



Budget and Administration Committee

Tuesday, May 7, 2019

7:00 p.m.

2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Monique Scobey (MS), Vice Chair Director Margaret Mohr (MM),
and Alternate Director Holly Morrison (HM)
Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER

ROLL CALL

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

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

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

DEPARTMENT MATTERS

PUBLIC COMMENT

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

- 1. Discuss and Consider El Dorado Disposal/Waste Connections – Adjustments for Extraordinary Circumstances & Annual Consumer Price Index Adjustment (J. Ritzman, J. England)**
- 2. 1st Draft FY 2019/20 Preliminary Budget (V. Neibauer & Department Heads)**
- 3. Proposed Legislation – ACA 1 (J. Ritzman)**

4. Staff Updates (V. Neibauer)

- Check Register for Month of April

5. Items for June & Future Committee Meetings

6. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT



Budget and Administration Committee
Tuesday, April 2, 2019
7:00 p.m.
2502 Country Club Drive, Cameron Park
Conformed Agenda

Members: Chair Director Monique Scobey (MS), Vice Chair Director Margaret Mohr (MM),
and Alternate Director Holly Morrison (HM)
Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER – 7:04pm

ROLL CALL – MS/MM

ADOPTION OF AGENDA - Approve

APPROVAL OF CONFORMED AGENDA - Approved

OPEN FORUM

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

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DEPARTMENT MATTERS

PUBLIC COMMENT

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

- 1. Discuss and Consider El Dorado Disposal/Waste Connections – Adjustments for Extraordinary Circumstances & Annual Consumer Price Index Adjustment (J. England)**
 - *Further discussion on changes in recycling; discussion to continue at next committee meeting.*
- 2. Quarterly Finance Report (V. Neibauer)**
 - *Discussed Quarterly Finance Report.*

3. Staff Updates (V. Neibauer)

- Check Register for Month of March (through the 21st)

4. Items for the May & Future Committee Meetings

- Investment Policy
- Revised Park Development Fees

5. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT – 9:18pm



Agenda Transmittal

DATE: May 7, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM #1: **DISCUSS AND CONSIDER EL DORADO DISPOSAL/WASTE CONNECTIONS – ADJUSTMENTS FOR EXTRAORDINARY CIRCUMSTANCES & ANNUAL CONSUMER PRICE INDEX ADJUSTMENT (J. ENGLAND)**

RECOMMENDED ACTION: DISCUSS AND CONSIDER

El Dorado Disposal is proposing fee increases for two reasons:

1. Adjustment for Extraordinary Circumstances due to changes in the recycling market;
2. Annual Rate Increase based on Consumer Price Index, 3.7% effective July 1, 2019.

Jeff England, Operations Manager for El Dorado Disposal, will be present to discuss both proposed fee increases and how rates will be affected. El Dorado Disposal is developing new performance criteria, to be included in the contract, regarding education and outreach. They are hopeful that these steps can address the recycling contamination issue, and make recycling efforts more effective.

Annual Rate Increase base on Consumer Price Index (CPI)

The Inflation/Deflation and Fuel Surcharge Adjustment is addressed in Section 18(C) of the Waste Connections/El Dorado Disposal (EDD) Contract. This section allows for EDD to automatically propose a rate increase based on CPI if the performance standards have been met. EDD is also proposing revised Cameron Park Performance Standards for 2019 (see Attachment A). Staff is recommending the approval of the Annual CPI Index Adjustment, 3.7% beginning July 1, 2019.

Adjustment for Extraordinary Circumstances

Section 18(D) of the Contract - Extraordinary Circumstances - the recycling situation appears to meet this criteria. EDD has experienced not just a loss of revenues related to recycling, but also additional costs for its distribution. Additional financial information, such as audits, can be requested to assist in the review of the proposed rate increase. Staff is recommending further discussion and analysis of the proposed rates increases for Extraordinary Circumstances.

Additionally, El Dorado County is conducting an independent audit of the financials for El Dorado Disposal. A report is expected to be forthcoming in June and will be made available to the District to allow for the District Board to make an informed decision.

Attachments:

- A. Proposed 2019 Cameron Park Performance Standards
- B. Proposed Rates

Cameron Park Performance Standards

Performance Key

	January	February	March	April
Residential Outreach				
Three billing inserts per year				
New resident packet				
Six bi-monthly updates for the CSD website				
Special removal(batteries,bulky,oil)				
Commercial Outreach				
Meet with 4 commercial businesses per quarter				
Three printed outreach pieces sent to businesses per year				
Three billing inserts per year				
Community Event Outreach				
Attend 4 events per year				
Call Answer rate				
Total calls				
Average hold time				
Average call length				
Hold time >5min as an average across all calls				
Complaints				
Total complaints - General, litter and missed pick-ups				
Reporting				
Annual report, Diversion Report, Performance Standard Reports, Service Area Customer Audit				

Message to be determined by the office staff.
 Packets contain collection calendar, collection vouchers,MRF flyer,acceptable recycling items flyer and curbside collection flyer.
 To be sent to the CSD by office staff.
 Number of collections per month.
 Sustainability Coordinator to complete.
 Sustainability Coordinator to complete.
 Message to be determined by the Sustainability Coordinator.
 Total calls for the month.
 Customer calls shall be answered within an average of 3 minutes (180 seconds)
 The total length of call from start to finish.
 Number of customer on hold more than 5 min
 We will on average correct 99.95% of customer complaints for each operating year

Scoring Methodology

- i. 3 billing inserts – pass/no pass 5pts (use pts/% - it's the same)
- ii. New resident packet – pass/no pass 5pts
- iii. 6 bi-monthly website updates – pass/no pass 5pts
- iv. Special bulky removals – pass/no pass 5pts
- v. Business metrics combined – pass/no pass 5pts
- vi. Community outreach events – 10 pts per event available – total 40pts
- vii. Call answer rate – pass/no pass by quarter, 5 pts/qtr – 20pts
- viii. Complaints – pass/no pass by quarter, 5pts/qtr. – 20pts
- ix. Reporting - No points; it just needs to be done to get scored and earn points.

CAMERON PARK CSD

2019 PRICE INCREASE - COMMON RATES

	Current	Recycle PI	Change	CPI 7/1	Change
35G CAN WEEKLY	\$ 24.46	\$ 25.59	\$ 1.13	\$ 26.40	\$ 0.81
35G CAN WEEKLY SR	\$ 19.17	\$ 19.17	-	\$ 19.78	\$ 0.61
64G CAN WEEKLY	\$ 27.48	\$ 28.61	\$ 1.13	\$ 29.52	\$ 0.90
96G CAN WEEKLY	\$ 35.08	\$ 36.21	\$ 1.13	\$ 37.36	\$ 1.14
2yd FEL	\$ 176.16	\$ 193.99	\$ 17.83	\$ 200.12	\$ 6.13
20yd RO	\$ 358.96	\$ 395.28	\$ 36.33	\$ 407.78	\$ 12.49



Cameron Park Community Services District

Fiscal Year 2019-20

Preliminary Budget

Presented to:

**Cameron Park Community Services Budget and Administrative
Committee**

May 7, 2019

Cameron Park Community Services District
1st Draft Fiscal Year 2019-20 Preliminary Budget

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 - c. Personnel Budget Report
 - d. Line Item Detail

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Agenda Transmittal

DATE: May 7, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: 1ST DRAFT FISCAL YEAR 2019-20 PRELIMINARY BUDGET

RECOMMENDED ACTION:

- Review and Discuss 1st Draft Fiscal Year 2019-20 Preliminary Budget;
- Discuss and Provide Feedback to Staff Regarding Fiscal Year 2019-20 Draft Budget Action Plan and Strategies to Align Annual Revenues and Expenditures.

