equipment.

5355 Maint. – Grounds

Funds used to maintain the exterior landscape and parking lot. Irrigation, fertilization, plants, turf grass, fencing, weed abatement, etc.

5370 Main. Vehicle

The Community Center's previous vehicle (2000 Dodge Dakota) has been retired. The department received a Ford expedition from the parks department.

5375 Medical Supplies

This account is used to restock the first aid kits.

5400 Office Supplies

This account is used for purchasing any office supplies as needed.

5405 Pool Chemicals

Account to chemically treat the pool. Chemicals used are; cyanuric acid, sodium hypochlorite, muriatic acid, carbon dioxide and sodium chloride.

5420 Professional Services

On the Spot Janitorial, on call.

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Irrigation, pesticide and pool training will be a focal point.

5470 Telephone/Internet

The maintenance staff utilize 2 cell phones and 1 hot spot. The hot spot allows the irrigation system to be controlled remotely. The rest is the Community Center's portion of the landline phones and internet.

5490 Utilities – Water

Community Center, swimming pool and irrigation water usage. The irrigation water is reclaimed water.

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Community Center including the pool. A large portion of this budget is used to heat the pool. Increase due to increased swim team use, and is offset by fees.

LIGHTING AND LANDSCAPE DISTRICTS
Funds 30-50

DESCRIPTION

The District has twenty LLAD's, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. The LLAD budget is self-sustaining funded by an assessment, but staff have identified a few LLADs which will be underfunded soon. *Staff and the LLAD Ad Hoc Committee have developed strategies to address underfunded LLAD'S. Savings in staff costs is due to a vacancy in LLADs; therefore, not all scheduled maintenance activities occurred.*

45 Northview – Northview consists of a playground, decomposed granite trail, creek, open space and landscaping along Auburn Hills. The majority of Northview Park is open space and is part of the District weed abatement responsibilities. \$2,500 will be reimbursed through the CI Grant to help maintain the open space.

43 David West Park – David West LLAD has three components: community sports field with park amenities (parking lot, shrubbery and trees throughout the park), street lights and open space with detention basins. *Due to the nature of David West serving as a community park, the LLAD Ad Hoc Committee and staff are recommending that the District support the park's operations. A total of \$9,020 is allocated out of the Parks Department, Fund 01 to help offset the cost of David West and to remedy its deficit Fund Balance. The additional funding will help with the maintenance cost of the baseball field and surrounding open space lots. \$2,500 is budget through the CI Grant to help maintain the open space.* Facility use revenues from Little League are received in this LLAD as well.

42 Eastwood Park – Eastwood is a Neighborhood Park with roadway landscaping, oak trees, turf grass and a large concrete path throughout the park. Roadway landscaping includes hedges along Meder Road. A total of \$6,000 is allocated for a contractor to maintain the hedges along Meder Road; maintaining these roadside hedges is a safety hazard for District staff.

46 Cameron Valley – Cameron Valley is a LLAD that consists of long stretches of landscape along roadways. Cameron Valley is projected to dip into the fund balance. Cameron Valley has a healthy fund balance but the deficit spending will need to be address in the future. Growlersberg will help the District maintain the LLAD to reduce annual maintenance expenses.

Bar J A 39 & 50 – Bar J A consists of landscaping along Country Club and Merrychase Drives and a pedestrian pathway, and several street lights with the nearby sub division. Historically, staff expended funds from only Fund 39, instead of using the resident approved new assessment Fund 50. Staff will budget in both Funds to address the deficit in Fund 39. Bar J A maintenance activities is adequately funded with both Funds.

40 Bar J B – Bar J B consists of landscaping along walkways and paths. Due to the deficit spending, the LLAD Ad Hoc Committee recommended removal the turf grass on the corners throughout the LLAD to reduce maintenance costs. After a community outreach meeting was held, staff removed 2/3rds of the turf grass and replaced it with decomposed granite. Removal of turf grass will save costs by reducing water use and staff time.

Street Light LLADs

Listed below are LLADs that have only street lights. The District is responsible for reporting the damaged or burnt out light fixture to PG&E for repair. *Several of these LLADs are at or near a deficit budget; an escalator for the assessment was not included in the formation of the LLAD. The LLAD Ad Hoc Committee recommends that the District seek PGE assistance to replace street lights with LEDs. If PGE is unable to assist, a community meeting with LLAD residents will be held to discuss options to address the LLAD’s deficit: turning off the street lights or increasing the assessment.*

- Bell Woods 49
- Silver Springs 48 “Undeveloped”
- Cambridge Oaks 44
- Cameron Woods 8 47
- Cameron Woods 1-4 38
- Unit 12 37
- Viewpoint 34
- Unit 8 33
- Unit 7 32
- Unit 6 31
- Airpark 30
- Goldorado 35
- Unit 11
- Creekside 41

CONTENTS OF SECTION

The Lighting and Landscape District (LLAD) Section includes the following items, listed in order of appearance:

- ✓ Fund Balances for each LLAD
- ✓ Street Lighting Only LLAD Budgets for
 - Cambridge Oaks, Fund 44
 - Cameron Woods 8, Fund 47
 - Cameron Woods 1-4, Fund 38
 - Unit 12, Fund 37
 - Viewpoint, Fund 34
 - Unit 8, Fund 33
 - Unit 7, Fund 32
 - Unit 6, Fund 31
 - Airpark, Fund 30
 - Goldorado, Fund 35
 - Unit 11, Fund 36
 - Creekside, Fund 41
- ✓ Budget Detail for Street Lighting Only LLADs
- ✓ Bar JB, Fund 40 Budget and Budget Detail
- ✓ Eastwood, Fund 42 Budget and Budget Detail
- ✓ David West, Fund 43 Budget and Budget Detail
- ✓ Northview, Fund 45 Budget and Budget Detail
- ✓ Cameron Valley, Fund 46 Budget and Budget Detail
- ✓ Bar JA, Fund 39 & 50 Budget and Budget Detail
- ✓ Silver Springs, Fund 48 (undeveloped)
- ✓ Bell Woods, Fund 49 (inactive)

Cameron Park Community Services District
Lighting and Landscape District Fund Balances
As of 6-8-2020

	<u>Airpark LL&D</u>	<u>Unit 6 LL&D</u>	<u>Unit 7 LL&D</u>	<u>Unit 8 LL&D</u>	<u>Viewpoint LL&D</u>	<u>Goldorado LL&D</u>	<u>Unit 11 LL&D</u>	<u>Unit 12 LL&D</u>	<u>Cameron Woods 1-4 LL&D</u>	<u>Bar J15A LL&D</u>	<u>Bar J15B LL&D</u>	<u>Creekside LL&D</u>	<u>Eastwood LL&D</u>
Beginning Fund Balance - July 2019	86,923.71	70,942.76	39,893.78	43,578.40	(5,801.67)	(4,078.46)	24,060.51	33,396.69	20,627.31	(57,054.02)	6,359.61	2,317.14	164,022.52
Actual Activity - Year to Date	158.45	15,362.15	(256.24)	(144.29)	(2,041.95)	(598.15)	39.27	(569.47)	943.25	(6,270.40)	(977.25)	499.68	11,267.55
Fund Balance - Year to Date	87,082.16	86,304.91	39,637.54	43,434.11	(7,843.62)	(4,676.61)	24,099.78	32,827.22	21,570.56	(63,324.42)	5,382.36	2,816.82	175,290.07

Cameron Park Community Services District
Lighting and Landscape District Fund Balances
As of 6-8-2020

	David West LL&D (Crazy Horse)	Cambridge Oaks LL&D	Northview LL&D	Cameron Valley II&D	Cameron Woods 8 LL&D	Silver Springs LL&D	Bell Woods	BarJ a5ANo 2
Beginning Fund Balance - July 2019	(19,678.41)	10,245.62	(10,251.64)	51,445.47	46,559.19	11,944.63	(598.86)	103,339.19
Actual Activity - Year to Date	(3,516.95)	(70.75)	16,050.92	5,147.20	3,951.51	186.11	0.79	21,898.39
Fund Balance - Year to Date	(23,195.36)	10,174.87	5,799.28	56,592.67	50,510.70	12,130.74	(598.07)	125,237.58

5210 Agency Admin –
Portion of LLAD'S contribution

5215 Agriculture

5350 Maint. – Equipment –

5355 Maint. – Grounds –

5455 Staff Development –

5470 Telephone –

5492 Utilities – Electric/Gas –
Covers the cost to operate street lights within the LLAD

5495 Irrigation Water –

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
30 - Airpark LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	13.22	20,465.00	28.99	0.00	(20,465.00)	(100.00)%
Special Assessments	4135	19,304.94	18,538.27	0.00	18,025.62	19,305.00	19,305.00	0.00%
Senior Programs	4153	0.00	314.39	0.00	0.00	0.00	0.00	0.00%
Interest Income	4505	1,160.00	2,392.47	1,160.00	1,889.44	2,400.00	1,240.00	106.89%
Total Operating Revenue		<u>20,464.94</u>	<u>21,258.35</u>	<u>21,625.00</u>	<u>19,944.05</u>	<u>21,705.00</u>	<u>80.00</u>	<u>0.37%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	18,454.00	144.94	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	20,897.59	0.00	18,706.03	20,632.00	20,632.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	18,454.00	0.00	0.00	(18,454.00)	(100.00)%
Total Expenditures		<u>20,465.00</u>	<u>22,053.26</u>	<u>20,465.00</u>	<u>19,785.60</u>	<u>22,743.00</u>	<u>2,278.00</u>	<u>11.13%</u>
Net Revenue Over Expenditures		<u>(0.06)</u>	<u>(794.91)</u>	<u>1,160.00</u>	<u>158.45</u>	<u>(1,038.00)</u>	<u>(2,198.00)</u>	<u>(189.48)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
31 - Unit 6 LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	6.81	17,138.00	0.00	0.00	(17,138.00)	(100.00)%
Special Assessments	4135	16,568.00	16,128.14	0.00	15,355.61	16,568.00	16,568.00	0.00%
Interest Income	4505	570.00	1,316.88	570.00	1,086.11	1,500.00	930.00	163.15%
Total Operating Revenue		<u>17,138.00</u>	<u>17,451.83</u>	<u>17,708.00</u>	<u>16,441.72</u>	<u>18,068.00</u>	<u>360.00</u>	<u>2.03%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	15,127.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	45.29	0.00	0.00	19,512.00	19,512.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	15,127.00	0.00	0.00	(15,127.00)	(100.00)%
Total Expenditures		<u>17,138.00</u>	<u>1,056.02</u>	<u>17,138.00</u>	<u>1,079.57</u>	<u>21,623.00</u>	<u>4,485.00</u>	<u>26.17%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>16,395.81</u>	<u>570.00</u>	<u>15,362.15</u>	<u>(3,555.00)</u>	<u>(4,125.00)</u>	<u>(723.68)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
32 - Unit 7 LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	15.27	13,088.00	12.63	0.00	(13,088.00)	(100.00)%
Special Assessments	4135	12,554.46	11,894.84	0.00	11,514.95	12,554.00	12,554.00	0.00%
Interest Income	4505	534.00	1,174.67	534.00	919.60	1,200.00	666.00	124.71%
Total Operating Revenue		<u>13,088.46</u>	<u>13,084.78</u>	<u>13,622.00</u>	<u>12,447.18</u>	<u>13,754.00</u>	<u>132.00</u>	<u>0.97%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	11,077.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	12,844.10	0.00	11,623.84	12,700.00	12,700.00	0.00%
Utilities - Garbage	5493	0.00	0.00	11,077.00	0.00	0.00	(11,077.00)	(100.00)%
Total Expenditures		<u>13,088.00</u>	<u>13,854.83</u>	<u>13,088.00</u>	<u>12,703.42</u>	<u>14,811.00</u>	<u>1,723.00</u>	<u>13.16%</u>
Net Revenue Over Expenditures		<u>0.46</u>	<u>(770.05)</u>	<u>534.00</u>	<u>(256.24)</u>	<u>(1,057.00)</u>	<u>(1,591.00)</u>	<u>(297.94)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
33 - Unit 8 LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	15.20	16,124.00	22.97	0.00	(16,124.00)	(100.00)%
Special Assessments	4135	15,493.60	14,767.09	0.00	14,513.69	15,494.00	15,494.00	0.00%
Interest Income	4505	630.00	1,356.32	428.00	1,099.79	1,400.00	972.00	227.10%
Total Operating Revenue		<u>16,123.60</u>	<u>16,138.61</u>	<u>16,552.00</u>	<u>15,636.45</u>	<u>16,894.00</u>	<u>342.00</u>	<u>2.07%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	14,113.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	16,198.35	14,113.00	14,701.17	16,008.00	1,895.00	13.42%
Total Expenditures		<u>16,124.00</u>	<u>17,209.08</u>	<u>16,124.00</u>	<u>15,780.74</u>	<u>18,119.00</u>	<u>1,995.00</u>	<u>12.37%</u>
Net Revenue Over Expenditures		<u>(0.40)</u>	<u>(1,070.47)</u>	<u>428.00</u>	<u>(144.29)</u>	<u>(1,225.00)</u>	<u>(1,653.00)</u>	<u>(386.21)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
34 - Viewpoint LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	8.56	6,333.00	5.18	0.00	(6,333.00)	(100.00)%
Special Assessments	4135	6,218.28	5,994.71	0.00	5,734.27	6,218.00	6,218.00	0.00%
Interest Income	4505	115.00	266.42	0.00	212.42	300.00	300.00	0.00%
Total Operating Revenue		<u>6,333.28</u>	<u>6,269.69</u>	<u>6,333.00</u>	<u>5,951.87</u>	<u>6,518.00</u>	<u>185.00</u>	<u>2.92%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	4,322.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	7,630.74	0.00	6,914.24	7,620.00	7,620.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	4,322.00	0.00	0.00	(4,322.00)	(100.00)%
Total Expenditures		<u>6,333.00</u>	<u>8,641.47</u>	<u>6,333.00</u>	<u>7,993.82</u>	<u>9,731.00</u>	<u>3,398.00</u>	<u>53.66%</u>
Net Revenue Over Expenditures		<u>0.28</u>	<u>(2,371.78)</u>	<u>0.00</u>	<u>(2,041.95)</u>	<u>(3,213.00)</u>	<u>(3,213.00)</u>	<u>0.00%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
35 - Goldorado LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	3,020.00	0.00	0.00	(3,020.00)	(100.00)%
Special Assessments	4135	2,935.41	2,775.23	0.00	2,696.72	2,935.00	2,935.00	0.00%
Interest Income	4505	85.00	174.61	85.00	150.30	170.00	85.00	100.00%
Total Operating Revenue		<u>3,020.41</u>	<u>2,949.84</u>	<u>3,105.00</u>	<u>2,847.02</u>	<u>3,105.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	0.00	1,000.00	0.00	1,100.00	100.00	10.00%
Utilities - Water	5490	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	3,601.57	2,755.00	3,091.39	2,552.00	(203.00)	(7.36)%
Utilites - Water/Irrigation	5495	0.00	0.00	0.00	353.78	0.00	0.00	0.00%
Total Expenditures		<u>3,766.00</u>	<u>3,601.57</u>	<u>4,766.00</u>	<u>3,445.17</u>	<u>4,663.00</u>	<u>(103.00)</u>	<u>(2.16)%</u>
Net Revenue Over Expenditures		<u>(745.59)</u>	<u>(651.73)</u>	<u>(1,661.00)</u>	<u>(598.15)</u>	<u>(1,558.00)</u>	<u>103.00</u>	<u>(6.20)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
36 - Unit 11 LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	32.38	7,163.00	70.37	0.00	(7,163.00)	(100.00)%
Special Assessments	4135	6,882.94	6,245.12	0.00	6,256.33	6,883.00	6,883.00	0.00%
Interest Income	4505	280.00	654.03	280.00	524.28	700.00	420.00	150.00%
Total Operating Revenue		<u>7,162.94</u>	<u>6,931.53</u>	<u>7,443.00</u>	<u>6,850.98</u>	<u>7,583.00</u>	<u>140.00</u>	<u>1.88%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	5,152.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	6,335.49	5,152.00	5,732.13	6,232.00	1,080.00	20.96%
Total Expenditures		<u>7,163.00</u>	<u>7,346.21</u>	<u>7,163.00</u>	<u>6,811.71</u>	<u>8,343.00</u>	<u>1,180.00</u>	<u>16.47%</u>
Net Revenue Over Expenditures		<u>(0.06)</u>	<u>(414.68)</u>	<u>280.00</u>	<u>39.27</u>	<u>(760.00)</u>	<u>(1,040.00)</u>	<u>(371.42)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
37 - Unit 12 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	12,740.00	4.84	0.00	(12,740.00)	(100.00)%
Special Assessments	4135	12,339.68	0.00	11,483.29	12,340.00	12,340.00	0.00%
Interest Income	4505	400.00	400.00	861.55	1,000.00	600.00	150.00%
Total Operating Revenue		<u>12,739.68</u>	<u>13,140.00</u>	<u>12,349.68</u>	<u>13,340.00</u>	<u>200.00</u>	<u>1.52%</u>
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	10,729.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	13,047.54	11,839.57	12,879.00	12,879.00	0.00%
Utilites - Water/Irrigation	5495	0.00	10,729.00	0.00	0.00	(10,729.00)	(100.00)%
Total Expenditures		<u>12,740.00</u>	<u>12,740.00</u>	<u>12,919.15</u>	<u>14,990.00</u>	<u>2,250.00</u>	<u>17.66%</u>
Net Revenue Over Expenditures		<u>(0.32)</u>	<u>400.00</u>	<u>(569.47)</u>	<u>(1,650.00)</u>	<u>(2,050.00)</u>	<u>(512.50)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
38 - Cameron Woods 1-4 LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	8,110.00	9.02	0.00	(8,110.00)	(100.00)%
Special Assessments	4135	7,790.00	7,438.88	0.00	7,438.88	7,790.00	7,790.00	0.00%
Interest Income	4505	320.00	606.21	320.00	467.18	650.00	330.00	103.12%
Total Operating Revenue		<u>8,110.00</u>	<u>8,045.09</u>	<u>8,430.00</u>	<u>7,915.08</u>	<u>8,440.00</u>	<u>10.00</u>	<u>0.12%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	7,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	6,511.49	7,250.00	5,892.25	6,406.00	(844.00)	(11.64)%
Total Expenditures		<u>9,261.00</u>	<u>7,522.21</u>	<u>9,261.00</u>	<u>6,971.83</u>	<u>8,517.00</u>	<u>(744.00)</u>	<u>(8.03)%</u>
Net Revenue Over Expenditures		<u>(1,151.00)</u>	<u>522.88</u>	<u>(831.00)</u>	<u>943.25</u>	<u>(77.00)</u>	<u>754.00</u>	<u>(90.73)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
41 - Creekside LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	2,505.00	0.00	0.00	(2,505.00)	(100.00)%
Special Assessments	4135	2,449.00	0.00	2,082.85	2,449.00	2,449.00	0.00%
Interest Income	4505	56.00	56.00	105.53	150.00	94.00	167.85%
Total Operating Revenue		<u>2,505.00</u>	<u>2,561.00</u>	<u>2,188.38</u>	<u>2,599.00</u>	<u>38.00</u>	<u>1.48%</u>
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	1,740.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	0.00	666.61	1,740.00	1,740.00	0.00%
Utilities - Garbage	5493	0.00	1,740.00	0.00	0.00	(1,740.00)	(100.00)%
Utilites - Water/Irrigation	5495	0.00	0.00	(57.49)	0.00	0.00	0.00%
Total Expenditures		<u>3,751.00</u>	<u>3,751.00</u>	<u>1,688.70</u>	<u>3,851.00</u>	<u>100.00</u>	<u>2.67%</u>
Net Revenue Over Expenditures		<u>(1,246.00)</u>	<u>(1,190.00)</u>	<u>499.68</u>	<u>(1,252.00)</u>	<u>(62.00)</u>	<u>5.21%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
44 - Cambridge Oaks LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	1,752.00	0.00	0.00	(1,752.00)	(100.00)%
Special Assessments	4135	1,636.80	0.00	1,329.05	1,637.00	1,637.00	0.00%
Interest Income	4505	115.00	115.00	186.11	260.00	145.00	126.08%
Total Operating Revenue		<u>1,751.80</u>	<u>1,867.00</u>	<u>1,515.16</u>	<u>1,897.00</u>	<u>30.00</u>	<u>1.61%</u>
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	1,305.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	1,305.00	506.33	1,205.00	(100.00)	(7.66)%
Total Expenditures		<u>3,316.00</u>	<u>3,316.00</u>	<u>1,585.91</u>	<u>3,316.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>(1,564.20)</u>	<u>(1,449.00)</u>	<u>(70.75)</u>	<u>(1,419.00)</u>	<u>30.00</u>	<u>(2.07)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
47 - Cameron Woods 8 LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	5,999.00	0.00	0.00	(5,999.00)	(100.00)%
Special Assessments	4135	5,998.54	5,796.59	0.00	5,570.23	5,999.00	5,999.00	0.00%
Interest Income	4505	0.00	822.76	0.00	710.34	1,000.00	1,000.00	0.00%
Total Operating Revenue		<u>5,998.54</u>	<u>6,619.35</u>	<u>5,999.00</u>	<u>6,280.57</u>	<u>6,999.00</u>	<u>1,000.00</u>	<u>16.67%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	101.00	101.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	1,160.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	1,407.89	1,160.00	1,249.49	1,352.00	192.00	16.55%
Total Expenditures		<u>3,171.00</u>	<u>2,418.61</u>	<u>3,171.00</u>	<u>2,329.06</u>	<u>3,454.00</u>	<u>283.00</u>	<u>8.92%</u>
Net Revenue Over Expenditures		<u>2,827.54</u>	<u>4,200.74</u>	<u>2,828.00</u>	<u>3,951.51</u>	<u>3,545.00</u>	<u>717.00</u>	<u>25.35%</u>