INTRODUCTION

Cameron Park Community Services District (District) staff is presenting the 1st Draft Fiscal Year 2019-20 Preliminary Budget (FY2019-20 Budget). The binder's format and contents is similar to last year with Department descriptions and budgets, and supporting information under various binder tabs. Staff continues to follow the Budget Methodology put forth in FY 2018-19. The FY 2019-20 Budget should be considered a "Base Budget" to continue the current level of core services provided at the District.

Special districts throughout California are struggling with budget shortfalls. Costs to provide services escalate at a higher rate than is recovered by incremental increases in property taxes. For some costs, special districts have little control, such as utilities, public pension and insurance. State fees and mandates increase costs as well, such as fees for dam owners doubled in the past year and minimum wage increases annually. Maintaining, repairing and replacing aging infrastructure and assets, such as fire engines, also contributes to a district's financial burden. Cameron Park is not alone it is budgetary struggles.

Attachment A is a list of definitions to assist with upcoming Budget discussions.

DISCUSSION

The FY2019-20 Budget includes expenditures of \$7,465,821 with offsetting revenues including Property Tax allocations of \$6,490,846, equating to a budget deficit of \$974,975. The District Preliminary Budget (Tab 9) provides an overview of the District's expenditures and revenues. In summary, the budget deficit increased due to:

- Scheduled payments for a new fire engine purchased last fiscal year to replace a 13 year-old fire engine,
- Increase in CAL PERS pension costs for District employees;
- Increase in CAL FIRE contract costs;
- Fire Department costs for implementation of the Weed Abatement Ordinance;
- Parks & Facilities Department costs for fire fuel reduction on park and open space properties.

Staff are finalizing costs related to liability and workers compensation insurance, and replacement of computer hardware and desktop office software. Many computers are out of warranty and have Windows 7 which will no longer be supported or compatible with the other software changes. Those costs will be included in the next draft of the budget.

Allocation of Property Taxes

For FY 2018-19 and FY 2019-20 Budgets, staff used the District's historical property tax allocations (by percentage) to divide annual property tax income to Budget Units: Fire (70%), Recreation (5%), Parks (18%), Community Center (0%) and Administration & Finance (7%). The CC&R Office and Lighting and Landscape Assessment Districts have a separate special tax assessment and do not receive support from property taxes.

The Community Center, a facility within a General Fund Department, has not received a property tax allocation. This strategy was predicated on the Community Center becoming fully self-sustainable from user fees and other revenues. The Community Center operations and facility repairs, including the Assembly Hall, classrooms, gymnasium and pool, cannot be sustained without support from property taxes. Community centers operated by public agencies are typically supported by user fees and property taxes.

Departments have operated in excess of their property tax allocation, relying on the Fund Balance. To prevent continued reliance on the District's Fund Balance, and to establish a culture of accountability for the District's management team, staff is recommending a review of property tax allocations to the various Departments, to be accompanied by a discussion of reasonably expected service levels.

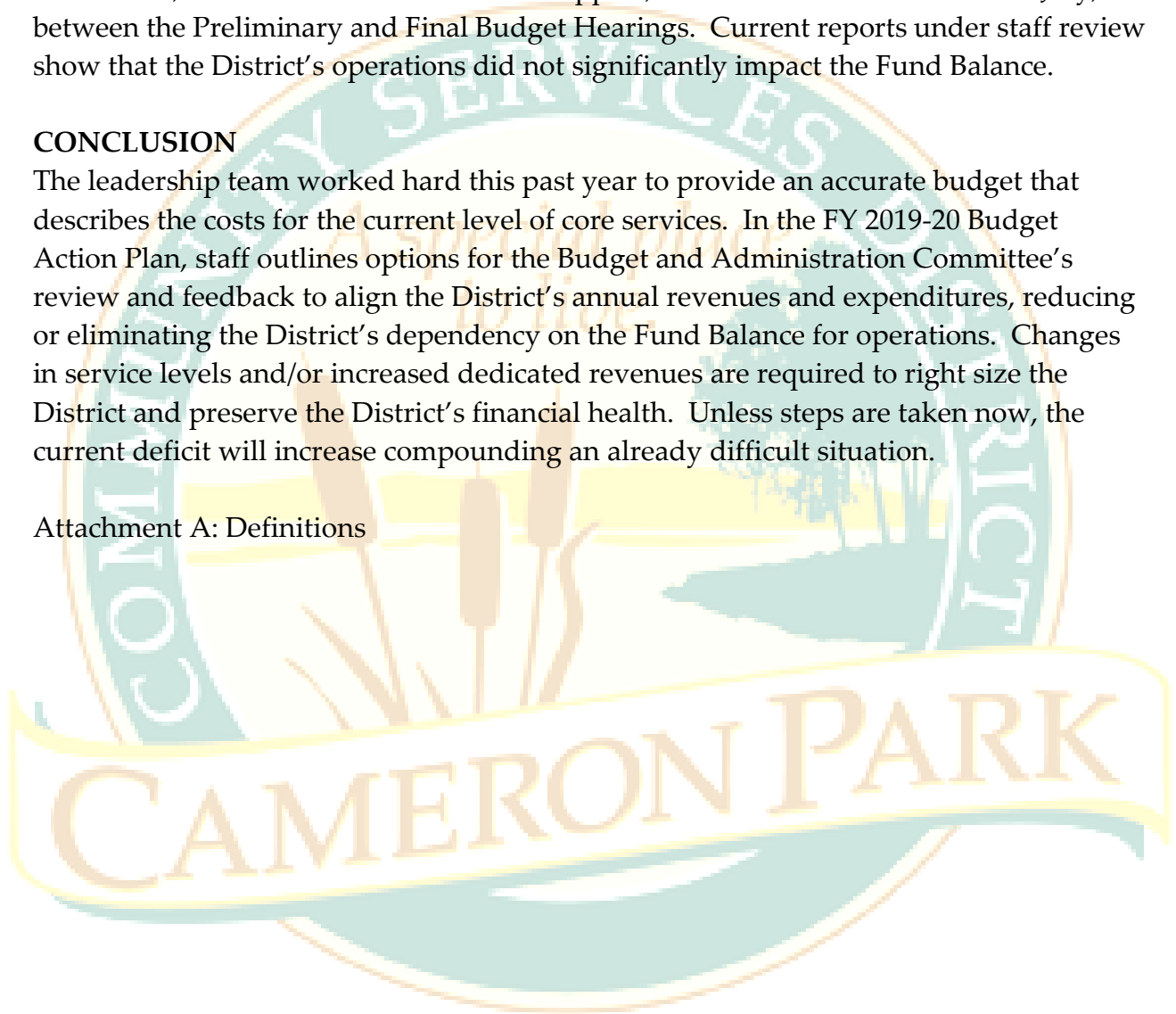
Status of Audits

Staff, supported by Vavrinek, Trine and Day (VTD), are completing Fiscal Year 2016-17 and 2017-18 Audits. Those Audits will be presented to the Budget and Administration Committee, and with the Committee's support, to the Board of Directors in July, in-between the Preliminary and Final Budget Hearings. Current reports under staff review show that the District's operations did not significantly impact the Fund Balance.

CONCLUSION

The leadership team worked hard this past year to provide an accurate budget that describes the costs for the current level of core services. In the FY 2019-20 Budget Action Plan, staff outlines options for the Budget and Administration Committee's review and feedback to align the District's annual revenues and expenditures, reducing or eliminating the District's dependency on the Fund Balance for operations. Changes in service levels and/or increased dedicated revenues are required to right size the District and preserve the District's financial health. Unless steps are taken now, the current deficit will increase compounding an already difficult situation.

Attachment A: Definitions



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 FY 2019-20 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 undesignated. 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.



Agenda Transmittal

DATE: May 7, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: STATUS – FISCAL YEAR 2018-19 BUDGET PLAN OF ACTION TO ADDRESS DEFICIT SPENDING

RECOMMENDED ACTION: RECEIVE AND FILE

INTRODUCTION

On July 18, 2018, the Board of Directors reviewed a Budget Plan of Action, developed by staff and the Budget and Administration Committee, to address the deficit in the Fiscal Year 2018-19 Base Budget. The following is a progress report.

DISCUSSION

Short-Term, Immediate Tasks

The Fiscal Year 2018-19 and Fiscal Year 2019-20 budget was predicated on these tasks being completed.

	Action Step	Status
√	Use junior umpire program instead of paid umpires for adult sports.	<i>Completed.</i>
√	Change/reduce banner program; consider electronic sign(s).	<i>Completed.</i>
√	Eliminate ornamental lawns and landscaping in low impact areas.	<i>Completed.</i>
	Investigate installation of solar power for all buildings.	<i>In process with Solar Committee. PG&E total cost to the General Fund is \$126,368.</i>
	Install LED lighting in all buildings.	<i>In process; may be incorporated with Solar Committee. Staff exploring additional options.</i>
√	Weed abatement in Cameron Park Lake – investigate lower costs	<i>Completed; Tribe is assisting with weeds and debris at Lake.</i>

	Invest in irrigation system to save water, electricity	<i>Mostly completed; upgrades in 1-2 areas remaining.</i>
√	Pool & lagoon chemicals savings; heat less frequently	<i>Completed. Solar implemented this year.</i>
√	Banking fees, interest rates	<i>Completed annual review with Umpqua; fees lowered and interest increased.</i>
	Insurance costs, incentives, Workers Comp changes	<i>In process and expected completion spring 2019. Rates expected to increase due to CA wildfire costs.</i>
√	Eliminate paid storage	<i>Completed.</i>
√	Bid vehicle fuel costs	<i>Completed. State contract pricing (lowest tier) is in effect.</i>
√	Bid & update website; initiate, streamline social media initiatives	<i>Completed; seeking CSDA Transparency Certificate.</i>
	Seek and secure new community partnerships	<i>In process.</i>

Long Term Projects

These projects are longer term and savings is not contained in the Fiscal Year 2019-20 Budget.

	Action Step	Status
√	Employee and retiree health care costs	<i>Initial analysis completed. Oral report provided to B-A Committee in February.</i>
√	Evaluate Costs for Swimming Lagoon	<i>Completed; estimated savings \$25,000 if eliminated.</i> <ul style="list-style-type: none"> • 2019 reduction of evening hours due to lack of attendance – reduce lifeguard costs. • Staff investigating operational savings if replaced with a Spray Playground
√	Evaluate Costs for Summer Spectacular	<i>Completed; estimated savings \$25,000 if event eliminated.</i>

New Initiatives

Several cost saving ideas have been discussed amongst staff, community members and Board members, in the past or currently.

	Action Step	Status
	Long-term lease of community center and/or classrooms	<i>No progress</i>
	New cell towers or roadside electronic signs	<i>No progress</i>
√	Refinancing Community Center Bond	<i>Completed; financial environment not conducive to effective refinancing.</i>
√	Billboard along Hwy 50	<i>Completed; County Planning staff stated County Sign Ordinance prohibits any new billboards including digital on private or public property.</i>

CONCLUSION

Most of the FY 2018-19 Budget Action Plan tasks have been addressed and completed. Staff is recommending the continuation of the following items into Fiscal Year 2019-20.

- Investigate installation of solar power for all buildings, currently being addressed by Solar Committee;
- Install LED lighting in all buildings, being investigated by staff and Solar Committee;
- Invest in irrigation system to save water, electricity which is being pursued by staff;
- Seek and secure new community partnerships and staff is continuing with this effort.

A separate memorandum outlines options for pursuing employee health care costs. Staff continues to be open to conversations about long-term lease of the Community Center or property for a cell tower.



Agenda Transmittal

DATE: February 23, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM : EMPLOYEE HEALTH CARE COSTS AND EMPLOYEE
COMPENSATION

RECOMMENDED ACTION: REVIEW & DISCUSS

BUDGET IMPACT: Employee Health Care Costs \$123,761, 1.7% of the total
District budget

BACKGROUND

The District has thirteen full-time employees. In September 2018, the Board of Directors approved a Memorandum of Understanding (MOU) with Cameron Park Community Services District Employee Association, which provides for salary increases over the three year term, ending June 30, 2021. District salaries are now moving toward comparability to neighboring public agencies.

Employee benefits remained unchanged under the current MOU. When the MOU was approved, the Board requested staff to investigate opportunities that would reduce the District's health care costs for employees.

DISCUSSION

Staff investigated options to lower costs, and provided the Budget and Administration Committee an oral update in February.

Option 1: to find a less expensive way to provide same level of health benefits.

Staff requested quotes from Special District Risk Management Association (SDRMA), the District's insurer; Paychex, the District's payroll service provider; and private broker. None could compete with cost and level of benefits provide by CalPERS. Health care costs through CalPERS has lowered in the past few years (Attachment A).

Option 2: lower the District's contribution towards health care.

- a. Reducing the benefit,
- b. Lowering the District's contribution.

If the District chooses to pursue Option 2, staff identified a couple of cost considerations. By lowering the District's contribution to health care, the overall compensation package, wages + benefits, for employees changes. Current negotiated salary changes outlined in the MOU brings District salaries closer to neighboring public agencies in El Dorado County, specifically City of Placerville and El Dorado County. By lowering the District's contribution to health care, the total employee compensation is lowered.

To pursue a change to the total employee compensation package, staff recommends a Human Resources consultant be hired to conduct a compensation study with comparable agencies in the surrounding area. Once completed and the results known, a labor consultant should be hired to assist in re-opening the MOU and negotiating employee compensation based upon the study. Consultant fees could be as much as \$20,000 or more. The study and subsequent negotiations could take up to a year with Board approvals along the way.