**Bar J B 40
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
	<u>Special Assessments -</u>
	Special property assessment to maintain landscaped area
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD. 6% of the total salaries is allocated to Bar J B.
<u>5130</u>	<u>Health & Dental –</u>
	Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u>
	Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u>
	Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u>
	Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment –</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Maintains concrete pathway, irrigation systems and existing landscape. Sod was removed from the existing landscape to lower maintenance cost moving forward. Sod was replaced with decomposed granite

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Bar J15B LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	10,996.56	0.00	0.00	(10,996.56)	(100.00)%
Special Assessments	4135	10,271.48	10,458.97	0.00	10,363.95	10,652.00	10,652.00	0.00%
Interest Income	4505	345.00	712.26	345.00	537.55	700.00	355.00	102.89%
Total Operating Revenue		<u>10,616.48</u>	<u>11,171.23</u>	<u>11,341.56</u>	<u>10,901.50</u>	<u>11,352.00</u>	<u>10.44</u>	<u>0.09%</u>
Expenditures								
Salaries - Perm, Part time	5000	8,464.00	6,818.83	9,762.00	7,195.49	5,978.00	(3,784.00)	(38.76)%
Overtime	5020	0.00	14.15	0.00	30.46	0.00	0.00	0.00%
Health Benefit	5130	1,530.00	0.00	0.00	0.00	1,112.00	1,112.00	0.00%
Vision Insurance	5150	22.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	425.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	523.00	0.00	0.00	0.00	469.00	469.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	72.74	0.00	104.41	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	98.90	0.00	62.86	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	407.25	0.00	0.00	0.00	0.00	0.00%
Maint. - Equipment	5350	200.00	300.00	0.00	0.00	300.00	300.00	0.00%
Maint. - Grounds	5355	500.00	0.00	200.00	407.46	900.00	700.00	350.00%
Maint. - Vehicle	5370	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	50.00	(150.00)	(75.00)%
Phones/internet	5470	150.00	0.00	150.00	0.00	120.00	(30.00)	(20.00)%
Utilities - Water	5490	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	2,265.67	1,300.00	1,784.52	1,582.00	282.00	21.69%
Utilites - Water/Irrigation	5495	1,250.00	2,733.82	1,250.00	1,640.19	950.00	(300.00)	(24.00)%
Capital Equipment Expense	5625	2,800.00	2,327.11	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>19,214.00</u>	<u>16,049.19</u>	<u>13,862.00</u>	<u>12,337.48</u>	<u>12,561.00</u>	<u>(1,301.00)</u>	<u>(9.39)%</u>
Net Revenue Over Expenditures		<u>(8,597.52)</u>	<u>(4,877.96)</u>	<u>(2,520.44)</u>	<u>(1,435.98)</u>	<u>(1,209.00)</u>	<u>1,311.44</u>	<u>(52.03)%</u>

**Eastwood 42
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
<u> </u>	<u>Special Assessments -</u>
	Special property assessment to maintain landscaped area
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD. 20% of the total LLAD salaries is allocated to Eastwood Park.
<u>5130</u>	<u>Health & Dental –</u>
	Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u>
	Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u>
	Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u>
	Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture-</u>
	Turf grass seed, broad leaf treatment and fertilizers
<u>5350</u>	<u>Maint. – Equipment –</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds-

Cost to maintain turf grass, oak trees and landscaping along Meder road. \$6,000 is budgeted to contract out the maintenance of the hedges along Meder road.

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
42 - Eastwood LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	46,608.00	0.00	0.00	(46,608.00)	(100.00)%
Special Assessments	4135	40,907.82	40,602.60	0.00	39,021.62	40,908.00	40,908.00	0.00%
Interest Income	4505	5,700.00	5,689.20	5,700.00	4,444.20	5,700.00	0.00	0.00%
Total Operating Revenue		<u>46,607.82</u>	<u>46,291.80</u>	<u>52,308.00</u>	<u>43,465.82</u>	<u>46,608.00</u>	<u>(5,700.00)</u>	<u>(10.90)%</u>
Expenditures								
Salaries - Perm, Part time	5000	19,414.00	17,626.36	24,284.00	14,736.86	20,266.00	(4,018.00)	(16.54)%
Overtime	5020	0.00	5.20	0.00	53.39	0.00	0.00	0.00%
Health Benefit	5130	2,190.00	0.00	0.00	0.00	5,821.00	5,821.00	0.00%
Vision Insurance	5150	34.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	2,044.00	2,044.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	184.69	0.00	227.11	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	221.92	0.00	98.42	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.75	1,000.00	1,079.59	1,100.00	100.00	10.00%
Agriculture	5215	0.00	0.00	0.00	1,820.46	2,000.00	2,000.00	0.00%
Clothing/Uniforms	5230	0.00	205.67	0.00	0.00	0.00	0.00	0.00%
Contractual Services	5235	0.00	1,007.25	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	0.00	10,500.00	0.00	0.00	(10,500.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	159.16	2,250.00	0.00	0.00	(2,250.00)	(100.00)%
Maint. - Equipment	5350	1,500.00	2,067.22	0.00	100.00	700.00	700.00	0.00%
Maint. - Grounds	5355	10,700.00	9,396.22	200.00	10,163.04	8,900.00	8,700.00	4,350.00%
Maint. - Vehicle	5370	1,500.00	875.64	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	500.00	59.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	400.00	0.00	120.00	(280.00)	(70.00)%
Utilities - Water	5490	3,531.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	539.00	3,441.00	1,488.11	2,031.00	(1,410.00)	(40.97)%
Utilites - Water/Irrigation	5495	3,341.00	4,367.95	3,531.00	2,398.79	2,934.00	(597.00)	(16.90)%
Capital Equipment Expense	5625	35,920.00	34,833.67	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>82,528.00</u>	<u>72,559.70</u>	<u>45,806.00</u>	<u>32,198.27</u>	<u>46,016.00</u>	<u>210.00</u>	<u>0.46%</u>
Net Revenue Over Expenditures		<u>(35,920.18)</u>	<u>(26,267.90)</u>	<u>6,502.00</u>	<u>11,267.55</u>	<u>592.00</u>	<u>(5,910.00)</u>	<u>(90.89)%</u>

**David West 43
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

 Special Assessments -
Special property assessment to maintain landscaped area

4190 Parks and Fac. Rev – Sports Fields
Revenue generated by outside user groups

7000 Transfer In
\$9,020 has been allocated from the general fund to help support David West. The transfer in is mainly to support the cost of the baseball field and open space maintenance

4505 Interest
Interest Income

4605 Grant- CI
\$2,500 to be reimbursed to help maintains the open space

5000 Salaries Perm, part time
Portion of staff salaries to maintain LLAD. 18% of the total salaries is allocated to David West

5130 Health & Dental –
Portion of employee’s health and dental

5140 Vision Insurance –
Portion of employee’s vision insurance

5160 Worker’s Compensation -
Portion of employee’s cost

5190 UI/TT Contribution –

5210 Agency Admin –
Portion of LLAD’S contribution

5215 Agriculture-

Turf grass seed and fertilizers

5350 Maint. – Equipment –

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Cost to maintain baseball field, existing landscape and parking lot

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
43 - David West LL&D (Crazy Horse)
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	0.00	24,580.00	0.00	(24,580.00)	(100.00)%
Special Assessments	4135	21,350.00	17,729.33	0.00	17,316.83	18,150.00	0.00%
Transfer In	4165	0.00	0.00	0.00	0.00	9,020.00	0.00%
Parks Fac Rev - Sports Fields	4190	3,200.00	1,200.00	5,700.00	2,256.25	5,700.00	0.00%
Interest Income	4505	730.00	1,478.44	730.00	1,168.55	1,500.00	105.47%
Grant - CI	4605	0.00	0.00	0.00	0.00	2,500.00	0.00%
Total Operating Revenue		<u>25,280.00</u>	<u>20,407.77</u>	<u>31,010.00</u>	<u>20,741.63</u>	<u>36,870.00</u>	<u>18.90%</u>
Expenditures							
Salaries - Perm, Part time	5000	16,194.00	12,777.72	16,927.00	13,706.29	17,798.00	5.14%
Overtime	5020	0.00	46.03	0.00	66.36	0.00	0.00%
Health Benefit	5130	2,190.00	0.00	0.00	0.00	3,454.00	0.00%
Vision Insurance	5150	34.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	1,525.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	138.10	0.00	185.70	0.00	0.00%
UI/TT Contribution	5190	0.00	174.66	0.00	84.92	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	10.00%
Agriculture	5215	0.00	268.13	0.00	1,820.46	1,500.00	0.00%
Contractual Services	5235	0.00	147.75	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	0.00	4,000.00	0.00	0.00	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	9.62	1,450.00	0.00	0.00	(100.00)%
Maint. - Equipment	5350	500.00	206.98	0.00	100.00	650.00	0.00%
Maint. - Grounds	5355	5,205.00	8,524.24	1,450.00	3,437.03	3,600.00	148.27%
Maint. - Vehicle	5370	200.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,000.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	100.00	(50.00)%
Phones/internet	5470	150.00	0.00	200.00	0.00	120.00	(40.00)%
Utilities - Water	5490	750.00	0.00	1,100.00	0.00	0.00	(100.00)%
Utilities - Electric/Gas	5492	0.00	485.27	0.00	360.11	750.00	0.00%
Utilites - Water/Irrigation	5495	3,500.00	4,078.04	3,500.00	3,385.62	3,500.00	0.00%
Capital Equipment Expense	5625	5,600.00	5,126.99	0.00	0.00	0.00	0.00%
Total Expenditures		<u>37,471.00</u>	<u>32,994.25</u>	<u>29,827.00</u>	<u>24,258.58</u>	<u>34,097.00</u>	<u>14.32%</u>
Net Revenue Over Expenditures		<u>(12,191.00)</u>	<u>(12,586.48)</u>	<u>1,183.00</u>	<u>(3,516.95)</u>	<u>2,773.00</u>	<u>134.40%</u>

**Northview 45
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
<u> </u>	<u>Special Assessments -</u> Special property assessment to maintain LLAD
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u> Interest Income
<u>4605</u>	<u>Grant- CI</u> \$2,500 to be reimbursed to help maintains the open space
<u>5000</u>	<u>Salaries Perm, part time</u> Portion of staff salaries to maintain LLAD. 17% of the total salaries is allocated to Northview Park.
<u>5130</u>	<u>Health & Dental –</u> Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u> Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u> Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u> Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture-</u>

5350 Maint. – Equipment –

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Cost to maintain playground, landscaping and decomposed granite pathway. Also includes the hedges along Auburn Hills.

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
45 - Northview LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	31,188.00	0.00	0.00	(31,188.00)	(100.00)%
Special Assessments	4135	29,808.00	29,568.73	0.00	28,434.73	29,808.00	29,808.00	0.00%
Interest Income	4505	1,380.00	1,164.29	1,380.00	572.58	700.00	(680.00)	(49.27)%
Grant - CI	4605	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Total Operating Revenue		<u>31,188.00</u>	<u>30,733.02</u>	<u>32,568.00</u>	<u>29,007.31</u>	<u>33,008.00</u>	<u>440.00</u>	<u>1.35%</u>
Expenditures								
Salaries - Perm, Part time	5000	16,194.00	8,394.27	16,707.00	9,389.94	17,308.00	601.00	3.59%
Overtime	5020	0.00	82.05	0.00	78.14	0.00	0.00	0.00%
Health Benefit	5130	2,190.00	0.00	0.00	0.00	3,454.00	3,454.00	0.00%
Vision Insurance	5150	34.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	1,483.00	1,483.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	83.90	0.00	126.17	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	115.63	0.00	94.99	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contract Services - Other	5240	0.00	0.00	5,500.00	0.00	0.00	(5,500.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	2,000.00	0.00	0.00	(2,000.00)	(100.00)%
Maint. - Equipment	5350	1,000.00	1,350.00	0.00	100.00	850.00	850.00	0.00%
Maint. - Grounds	5355	7,300.00	10,320.08	200.00	1,119.51	3,900.00	3,700.00	1,850.00%
Maint. - Vehicle	5370	250.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	1,098.96	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	150.00	0.00	120.00	(30.00)	(20.00)%
Utilities - Water	5490	2,887.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	227.76	500.00	(227.76)	4,070.00	3,570.00	714.00%
Utilites - Water/Irrigation	5495	2,035.00	1,093.49	2,200.00	1,163.31	(2,035.00)	(4,235.00)	(192.50)%
Capital Equipment Expense	5625	5,600.00	5,126.12	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>40,788.00</u>	<u>28,902.98</u>	<u>28,457.00</u>	<u>12,956.39</u>	<u>30,350.00</u>	<u>1,893.00</u>	<u>6.65%</u>
Net Revenue Over Expenditures		<u>(9,600.00)</u>	<u>1,830.04</u>	<u>4,111.00</u>	<u>16,050.92</u>	<u>2,658.00</u>	<u>(1,453.00)</u>	<u>(35.34)%</u>

**Cameron Valley 46
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
	<u>Special Assessments -</u>
	Special property assessment to maintain landscaped area
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD. 8% of total salaries is allocated to Cameron Valley.
<u>5130</u>	<u>Health & Dental –</u>
	Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u>
	Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u>
	Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u>
	Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment –</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Maintain existing landscaping and trees. Also cover the cost for Growlersberg's assistance.