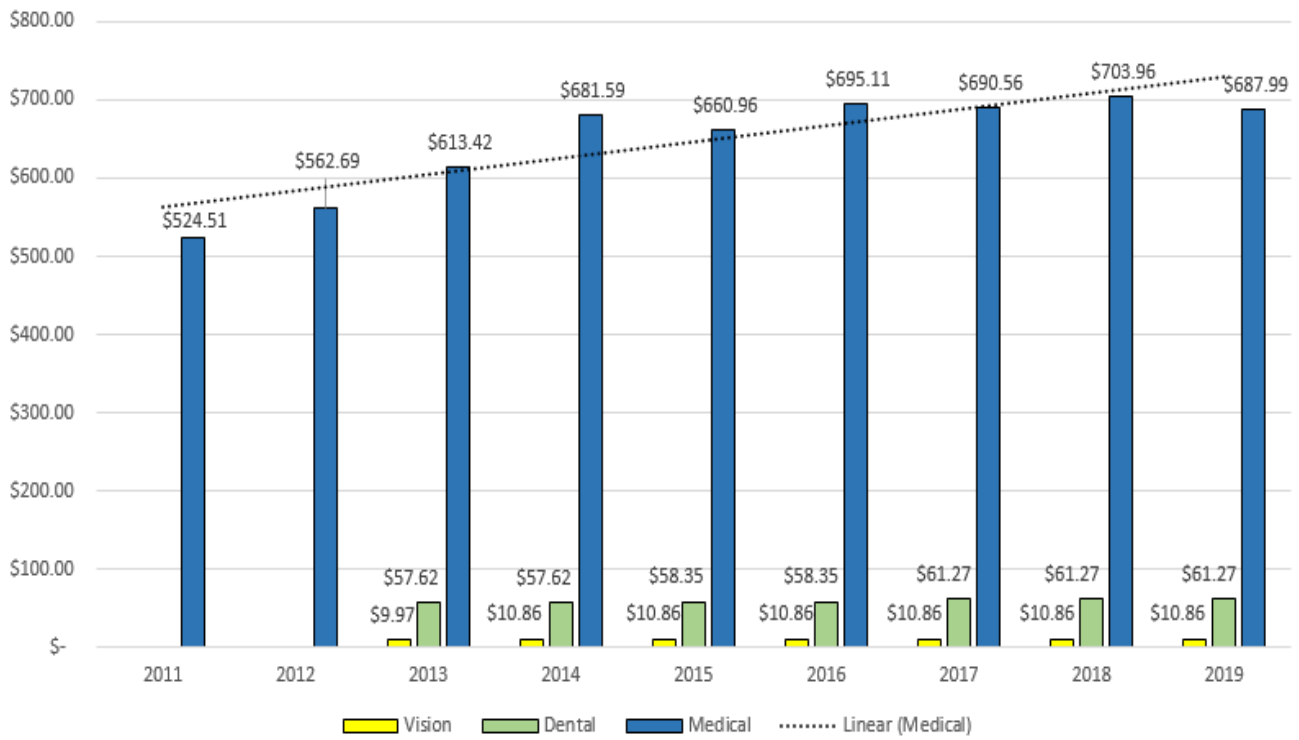
Depending upon the outcome of negotiations, there may also be an unintended consequence with the District's pension liability. As a CalPERS agency, the District contributes funding towards employees' pension. The District's contribution towards pension is based upon an employee's wages and items that influence that wage. For example, if the District chooses to provide pay increases related to certificates as an incentive for a more educated employee, that pay increase becomes "pension-able." In other words, the District's pension costs increase. Contribution to health care is not "pension-able," and there are agencies that have a long term strategy to provide benefits that do not negatively influence pension rates.

CONCLUSION

Employee Health Care Costs totals \$123,761, 1.7% of the total District budget. A savings of 15% would be helpful to the District and consultant fees could be recovered in one to two years. Staff recommends a complete review of the District's employee compensation package before the end of the current MOU. There are many items of mutual benefit between the District and employees, and a creative solution to keep District costs manageable is in everyone's best interests.

Attachment A: History of Health Care Costs

CPCSD Monthly Premium Cost per Benefitted Employee Analysis



Budget Administration Committee -Increased Revenue Ideas

<u>Project</u>	<u>Status</u>	<u>Additional Info</u>
Park Development on Green Valley (and more area, if possible)		to include with discussions about pursuit of annexation of areas within District's SOI
Use of Impact Fees at the County	investigated; pursuing alternate legislation	Talked with CSDA legislative staff and a change would require state legislation. Suggested support for alternative legislation ACA 1.
Signage Revenue Generating Ideas	status provided in FY18/19 Budget Action Plan	
Solar Project/Sustainable Ideas	status provided in FY18/19 Budget Action Plan	
Capital Campaign for New Fire Engine	investigated; pending	Talked with Cameron Park Community Foundation. Need to secure volunteer(s) to coordinate the campaign; investigate having 501c3 created or find one to partner with.
Sale of Undeveloped Properties	investigated; pending	pending outcome of solar committee work and pursuing annexation efforts within District's Sphere of Influence

Status of District Grants

<u>Grant</u>		<u>Amount</u>	<u>Point Person(s)</u>	<u>Status</u>	<u>Additional Info</u>
California Climate Investments Fire Prevention Grant Program		\$300,000.00	Sherry Moranz & Jed Gaines	awarded	funding expected Fall 2019
Proposition 68 - Park & Water Bond of 2018		up to \$8,500,000	Jill	initial Per Capital interest form due June 2019	Parks & Recreation Committee developing process to select projects
Solar Energy Ad Hoc Committee		tbd	Glenn	investigating	Currently investigating opportunities to offset solar improvements/start-up costs
Recreation Program Grants	El Dorado County Air Quality	\$2,452 (for 2 years)	Jill	awarded	Summer Spectacular shuttle buses (\$490 CPCSD Match)
	Friends of Seniors	\$1,500.00	Jill	awarded	Older adult programming
	Cameron Park Community Foundation	\$3,000.00	Jill	awarded	Recreation Program Participant Grant
Grant Writer					To be considered in FY 2019-20 Budget



Agenda Transmittal

DATE: February 23, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: FISCAL YEAR 2019-20 DRAFT BUDGET ACTION PLAN

RECOMMENDED ACTION: Review, Discuss and Provide Feedback to Staff

INTRODUCTION

There are two basic methods to eliminate the deficit: reduce expenditures, increase revenues or a combination thereof. Staff developed the following options, categorized by Immediate Steps and Long-Term Options for the Budget and Administration Committee's discussion and feedback. All options are designed to be lasting, proposed as a way to "right size" the District for its future financial health.

IMMEDIATE STEPS

The following immediate steps are proposed to lessen the District's dependency on the Fund Balance for operations.

- Eliminate 2020 Summer Spectacular – Savings \$25,000
Summer Spectacular will celebrate its 20th Year in 2019. Fireworks and 4th of July Festivals are held in other locations in Sacramento and El Dorado counties. Staff endeavored for many years to make the event self-sustaining through ticket sales and sponsorships, but have been unsuccessful.
- Close the Swimming Lagoon, Eliminate Park Concessions beginning Summer 2020 - \$25,000
The Swimming Lagoon is an aging facility, and the mechanisms can be unreliable. Staff is implementing shortened operating hours for this summer based on past attendance, greatly reducing lifeguard costs. The District has an alternate community pool at the Community Center. Park concessions, including boating and food/beverages do not recover costs. The dock and boat house need repairs.

Staff is interested in investigating opportunities to replace the Swimming Lagoon with a Water Spray Playground. The Lagoon's primary user group is families with small

children, which would be accommodated by a Water Spray Playground. Benefits would include no lifeguard costs; possible reduction in utility costs; accommodate small children and their families; aged, unreliable mechanisms would be replaced; and the infrastructure for a water feature is present. Grant funding, including Park Development Fees, may be available. Depending upon the outcome of staff's investigation, this project may be an initial investment by the District which could greatly lessen operational costs.

- Reduce Recreation Department – Savings up to \$100,000

This proposal would include eliminating many functions in the Recreation Department, including staff-led special events. Emphasis would be on scheduling use and programming at the Community Center. Scheduling sports field uses by youth groups, recreation classes held at the Community Center, and pool operations would continue.

- Reduce CAL FIRE Contract Costs – Savings up to \$369,006

Per the CAL FIRE Reimbursement Agreement, costs for personnel for FY 2019-20 is \$3,960,059 to staff two fire stations. Since the Agreement is based upon salaries and benefits budgeted at the highest salary step, CAL FIRE costs have historically been under the contract about by approximately 10%. In FY 2018-19, staff budgeted \$3,541,247, a lesser amount than the full contract costs. CAL FIRE cautions the District against lowering this amount. A ten percent savings on the CAL FIRE personnel equates to \$396,006.

- Reduce, Eliminate or Secure Alternate Funding Source Weed Abatement Ordinance Program Costs - \$160,804

In FY 2017-18, the Board allocated funding for the Fire Department to begin enforcing the District's Weed Abatement Ordinance as a means to make Cameron Park fire safe. In June 2018, staff arranged for properties out of compliance with the Ordinance and deemed unsafe in the community, to be abated. Property owners were billed; and if the bill unpaid, a lien as assessed on their property taxes. The program was expanded in FY 2019-20 in January with the intent that abatement costs would be recoverable.

To date, only 1/3 of the District's abatement costs have been recovered from direct billing and the December cycle of tax collection. The April cycle of taxes is due in the next two weeks. County staff reported that less than 1% of property owners are delinquent in their tax payments. Revenue collection from this program seems uncertain; the Fire Department has separated their Weed Abatement Ordinance program budget from the Department's base budget.

Affirm or Re-Allocate Annual Property Tax Revenues

Property tax allocations have remained status quo for several years, and do not consider the increasing costs in the Fire Department and necessary support to the Community Center. Departments have operated in excess of their property tax allocation and rely on the Fund Balance to fund operations. To prevent continued reliance on the District's Fund Balance, and to establish a culture of accountability for the District's management team, staff is recommending a review of property tax allocations to the various Departments, to be accompanied by a discussion of reasonably expected service levels.

Community Center Campus

Staff is not proposing to close the Community Center because the facility is considered a District and community asset. If the District does not operate or maintain the Community Center, the facility will fall into disrepair, become a liability and eyesore. A well-maintained Community Center, as well as parks, contributes to the economic vitality of Cameron Park.

Fee Increases

Staff will continue an annual evaluation of user and service fees, and propose increases when appropriate to the Board of Directors.

LONG-TERM OPTONS

As stated in the staff cover report, special districts throughout California are struggling with budget shortfalls. In El Dorado County specifically, local fire districts are facing the same challenges. Costs for personnel, services and supplies to provide the same level of services escalate at a higher rate than is recovered by incremental increases in property taxes. The District is responsible for the operation of two fire stations, a critical service within Cameron Park.

Sustaining adequate fire and emergency services is critical. In addition, it is important to maintain the District's parks and facilities, and ensure acceptable administrative functions for a special district. Due to the importance of the services provided by the Fire Department, it becomes increasingly difficult to sustain the rest of the Community Services District into the future. An option would be to eliminate all expenditures except for critical services identified by staff and approved by the Board.

Increasing taxes within and outside of the current District boundaries is Long-Term Option. Staff met with Local Area Formation Commission (LAFCO) staff recently to discuss the District's boundaries and opportunities for expansion. The District's current Sphere of Influence (SOI) allows for annexation in a few areas. As part of the annexation process, staff needs to secure property owners' consent. Some areas within

the SOI are developed. To pursue this option, staff recommends engaging with a public relations firm to develop a strategy to inform property owners about the benefits of joining the District and to assist staff in this endeavor.

To expand beyond the District's SOI would require a lengthy process of consultants for a Municipal Service Review and California Environmental Quality Act compliance; and fees from LAFCO. To be successful, consent is required from El Dorado County and property owners. If successful, the District would receive only a portion of future property tax increases and not the current base. These options are costly, lengthy and may not provide the revenues needed to sustain the District into the future. Pursuing properties taxes within the District SOI is recommended long-term option.

A special tax assessment should be considered within the District boundaries, and investigating this option should begin now. Ultimately, a special tax would require voter approval. This Long-Term Option may provide a solution to sustain adequate service levels for all core services provided at the Community Services District.

CONCLUSION

Time is of the essence to take action and plan for the District's long-term financial health. Costs will continue to increase at a rate that is higher than incremental increases in current tax assessments. Reducing and changing the level of services, and/or enhancing dedicated, stable long-term revenues are the options.

FY 2019-20 Budget Timeline

May 3	Budget & Administration Committee Agenda posted	FY 2019-20 1 st Draft Preliminary Budget Binder released
May 7	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff
May 31	Budget & Administration Committee Agenda posted	FY 2019-20 2 nd Draft Preliminary Budget Binder released
June 4	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff; with support, move to Board of Directors
June 14	Board of Directors Agenda posted	FY 2019-20 Final Draft Preliminary Budget Binder
June 19	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2019-20 Final Draft Preliminary Budget
August 2	Budget & Administration Committee Agenda posted	FY 2019-20 Draft Final Budget released
August 6	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff; with support, move to Board of Directors
August 16	Board of Directors Agenda posted	FY 2019-20 Proposed Final Budget released
August 21	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2019-20 Proposed Final Budget

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 Balance
- 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