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
46 - Cameron Valley II&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	13,512.00	0.00	0.00	(13,512.00)	(100.00)%
Special Assessments	4135	12,782.40	12,410.61	0.00	12,091.05	12,782.00	12,782.00	0.00%
Interest Income	4505	730.00	1,679.01	730.00	1,318.31	730.00	0.00	0.00%
Total Operating Revenue		<u>13,512.40</u>	<u>14,089.62</u>	<u>14,242.00</u>	<u>13,409.36</u>	<u>13,512.00</u>	<u>(730.00)</u>	<u>(5.13)%</u>
Expenditures								
Salaries - Perm, Part time	5000	8,464.00	6,895.69	9,603.00	5,294.73	7,878.00	(1,725.00)	(17.96)%
Overtime	5020	0.00	15.95	0.00	19.70	0.00	0.00	0.00%
Health Benefit	5130	1,530.00	0.00	0.00	0.00	1,268.00	1,268.00	0.00%
Vision Insurance	5150	22.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	632.00	632.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	73.19	0.00	83.84	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	147.42	0.00	38.78	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.71	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	964.50	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	0.00	1,000.00	0.00	0.00	(1,000.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	600.00	0.00	0.00	(600.00)	(100.00)%
Maint. - Equipment	5350	200.00	300.00	0.00	0.00	300.00	300.00	0.00%
Maint. - Grounds	5355	1,000.00	315.17	200.00	166.81	2,400.00	2,200.00	1,100.00%
Maint. - Vehicle	5370	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	100.00	0.00	120.00	20.00	20.00%
Utilities - Water	5490	1,325.00	(173.55)	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	50.77	1,325.00	102.90	1,500.00	175.00	13.20%
Utilites - Water/Irrigation	5495	1,500.00	2,282.68	1,500.00	1,443.31	825.00	(675.00)	(45.00)%
Capital Equipment Expense	5625	2,800.00	2,326.12	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>19,989.00</u>	<u>14,208.65</u>	<u>15,528.00</u>	<u>8,262.16</u>	<u>16,123.00</u>	<u>595.00</u>	<u>3.83%</u>
Net Revenue Over Expenditures		<u>(6,476.60)</u>	<u>(119.03)</u>	<u>(1,286.00)</u>	<u>5,147.20</u>	<u>(2,611.00)</u>	<u>(1,325.00)</u>	<u>103.03%</u>

**Bar J A 39 & 50
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

 Special Assessments -
Special property assessment to maintain landscaped area

4190 Parks and Fac. Rev – Sports Fields

7000 Transfer In

4505 Interest

Interest Income

4605 Grant- CI

5000 Salaries Perm, part time

Portion of staff salaries to maintain LLAD. 21% of the total salaries is allocated to Bar J A

5130 Health & Dental –

Portion of employee’s health and dental

5140 Vision Insurance –

Portion of employee’s vision insurance

5160 Worker’s Compensation -

Portion of employee’s cost

5190 UI/TT Contribution –

5210 Agency Admin –

Portion of LLAD’S contribution

5215 Agriculture

5350 Maint. – Equipment –

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Maintains asphalt pathway, irrigation systems and existing landscape

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
39 - Bar J15A LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	20.49	24,647.72	485.90	0.00	(24,647.72)	(100.00)%
Special Assessments	4135	24,264.72	23,559.43	0.00	22,712.79	24,265.00	24,265.00	0.00%
Interest Income	4505	383.00	1,772.88	383.00	1,192.44	1,400.00	1,017.00	265.53%
Total Operating Revenue		<u>24,647.72</u>	<u>25,352.80</u>	<u>25,030.72</u>	<u>24,391.13</u>	<u>25,665.00</u>	<u>634.28</u>	<u>2.53%</u>
Expenditures								
Salaries - Perm, Part time	5000	9,900.00	9,922.10	12,127.00	9,645.38	10,491.00	(1,636.00)	(13.49)%
Overtime	5020	0.00	19.01	0.00	15.49	0.00	0.00	0.00%
Health Benefit	5130	1,117.00	0.00	0.00	0.00	1,787.00	1,787.00	0.00%
Vision Insurance	5150	18.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	119.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	365.00	0.00	0.00	0.00	788.00	788.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	100.12	0.00	131.72	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	130.14	0.00	53.50	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	435.00	2,250.00	0.00	0.00	(2,250.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	750.00	20.37	0.00	(750.00)	(100.00)%
Government Fees/Permits	5310	0.00	268.46	0.00	0.00	0.00	0.00	0.00%
Maint. - Equipment	5350	765.00	730.56	0.00	0.00	400.00	400.00	0.00%
Maint. - Grounds	5355	12,750.00	4,388.70	100.00	572.23	1,200.00	1,100.00	1,100.00%
Maint. - Vehicle	5370	255.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	663.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,020.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	153.00	0.00	100.00	32.50	50.00	(50.00)	(50.00)%
Phones/internet	5470	77.00	0.00	50.00	0.00	75.00	25.00	50.00%
Utilities - Water	5490	1,687.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	19,591.37	1,000.00	17,798.71	7,500.00	6,500.00	650.00%
Utilities - Garbage	5493	0.00	0.00	4,325.00	0.00	0.00	(4,325.00)	(100.00)%
Utilites - Water/Irrigation	5495	7,312.00	2,079.47	0.00	1,312.04	1,750.00	1,750.00	0.00%
Capital Equipment Expense	5625	4,284.00	3,727.11	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>40,485.00</u>	<u>42,402.76</u>	<u>21,702.00</u>	<u>30,661.53</u>	<u>25,141.00</u>	<u>3,439.00</u>	<u>15.85%</u>
Net Revenue Over Expenditures		<u>(15,837.28)</u>	<u>(17,049.96)</u>	<u>3,328.72</u>	<u>(6,270.40)</u>	<u>524.00</u>	<u>(2,804.72)</u>	<u>(84.25)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - BarJ a5ANo 2
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	19.39	23,334.00	3.31	0.00	(23,334.00)	(100.00)%
Special Assessments	4135	22,966.98	22,268.14	0.00	21,788.71	22,967.00	22,967.00	0.00%
Interest Income	4505	367.00	1,627.13	367.00	1,498.60	1,600.00	1,233.00	335.96%
Total Operating Revenue		<u>23,333.98</u>	<u>23,914.66</u>	<u>23,701.00</u>	<u>23,290.62</u>	<u>24,567.00</u>	<u>866.00</u>	<u>3.65%</u>
Expenditures								
Salaries - Perm, Part time	5000	9,513.00	0.00	12,127.00	0.00	10,499.00	(1,628.00)	(13.42)%
Health Benefit	5130	1,073.00	0.00	0.00	0.00	1,787.00	1,787.00	0.00%
Vision Insurance	5150	17.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	114.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	350.00	0.00	0.00	0.00	788.00	788.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.57	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	0.00	2,250.00	0.00	0.00	(2,250.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	750.00	0.00	0.00	(750.00)	(100.00)%
Maint. - Equipment	5350	735.00	659.22	0.00	100.00	600.00	600.00	0.00%
Maint. - Grounds	5355	12,250.00	4,388.70	100.00	153.66	1,200.00	1,100.00	1,100.00%
Maint. - Vehicle	5370	245.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	637.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	980.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	147.00	0.00	100.00	59.00	50.00	(50.00)	(50.00)%
Phones/internet	5470	74.00	0.00	50.00	0.00	75.00	25.00	50.00%
Utilities - Water	5490	7,026.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	0.00	4,325.00	0.00	7,500.00	3,175.00	73.41%
Utilites - Water/Irrigation	5495	1,620.00	0.00	4,500.00	0.00	1,750.00	(2,750.00)	(61.11)%
Capital Equipment Expense	5625	4,116.00	3,726.11	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>38,897.00</u>	<u>9,784.75</u>	<u>25,202.00</u>	<u>1,392.23</u>	<u>25,349.00</u>	<u>147.00</u>	<u>0.58%</u>
Net Revenue Over Expenditures		<u>(15,563.02)</u>	<u>14,129.91</u>	<u>(1,501.00)</u>	<u>21,898.39</u>	<u>(782.00)</u>	<u>719.00</u>	<u>(47.90)%</u>

QUIMBY FUND (Parks & Facilities) – Fund 3

The Quimby Act, which is within the California's Subdivision Map Act, requires the dedication of land or require fees for park or recreational purposes as a condition to the approval of a tentative or parcel subdivision map. Funds generated by the Quimby Act are dedicated to the District when El Dorado County Board of Supervisors approves a residential parcel map. These funds can be used for park and recreation facility improvement projects.

At this time, the funds are fully expended.

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

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Quimby Fees	4120	0.00	72,900.00	0.00	0.00	0.00	0.00%
Interest Income	4505	0.00	207.34	800.00	1,135.90	0.00	(800.00) (100.00)%
Total Operating Revenue		0.00	73,107.34	800.00	1,135.90	0.00	(800.00) (100.00)%
Expenditures							
Maint. - Buildings	5345	0.00	32,412.00	0.00	6,810.91	0.00	0.00 0.00%
Maint. - Grounds	5355	0.00	0.00	0.00	64,102.00	0.00	0.00 0.00%
Capital Equipment Expense	5625	0.00	0.00	73,554.00	0.00	(73,554.00)	(100.00)%
Total Expenditures		0.00	32,412.00	73,554.00	70,912.91	0.00	(73,554.00) (100.00)%
Net Revenue Over Expenditures		0.00	40,695.34	(72,754.00)	(69,777.01)	0.00	72,754.00 (100.00)%

Cameron Park Community Services District

Balance Sheet

03 - Quimby

As of 5/30/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	72,898.24
Actual Activity - Year to Date	(64,077.01)
Fund Balance - Year to Date	8,821.23

PARK DEVELOPMENT IMPACT FEES – Fund 04

The County of El Dorado, on behalf of the Cameron Park Community Services District (District) imposes a park development impact fee on new residential development within the service area of the District. The purpose of the fee is to fund the one-time cost of expanding the District's park and recreational facilities in order to maintain its existing level of service. The legal and policy basis for imposing the current park impact fee is supported by the District's Park Impact Fee Nexus Study, prepared pursuant to the "Mitigation Fee Act" as found in Government Code § 66000 and El Dorado County Code Chapter 13.20.

A budget will be developed by staff, in consultation with the District's contracted landscape architect firm and grant writer. The Parks and Recreation Committee is reviewing a draft District Park Improvement Plan.

Cameron Park Community Services District

Balance Sheet

04 - AB 1600 /Park Impact

As of 5/30/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	741,769.24
Actual Activity - Year to Date	124,091.18
Fund Balance - Year to Date	865,860.42

Cameron Park Community Services District

Department of Recreation

The Recreation Department offers a wide variety of activities to all age groups. Recreation programs reach thousands of residents and attract people from surrounding communities for the Community Center Pool, special events, senior activities and sports programs. Program registration is taken with Rec Trac. Department staff include a full-time Recreation Supervisor and Recreation Coordinator, and up to 75 part-time, seasonal employees who serve as lifeguards, kiosk workers, summer camp counselors, sports scorekeepers and special event staff.

Staff is developing a Recreation Department budget that relies solely on program revenues, donations, and sponsorships. Department strategies include

- Leveraging partnerships for rental income and program delivery;
- Better tracking of attendance to assist with future decision-making;
- Establish minimum program sizes;
- Be cost conscious and efficient; and
- Emphasize program quality.

Staff is evaluating the cost/benefit of all programs, and changes to processes and programs is expected in the next year to streamline services and maximize the District's ability to reach residents with creative, innovative programs and events.

Enrichment Classes for adults, mature adults and youth are offered year-round including fitness, sports, cooking, gardening, games, music, art, foreign languages, safety and informational topics. Summer youth classes and camps include subjects such as science, NASA, robots, arts, drama Legos, electronics, dance, exercise, horses and sports are available. *Due to new class size requirements, there may be fewer classes in the next fiscal year.*

Senior Activities for art, fitness, day trips and education; continuation of table games and social activities. Senior Nutrition lunches are served on Mondays, Wednesdays and Fridays.

Aquatics Center has *two swim teams AquaSol and Sierra Sharks*. Swim lessons begin in early May and public swim starts Memorial Day weekend. Water exercise classes are also offered and *Marshall Medical Center contributed \$5,800 for a new Aqua Body*

Strong fitness program. Facility is available for private party rentals, water polo clubs and other swimming clinics and events.

Youth Day Camp, ten themed sessions, starts after Memorial Day and continues until school starts. Youth from 1st through 7th grades enjoy drama, cooking, arts/crafts, games, sports, and swimming. Approximately 30 youth participate each week. Camp is Monday through Friday.

Marketing & Community Outreach. Recreation staff promote programs in the Activity Guide, monthly E-Newsletter, website, Facebook, Twitter and articles in local papers. The Activity Guide, with a new designer, is produced three times a year, mailed to every household within the 95682 zip code and hand-delivered to local businesses. The E-Newsletter is mailed to over 3,000 recipients.

Volunteers support all aspects of the District's operations from senior activities, Senior Nutrition lunch, special events, and sports programs.

Special Events include concerts, seasonal holiday events, Trucks and Tunes, Summer Spectacular, Christmas Craft Faire, the new Santa Swim with Pancake Breakfast (partner: Cameron Park Fire Fighters Association), Tree Lighting Ceremony (Partners: Rotary, Cameron Park Community Foundation, Chamber of Commerce). *Staff is examining the success of existing programs, may change special event offerings, and is seeking new partners and ideas.*

Adult and Youth Sports programs include:

- Youth Basketball A league for girls and boys in primarily younger grades. Fees include a reversible jersey and a medal. Teams are coached by volunteers. Practices and games are held in the District gym as well as in the Camerado gym and auditorium. *Staff's initiative for basketball is to increase program quality with increased communications and additional support for coaches, to attract new participants and increase participant retention.*
- Futsal Program A year-round program that includes clinics, camps and leagues lead by a contract instructor. Most of the programs occur Friday, Saturday and/or Sunday in the District gym. This program continues to increase in both popularity and enrollment.
- Volleyball Program In the fall Volleyball clinics are offered by coaches from the Gold Cal Volleyball program. In the spring and summer volleyball clinics and

camps are offered by the volleyball coach from Camerado School. These programs are held in the District gym.

- Sterling Forbes Basketball Camps Sterling “Smooth” Forbes holds a spring break camp as well as one to two summer camps. These camps are for ages 5 to 14 and are held in the District gym.
- Tennis Program Lessons are offered for youth and adults by a contract instructor at Cameron Park Lake Tennis courts.
- Adult Basketball A Tuesday evening league in the District gym is offered throughout the year. League fees include a scorekeeper, league officials and award for league champions (T-shirts).
- Pickle ball Drop in pickle ball is held in the District gym during the months of October to May on Tuesdays, Thursday and Fridays. Beginner classes have been offered on Monday from January to May. Pickle Ball lessons are offered twice a year for intermediate players.
- Skyhawk Sports’, an organization contracted by the District, moto is to teach youth life skills through sports. Soccer tots for ages 3-5 are offered in the fall and spring. Summer camps for ages 3 to 12 include basketball, multi sport camp, volleyball, flag football, mini- hawk camp, tiny hawk soccer and baseball. The basketball and volleyball camps are held at the District gym and the remainder are held at Christa McAuliffe Park.
- UK Soccer Camp English coaches with professional/semi-professional playing experience provide instruction for participants ages 4 to 16. The camp is recreational and is held at Christa McAuliffe Park. Camp fee includes a UK International Soccer Camp T-shirt and gall for each child.

Recreation Department Program Strategies & Priorities

- Concentrate on programming District facilities, especially programs and events at the Community Center and Community Pool
- Emphasis on Quality of customer experience instead of quantity of programs
- Leverage partnerships recognizing that the success of swim teams and youth sports leagues is the District's success as well in terms of increasing rental revenues at a low cost
- Leverage partners, volunteers, and contractors to provide services instead of hiring District employees
- Seek funding partners by finding common goals: Friends of Seniors and Marshall Medical Center
- Tracking attendance is important and future decisions will be based on attendance and reaching underserved populations
- Implement new class protocols for instructors: minimum class sizes (currently 3 but will increase to 5 in future); classes must be held on District property
- Consolidate and re-fresh special events when opportunity arises: Halloween & Community Showcase
- Eliminate low performing programs at District, especially those offered at neighboring agencies (ie: adult softball)
- Be cost conscious and efficient: reduce Activity Guide pages dedicated to Recreation; reduce front office time registering participants in classes that are cancelled due to low attendance
- Spread recreation overhead costs to all program budgets

**RECREATION DEPARTMENT
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

4110 Property Tax

No property tax allocation

4154 Recreation Program Revenues

Sum of all recreation program revenues generated from enrichment classes, adult and youth sports, day camp, aquatics, special events, and senior programs. In addition, portion of kiosk revenues to offset costs of program coordination. Rec Trac software track revenues associated with each program.

4186 Gymnasium Rentals

50% of gym rental revenues to offset cost of scheduling user groups.

4190 Sports Field Rentals

20% of sports fields rentals to offset costs of scheduling user groups

4255 Sponsorships

Revenues generated from sponsorships, donations and grants for special events and special programs, including Summer Spectacular.

5000 Salaries – Permanent

2 full time benefited district employees, Recreation Supervisor and Recreation Coordinator.

5010 Salaries – Seasonal

Recreation department up to 75 part-time, seasonal staff who serve as lifeguards, kiosk workers, summer camp counselors, sports scorekeepers and special event staff.

5020 Overtime

Overtime to compensate for unexpected staff absences, events running longer than expected.

5130 Health

Health for full time benefited employees

5140 Dental Insurance

Dental insurance for full time benefited employees

5150 Vision Insurance

Vision Insurance for full time benefited employees

5160 Retirement

Cost of employer's share of retirement costs

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance

5180 FICA/MediCare

Employer's contribution to FICA/MediCare

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5209 Advertising/Marketing

3 Activity guides – Summer, Fall & Winter/Spring designer, printing and mailing.

Monthly E - Newsletter, designer and mail chimp costs \$100/month.

Boosting Facebook posts to advertise programs and events, \$2,850

5230 Clothing/Uniforms

Employee uniforms including shirts for recreation staff and swim/sunprotection attire for lifeguards.

5231 Computer Software

Rec Trac annual maintenance fee.

5240 Contract Services

Portion of DSA computer maintenance, website maintenance, and paychex.

5285 Safety Supplies

First aid kit supplies.

5300 Food

Food items for staff appreciation and small concession at the pool.

5316 Instructors

Enrichment classes and youth sports camp instructors. Revenue sharing agreements 60% instructor and 40% to the District.

5375 Medical Supplies

Medical supplies associated with Aquatics.

5380 Memberships/Subscriptions

CPRS Membership for two staff

5400 Office Supplies

Office supplies dedicated to recreation programming.

5410 Postage

Postage for recreation promotional mailers.

5420 Professional Services

Sherriff Department – fingerprinting, DOJ, Drug Testing. Recreation services such as entertainers, bus drivers, field trips.

5421 Program Supplies

Program supplies for special events and recreation programs.

5435 Rent/Lease – Bldgs

Rent of Camerado School for the youth basketball program; consolidated with program supplies

5455 Staff Development

Training for full-time and seasonal staff.

5470 Telephone/Internet

Percentage of office phones, cell phones and/or District phone allowance to staff. Cell phones assigned to recreation coordinator, day camp lead staff, aquatics lead staff. Recreation Supervisor receives a stipend.

5492 Utilities – Electric/Gas

Allocation of office utilities.