09 - MAR Cash at the County Recon

Cameron Park CSD

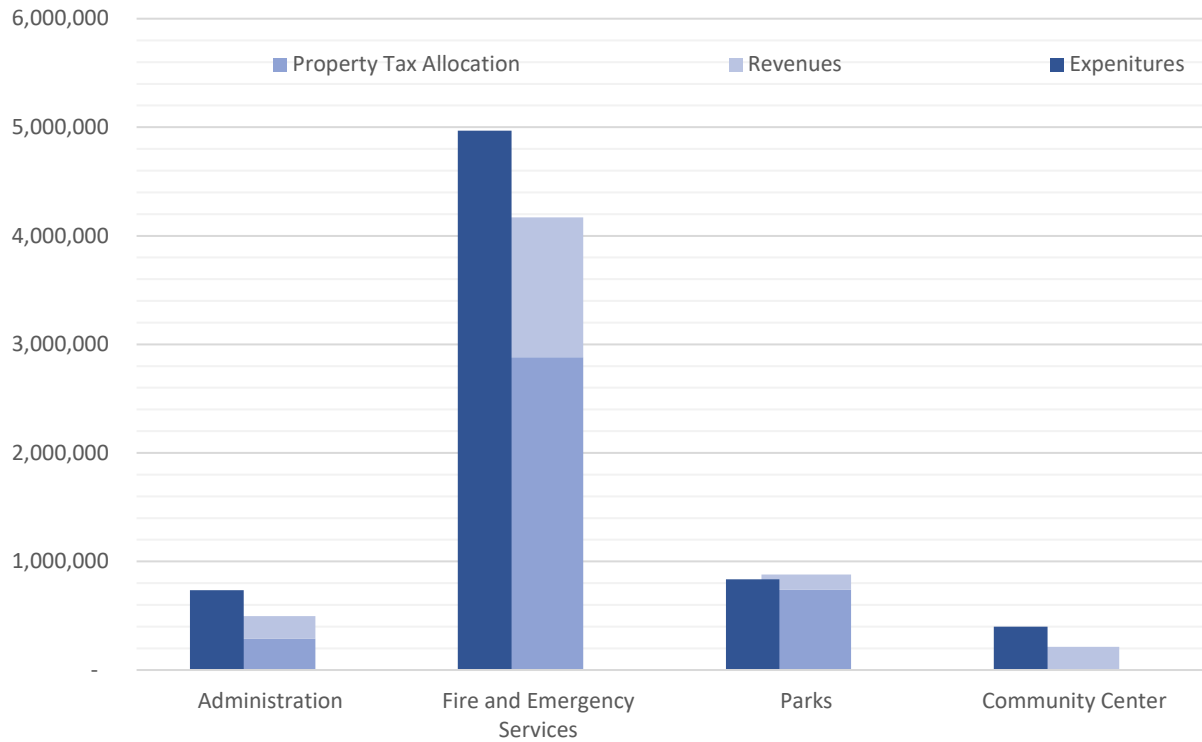
Cash at the County - Balance by Fund

Fiscal Year: 2018-19

Source: El Dorado County EDCAT Reports

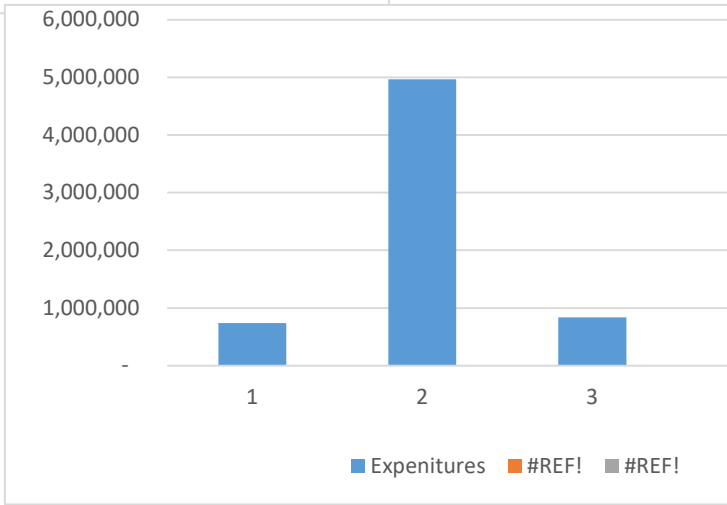
County Fund #	District Fund #	Fund Name	Current Balance per County
8001001	01	General Fund	556,956.47
8001012	02	CC&R	168,757.93
8001104	03	Quimby	(48.86)
8001120	04	AB 1600 /Park Impact	652,400.45
8001155	05	Fire Training	-
8001121	06	Fire Development	1,362,588.00
8001125	07	Fire Equip Replacement	-
8001151	08	to be rolled to fund 9	-
8001101	09	Fire Prevention	69.28
8001106	30	Airpark LL&D	109,198.99
8001107	31	Unit 6 LL&D	59,585.42
8001108	32	Unit 7 LL&D	51,372.24
8001109	33	Unit 8 LL&D	60,947.58
8001110	34	Viewpoint LL&D	10,085.04
8001111	35	Golderado LL&D	6,331.60
8001112	36	Unit 11 LL&D	29,562.88
8001113	37	Unit 12 LL&D	47,676.37
8001114	38	Cameron Woods 1-4 LL&D	24,660.26
8001115	39	Bar J15A LL&D	70,821.00
8001116	40	Bar J15B LL&D	26,476.28
8001117	41	Creekside LL&D	5,365.29
8001118	42	Eastwood LL&D	259,280.08
8001150	43	David West LL&D (Crazy Horse)	63,985.94
8001122	44	Cambridge Oaks LL&D	10,996.25
8001123	45	Northview LL&D	18,939.09
8001124	46	Cameron Valley II&D	76,174.04
8001127	47	Cameron Woods 8 LL&D	41,785.11
8001126	48	Silver Springs LL&D	11,850.06
8001128	49	Bell Woods	49.90
8001130	50	BarJ a5ANo 2	81,568.79
8001103	70	Community Center	0.50
8001153	90	Go Bond	268,029.55
			4,075,465.53

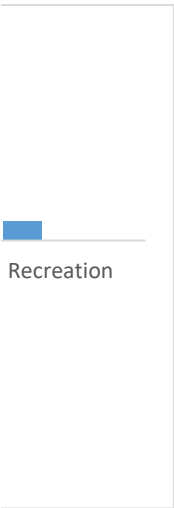
Preliminary Expenditures, Revenues & Property Allocation By Department



	Administration	Fire and Emergency Services	Parks	Community Center	Recreation
Expenitures	734,005	4,967,724	836,986	400,440	526,666
Blank1					
blank2					
Revenues	209,000	1,289,000	137,975	213,000	527,651
Property Tax Allocation	287,995	2,879,954	740,560	-	205,711
	209,000	1,289,000	137,975	213,000	527,651

Tax





Obligations as Cal PERS Agency

Retiree Health Care Benefits and Pension Funding

Fiscal Year 2019-20

Current Health Care Costs for Retired Individuals

The District has ten former employees who receive retiree health care benefits for a total annual cost of \$84,654. This amount is spread to the various Departments based on the retiree.

- Five Fire Department employees,
- Three General Managers,
- One survivor,
- One Park Maintenance Worker.

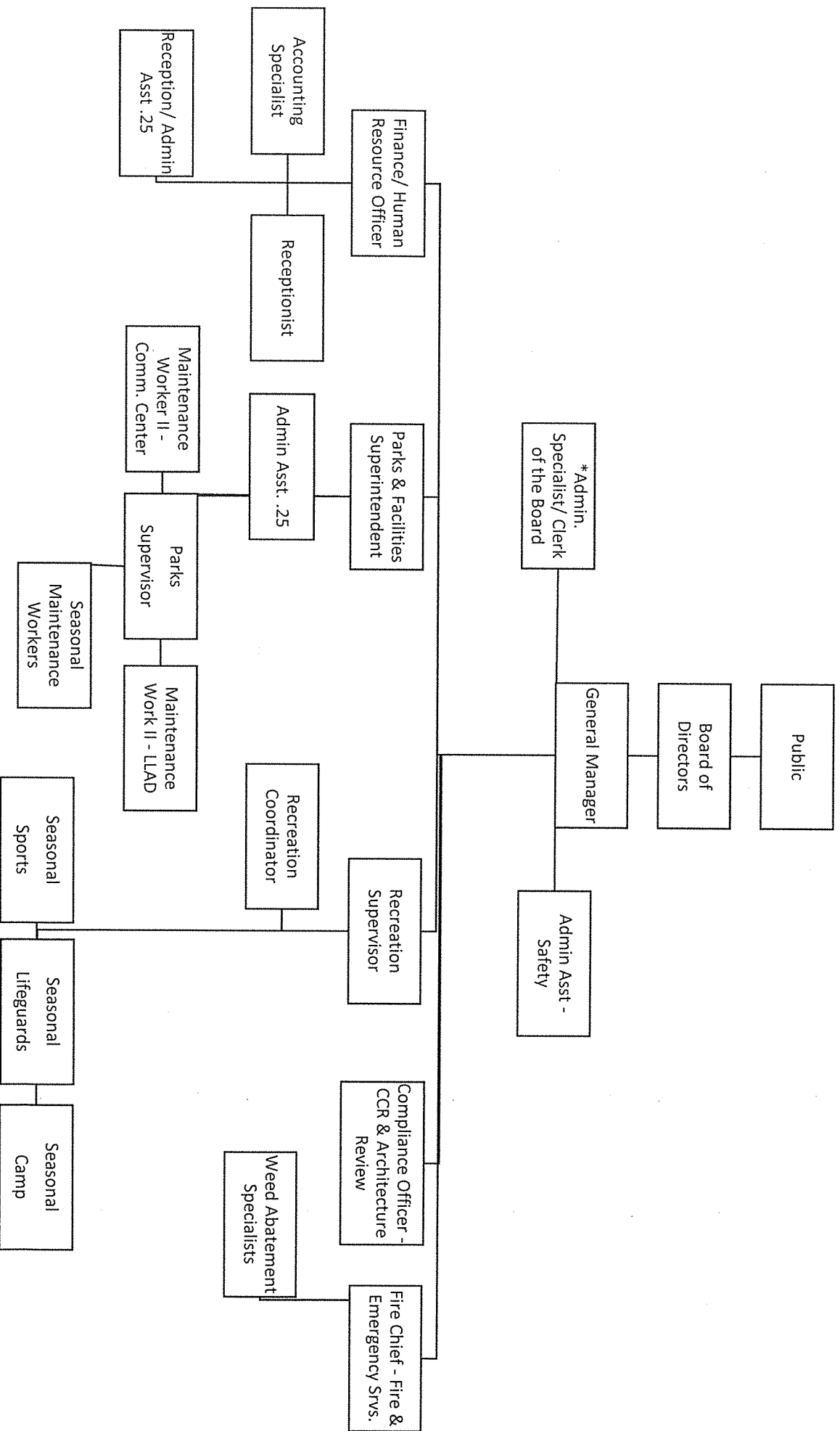
Explaining the District's Unfunded Liabilities