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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	197,744.00	207,203.62	0.00	0.00	0.00	0.00	0.00%
Youth Classes	4145	35,000.00	30,748.00	38,000.00	9,319.38	0.00	(38,000.00)	(100.00)%
Adult Classes	4146	25,000.00	13,790.78	36,727.00	16,541.81	0.00	(36,727.00)	(100.00)%
Youth Sports	4147	100,000.00	65,618.26	100,000.00	51,019.21	0.00	(100,000.00)	(100.00)%
Adult Sports	4148	10,000.00	10,169.00	18,800.00	6,800.00	0.00	(18,800.00)	(100.00)%
Camp Revenues	4149	12,800.00	0.00	12,800.00	0.00	0.00	(12,800.00)	(100.00)%
Senior Nutrition Program	4152	0.00	0.00	0.00	172.50	0.00	0.00	0.00%
Senior Programs	4153	12,000.00	8,290.06	12,000.00	8,476.19	0.00	(12,000.00)	(100.00)%
Recreation Program Revenue	4154	0.00	0.00	11,609.00	942.50	443,395.00	431,786.00	3,719.40%
Special Events	4170	40,000.00	92,857.41	25,000.00	11,433.40	0.00	(25,000.00)	(100.00)%
Park Lake Kiosk Revenues	4180	40,800.00	27,077.25	21,012.00	14,904.00	0.00	(21,012.00)	(100.00)%
Lake Season Pass	4181	18,840.00	15,727.19	9,420.00	2,293.96	0.00	(9,420.00)	(100.00)%
Picnic Site Rentals	4182	1,992.00	141.10	830.00	68.00	0.00	(830.00)	(100.00)%
Summer Kids Camp	4183	40,800.00	35,449.00	42,000.00	11,777.50	0.00	(42,000.00)	(100.00)%
Cameron Park Lake Concessions	4184	10,000.00	3,520.00	3,250.00	4,023.25	0.00	(3,250.00)	(100.00)%
CC Facility Rentals	4185	(68,000.00)	1,247.50	29,546.00	15.00	0.00	(29,546.00)	(100.00)%
Gym Rentals	4186	20,600.00	3,942.25	20,000.00	8,681.99	14,688.00	(5,312.00)	(26.56)%
Pool Use Fees	4187	73,744.00	44,483.82	90,882.00	25,223.00	0.00	(90,882.00)	(100.00)%
Parks Fac Rev - Sports Fields	4190	27,426.00	1,945.05	0.00	2,041.50	13,572.00	13,572.00	0.00%
Summer Spectacular	4220	30,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Donations	4250	0.00	5,071.33	0.00	0.00	0.00	0.00	0.00%
Sponsorships	4255	30,000.00	7,000.00	30,000.00	6,075.00	30,000.00	0.00	0.00%
Reimbursement	4400	20,000.00	0.00	(88,744.00)	1,226.00	0.00	88,744.00	(100.00)%
Other Income	4600	3,000.00	0.00	3,000.00	225.00	0.00	(3,000.00)	(100.00)%
Total Operating Revenue		682,546.00	574,281.62	416,132.00	181,259.19	501,655.00	85,523.00	20.55%
Expenditures								
Salaries - Perm, Part time	5000	36,181.00	93,251.60	91,506.00	88,016.99	95,243.00	3,737.00	4.08%
Salaries - Seasonal	5010	73,368.00	128,186.80	123,770.00	89,947.39	100,940.00	(22,830.00)	(18.44)%
Overtime	5020	2,000.00	3,660.15	1,899.00	1,205.31	1,500.00	(399.00)	(21.01)%
Health Benefit	5130	32,921.00	34,776.18	25,486.00	26,136.14	18,444.00	(7,042.00)	(27.63)%
Retiree Health Benefit	5135	0.00	0.00	5,622.00	0.00	0.00	(5,622.00)	(100.00)%
Dental Insurance	5140	0.00	895.37	980.00	1,049.64	1,470.00	490.00	50.00%
Vision Insurance	5150	412.00	338.82	242.00	165.97	261.00	19.00	7.85%
CalPERS Employer Retirement	5160	24,454.00	9,080.74	5,950.00	6,843.25	6,653.00	703.00	11.81%
Worker's Compensation	5170	988.00	2,789.46	7,805.00	5,472.07	11,967.00	4,162.00	53.32%
FICA/Medicare Employer Cont...	5180	0.00	7,933.54	8,190.00	8,611.22	9,103.00	913.00	11.14%

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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
UI/TT Contribution	5190	2,525.00	5,496.60	8,337.00	6,022.15	651.00	(7,686.00)	(92.19)%
Advertising/Marketing	5209	15,750.00	35,809.06	29,810.00	21,504.43	31,010.00	1,200.00	4.02%
Agency Administration Fee	5210	4,833.00	0.00	0.00	0.00	0.00	0.00	0.00%
Audit/Accounting	5220	4,833.00	0.00	0.00	0.00	0.00	0.00	0.00%
Bank Charge	5221	3,000.00	2,606.15	4,000.00	0.00	0.00	(4,000.00)	(100.00)%
Clothing/Uniforms	5230	1,000.00	1,394.02	735.00	443.92	585.00	(150.00)	(20.40)%
Computer Software	5231	12,600.00	9,654.86	7,603.00	5,103.00	5,200.00	(2,403.00)	(31.60)%
Computer Hardware	5232	0.00	2,709.46	8.00	249.32	0.00	(8.00)	(100.00)%
Contract Services - Other	5240	3,768.00	3,381.76	3,464.00	6,121.28	5,352.00	1,888.00	54.50%
Director Compensation	5250	0.00	300.00	0.00	0.00	0.00	0.00	0.00%
EDC Department Agency	5260	1,800.00	1,140.17	0.00	0.00	0.00	0.00	0.00%
Fire & Safety Supplies	5285	0.00	104.84	53.00	52.55	100.00	47.00	88.67%
Fire Prevention & Inspection	5290	0.00	175.00	0.00	0.00	0.00	0.00	0.00%
Food	5300	2,100.00	3,423.23	1,617.00	1,707.70	2,500.00	883.00	54.60%
Fuel	5305	0.00	0.00	28.00	27.90	0.00	(28.00)	(100.00)%
Government Fees/Permits	5310	0.00	118.00	0.00	0.00	0.00	0.00	0.00%
Household Supplies	5315	0.00	62.48	6.00	6.47	0.00	(6.00)	(100.00)%
Instructors	5316	73,700.00	77,372.59	52,090.00	47,132.56	51,840.00	(250.00)	(0.47)%
Insurance	5320	7,950.00	50.00	0.00	0.00	0.00	0.00	0.00%
Maint. - Buildings	5345	0.00	986.41	0.00	0.00	0.00	0.00	0.00%
Maint. - Equipment	5350	1,000.00	445.22	128.00	323.74	0.00	(128.00)	(100.00)%
Medical Supplies	5375	(650.00)	937.14	116.00	230.62	200.00	84.00	72.41%
Memberships/Subscriptions	5380	460.00	256.27	460.00	305.00	310.00	(150.00)	(32.60)%
Mileage Reimbursement	5385	3,800.00	364.23	53.00	86.63	0.00	(53.00)	(100.00)%
Miscellaneous	5395	0.00	(401.94)	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	2,000.00	353.72	800.00	865.46	1,000.00	200.00	25.00%
Postage	5410	400.00	8.75	0.00	16.67	100.00	100.00	0.00%
Printing	5415	500.00	0.00	19.00	19.20	0.00	(19.00)	(100.00)%
Professional Services	5420	9,840.00	6,543.89	31,332.00	1,966.00	41,464.00	10,132.00	32.33%
Program Supplies	5421	15,000.00	18,642.05	25,242.00	15,548.55	38,779.00	13,537.00	53.62%
Refund-Activity Pass	5431	0.00	2,811.00	0.00	0.00	0.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	50.00	7,592.50	30.00	7,060.00	0.00	(30.00)	(100.00)%
Rent/Lease - Equipment	5440	0.00	4,101.55	5,740.00	6,106.11	0.00	(5,740.00)	(100.00)%
Staff Development	5455	500.00	418.00	1,950.00	1,265.00	1,950.00	0.00	0.00%
Special Events	5465	6,000.00	12,139.40	4,238.00	4,650.35	0.00	(4,238.00)	(100.00)%
Summer Spectacular	5466	50,000.00	54,550.22	0.00	828.34	0.00	0.00	0.00%
Phones/internet	5470	3,700.00	6,420.61	4,914.00	4,855.04	5,000.00	86.00	1.75%
Travel/Lodging	5480	(9,300.00)	42.00	0.00	0.00	0.00	0.00	0.00%

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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Utilities - Electric/Gas	5492	6,616.00	22,190.78	20,000.00	20,261.49	20,000.00	0.00	0.00%
Transter Out	7000	0.00	0.00	0.00	0.00	50,033.00	50,033.00	0.00%
Total Expenditures		<u>394,099.00</u>	<u>563,112.68</u>	<u>474,223.00</u>	<u>380,207.46</u>	<u>501,655.00</u>	<u>27,432.00</u>	<u>5.78%</u>
Net Revenue Over Expenditures		<u><u>288,447.00</u></u>	<u><u>11,168.94</u></u>	<u><u>(58,091.00)</u></u>	<u><u>(198,948.27)</u></u>	<u><u>0.00</u></u>	<u><u>58,091.00</u></u>	<u><u>(100.00)%</u></u>

SPECIAL FUND–SCHOLARSHIPS, RECREATION PROGRAM GRANTS - Fund 71

This Special Fund is dedicated to providing financial assistance to families and individuals who are having difficulty paying for recreation program fees, such as enrichment classes, sports, swim lessons, day camp and fitness programs. There are no age restrictions. An application and criteria was developed with assistance from the Cameron Park Community Foundation and Shingle Springs Band of Miwok Indians, contributors to the Fund.

As of May 21, 2020, the Fund Balance is \$12,078. A budget will be developed once Recreation programs resume.

Cameron Park Community Services District

Balance Sheet
71 - Scholarship
As of 5/21/2019

Fiscal Year
2019-20 Fund
Balance

Beginning Fund Balance - June 2019	12,077.76
Fund Balance - Year to Date	12,077.76

CAPITAL ASSET RESERVES, FIRE & EMERGENCY SERVICES, Fund 07

Approved by the Board of Directors on February 19, 2020, Fire & Emergency Services, Capital Asset Reserves shall be funded and used to acquire, replace and improve capital assets for Fire & Emergency Services. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms, personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

For Fiscal Year 2020-2021, the following items are included in the Budget

	Expenditure	Revenues	Net Cost
Interest Income		-\$12,000	
2 engine payments; current & new engine 88 <i>(funded by fire apparatus rental revenues)</i>	\$180,000	-\$90,000	
2 Utility truck payments	\$13,000		
4 Bay Doors at Station 89	\$25,000		
Station 89 office carpet replacement	\$5,000		
Training Tower <i>(funded by Fire Development Impact Fees FY19-20 \$450,000 and current FY20-21 \$100,000)</i>	\$550,000	-\$550,000	
Station 88 Remodel, start-up costs <i>(funded by Fire Development Impact Fees)</i>	\$50,000	-\$50,000	
Replacement of 3 Zoll M-Series Cardiac monitors <i>(funded by grant; request pending)</i>	\$105,000	-\$95,000	
TOTALS	\$928,000	(\$797,000)	\$131,000.00

Replacement of 3 Zoll M-Series Cardiac monitors

New Zoll X-Series monitor cost \$35,000 each. The current monitors that the Fire Department is using are Zoll M-Series. The FDA has forced Zoll Medical Corporation to discontinue manufacturing and support of these monitors. Staff are currently applying for a regional grant with several other Fire Districts in El Dorado County. If successful, the District will be only be responsible for paying 10% of the costs. Trade-ins of the old monitors will also have value; therefore, the total replacement costs could be less than \$9,000.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
07 - Fire and Emergency Service Capital Asset Reserve
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Fire Development	4125	0.00	0.00	483,632.10	150,000.00	150,000.00	0.00%
Fire Apparatus Equip Rental	4262	0.00	0.00	(300.00)	90,000.00	90,000.00	0.00%
Reimbursement	4400	0.00	0.00	0.00	95,000.00	95,000.00	0.00%
Interest Income	4505	0.00	240.17	5,219.81	12,000.00	12,000.00	0.00%
Total Operating Revenue	0.00	240.17	0.00	488,551.91	347,000.00	347,000.00	0.00%
Expenditures							
Government Fees/Permits	5310	0.00	0.00	2,883.00	0.00	0.00	0.00%
Capital Equipment Expense	5625	0.00	78,072.18	129,046.46	928,000.00	928,000.00	0.00%
Transer Out	7000	0.00	33,509.18	(1,946.05)	0.00	0.00	0.00%
Total Expenditures	0.00	111,581.36	0.00	129,983.41	928,000.00	928,000.00	0.00%
Net Revenue Over Expenditures	0.00	(111,341.19)	0.00	358,568.50	(581,000.00)	(581,000.00)	0.00%

**FUND 7
CAPITAL OUTLAY
BUDGET DETAIL**

ACCOUNT ACCOUNT DESCRIPTION

4110 Property taxes

4125 Fire Development Fees

Developer fees to be used for construction of a training tower and design for fire Station 88 remodel.

4262 Fire Apparatus Equipment Replacement

Revenues related to renting fire equipment to CAL FIRE, and equipment and personnel to CA Office of Emergency Services. 90% of revenue received from equipment rental reimbursement funds this line item in Capital Outlay in Fund 7. The other 10% goes to the Fire and Emergency Services Operational budget to cover equipment repairs.

4400 Reimbursement

Revenues related to Grant reimbursements. We are currently applying for a regional EMS grant with several other Fire Districts in El Dorado County to replace cardiac monitors.

Expenditures Please See Attached Capital Improvements Summary

Cameron Park Community Services District
Balance Sheet
07 - Fire and Emergency Service Capital Asset Reserve
As of 5/30/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	544,814.32
Actual Activity - Year to Date	470,169.75
Fund Balance - Year to Date	1,014,984.07

CAPITAL ASSET RESERVES, FACILITIES & PARKS - Fund 80

Approved by the Board of Directors February 19, 2020, Capital Asset Reserves for Recreation Facilities & Parks shall be funded and used to acquire, replace and improve capital assets for Recreation Facilities and Parks. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms, personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

For Fiscal Year 2020-2021, the following items are included in the Budget

	Expenditures	Revenues	Net Cost
Interest income		-\$3,000	
Allocation from Reserve		-\$20,000	
hydraulic dump trailer	\$10,500		
additional carport	\$5,000		
re-surface gymnasium & dance room floors	\$5,750		
Disk Golf Course fencing <i>(funded by Park Development Impact Fees)</i>	\$7,600	-\$7,600	
TOTAL	\$28,850	(\$30,600)	(\$1,750.00)

- Hydraulic dump trailer will be used to remove leaves and green waste throughout the district. The benefits are the decrease staff time and minimizing risk of injury to staff.
- Additional carport will keep Parks equipment out of the weather and increase the life of the equipment.
- Re-surface the gymnasium and dance room floors.
- Disk Golf Course fencing will provide boundary for the newly activated park and prevent unauthorized access to the course and lake. Project to be constructed by Growlersberg and funded by Park Development Impact Fees.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
80 - Recreation Facilities & Parks Capital Asset Reserve
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Fire Development	4125	0.00	0.00	0.00	7,600.00	7,600.00	0.00%
Interest Income	4505	0.00	0.00	1,646.62	3,000.00	3,000.00	0.00%
Total Operating Revenue		0.00	0.00	1,646.62	10,600.00	10,600.00	0.00%
Expenditures							
Maint. - Buildings	5345	0.00	0.00	0.00	10,750.00	10,750.00	0.00%
Capital Equipment Expense	5625	0.00	0.00	0.00	18,100.00	18,100.00	0.00%
Total Expenditures		0.00	0.00	0.00	28,850.00	28,850.00	0.00%
Net Revenue Over Expenditures		0.00	0.00	1,646.62	(18,250.00)	(18,250.00)	0.00%

Cameron Park Community Services District
Balance Sheet
80 - Recreation Facilities & Parks Capital Asset Reserve
As of 5/21/2019

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	150,928.99
Fund Balance - Year to Date	150,928.99

Cameron Park Community Services District

Department of Covenants, Conditions and Restrictions

The Covenants, Conditions and Restrictions (CC&R) Committee and the Architectural Review Committee (ARC) are interrelated components to the CC&R Department. The Cameron Park Community Services District (CPCSD), with one full-time Compliance Officer, provides CC&R enforcement to the homeowners and property owners within the District's jurisdiction after review by the CC&R Committee. There are more than 90 distinct neighborhood CC&Rs covering approximately 7000 properties.

The ARC reviews residential property improvement plans within the CPCSD jurisdiction. CC&R Staff responds to applicant questions, compiles documentation and inspects properties prior to presenting the project information to the ARC for approval or denial. Additionally, staff prepares ARC agendas, processes and disseminates decision notices and maintains ARC records. Architectural Review fees range from \$40 to \$600 and are reviewed annually.

In addition to CC&R enforcement activities, staff is responsible for;

- Providing support between District Board of Directors, CC&R Committee, Architectural Reviews Committee and the public, including, but not limited to, providing staffing for meetings of the CC&R and Architectural Review Committees
- Perform administrative functions associated with CC&Rs including preparing agendas, Board and Committee reports, budget, creating department forms, developing processes and procedures and record retention.
- Communication and coordination with various County Departments, including s Planning Department for plan review and code enforcement.

This Department is funded by Architectural Review fees and through a special tax assessment up to \$12 per parcel approved by Cameron Park voters on November 5, 1985 and adopted by the Board of Directors of the CPCSD on July 16, 1986.

Collection of special assessment tax funds is facilitated by the El Dorado County Auditor. The data provided to the county for the assessment is compiled by a contract service at a fee.

Legal Services

Legal Services include fees associated with operational functions such as legal opinions, legal review and consultation for regular CC&R enforcement and ARC administration. Legal fees that would be incurred as a result of legal proceedings involving individual violations will be brought forward to the Board of Directors for approval including appropriate budget adjustment.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2020 Through 6/30/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	175.86	0.00	267.01	0.00	0.00	0.00%
Special Assessments	4135	81,600.00	77,303.73	81,600.00	76,173.99	81,600.00	0.00	0.00%
Arc Review Fees	4140	19,800.00	18,512.50	19,500.00	17,202.50	19,500.00	0.00	0.00%
Interest Income	4505	0.00	3,957.77	2,500.00	3,082.03	4,000.00	1,500.00	60.00%
Total Operating Revenue		101,400.00	99,949.86	103,600.00	96,725.53	105,100.00	1,500.00	1.45%
Expenditures								
Salaries - Perm, Part time	5000	46,120.00	66,111.23	55,035.00	41,415.52	60,694.00	5,659.00	10.28%
Overtime	5020	0.00	1,615.04	0.00	32.13	0.00	0.00	0.00%
Health Benefit	5130	9,192.00	8,798.97	8,400.00	8,762.24	9,222.00	822.00	9.78%
Dental Insurance	5140	0.00	367.62	735.00	750.00	735.00	0.00	0.00%
Vision Insurance	5150	132.00	130.32	131.00	130.32	130.00	(1.00)	(0.76)%
CalPERS Employer Retirement	5160	17,601.00	3,439.47	4,481.00	2,899.84	4,240.00	(241.00)	(5.37)%
Worker's Compensation	5170	1,384.00	774.85	1,651.00	0.00	3,702.00	2,051.00	124.22%
FICA/Medicare Employer Cont...	5180	0.00	1,153.82	798.00	560.11	880.00	82.00	10.27%
UI/TT Contribution	5190	1,384.00	431.92	2,752.00	186.35	217.00	(2,535.00)	(92.11)%
Advertising/Marketing	5209	500.00	19.16	0.00	33.75	0.00	0.00	0.00%
Agency Administration Fee	5210	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
Bank Charge	5221	200.00	59.03	200.00	0.00	200.00	0.00	0.00%
Clothing/Uniforms	5230	250.00	246.63	150.00	0.00	150.00	0.00	0.00%
Computer Software	5231	7,980.00	7,715.00	6,799.00	7,320.00	4,101.00	(2,698.00)	(39.68)%
Computer Hardware	5232	0.00	3,842.85	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	3,768.00	3,331.67	3,000.00	12,119.94	3,000.00	0.00	0.00%
EDC Department Agency	5260	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food	5300	100.00	60.73	200.00	0.00	200.00	0.00	0.00%
Fuel	5305	950.00	202.82	950.00	33.38	950.00	0.00	0.00%
Insurance	5320	2,850.00	767.00	3,018.00	0.00	3,017.00	(1.00)	(0.03)%
Legal Services	5335	20,000.00	5,816.14	7,000.00	10,633.97	12,000.00	5,000.00	71.42%
Maint. - Equipment	5350	200.00	77.90	200.00	38.01	200.00	0.00	0.00%
Maint. - Vehicle	5370	1,100.00	938.72	1,500.00	2,998.61	500.00	(1,000.00)	(66.66)%
Memberships/Subscriptions	5380	30.00	29.60	30.00	0.00	30.00	0.00	0.00%
Mileage Reimbursement	5385	0.00	0.00	0.00	75.40	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,000.00	462.10	600.00	146.18	500.00	(100.00)	(16.66)%
Postage	5410	300.00	52.10	300.00	13.70	300.00	0.00	0.00%
Printing	5415	0.00	30.99	700.00	278.07	500.00	(200.00)	(28.57)%
Professional Services	5420	0.00	2,061.94	0.00	0.00	0.00	0.00	0.00%
Publications & Legal Notices	5425	0.00	172.00	200.00	3.00	300.00	100.00	50.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2020 Through 6/30/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage	
Staff Development	5455	0.00	5.00	450.00	815.00	500.00	50.00	11.11%
Phones/internet	5470	2,000.00	3,971.93	4,500.00	3,788.76	4,500.00	0.00	0.00%
Travel/Lodging	5480	0.00	0.00	0.00	2.00	0.00	0.00	0.00%
Total Expenditures		<u>120,541.00</u>	<u>112,686.55</u>	<u>105,780.00</u>	<u>93,036.28</u>	<u>112,768.00</u>	<u>6,988.00</u>	<u>6.61%</u>
Net Revenue Over Expenditures		<u>(19,141.00)</u>	<u>(12,736.69)</u>	<u>(2,180.00)</u>	<u>3,689.25</u>	<u>(7,668.00)</u>	<u>(5,488.00)</u>	<u>251.74%</u>

**COVENANTS, CONDITIONS AND RESTRICTIONS DEPARTMENT
CC&R Compliance Services
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
<u>4135</u>	<u>Property Tax/Special Assessment</u>
	\$12 per parcel assessment for approximately 6800 parcels. El Dorado County Fee for facilitating the assessment is deducted prior to funds disbursement.
<u>4140</u>	<u>Architectural Review Fees</u>
	Annual revenue based on past experience and adjusted for fee increase effective 1/1/2020. Individual project fees determined by fee schedule.
<u>4505</u>	<u>Interest Income</u>
	Interest for fund account money.
<u>5000</u>	<u>Salaries – Permanent</u>
	1.0 Full time employee- CC&R Compliance Officer. Costs for position is divided between CC&R (65%) and ARC (35%).
<u>5020</u>	<u>Overtime</u>
	No overtime pay anticipated for FY 2020/21.
<u>5130</u>	<u>Health Benefit</u>
	Employer’s contribution to health insurance paid for current CC&R enforcement employee.
<u>5140</u>	<u>Dental Insurance</u>
	Employer’s contribution to dental insurance paid for current CC&R enforcement employee.
<u>5150</u>	<u>Vision Insurance</u>
	Employer’s contribution to vision Insurance paid for current CC&R enforcement employee.
<u>5160</u>	<u>CalPERS Employer Retirement</u>
	Employer contribution for CalPERS retirement.
<u>5170</u>	<u>Worker’s Compensation</u>
	Employer’s contribution to employee’s Worker’s Compensation Insurance.

5180 FICA/Medicare

Employer's contribution to employee's FICA/MediCare.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5209 Advertising/Marketing

None anticipated for FY 2020/21.

5210 Agency Administration Fee

Contract with SCI to gather necessary data to be submitted to El Dorado County Auditor for per parcel assessment for CC&R operations.

5221 Bank Charge

Processing of fees, merchant service fee charges.

5230 Clothing/Uniform

District logo shirts/jacket/hat for staff.

5231 Computer Software

Annual contract fee to Comcate for software used in CC&R enforcement. Includes GIS data fee charged by El Dorado County.

5232 Computer Hardware

None anticipated for FY 2020/21.

5240 Contract Services

DSA Technologies and Uptown Studios. An allocated cost for computer and website maintenance/tech support.

5300 Food

Cost of food for special public meetings/workshops.

5305 Fuel

Gas for vehicle used for CC&R enforcement.

5320 Insurance

Coverage of CC&R vehicle & basic liability through SDRMA.

5335 Legal Services

Legal fees associated with regular operations related to ARC and CC&R enforcement.

5350 Maintenance – Equipment

On-going maintenance of Kyocera copier. A metered cost.

5370 Maintenance - Vehicle

Maintenance for CC&R vehicle; new tires, oil changes, wipers, etc. Transmission was rebuilt during FY 19/20.

5380 Memberships/Subscriptions

Pro-rata share of District’s membership fees (CSDA, Shingle Springs/Cameron Park Chamber fee, etc)

5400 Office Supplies

Paper, envelopes, pens, cards, printer ink, scotch tape, staples, clips, etc.

5410 Postage

Stamps & certified letters.

5415 Printing

Printing of flyers, brochures, pamphlets, and signs for informational and educational purposes.

5425 Publications & Legal Notices

Legal notices and public notices. CC&R copies obtained from El Dorado County Recorder’s Office.

5455 Staff Development

Staff and Committee Member training and development.

5470 Telephone

Allocated cost of landline telephone usage and internet.

Cell phone for CC&R enforcement staff.

Cameron Park Community Services District

Balance Sheet

02 - CC&R

As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	199,059.28
Actual Activity - Year to Date	5,619.67
Fund Balance - Year to Date	204,678.95



Agenda Transmittal

DATE: June 17, 2020
FROM: Jill Ritzman, General Manager

AGENDA ITEM #10: **RESOLUTION NO. 2020-14**

- DECLARE INTENTION TO CONTINUE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT ASSESSMENTS FOR FISCAL YEAR 2020-2021,
- APPROVE PRELIMINARY ENGINEER'S REPORT, AND
- PROVIDE FOR NOTICE OF PUBLIC HEARING FOR JULY 15 FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS.

RECOMMENDED ACTION: **APPROVE RESOLUTION NO. 2020-14; SCHEDULE A PUBLIC HEARING TO APPROVE THE FINAL LLAD ENGINEER'S REPORT AT THE BOARD MEETING ON JULY 15, 2020**

BUDGET ACCOUNT: LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS
BUDGET IMPACT: No impact to the General Fund; Districts are fully funded from Assessments

RECOMMENDATION

Board of Directors approve Resolution No. 2020-14 that:

- Declares Board of Director's intention to levy the continued assessments for Fiscal Year 2020-2021,
- Preliminarily approve the Engineer's Report for Cameron Park Community Services District (District) Landscaping and Lighting Assessment Districts (LLADs),
- Provide for the Notice of Public Hearing for July 15, 2020 regarding levying the continued assessments for Fiscal Year 2020-2021 for the following LLADs: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Bar J15-A, Bar J 15-B, Creekside, Eastwood, David West, Cambridge Oaks, Northview, Cameron Valley, Cameron Woods 8, Silver Springs and Bar J15-A No. 2.

BACKGROUND

On March 18, 2020 the Board adopted Resolution No. 2020-06 directing SCI Consulting Group, the District's assessment engineer and assessment administration firm, to prepare an Engineer's Report for the continuation of the District's twenty LLAD assessments for FY 2020-21. SCI Consulting Group prepared the Engineer's Report for fiscal year 2020-2021 (Attachment 10A).

DISCUSSION

The Board will declare its intention to levy the continued assessments for Fiscal Year 2020-2021, and will preliminary approve the Engineer's Report, which includes the proposed rates and budget. To meet state law for LLAD assessments, SCI will administer and process the current parcel data to establish continued assessments for each parcel in the assessment district boundaries. The engineer and District will cause a notice to be published in a local newspaper in order to notify the public of the hearing that will be held on July 15, 2020 for the continued levy of the assessments.

The following table details the proposed assessment rates for Fiscal Year 2020-2021. The proposed rates are unchanged from last year.

Unit	LLAD	2020-21 Rates
#30	AIRPARK LLAD	\$60.14
#31	UNIT 6 LLAD	\$54.50
#32	UNIT 7 LLAD	\$36.18
#33	UNIT 8 LLAD	\$36.20
#34	VIEWPOINTE LLAD	\$45.06
#35	GOLDORADO LLAD	varies by size of parcel
#36	UNIT 11 LLAD	\$22.42
#37	UNIT 12 LLAD	\$37.28
#38	CAMERON WOODS 1-5 LLAD	\$47.50
#39	BAR J 15A COUNTRY CLUB LLAD	\$48.24
#40	BAR J 15B MERRYCHASE LLAD	\$190.04
#41	CREEKSIDE LLAD	\$31.00
#42	EASTWOOD LLAD	\$223.54
#43	DAVID WEST LLAD	\$165.00
#44	CAMBRIDGE OAKS LLAD	\$14.88
#45	NORTHVIEW LLAD	\$324.00
#46	CAMERON VALLEY LLAD	\$106.52
#47	CAMERON WOODS 8 LLAD	\$113.18
#48	SILVER SPRINGS	\$0.00
#50	BAR J15A No. 2	\$45.66

LLAD Ad Hoc Committee

The Board of Directors appointed an LLAD Ad Hoc Committee, which met several times in late 2019. The Committee reviewed the LLAD budgets, financial information including fund balances, and service levels. Several LLADs were identified as operating at or near a deficit. The Committee made recommendations, being implemented by staff, to address the deficit budgets. Those recommendations include:

- Reduction of maintenance or lighting services,
- Change to landscape areas to require less maintenance and utility costs,
- Changing lights to LEDs (if not already completed), or
- Higher fees or assessments.

Improved accounting practices are now in place to track budgets, actual expenditures and fund balances.

CONCLUSION

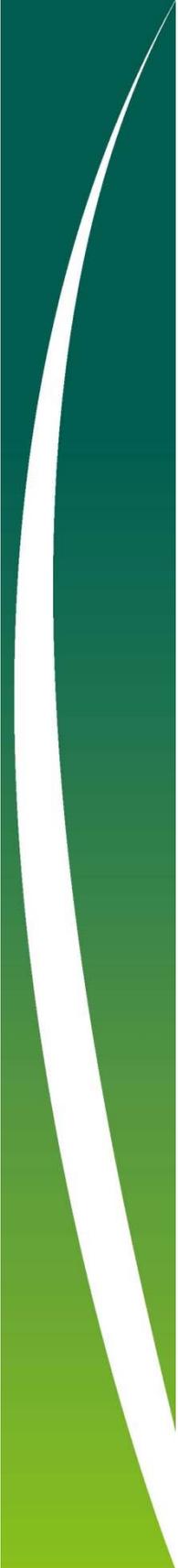
It is recommended that the Board:

- Approve Resolution No. 2020-14 Intention to Continue Assessments for Fiscal Year 2020-2021,
- Preliminarily Approving Engineer's Report, and
- Provide for Notice of Public Hearing on July 15, 2020 for the LLADs (Attachment 10B).

Attachments:

10A - Preliminary LLAD Engineer's Report for Fiscal Year 2020-21

10B - Resolution No. 2020-14



CAMERON PARK COMMUNITY SERVICES DISTRICT

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

ENGINEER'S REPORT

JUNE 2020

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGLES BOULEVARD
FAIRFIELD, CALIFORNIA 94537
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

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CAMERON PARK COMMUNITY SERVICES DISTRICT

NAME OF GOVERNING BOARD

Monique Scobey, President

Eric Aiston, Vice President

Felicity Carlson, Director

Ellie Wooten, Director

Holly Morrison, Director

CAMERON PARK CSD MANAGER

Jill Ritzman, General Manager

ENGINEER OF WORK

SCI Consulting Group

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EXECUTIVE SUMMARY

INTRODUCTION

The Cameron Park Community Services District was formed as the result of a 1961 voter-approved ballot measure and duly established by El Dorado County Board of Supervisor's Resolution 97-61. The Cameron Park CSD provides community residents and visitors with fire protection and emergency response services, access to variety of parks, lakes, streams, reserves, and open spaces, including their maintenance, and a broad range of recreation programs, organized sports and activities suited to community interests for all ages and abilities. The District is authorized to manage street lighting and landscape buffer districts along certain surface streets and assures compliance with property owner approved Covenants, Conditions and Restrictions for affected residential properties.

The Cameron Park Community Services District ("CPCSD") has formed a number of Landscaping and Lighting Assessment Districts ("Assessment District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within each of the Assessment Districts. The boundary of each Assessment District is shown in this Engineer's Report ("Report") and includes all assessable parcels within each Assessment District.

FORMATION OF ASSESSMENT DISTRICTS

PRE-PROPOSITION 218 LIGHTING DISTRICTS:

The following Assessment Districts were formed prior to the passage of Proposition 218 and provide improvement and maintenance of street lighting facilities only: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Creekside and Cambridge Oaks. These Assessment Districts were initially formed for the purpose of funding the operation, maintenance, repair and replacement of street lighting facilities.

PRE-PROPOSITION 218 PARKS AND LIGHTING DISTRICTS:

The following Assessment Districts were formed prior to the passage of Proposition 218 and were formed for the purpose of funding the maintenance, repair and replacement of street lighting as well as park and recreational improvements: Bar J 15A Country Club, Bar J 15B Merrychase, Eastwood, Crestview and Cameron Valley Landscaping and Lighting Assessment Districts. These Assessment Districts were also formed for the purpose of paying the costs of servicing such improvements including the costs of water, gas, and other utilities, as well as funding the costs of construction and maintenance of additional street lighting and park and recreational capital improvement projects.

PRE-PROPOSITION 218 PARKS DISTRICT:

The David West Landscaping and Lighting Assessment District was also formed prior to the passage of Proposition 218 for the purpose of funding the maintenance, repair and replacement of park and recreational improvements to fund the costs of water, gas and other utilities servicing such improvements, and the costs of construction and maintenance of additional park and recreational capital improvement projects.

With respect to all of these Assessment Districts formed prior to the passage of Proposition 218, the District adopted Resolutions of Formation for each of the above enumerated Assessment Districts based upon the filing with the District of Written Consents to the proposed formation of each of the above enumerated Assessment Districts by all of the owners of the affected properties within each of such Assessment Districts. The Resolutions of Formation for each of these Assessment Districts was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of each of these Assessment Districts.

POST-PROPOSITION 218 PARKS AND LIGHTING DISTRICTS

The following Assessment Districts were formed after the passage of Proposition 218: Cameron Woods 8 was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements in that Assessment District. The Silver Springs Assessment District was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements and park and recreational improvements; to fund the costs of servicing such improvements including the costs of water, gas and other utilities; and to fund the costs of construction and the maintenance of additional street lighting and park and recreational capital improvement projects. However, the property within this assessment district remains undeveloped and no assessments are currently being assessed or collected. The Bar J 15A No. 2 Landscaping and Lighting Assessment District was formed to fund the maintenance, repair and replacement of park and recreational improvements, and to pay the costs of servicing such improvements including the costs of water, gas and other utilities. These Assessment Districts formed after the passage of Proposition 218 were formed pursuant to Written Consents filed with the District by all of the property owners within each proposed Assessment District consenting to formation of each of the above enumerated Assessment Districts and consenting to the levying and collection of assessments therein.

EXEMPTIONS FROM PROPOSITION 218

Those Assessment Districts described above formed prior to the passage of Proposition 218 on November 5, 1996 which adopted Article XIID of the California Constitution, were existing as of the effective date of Proposition 218 and fall within two of the four exceptions identified in Article XIID section 5 as existing assessments exempt from the procedural and approval process for assessments detailed in Proposition 218.

The two exceptions delineated in Proposition 218 that are applicable to those Assessment Districts described above existing as of the passage of Proposition 218 are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any Assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exceptions from the provisions of Proposition 218 apply to those Assessment Districts formed prior to the passage of Proposition 218. First, these Assessment Districts were formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment in each of these Assessment Districts at the time the assessment was initially imposed, which meets the requirements of California Constitution Article XIII D, section 5(b).

The second exemption available is for capital and maintenance costs associated with sidewalks and streets. This exemption is supported by case law decided under the provisions of California Constitution Article XIII D, section 5(a). The Board of Directors of the District has adopted the position that street and sidewalk lighting is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such street lighting is exempt under Proposition 218. In the case of Howard Jarvis Taxpayers Association v. City of Riverside (1999) 73 Cal.App.4th 679, the Court of Appeal concluded that street lights fall within the definition of "streets" for purposes of Article XIII D, section 5(a), which exempts an assessment pre-existing the adoption of Proposition 218 and opposed solely for "street" purposes.

Therefore, those assessments within the Assessment Districts specified above which were formed prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in California Constitution Article XIII B, sections 5(a) and (b).

Those procedures and approval processes with respect to which these Assessment Districts are exempt are as follows:

(1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Assessment Districts specified above formed prior to the adoption of Proposition 218 on November 5, 1996 comply with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within each of those

Assessment Districts are exempt from the substantive and procedural requirements outlined above.

Those Assessment Districts enumerated above formed after the adoption of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 K No. 2) were each formed pursuant to the unanimous consent of each of the property owners owning property within each such Assessment Districts at the time of formation of the Assessment Districts, and such property owners requested that such Assessment Districts be formed. The Engineer's Report demonstrates that these three Assessment Districts formed after the adoption of Proposition 218 comply with the procedural and substantive requirements of Proposition 218.

ASSESSMENT CONTINUATION PROCEDURES

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded in each of the Assessment Districts by the proposed 2020-21 assessments, to determine the special benefits received from the street lighting and landscaping maintenance and capital improvements to real property within each of the Assessment Districts, and to specify the method of assessment apportionment to lots and parcels within each Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes each of the Assessment Districts and the proposed assessments for each Assessment District for fiscal year 2020-21. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements in each Assessment District that provide a direct and special benefit to the properties within each such Assessment District.