Retirement – CalPERS has taken recent steps including lowering the discount rate and adopting a new strategic asset allocation effective July 1, 2018. Effective June 30, 2019, CalPERS will reduce the Actuarial Amortization rate from 30 years to 20 years. The first employer contribution rates will not begin until fiscal year 2021-22. The fiscal impact of this latest policy change is expected to be minimal on the annual employer contributions in the near term. The long-term impact will depend on future changes to unfunded liabilities as the change only applies to these future changes. The exact first-year impact of the policy change cannot be measured until the June 30, 2019 valuations are completed, but the impact is expected to be small for most plans. The District is currently estimated to pay \$143,726 for fiscal year 2019-20 unfunded liabilities.

Health - Funding for future employees eligible for retiree health care benefits is considered an unfunded liability for the District, albeit a much reduced risk under current policy considering the length of time an employee must work to gain the benefit and the number of District employees.

Cameron Park Community Services District

Proposed Fiscal Year 2019-20



CAMERON PARK COMMUNITY SERVICES DISTRICT
SALARY CHART
FISCAL YEAR 2019-20
Effective July 1, 2019 (MOU 9/19/18)

Current Entry	Current Top												
Step	Step	Step	Step	Step	Step	Step	Step	Step	Step	Step	Step	Step	Step
	1	2	3	4	5	6	7	8	9	10	11	12	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
	4% COLA												

General Manager	NEGOTIATED = 110,000												
Parks Superintendent	56270.24	57677.00	59084.56	60561.68	62038.41	63589.37	65140.44	66768.95	68397.14	70107.07	74552.34	76416.15	78326.55
Finance/Human Resources Officer	56270.24	57677.00	59084.56	60561.68	62038.41	63589.37	65140.44	66768.95	68397.14	70107.07	74552.34	76416.15	78326.55
Accounting Specialist	34861.05	35732.58	36625.89	37541.54	38480.08	39442.08	40428.13	41438.83	42474.80	43536.67	44625.09	45740.72	46884.24
Receptionist	24834.62	25455.48	26091.87	26744.17	27412.77	28098.09	28800.54	29520.56	30258.57	31015.03	31790.41	32585.17	33399.80
Maintenance Worker II	30774.76	31544.13	32332.74	33141.06	33969.58	34818.82	35689.29	36581.52	37496.06	38433.46	39394.30	40379.16	41388.64
Aquatic Coordinator	34861.05	35732.58	36625.89	37541.54	38480.08	39442.08	40428.13	41438.83	42474.80	43536.67	44625.09	45740.72	46884.24
Recreation Coordinator	34861.05	35732.58	36625.89	37541.54	38480.08	39442.08	40428.13	41438.83	42474.80	43536.67	44625.09	45740.72	46884.24
Recreation Supervisor	44290.44	45397.70	46532.64	47695.96	48888.36	50110.57	51363.33	52647.41	53963.60	55312.69	56695.51	58112.89	59565.72
CC&R Enforcement Officer	47494.14	48681.49	49898.53	51145.99	52424.64	53735.26	55078.64	56455.60	57866.99	59313.67	60796.51	62316.42	63874.33
Parks Supervisor	47527.00	48715.18	49933.06	51181.38	52460.92	53772.44	55116.75	56494.67	57907.04	59354.71	60838.58	62359.54	63918.53

ANNUAL RATE

HOURLY RATE

General Manager	NEGOTIATED = 110,000												
Parks Superintendent	27.05	27.73	28.41	29.12	29.83	30.57	31.32	32.10	32.88	33.71	35.84	36.74	37.66
Finance/Human Resources Officer	27.05	27.73	28.41	29.12	29.83	30.57	31.32	32.10	32.88	33.71	35.84	36.74	37.66
Accounting Specialist	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54
Receptionist	11.94	12.24	12.54	12.86	13.18	13.51	13.85	14.19	14.55	14.91	15.28	15.67	16.06
Maintenance Worker II	14.80	15.17	15.54	15.93	16.33	16.74	17.16	17.59	18.03	18.48	18.94	19.41	19.90
Aquatics Coordinator	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54
Recreation Coordinator	16.76	17.18	17.61	18.05	18.50	18.96	19.44	19.92	20.42	20.93	21.45	21.99	22.54
Recreation Supervisor	21.29	21.83	22.37	22.93	23.50	24.09	24.69	25.31	25.94	26.59	27.26	27.94	28.64
CC&R Enforcement Officer	22.83	23.40	23.99	24.59	25.20	25.83	26.48	27.14	27.82	28.52	29.23	29.96	30.71
Parks Supervisor	22.85	23.42	24.01	24.61	25.22	25.85	26.50	27.16	27.84	28.54	29.25	29.98	30.73

Special Projects Coordinator	20.00
Administrative Assistant	15.00
Maintenance Worker 1	14.00
Board Clerk	19.00
Seasonal (lifeguards, Kids Camp)	min wage +

Cameron Park Community Services District
Proposed Programmatic District Budget
Fiscal Year 2019-20

General Fund SUMMARY:

	Unaudited Actual 2016-17	Unaudited Final Budget 2017-18	Final Budget 2018-19	Year End Estimate 2018-19	Proposed 2019-20
Beginning General Fund Balance 7/1	3,796,661	3,844,141	3,790,655	3,462,750	2,916,290
Revenues					
Property Taxes	3,675,065	3,917,948	3,994,388	3,994,486	4,114,220
Interest	5,590	9,381	9,000	10,000	9,000
Parks and Rec Revenues (Program Fees, Special Events and Facility Rentals)	704,630	492,425	780,907	845,772	876,626
Intergovernmental -JPA	1,011,556	1,325,110	1,150,000	1,150,000	1,150,000
Reimbursement (rebates), Grants, Accounting Fee, Quimby	21,780	1,042	0	31,000	0
Franchise Fees	158,876	166,934	176,000	200,000	200,000
Other Income	5,342	432	39,295	41,295	3,000
Fire Dept Revenues (Apparatus Equipment, Fire Marshall, Tuiti Weed Abatement Reimbursement)	880	162,665	279,664	312,345	138,000
Total revenues and other sources:	<u>5,583,719</u>	<u>6,075,937</u>	<u>6,429,254</u>	<u>6,584,898</u>	<u>6,490,846</u>
Expenditures					
Administration	540,805	580,848	815,093	825,384	734,005
Fire	3,492,281	4,045,900	4,496,143	4,551,130	4,967,724
Parks and Facilities*	580,889	652,965	1,051,824	1,238,825	1,237,426
Community Center*	574,989	527,781	0	0	0
Recreation*	347,276	321,929	394,099	516,019	526,666
Total Expenditures:	<u>5,536,239</u>	<u>6,129,423</u>	<u>6,757,159</u>	<u>7,131,358</u>	<u>7,465,821</u>
Net Surplus (Deficit)	<u>47,480</u>	<u>(53,486)</u>	<u>(327,905)</u>	<u>(546,460)</u>	<u>(974,975)</u>
Interfund Transfer	(47,480)	53,486	327,905	546,460	974,975
Net Change in General Fund Balance	<u>47,480</u>	<u>(53,486)</u>	<u>(327,905)</u>	<u>(546,460)</u>	<u>(974,975)</u>
Ending General Fund Balance					
Unreserved, undesignated	<u>3,844,141</u>	<u>3,790,655</u>	<u>3,462,750</u>	<u>2,916,290</u>	<u>1,941,315</u>
Net Department Position					
Administration	Information Unavailable		(331,751)	(298,984)	(237,010)
Fire	Information Unavailable		(262,762)	(320,363)	(798,770)
Parks and Facilities	Information Unavailable		(21,839)	(144,523)	(145,891)
Community Center*	Information Unavailable		0	0	0
Recreation*	Information Unavailable		288,447	217,410	206,696

*Note: In FY 2018/19 Community Center budget is no longer 100% in Recreation budget. It is now split between Administration, Recreation and Park and Facilities budgets.