In each subsequent year for which the assessments will be continued, the CPCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for each of the Assessment Districts for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on March 18, 2020.

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 15, 2020.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the CPCSD may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21 in each of the Assessment Districts. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2020-21.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments. These numbers are shown by District in detail in the Report.

LEGAL ANALYSIS

DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218

Assessments can only be levied based on the special benefit to property conferred by the improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessments levied by the CPCSD must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the CPCSD must undertake in order to determine the amount of special benefit to assessed real property from the identified street lighting, park, recreational, landscaping and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from the improvements or services. If such improvements or services provide both special benefits to that parcel of real property and general benefits to members of the public and non-property owners such as tenants and visitors, then the CPCSD may charge landowners only for the cost of providing the special benefit. The CPCSD must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of improvements or services. Second, the District must ensure that no property

owner's assessment is greater than the cost to the CPCSD to provide those improvements or maintenance services to benefit that particular owner's property.

The CPCSD, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services funded with assessment revenues. If these identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services provide both special benefits to property owners within the Assessment Districts and general benefits to non-property owners such as tenants and visitors, then the CPCSD must quantify the special benefit to properties received from those identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services, and also quantify the amount of general benefit received by non-property owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218.

This case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined

- Special benefits are directly received by and provide a direct advantage to property in the assessment district

DAHMS V. DOWNTOWN POMONA PROPERTY

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they “affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share.” The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services.

BEUTZ V. COUNTY OF RIVERSIDE

The case of Beutz v. County of Riverside (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer’s Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer’s Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, the Court found that the Engineer’s Report did not appropriately analyze how much of the benefit of a public facility or service accrues to assessed properties (special benefit) and how much accrues to the general public who do not own property within the Assessment District

(general benefit). The Court found that all benefits, both special benefits and general benefits, must be identified, separated and quantified. The Court even mentioned a hypothetical example of apportioning of general benefit and special benefit with respect to the benefit of street lighting based on vehicle trips generated by assessed properties as a fraction of total vehicle trips; in other words, in terms of usage of assessment funded facilities and services by owners of assessed properties as opposed to members of the general public.

BONANDER V. TOWN OF TIBURON

The town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that it did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the conclusion that it is not tied to particular parcels of property. Finally, the Court found that the town impermissibly used a "cost based" approach in determining the amount of assessment on any given parcel. The Court noted that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report and the process used to establish these proposed assessments for 2020-21 in the three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No.2) are consistent with the case law described above and with the requirements of Articles XIIC and XIID of the California Constitution based on the following factors:

1. Those Assessment Districts formed prior to the passage of Proposition 218 and with the unanimous approval of property owners within each such Assessment District are exempt from the provisions of Proposition 218 pursuant to the provisions of Article XIID, sections 5(a) and 5(b).
2. All of the Assessment Districts are narrowly drawn to include only small neighborhoods in which all parcels receive special benefits from the street lighting and park and recreation improvements constructed within that particular Assessment District. Such small neighborhood Assessment Districts ensure that all street lighting and park and recreation improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment in each Assessment District and therefore

provide direct special benefit to each of such parcels in each Assessment District pursuant to the case law specified above.

The fact that the street lighting, park and recreational improvements and maintenance, repair and replacement services for those improvements have some limited general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. The Engineer's Report is consistent with case law cited above because the assessments have been apportioned based on the entirety of the capital cost of the Improvements and maintenance thereof and based on proportional special benefit to each parcel of real property within each Assessment District.

While such improvements and maintenance may provide some benefits to the general public despite the neighborhood character of such improvements, when special benefits can be identified they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue. This Engineer's Report is consistent with the decisions mentioned above in *Beutz*, *Dahms*, and *Golden Hill* because the street lighting and park and recreation improvements and maintenance will directly and specially benefit property in the Assessment District and whatever limited general benefits exist have been explicitly calculated, quantified, and excluded from the assessments.

The assessments paid by each parcel within each Assessment District are proportional to the special benefit that each parcel within each Assessment District receives from such improvements and maintenance because:

The assessment imposed on each parcel within each Assessment District does not exceed the costs incurred by CPCSD in providing such street lighting and park and recreation improvements and maintenance to each such parcel as specified in this Engineer's Report.

- a. The use of a variety of small neighborhood Assessment Districts ensures that the street lighting, park, landscaping and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment, thereby ensuring that such improvements provide special benefit to each of the parcels in each Assessment District paying such assessments.
- b. Due to the proximity of the parcels of real property in each Assessment District to the street lighting and park and recreation capital improvements and maintenance funded with assessment proceeds, such properties receive a special benefit from such improvements and maintenance distinct from the benefit of other parcels of real property outside of each Assessment District. The nature of the neighborhood street lighting and park and recreational improvements within each Assessment District ensures that the special benefit from such improvements accrue to the residents of the parcels comprising each such Assessment District. The

street lighting and neighborhood park and recreational facilities located within such Assessment Districts are not extensively used by non-property owners such as visitors and guests due to their neighborhood character. The extent to which such neighborhood facilities within each Assessment District are utilized by non-property owners such as visitors and guests, such use constitutes a general benefit which is calculated in the section of this Engineer's Report which follows entitled "Calculating General Benefit."

PLANS AND SPECIFICATIONS

The work and improvements proposed to be undertaken by the Assessment Districts and the cost thereof paid from the levy of the continued assessments provide special benefit to Assessor Parcels within the Assessment Districts as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cameron Park Community Services District. Any plans and specifications for these improvements will be filed with the General Manager of the Cameron Park Community Services District and are incorporated herein by reference.

As applied herein, "Installation" means the design and construction of public improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

DESCRIPTIONS OF THE DISTRICTS

SERVICES FOR INDIVIDUAL DISTRICTS

Each of the Assessment Districts within CPCSD provide for the installation, maintenance and servicing of street lighting and/or park and recreational improvements located within each such Assessment District. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (112) LS 70 Watt	
31. Unit 6	Street Lights (92) LS-1A 70 Watt	
32. Unit 7	Street Lights (72) LS-1A 70 Watt	
33. Unit 8	Street Lights (70) LS-1 70 Watt	
34. Viewpointe	Street Lights (15) LS-1 70 Watt	
35. Goldorado	Street Lights (18) LS-1 70 Watt	
36. Unit 11	Street Lights (33) LS-1 70 Watt	
37. Unit 12	Street Lights (74) LS-1 70 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 70 Watt	
39. Bar J 15A Country Club	Street Lights (103) LS-1 70 Watt	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) LS-1E-HPS Watt	Landscaping, etc.
41. Creekside	Street Lights (12)(HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (8) LS-1 70 Watt	Landscaping, etc
43. David West	No lights	Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 70 W	Landscaping, etc
46. Cameron Valley	Street Lights (9) LS-1 70 Watt	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 70 Watt	
48. Silver Springs	No lights	Landscaping, etc
50. Bar J 15A No 2	No lights	Landscaping, etc

DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED

A description of the boundaries, areas maintained and improvements are described in detail below for each district.

Airpark (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 112 LS 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 2, below:

TABLE 2 – AIRPARK STREET LIGHTS

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	
117	127	137	147	157	167	177	187	197	207	217	
118	128	138	148	158	168	178	188	198	208	218	
119	129	139	149	159	169	179	189	199	209	219	
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

Unit 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 92 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 3, below:

TABLE 3 – UNIT 6 STREET LIGHTS

1	13	23	33	46	57	73	84	96	109
2	14	24	34	48	58	74	85	98	111
4	15	25	35	49	59	75	86	99	
5	16	26	36	50	60	76	87	101	
6	17	27	37	51	64	77	88	103	
7	18	28	38	52	67	78	89	104	
8	19	29	39	53	68	79	90	105	
10	20	30	40	54	69	80	93	106	
11	21	31	44	55	70	81	94	106	
12	22	32	45	56	71	83	95	107	

Unit 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

Improvements:

New:

- No Planned Projects.

Existing:

- 72 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 4, below:

TABLE 4 – UNIT 7 STREET LIGHTS

226	233	240	247	255	263	270	277	285	292	299
227	234	241	249	256	264	271	278	286	293	300
228	235	242	250	257	265	272	279	287	294	
229	236	243	251	259	266	273	280	288	295	
230	237	244	252	260	267	274	281	289	296	
231	238	245	253	261	268	275	282	290	297	
232	239	246	254	262	269	276	284	291	298	

Unit 8 (LLAD #33)

Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 70 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 5, below:

TABLE 5 – UNIT 8 STREET LIGHTS

305	315	322	333	340	347	355	364	372	380
306	316	326	334	341	348	356	365	373	381
308	317	327	335	342	349	357	366	374	382
311	318	328	336	343	350	359	367	375	383
312	319	330	337	344	351	360	369	376	525
313	320	331	338	345	352	362	370	377	527
314	321	332	339	346	353	363	371	379	528

Viewpointe (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 15 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 6, below:

TABLE 6 – VIEWPOINTE STREET LIGHTS

289	294	297	300	653
290	295	298	301	654
291	296	299	648	655

Goldorado (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

Planned Projects for 2020-21

- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD's to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 18 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 7, below:

TABLE 7 – GOLDORADO STREET LIGHTS

656	659	661	666	667	670	672	674	677
658	660	662	666	669	671	673	676	680

Unit 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 33 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 8, below:

TABLE 8 – UNIT 11 STREET LIGHTS

470	474	478	484	488	492	496	500	506
471	475	480	485	489	493	497	502	
472	476	482	486	490	494	498	503	
473	477	483	487	491	495	499	504	

Note: PG&E service number 1177, 1178, 1179, 1253, 1254, 12255, 1256 are lights within the common area of the HOA and are not maintained by the Unit 11 LLAD.

Unit 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

Improvements:

New:

- No Planned Projects.

Existing:

- 74 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 9, below:

TABLE 9 – UNIT 12 STREET LIGHTS

533	540	554	561	568	575	582	589	596	604	611
534	541	555	562	569	576	583	590	597	605	612
535	542	556	563	570	577	584	591	599	606	613
536	548	557	564	571	578	585	592	600	607	656
537	549	558	565	572	579	586	593	601	608	
538	552	559	566	573	580	587	594	602	609	
539	553	560	567	574	581	588	595	603	610	

Cameron Woods 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 42 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 10, below:

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

Bar J 15A Country Club (LLAD #39)

Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated. During fiscal year 2014-15, a major fencing project was completed in Bar J-15A and Bar J15-A No 2 – the funding for this project came from non_assessment revenue and contributed to the general fund offset.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 103 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 11, below:

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS

684	693	702	711	728	737	746	755	790	799	808	817
685	694	703	712	729	738	747	756	791	800	809	818
686	695	704	713	730	739	748	783	792	801	810	819
687	696	705	714	731	740	749	784	793	802	811	820
688	697	706	715	732	741	750	785	794	803	812	
689	698	707	716	733	742	751	786	795	804	813	
690	699	708	718	734	743	752	787	796	805	814	
691	700	709	726	735	744	753	788	797	806	815	
692	701	710	727	736	745	754	789	798	807	816	

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

Bar J 15B Merrychase (LLAD #40)

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

Planned Projects for 2020-21

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 8 LS-1E HPS 70-watt street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 12, below:

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS

1083	1084	1085	1086	1087	1088	1089	1090
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- Irrigated landscape area of 45,928 s.f., 6,746 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees
- 1,135 l.f. of concrete masonry wall with 16 plaster pilasters
- 16,920 s.f. of walk area (concrete)

The improvements to be serviced include 8 existing street lights, with a cost of \$13.94 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

Creekside (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

Planned Projects for 2020-21

- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD's to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 12 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 13, below:

TABLE 13 – CREEKSIDE STREET LIGHTS

758	759	760	761	762	763	764	765	1120	1121	1122	1123
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Eastwood (LLAD #42 – Park and Landscape Corridor)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:

The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

Improvements:

New:

- Eastwood LLAD will continue to set aside \$10,000 annually for replacement costs for both the sound wall and iron fences.

Existing:

- Tree wells
- Irrigation upgrade (spray irrigation/drip irrigation systems)
- Shrubs
- Bark landscape to Meder Rd.
- 8 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 14, below:

TABLE 14 – EASTWOOD STREET LIGHTS

1140	1142	1143	1146	1147	1182	1183	1257
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- Irrigated landscape area of 122,330 s.f., 10,804 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)

- 1,970 l.f. of concrete masonry wall with 8 brick pilasters
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain
- 47 existing trees and 428 miscellaneous shrubs
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 70W and 1 spot light

David West Park (LLAD #43)

Note: In 2011 the Cameron Park CSD conducted several outreach meetings and a balloting. The Community was not supportive of the proposed measure. Cameron Park CSD will determine the next steps.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The park, Lot C, generally formed by the boundaries of Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

Improvements:

New:

- No Planned Projects.

Existing:

- Irrigated landscape area of 98,400 s.f., 5,960 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover
- 2,760 s.f. of concrete walkways, 1,200 l.f. of wood header, 125 l.f. of temporary (retractable) fencing, and 1,560 l.f. of permanent chain-link fence
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building

Cambridge Oaks (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

Planned Projects for 2020-21

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 9 (HPSVL), LS-1D, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 15, below:

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035
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Northview (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvements in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer’s expense with the exception of planned park improvements and the sidewalk running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- ADA compliant pathway
- Park entrance signage at Auburn Hills

- Security lighting
- Signage throughout park
- 10 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 16, below:

TABLE 16 – NORTHVIEW STREET LIGHTS

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275
------	------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 14,080 s.f., 7,755 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 s.f. of concrete walkways and one wooden gate
- 1,227 l.f. of masonry wall with 16 brick pilasters
- 472 l.f. of concrete header (mowstrip)
- Energy costs for 10 LS1-D 70W and 1 spot light

Cameron Valley Estates (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense. Maintenance of all the described facilities is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- 9 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS

1341	1342	1343	1344	1346	1347	1347	1348	1349
------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,840 s.f., 9,870 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 233 trees and 1,755 shrubs
- 11,580 s.f. of concrete walkways
- 2,910 l.f. of redwood fencing, and
- 1,640 l.f. of concrete header (mow strip)
- 28,000 s.f. of bard
- Energy costs for 9 LS1-D 70W and 1 spot light

Cameron Woods 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

Planned Projects for 2020-21

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 8 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 18, below:

TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399
------	------	------	------	------	------	------	------

Silver Springs (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

Improvements:

New:

- None.

Existing:

- None

No charges for Silver Springs LLAD shall be levied until the improvements have commenced.

Bar J15-A No. 2 (LLAD #50)

Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive.

Improvements:

New:

- None.

Existing:

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

Levy Summary by District

TABLE 19 – FY 2020-21 ASSESSMENT REVENUES

District Designation	District Name	FY 2020-21 Total			Levy Per Unit		
		Assessment Levy	Assessable Parcels	Lights	Rate	Method	Eligible for Increase
30	Airpark	\$19,305	321	112	\$60.14	Per Parcel	No
31	Unit 6	\$16,568	304	92	\$54.50	Per Parcel	No
32	Unit 7	\$12,554	347	67	\$36.18	Per Parcel	No
33	Unit 9	\$15,494	428	81	\$36.20	Per Parcel	No
34	Viewpointe	\$6,218	138	15	\$45.06	Per Parcel	No
35	Goldorado	\$2,935	32	19	*	varies by size	No
36	Unit 11	\$6,883	307	31	\$22.42	Per Parcel	No
37	Unit 12	\$12,340	331	74	\$37.28	Per Parcel	No
38	Cameron Woods 1-5	\$7,790	164	50	\$47.50	Per Parcel	No
39	Bar J 15A	\$24,265	503	105	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	11	\$190.04	+lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$40,908	183	10	\$223.54	Per Parcel	No
43	David West	\$29,670	110	0	\$165.00	Per Parcel	Up to 5%/yr to cap of \$165
44	Cambridge	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$32,308	92	11	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	6	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$5,999	53	8	\$113.18	Per Parcel	Up to 3%/yr
48	Silver Springs	\$0	58	0	\$0.00	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$22,967	503	0	\$45.66	Per Parcel	Up to 3%/yr
Total:		\$283,723					

Note:

LLAD 43, David West has reached the cap set in the original formation documents; the assessment rate for FY 2020-21 will be \$165.00.

LLAD 30, Airpark will be levied at \$60.14 for fiscal year 2020-21 which is below the Maximum Authorized Rate of \$63.02.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

The method used for apportioning the assessment in those three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No. 2) is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. Special benefit is calculated for each parcel in each such Assessment District using the following process:

1. Identification of all benefit factors from the Improvements and Maintenance;
2. Calculation of the proportion of these benefits that are special and general and quantification of the general benefits;
3. Determination of the relative special benefit per property type;
4. Calculation of the specific assessment for each individual parcel based upon special versus general benefit, property type, and property characteristics.

The assessments levied in all of the other assessment districts are exempt from the substantive and procedural requirements of Proposition 218 (see Exemptions from Proposition 218 at pages 2 through 4 above). The substantive requirements with respect to which such assessment districts are exempt include the following: (1) differentiation between "special benefit" and "general benefit" conferred on properties from the improvements or services funded with assessment proceeds; (2) limitation of the value of the assessment on each parcel by the reasonable cost of the proportional special benefit" conferred on that parcel by the improvements and services funded with the assessments, and (3) allocation of assessments per parcel dependent upon proportional special benefit measured as a proportion of the entirety of the costs of constructing and/or maintaining improvements.

The assessments levied in these assessment districts exempt from the requirements of Proposition 218 are based on an analysis of special benefit as required by the Landscaping and Lighting Act of 1972, which benefit categories are described below.

This section of the Engineer's report includes: (1) a discussion of the special benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those assessment districts exempt from Proposition 218; and (2) a discussion of the special benefits and general benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those three assessment districts subject to the requirements of Proposition 218.

SPECIAL BENEFITS

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference

to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the case law specified above and from statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from street lighting and park and recreational improvement and maintenance such as those proposed to be funded in each Assessment District. These types of special benefits are summarized below.

1. Proximity to improved public landscaping, lighting, parks and other permanent park and recreational facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the Assessment Districts.
5. Improved Views.
6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PARK AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in each Assessment District. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

The Board has determined that the location, nature and function of the proposed street lighting and park and recreational projects within each Assessment District combine to

provide substantially equal benefit to all parcels of real property within each particular land use category within each Assessment District, regardless of the location of that property within the boundaries of each Assessment District.

The reasons for this determination are as follows:

1. With respect to park and recreational improvements, each of those Assessment Districts which use assessment proceeds to fund park and recreational improvements are small with a maximum distance of a parcel of real property to neighborhood park and recreational facility of less than 1/3 mile. Since all parcels of real property within each Assessment District are located within an average radius of less than 453 feet from available park and recreational improvements constructed and maintained with assessment proceeds, the Board has found it reasonable to assess all such parcels within each Assessment District equally for those Assessment Districts which provide park and recreational improvements and maintenance.

ILLUMINATION OF PROPERTIES AND ILLUMINATION OF WALKWAYS, ROADS AND OTHER MEANS OF ACCESS TO PROPERTIES

The assessments in many of the Assessment Districts fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at large and other properties do not receive. For each Assessment District which provides street light improvements and maintenance, each parcel of real property within such Assessment District is located within the boundaries of illumination areas provided by such street light facilities and therefore enjoy special benefit from those facilities not enjoyed by other parcels located outside each such Assessment District.

INCREASED SAFETY OF PROPERTY DUE TO IMPROVED LIGHTING AND ILLUMINATION

Well lighted properties, walkways and roads are safer, so for those Assessment Districts which provide funding for street light improvements and maintenance, the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property within each Assessment District which benefit is not enjoyed by any parcels of real property located outside of each such neighborhood Assessment District which provide street lighting.

ACCESS TO IMPROVED PARKS AND LANDSCAPED AREAS WITHIN THE DISTRICTS

Since the parcels in each Assessment District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Assessment Districts with landscaping.

IMPROVED VIEWS

The maintenance of park and recreational landscaped areas in those Assessment Districts providing park and recreational improvements and maintenance provides improved views to those neighborhood properties located within each such Assessment District. The

properties in each such Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in that Assessment District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

The public parks and landscaped areas within certain specified Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for those parcels of property located within that particular Assessment District. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

GENERAL VERSUS SPECIAL BENEFIT

Article XIII C (Proposition 218) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." This analysis applies to two of the three assessment districts formed after the adoption of Proposition 218 and subject to its requirements (Cameron Woods 8, Bar J 15 A No. 2; Silver Springs is undeveloped property and no assessments are currently being assessed or collected) The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity to street lighting, views and access to the park and recreational Improvements that other properties and the public at large do not receive. Therefore, the majority of the benefits conferred to property in each of these Assessment Districts is special, and only minimally received by property outside the Assessment District or by the public at large.

In the 2009 *Dahms* case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district and not to parcels located outside the Assessment District. It is also important to note that the improvements and services funded by the assessments in this case are similar to the improvements and services funded by the Assessments described in this Engineer’s Report. The Court found these improvements and services to be 100% special benefit. Also similar to the assessments in this case, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit in the Cameron Woods 8 and Bar J 15 A No. 2 Assessment Districts subject to this requirement of Proposition 218 is conservatively quantified.

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Cameron Woods 8 and Bar J 15 A No. 2 Assessment Districts receive almost all of the special benefits from the Improvements because properties in each Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of each such Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred upon properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside of the Bar J 15 A No. 2 Assessment District, which provides park and recreation facilities and maintenance, and within the proximity radii for neighborhood parks

in this Assessment District may receive some benefits from the park and recreational Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 5% reduction factor is applied to these properties in this Assessment District.

The properties outside of the Cameron Woods 8 Assessment District, which provides street lighting improvements and maintenance only, likely do not receive any benefits from the illumination provided by those street lighting improvements. However, guests and visitors to residents and owners of parcels within this Assessment Districts may derive some general benefit from the security provided by such illumination when visiting owners of property within this Assessment District or when traveling on streets located in this Assessment Districts during non-daylight hours. Since the properties owned by such visitors and guests are not assessed for the street lighting benefits because they are outside the area that can be assessed within this Assessment District, this is also a form of general benefit to the public at large and other property which cannot be assessed. A 5% reduction factor is applied to these properties in this Assessment District as such a benefit constitutes general benefit under the case law and legislation discussed above.

GENERAL BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

The “indirect and derivative” benefit to property within the Cameron Woods 8 and Bar J 15 a No.2 Assessment Districts is particularly difficult to calculate. A solid argument can be presented that all benefit within each such Assessment District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in each such Assessment District. All of the parcels in each of these assessment districts are either used for residential purposes, or are vacant but zoned residential. All such parcels are subject to assessment.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within each Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within these Assessment Districts, are used for regional purposes and could receive some indirect benefit from the improvements and/or maintenance funded with assessment proceeds, or provide indirect benefits to the public at large. A negligible amount of the land area (~0%) in these Assessment Districts is used for such regional purposes, so this is a measure of the general benefits to property within these Assessment Districts.

GENERAL BENEFIT TO THE PUBLIC AT LARGE

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. In the *Golden Hills* case, the Court opined that general benefits from street lighting facilities could be quantified by measuring the number of vehicle trips within areas served by street lights by people who do not live within Assessment District

boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large from park and recreational improvements provided in Bar J 15 A No. 2 Assessment District can be estimated by the proportionate amount of time that the neighborhood park and recreational facilities located within this Assessment District are used and enjoyed by individuals who are not residents, employees, customers or property owners within this Assessment District. Likewise, the general benefit to the public at large from street lighting facilities and improvements afforded by the Cameron Woods 8 Assessment District can be estimated by the proportionate usage of streets afforded with street lighting facilities by individuals who are visitors and guests of property owners and not residents, customers or property owners within that particular Assessment District. Based upon significant research conducted by SCI, the general benefit from street lighting is estimated to be 5% or less.

SCI has conducted numerous surveys of similar park and recreation facilities in the Sacramento area and other areas in California and has determined that use by the public at large for facilities similar to those located in the Bar J 15 A No. 2 Assessment District is nearly always less than 15%. Therefore, the CPCSD estimates that visitors to neighborhood parks in this Assessment District which provides park and recreational improvements amounts to general benefits to the public at large equal to the amount of 15%.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 20% (5%+0%+15%) of the benefits for the Bar J 15 A No. 2 Assessment District which funds park improvements and maintenance, and approximately 10% (5%+0%+5%) of the benefits for the Cameron Woods 8 Assessment District which funds street lighting improvements and maintenance may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation – Districts with Parks (Bar J 15 A No. 2)

5% (Outside the Assessment District)
+ 0% (Property within the Assessment District)
+15% (Public at Large)
= 20% (Total General Benefit)

**General Benefit Calculation – Districts with Streetlights
(Cameron Woods 8 Assessment District)**

5%	(Outside the Assessment District)
+ 0%	(Property within the Assessment District)
+5%	(Public at Large)
= 10%	(Total General Benefit)

NON-ASSESSMENT REVENUE FUNDS GENERAL BENEFITS

This analysis finds that 20% of the total benefit conferred by the park improvements and maintenance funded within the Bar J 15 A No. 2 Assessment District, and 10% of the total benefit conferred by the street lighting improvements and maintenance funded in the Cameron Woods 8 Assessment District may constitute general benefit.

The total budget for installation, maintenance and servicing of the Improvements in each of these Assessment Districts is included in Table 24. The budgets for each of these two Assessment Districts do not reflect the significant non-assessment revenues contributed by the Cameron Park Community Services District General Fund which pay the following costs: (1) all administration costs; (2) all legal costs; (3) all other overhead costs calculated as 30% of total costs incurred in each such assessment District per regulations of the Uniform Public Construction Cost Accounting Commission; (4) additional capital improvement costs such as the cost of the major fencing project in Bar J 15 A No. 2 in fiscal year 2014-15.

This funding from non-assessment sources more than compensates for general benefits, if any, received by the properties within these two assessment districts, because the proportion of general fund contributions to expenses in each such assessment district exceeds the proportion of total benefit in each such assessment District determined to be general benefit.

The park and recreational improvements in the Bar J 15 A No. 2 assessment district and street lighting improvements in the Cameron Woods 8 assessment district were constructed by the original property owners and developers of the homes in each such assessment district as a condition of development. The value of such construction costs can be quantified and monetized. Since the construction of the park improvements and street lighting improvements in these 2 assessment districts was performed by the developers and paid for with non-assessment funds, the total amount of construction costs for such improvements in each such assessment district can be amortized over the life of each of these assessment districts and used to offset the proportion of general benefit resulting from improvements and maintenance services in each of these 2 assessment districts. The annual amount of such offset is conservatively estimated at 25% of the total annual assessment amount in each of these 2 assessment districts.

METHOD OF ASSESSMENT

The second step in apportioning assessments for all assessment districts, both those subject to and exempt from the requirements of Proposition 218, is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

ASSESSMENT APPORTIONMENT

The assessments for these Assessment Districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development projects. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

GOLDORADO AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS

Tables 20 and 21 below include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

TABLE 20 – GOLDORADO ASSESSMENT METHODOLOGY

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	\$21.28
0.49	83-340-07-1	\$24.84
0.68	83-340-14-1	\$34.48
2.47	83-451-01-1	\$125.22
0.47	83-453-09-1	\$23.82
0.48	83-453-10-1	\$24.34
0.55	83-453-11-1	\$27.88
0.52	83-453-12-1	\$26.36
0.49	83-453-13-1	\$24.84
0.57	83-453-14-1	\$28.90
1.77	83-453-18-1	\$89.74
2.34	83-453-21-1	\$118.64
0.43	83-453-22-1	\$21.80
16.13	83-454-03-1	\$817.78
1.83	83-455-01-1	\$92.78
4.22	86-456-01-1	\$213.94
4.67	83-456-02-1	\$236.76
4.14	83-456-10-1	\$209.90
3.05	83-456-11-1	\$154.64
1.2	83-456-12-1	\$60.84
0.61	83-456-13-1	\$30.92
0.58	83-456-14-1	\$29.40
0.48	83-456-15-1	\$24.34
1.49	83-456-17-1	\$75.54
0.91	83-456-18-1	\$46.14
1.58	83-456-19-1	\$80.10
4.34	83-500-01-1	\$220.04
0.24	83-610-01-1	\$12.16
0.15	83-610-02-1	\$7.60
0.2	83-610-03-1	\$10.14
0.2	83-610-04-1	\$10.14
0.2	83-610-05-1	\$10.14

TABLE 21 – BAR J 15B MERRYCHASE

Total assessment = \$10,651.56		
Residential Lots:	\$7,791.64	41 = \$190.03 per parcel
Lot A:	\$2,369.65	1 = \$2369.65 per parcel
Lot B:	\$490.27	1 = \$490.27 per parcel

FY 2020-21 ESTIMATE OF COST AND LEVY SUMMARY

The table on the following page summarizes the 2020-21 estimate of cost by individual Landscaping and Lighting District. The budgets should be considered estimates and final budgets will be approved by the Cameron CSD Board after the end of year reconciliation.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking, reserves are kept to less than or equal to revenue for one annual assessment.

TABLE 22 – FISCAL YEAR 2020-21 ESTIMATE OF COST

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50	
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350	
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
EXPENDITURES																					
Salaries	\$901	\$901	\$901	\$901	\$901	\$901	\$901	\$901	\$901	\$10,491	\$5,978	\$901	\$20,266	\$17,798	\$901	\$17,308	\$7,878	\$901		\$10,499	\$101,030
Health, Dental, Vision	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$1,787	\$1,112	\$110	\$5,821	\$3,454	\$110	\$3,454	\$1,268	\$101		\$1,787	\$19,994
Other (WC,Ret, UI/TT)										\$788	\$469		\$2,044	\$1,525		\$1,483	\$632	(\$0)	(\$0)	\$788	\$7,729
Total Salaries and Benefits	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$13,066	\$7,559	\$1,011	\$28,131	\$22,777	\$1,011	\$22,245	\$9,778	\$1,002	(\$0)	\$13,074	\$128,753
Agriculture													\$2,000	\$1,500							\$3,500
Equipment/Maintenance										\$400	\$300		\$700	\$650		\$850	\$300			\$600	\$3,800
Material/Supplies										\$1,200	\$900		\$8,900	\$3,600		\$3,900	\$2,400			\$1,200	\$22,100
Staff Development										\$50	\$50		\$100	\$100		\$100	\$100			\$50	\$550
Telephone										\$75	\$120		\$120	\$120		\$120	\$120			\$75	\$750
Notice and Hearing Expenses																					\$0
County Tax Collection Fee	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100		\$1,100.00	\$20,900
Electricity	\$20,632	\$19,512	\$12,700	\$16,008	\$7,620	\$2,552	\$6,232	\$12,879	\$6,406	\$7,500	\$1,582	\$1,740	\$2,031	\$750	\$1,205		\$1,500	\$1,352		\$7,500	\$129,701
Water		0						\$0		\$1,750	\$950		\$2,934	\$3,500		\$2,035	\$825			\$1,750	\$13,744
Subtotal	\$22,743	\$21,623	\$14,811	\$18,119	\$9,731	\$4,663	\$8,343	\$14,990	\$8,517	\$25,141	\$12,561	\$3,851	\$46,016	\$34,097	\$3,316	\$30,350	\$16,123	\$3,454	(\$0)	\$25,349	\$323,798
REVENUES																					
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Assessments Collected/Other	\$21,705	\$18,068	\$13,754	\$16,894	\$6,518	\$3,105	\$7,583	\$13,340	\$8,440	\$25,665	\$11,352	\$2,599	\$46,608	\$36,870	\$1,897	\$33,008	\$13,512	\$6,999	\$0	\$24,567	\$312,482
Facility Use Revenue														\$5,700							
Interfund Transfer														\$2,500		\$2,500					
Fire Reduction (CCI Grant)														\$9,020							
Interest	\$2,400	\$1,500	\$1,200	\$1,400	\$300	\$170	\$700	\$1,000	\$650	\$1,400	\$700	\$150	\$5,700	\$1,500	\$260	\$700	\$730	\$1,000	\$0	\$1,600	23,060
Number of Parcels	321	304	347	428	138	32	307	331	164	503	43	79	183	110	110	92	120	53	58	503	4,226
Cost per Parcel	\$60.14	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$47.50	\$48.24	\$190.04	\$31.00	\$223.54	\$165.00	\$14.88	\$324.00	\$106.52	\$113.18	\$0.00	\$45.66	
Lights	112	92	72	70	15	18	33	74	42	103	8	12	8	0	9	10	6	8	0	0	692
											2369.65										490.27
Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance, July 1, 2020	\$87,000	\$71,000	\$39,000	\$44,000	(\$8,000)	(\$5,000)	\$23,000	\$32,000	\$19,000	(\$65,000)	\$5,000	\$2,000	\$165,000	(\$25,000)	\$10,000	\$5,000	\$51,000	\$48,000	\$12,000	\$120,000	\$630,001
Estimated Net Sources/(Uses)	\$1,362	(\$2,055)	\$143	\$175	(\$2,913)	\$1,117	(\$60)	(\$651)	\$573	\$1,924	(\$129)	(\$1,102)	\$6,292	\$21,493	(\$1,159)	\$5,858	(\$1,881)	\$4,546	\$0	\$818	\$34,351
Estimated Fund Balance June 30, 2021	\$88,362	\$68,945	\$39,144	\$44,175	(\$10,913)	(\$3,883)	\$22,941	\$31,349	\$19,573	(\$63,076)	\$4,871	\$898	\$171,292	(\$3,507)	\$8,841	\$10,858	\$49,119	\$52,546	\$12,000	\$120,818	\$664,353

NOTE: CAMERON PARK CSD WILL CONTINUE TO REVIEW LEVELS OF SERVICE FOR VIEW POINT, GOLDORADO, BAR J15 B, DAVID WEST AND NORTHVIEW TO DETERMINE WHETHER LEVELS OF SERVICE SHOULD BE REDUCED OR POSSIBLE FUTURE FUNDING MECHANISMS CAN BE PUT IN PLACE TO HELP WITH INCREASING COSTS.

ASSESSMENT

WHEREAS, on March 18, 2020 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted Resolution No. 2020-06 designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Continuation of the Landscaping and Lighting Assessment Districts for the Cameron Park Community Services District, FY 2020-21;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for each of the Assessment Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within each of the Assessment Districts, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of each said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment Districts, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Cameron Woods 8, Silver Springs and Bar J-15A No. 2 assessments are subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3% for Cameron Woods 8 and Bar J-15A No. 2 and Silver Springs with a maximum adjustment not to exceed 4%.

Any change in the CPI in excess of the maximum annual increase shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3% for Cameron Woods 8 and Bar J-15A No. 2 and is less than 4% for Silver Springs.

The change in the CPI from December 2018 to December 2019 was 2.45% and the Unused CPI carried forward from the previous fiscal year is 2.13%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 3.00% which equates to

\$131.20 per single family equivalent benefit unit for Cameron Woods 8 and \$55.32 per single family equivalent benefit unit for Bar J-15A No. 2. The estimate of cost and budget in this Report proposes assessments for fiscal year 2020-21 at the rate of \$113.18 for Cameron Woods 8, and \$45.66 for Bar J-15A No. 2, which are less than the maximum authorized assessment rate.

The Unused CPI carried forward from the previous fiscal year is 0.49% for Silver Springs, therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.94% which equates to \$669.40 per single family equivalent benefit unit. The estimate of cost and budget in this Report proposes assessments for fiscal year 2020-21 at the rate of \$0, which is less than the maximum authorized assessment rate.

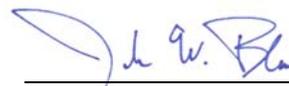
The assessment is made upon the parcels or lots of land within the Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2020-21. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within each of the said Assessment District.

Dated: June 10, 2020

Engineer of Work



Engineer of Work, License No. C052091

Attachment 10A

FILED IN THE OFFICE OF THE DISTRICT CLERK
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,
COUNTY OF EL DORADO, CALIFORNIA, THIS _____
DAY OF _____, 2020.

DISTRICT CLERK

RECORDED IN THE OFFICE OF THE DISTRICT CLERK
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,
COUNTY OF EL DORADO, CALIFORNIA, THIS _____
DAY OF _____, 2020.

DISTRICT CLERK

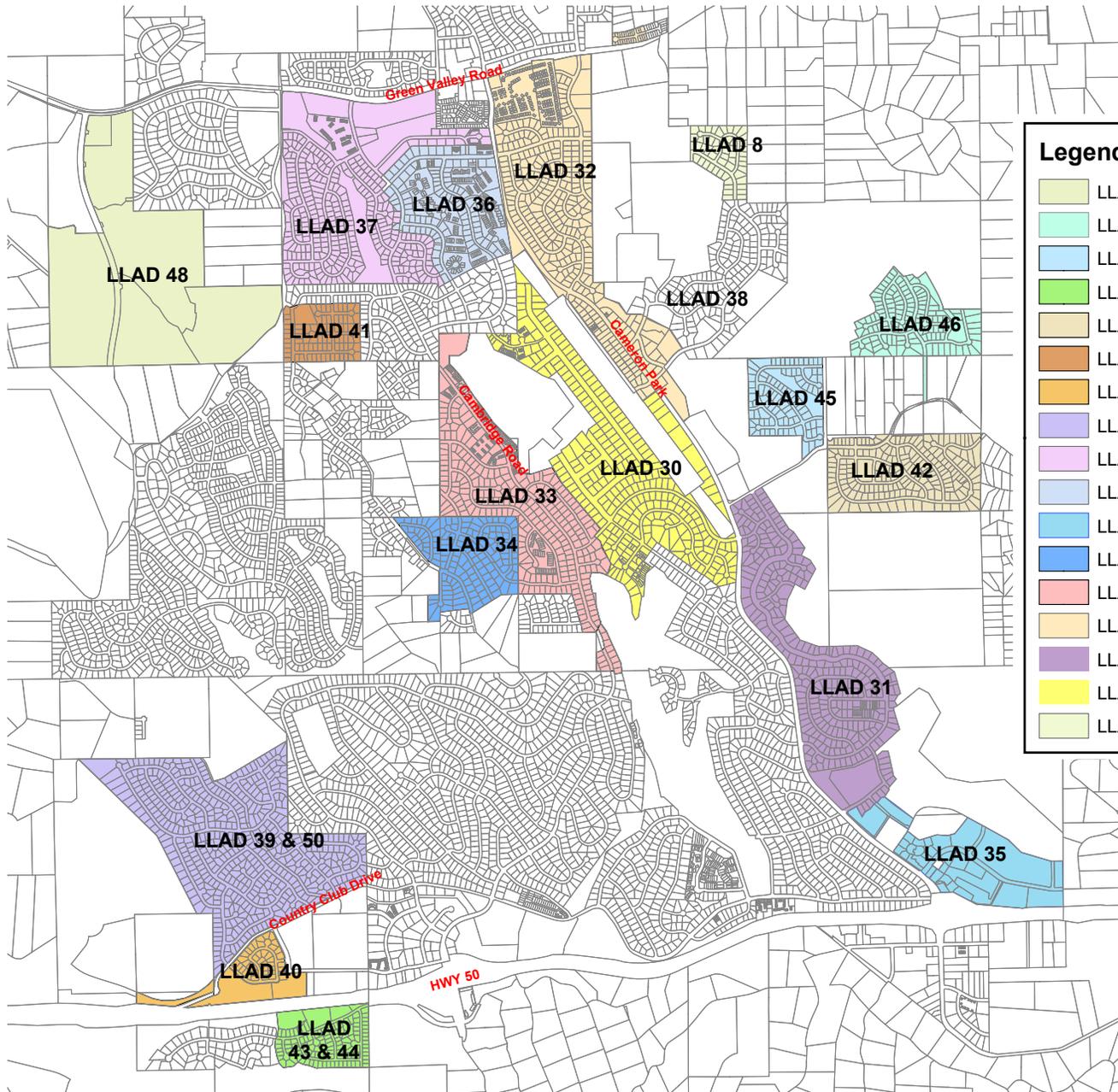
AN ASSESSMENT WAS CONFIRMED AND LEVIED
BY THE DISTRICT BOARD OF THE CAMERON PARK
COMMUNITY SERVICES DISTRICT ON THE LOTS,
PIECES AND PARCELS OF LAND ON THIS ASSESSMENT
DIAGRAM ON THE _____ DAY OF _____
_____, 2020 FOR FISCAL YEAR
2020-21 AND SAID ASSESSMENT DIAGRAM AND THE
ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE
FILED IN THE OFFICE OF THE COUNTY AUDITOR
OF THE COUNTY OF EL DORADO ON THE _____
DAY OF _____, 2020.
REFERENCE IS HEREBY MADE TO SAID RECORDED
ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH
ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT CLERK

FILED THIS _____ DAY OF _____
2020, AT THE HOUR OF _____ O'CLOCK
____ M. IN THE OFFICE OF THE COUNTY
AUDITOR OF THE COUNTY OF EL DORADO,
STATE OF CALIFORNIA, AT THE REQUEST OF
THE GOVERNING BOARD OF THE CAMERON PARK
COMMUNITY SERVICES DISTRICT.

COUNTY AUDITOR, COUNTY OF EL DORADO

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS
OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE
COUNTY OF EL DORADO FOR A DETAILED DESCRIPTION OF
THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN
HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS
CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS.
EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS
DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



Legend	
[Light Green Box]	LLAD 48
[Light Cyan Box]	LLAD 46
[Light Blue Box]	LLAD 45
[Light Green Box]	LLAD 43 and 44
[Light Orange Box]	LLAD 42
[Orange Box]	LLAD 41
[Yellow Box]	LLAD 40
[Purple Box]	LLAD 39 and 50
[Light Purple Box]	LLAD 37
[Light Blue Box]	LLAD 36
[Blue Box]	LLAD 35
[Dark Blue Box]	LLAD 34
[Red Box]	LLAD 33
[Light Orange Box]	LLAD 32
[Purple Box]	LLAD 31
[Yellow Box]	LLAD 30
[Light Green Box]	LLAD 8



CAMERON PARK COMMUNITY SERVICES DISTRICT LANDSCAPING AND LIGHTING DISTRICTS ASSESSMENT DIAGRAM

ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the District Clerk and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

RESOLUTION NO. 2020-14
OF THE BOARD OF DIRECTORS
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT
June 17, 2020

**APPROVING THE PRELIMINARY ENGINEERS REPORT, DECLARING ITS
INTENTION TO CONTINUE ASSESSMENTS FOR FY 2020-2021 IN:**

**AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33,
VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12
LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD
#39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD
LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW
LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47,
SILVER SPRINGS LLAD #48 and BAR J 15A No 2 LLAD #50**

AND NOTICE OF PUBLIC HEARING (STREETS AND HIGHWAYS CODE §22624)

WHEREAS, the Board of Directors of the Cameron Park Community Services District adopted its Resolution Initiating Proceedings for the preparation and filing of the annual engineer's report for Fiscal Year 2020-2021, commencing on July 1, 2020 and ending June 30, 2021, pursuant to the Landscaping and Lighting Act of 1972;

WHEREAS, the Annual Engineer's Report has been filed as directed with the Board of Directors, pursuant to the Landscaping and Lighting Act of 1972 for the above-identified Landscaping and Lighting Assessment Districts, all of which are located within the boundaries of the Cameron Park Community Services District and are more specifically described in the Engineer's Reports on file;

WHEREAS, the improvements to be paid for by the funds collected during Fiscal Year 2020-2021 generally consist of maintenance of the existing improvements.

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

1. APPROVAL OF ENGINEER'S REPORT: The Board of Directors hereby approves, as submitted, the preliminary Engineer's Report filed with this Board of Directors for the:

AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33, VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48, and BAR J 15A No. 2 LLAD #50, Landscaping and Lighting Assessment Districts for Fiscal Year 2020-2021.

2. PROPOSED ASSESSMENT: The Board of Directors intends to continue and to collect assessments during Fiscal Year 2020-2021 within the Landscaping and Lighting Assessment Districts identified in Number 1 above, to pay for and maintain the above-described improvements. The Fiscal Year 2020-2021 levy rates are not proposed to increase. The authorized maximum assessment rate change for Cameron Woods 8 and Bar J15-A No. 2 is not to exceed 3.0% per year with no maximum and for SILVER SPRINGS is not to exceed 4% per year with no maximum. The annual Bay Area CPI change as of December 2019 is 2.45%, and the Unused CPI carried forward from the previous fiscal year is 2.13% for Cameron Woods and Bar J15-A, and the Unused CPI carried forward from the previous fiscal year is 0.49% for Silver Springs. The maximum authorized increase that may be levied for Cameron Woods 8 and Bar J15-A No. 2 in fiscal year 2020-2021 is 3.0%. The Maximum authorized increase that may be levied for Silver Springs in fiscal year 2020-2021 is 2.94%

Therefore, the maximum authorized assessment rate for Cameron Woods 8 is \$131.20, for Silver Springs is \$669.40, and for Bar J15A No. 2 is \$55.31; the assessment rate proposed to be continued for fiscal year 2020-2021 for Cameron Woods 8 is \$113.18, and for Bar J15A No. 2 is \$45.66, which are less than the maximum authorized rates. For Silver Springs the proposed rate will continue to be \$0.00, which is less than the maximum authorized rate.

The proposed assessment rates for Fiscal Year 2020-2021 for the above-identified Landscaping and Lighting Assessment Districts are identified in the Engineer's Reports on file with the District and are as follows:

Unit	LLAD	2020-21 Rates
#30	AIRPARK LLAD	\$60.14
#31	UNIT 6 LLAD	\$54.50
#32	UNIT 7 LLAD	\$36.18
#33	UNIT 8 LLAD	\$36.20
#34	VIEWPOINTE LLAD	\$45.06
#35	GOLDORADO LLAD	varies by size of parcel
#36	UNIT 11 LLAD	\$22.42
#37	UNIT 12 LLAD	\$37.28
#38	CAMERON WOODS 1-5 LLAD	\$47.50
#39	BAR J 15A COUNTRY CLUB LLAD	\$48.24
#40	BAR J 15B MERRYCHASE LLAD	\$190.04
#41	CREEKSIDE LLAD	\$31.00
#42	EASTWOOD LLAD	\$223.54
#43	DAVID WEST LLAD	\$165.00
#44	CAMBRIDGE OAKS LLAD	\$14.88
#45	NORTHVIEW LLAD	\$324.00
#46	CAMERON VALLEY LLAD	\$106.52
#47	CAMERON WOODS 8 LLAD	\$113.18
#48	SILVER SPRINGS	\$0.00
#50	BAR J15A No. 2	\$45.66

3. REVIEW OF ENGINEER'S REPORT: Affected property owners and interested persons may review the Engineer's Reports, which contain a full and detailed description of the boundaries of the Landscaping and Lighting Assessment Districts identified in number 1 above, the improvements, and the proposed maintenance budget and assessments upon each parcel, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682 between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday. In the event that the Stay in Place order is still in effect, the Cameron Park CSD Board meeting will be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e).

4. NOTICE OF PUBLIC HEARING: NOTICE IS HEREBY GIVEN that the Board of Directors has scheduled a public hearing on the proposed assessments for July 15, 2020, 6:30 p.m., at the Cameron Park Community Services District Office located at 2502

Attachment 10B

Country Club Dr., Cameron Park, CA 95682, after which it will determine whether to continue and collect the proposed assessments and the amount of the assessments.

5. ADDITIONAL INFORMATION: Interested persons may contact the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, (530) 677-2231 to receive additional information about the proposed formation and assessments.

PASSED AND ADOPTED this 17th day of June 2020, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Monique Scobey, Vice President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board



Agenda Transmittal

DATE: June 17, 2020

FROM: Niki Garrison, Board Clerk

AGENDA ITEM #11: **2020 CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA)
BOARD ELECTION**

RECOMMENDED ACTION: **ELECT MEMBER TO CSDA BOARD OF DIRECTORS (SEAT C)
SIERRA NETWORK – TERM 2021-2023**

Introduction

The California Special Districts Association (CSDA) is holding its 2020 Board Election. Each of CSDA's six networks has three seats on the Board. Each candidate is either a Board member or management-level employee of a member district located in our geographic region. Each district in good standing is entitled to vote for one person to represent its network.

Discussion

Elections are taking place for Seat C in the CSDA's Sierra Network for a two year term on CSDA's Board of Directors. Attached are the candidate's Statement of Qualifications and Candidate Information Sheet (Attachment 11A). There are three candidates. The District's Board of Directors must approve one candidate for the electronic ballot before July 10, 2020.

Budget and Administration Committee

The Budget and Administration Committee is recommending Peter Kampa, General Manager, Groveland Community Services District.

Attachments:

11A – Candidate Statement of Qualifications & Information Sheets

Candidate's Statement
CSDA Board of Directors

I have proudly served on the Board of Directors for the California Special Districts Association (CSDA) since 1998, and I respectfully request your vote as I seek reelection for Region 2, Seat C this year. Since 1994 and while serving on the CSDA Board of Directors, I have also served as General Manager for special districts throughout California providing diverse services including water, wastewater, mosquito control, park and recreation, fire protection, road maintenance, solid waste, ambulance, library, street lighting and snow removal. I currently serve as General Manager of the Groveland and Copper Valley (previously Saddle Creek) Community Services Districts, both located in Region 2.

I am passionate about the value and competence of special districts as local service providers in rural areas. I believe that strong, engaged CSDA chapters and district participation on LAFCO are critical to advancing the mission and influence of CSDA. As a Board member, I will continue support for innovative and relevant member services, a diverse offering of educational opportunities and powerful legislative presence.

The value and influence of CSDA has grown exponentially in the last decade, much of which can be attributed to the member input network, leadership and competency of CSDA management and staff, supported by the solid governance dynamic of the current CSDA Board. I seek your vote and input as we continue to increase the effectiveness of CSDA in all we do.

I am running this term on behalf of the Groveland Community Services District Board of Directors, who unanimously supports and directs my active involvement in CSDA.



**California Special
Districts Association**
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Peter J. Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Appointed/Staff General Manager

Length of Service with District: 2 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Mr. Kampa is an SDA, and attends annual conference, Leadership Academy, Legislative Action Days, and as many CSDA training events as possible. Mr. Kampa has served on the CSDA Board of Directors since 1998, with only a two year lapse

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

Mr. Kampa served on the California Rural Water Assn Board from 1995-1998, and on various ACWA committees and Task Forces from 2006 - 2013.

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Mr. Kampa led the effort to secure special district representation on the Tuolumne County LAFCO in 2019. He collaborates on many projects and initiatives in cooperation with the County of Tuolumne and the County Fire Chief's Association, including fire and emergency preparedness planning

4. List civic organization involvement:

Leadership Tuolumne County, Tuolumne County Chamber of Commerce

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

I just wanted to reach out to my fellow members of the Sierra Network to ask for your vote to include me on the CSDA Board. I have over 20 years experience with the Auburn Rec. District, and have been very involved with CSDA training & lobbying. I am here to represent the members, I promise to be readily available and responsive to any requests, questions or otherwise. I strongly feel we can work together to maximize the CSDA resources, to relieve individual districts of time and financial resources to allow us to focus on our primary mission to serve our communities. I further feel we need to increase our voice and lobbying efforts to help reduce expensive mandates, that just do not make sense & further to protect the independence and fiscal viability of Special Districts. If you have any questions, feel free to reach out by phone or email. I thank you in advance for your vote and support, as always... Keep Smilin' – Scott.



California Special
Districts Association
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name:

Scott Hulsebrook

District/Company:

Auburn Area Recreation Park District (ARD)

Title:

Dean of the Board of Directors -

Elected / Appointed / Staff:

ELECTED

Length of Service with District:

Been so long I forget... 20+

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No OFFICIAL INVOLVEMENT - I REGULARLY ATTEND TRAINING / CONFERENCES / LOBBYING

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

NO

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Auburn Economic Redevelopment, Vision 2020 Planning
Involved with Placer County Spouse ad hoc Committees

4. List civic organization involvement:

Past Member Auburn Exchange Club, Kiwanis, Rotary
Involved with Int'l Order of the Odd Fellows and Others -

**Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.



2729 Prospect Park Drive, Suite 230
Rancho Cordova, CA 95670
(916) 842-3300

Patrick Larkin
General Manager
Cordova Recreation and Park District
Candidate Statement

The assets I would bring to the CSDA Board of Directors if elected, include having strong interpersonal communication and relationship building skills. I will work well with other Board members to set and achieve realistic goals that benefit the CSDA membership. I am an active listener, in that, I believe you can learn a lot more by listening than by speaking. I have a good sense of humor and enjoy working with high functioning teams. I am also a maximizer. I use this strength to take something good to something superb. I want to hear what the CSDA members want and need and plan to address those wants and needs to best serve as a Board Member representing the Sierra Network.

I enjoy and excel at building relationships with others which is the foundation of any successful organization. I am a good coach and mentor and enjoy developing people. I will use my leadership strengths to address any issues of concern to make the CSDA organization and membership stronger.

Thank you for your consideration



California Special Districts Association
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Patrick Larkin
District/Company: Cordova Recreation and Park District
Title: General Manager
Elected/Appointed/Staff: Staff
Length of Service with District: 3 years & 2 months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Yes attend General Managers Summit, Legislation Days, Special Districts Leadership Academy & Annual Conference

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

California Parks & Recreation Society District 2 President and member for 22 years

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

Rancho Cordova Chamber of Commerce Leadership program graduate

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

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



Budget and Administration Committee
Tuesday, June 2, 2020
5:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/83882534927>

Meeting ID: 838 8253 4927

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

Members: Chair Director Eric Aiston (EA), Vice Chair Director Monique Scobey (MS),
and Alternate Director Felicity Wood Carlson (FC)

Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER

ROLL CALL

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Committee; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Committee. The Committee reserves the right to waive said rules by a majority vote.

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS

- 1. 2020 California Special Districts Association Board Election (N. Garrison)**
- 2. Revision To Policy 3100: Purchasing/Expense Authorization, Section 3100.230-236 Credit Cards (V. Neibauer)**

3. 2nd Draft Fiscal Year 2020-21 Preliminary Budget (J. Ritzman, V. Neibauer)

4. Staff Updates

- a. May Check Register Review (V. Neibauer)
- b. Legislative Updates (J. Ritzman)

5. Items for July & Future Committee Meetings

- El Dorado Disposal Rate Adjustment and Proposed Amendment

6. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT

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



Covenants, Conditions & Restrictions (CC&R) Committee
Monday, June 1, 2020
5:30 p.m.

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

Agenda

Members: Chair Sidney Bazett (SB), Vice Chair Gerald Lillpop (GL), Bob Dutta (BD)
Director Felicity Wood Carlson (FC), Director Holly Morrison (HM)
Alternate Director Ellie Wooten

Staff: General Manager Jill Ritzman, CC&R Compliance Officer Kate Magoolaghan

Meeting has been cancelled

(See department report for
CC&R updates)

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



Fire and Emergency Services Committee
Tuesday, June 9, 2020
5:30 p.m.

Cameron Park Community Center
2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Ellie Wooten (EW), Vice Chair Director Monique Scobey (MS)
Alternate Director Eric Aiston (EA)

Staff: General Manager Jill Ritzman, Chief Sherry Moranz, Chief Jed Gaines

**Meeting has
been cancelled**

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



Parks & Recreation Committee
Monday, June 1, 2020
6:30 p.m.

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

Agenda

Members: Chair Director Ellie Wooten (EW), Vice Chair Director Felicity Carlson (FC)
Alternate Director Holly Morrison (HM)

Staff: General Manager Jill Ritzman, Interim Recreation Supervisor Whitney Kahn,
Parks Superintendent Mike Grassle

Meeting has been postponed

**(See department reports for
Parks & Recreation updates)**