Cameron Park Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

01 - General Fund

From 7/1/2018 Through 6/30/2019

	FY 18-19 Total Budget - Final	FY 19-20 Total Budget - Proposed	Current Year Actual To Date	Percent Exp To Date
Operating Revenue				
4110	3,994,388.00	4,114,220.22	2,416,598.32	60.49%
4113	176,000.00	200,000.00	171,339.03	97.35%
4115	52,000.00	52,000.00	0.00	0.00%
4120	31,000.00	0.00	0.00	0.00%
4132	22,000.00	18,000.00	11,938.80	54.26%
4140	0.00	0.00	308.00	0.00%
4142	26,160.00	0.00	15,602.25	59.64%
4145	35,000.00	38,000.00	24,278.40	69.36%
4146	25,000.00	36,727.00	16,438.45	65.75%
4147	100,000.00	100,000.00	75,634.26	75.63%
4148	10,000.00	18,800.00	6,860.50	68.60%
4149	12,800.00	12,800.00	0.00	0.00%
4153	12,000.00	12,000.00	12,668.28	105.56%
4170	40,000.00	25,000.00	50,690.41	126.72%
4180	40,800.00	42,024.00	9,087.00	22.27%
4181	37,680.00	34,615.00	19,082.38	50.64%
4182	9,960.00	34,860.00	657.00	6.59%
4183	40,800.00	42,000.00	13,311.00	32.62%
4184	10,000.00	6,500.00	5,812.15	58.12%
4185	10,000.00	100,000.00	23,258.12	232.58%
4186	35,000.00	33,000.00	23,831.14	68.08%
4187	160,000.00	187,900.00	91,489.99	57.18%
4190	65,000.00	37,000.00	62,364.53	95.94%
4220	30,800.00	32,400.00	0.00	0.00%
4250	1,000.00	1,000.00	3,273.00	327.30%
4255	22,067.00	30,000.00	4,000.00	18.12%
4260	1,150,000.00	1,150,000.00	974,601.82	84.74%
4262	136,244.00	100,000.00	122,749.70	90.09%
4400	0.00	0.00	1,925.21	0.00%
4410	94,260.00	20,000.00	5,130.18	5.44%
4505	10,000.00	9,000.00	10,790.23	107.90%
4600	39,295.00	3,000.00	1,434.61	3.65%
	Total Operating Revenue	6,490,846.22	4,175,154.76	64.94%
Expenditures				
5000	505,000.00	740,174.00	544,613.88	107.84%
5010	182,350.00	192,084.00	128,249.64	70.33%
5020	8,000.00	5,000.00	10,278.44	128.48%

Cameron Park Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

01 - General Fund

From 7/1/2018 Through 6/30/2019

	FY 18-19 Total		FY 19-20 Total		Current Year	
	Budget - Final		Budget - Proposed		Actual To Date	Percent Exp To Date
5130 Health Benefit	170,000.00		111,542.00		133,040.99	78.25%
5135 Retiree Health Benefit	88,547.00		84,654.00		73,662.94	83.19%
5140 Dental Insurance	3,500.00		10,716.00		5,761.48	164.61%
5150 Vision Insurance	2,250.00		1,503.00		1,523.34	67.70%
5160 CalPERS Employer Retirement	186,000.00		255,576.00		177,870.30	95.62%
5170 Worker's Compensation	16,000.00		24,849.00		14,722.15	92.01%
5180 FICA/Medicare Employer Contribut...	23,400.00		12,011.00		19,764.32	84.46%
5190 UI/TT Contribution	21,700.00		40,600.00		14,316.72	65.97%
5209 Advertising/Marketing	20,000.00		27,260.00		31,586.16	157.93%
5210 Agency Administration Fee	96,668.00		0.00		24.83	0.02%
5215 Agriculture	2,200.00		18,485.00		7,156.65	325.30%
5220 Audit/Accounting	90,000.00		50,000.00		75,000.00	83.33%
5221 Bank Charge	16,000.00		14,391.00		11,165.80	69.78%
5230 Clothing/Uniforms	6,000.00		10,550.00		6,969.53	116.15%
5231 Computer Software	30,000.00		19,700.00		50,039.06	166.79%
5232 Computer Hardware	10,000.00		41,500.00		15,740.48	157.40%
5235 Contractual Services	28,200.00		10,000.00		23,578.60	83.61%
5236 Contractual - Provider Services	3,594,170.00		3,960,059.00		1,781,263.00	49.55%
5240 Contract Services - Other	173,800.00		141,700.00		96,016.71	55.24%
5250 Director Compensation	13,000.00		17,600.00		12,600.00	96.92%
5260 EDC Department Agency	7,200.00		7,480.00		4,560.71	63.34%
5265 Educational Materials	16,360.00		12,850.00		2,312.62	14.13%
5270 Elections	18,000.00		0.00		10,093.04	56.07%
5275 Equipment-Minor/Small Tools	8,000.00		9,500.00		7,105.18	88.81%
5285 Fire & Safety Supplies	10,500.00		4,750.00		8,727.79	83.12%
5290 Fire Prevention & Inspection	900.00		2,400.00		1,555.00	172.77%
5295 Fire Turnout Gear	31,000.00		31,000.00		17,590.69	56.74%
5296 Fire- Volunteer/Resident	42,000.00		29,200.00		17,745.00	42.25%
5300 Food	5,000.00		6,150.00		4,484.83	89.69%
5305 Fuel	75,700.00		71,000.00		60,256.02	79.59%
5310 Government Fees/Permits	23,500.00		24,295.00		18,061.40	76.85%
5315 Household Supplies	38,000.00		32,600.00		24,236.40	63.78%
5316 Instructors	73,700.00		70,000.00		60,910.14	82.64%
5320 Insurance	85,500.00		99,202.00		82,233.18	96.17%
5335 Legal Services	21,500.00		15,000.00		11,953.90	55.59%
5340 Maint. - Vehicle Supplies	500.00		1,000.00		402.80	80.56%
5345 Maint. - Buildings	49,900.00		54,100.00		36,502.04	73.15%
5350 Maint. - Equipment	55,293.00		45,700.00		52,488.75	94.92%
5355 Maint. - Grounds	61,350.00		87,788.00		42,191.54	68.77%

Cameron Park Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

01 - General Fund

From 7/1/2018 Through 6/30/2019

	FY 18-19 Total Budget - Final	FY 19-20 Total Budget - Proposed	Current Year Actual To Date	Percent Exp To Date	
5360	Maint. - Radio/Phones	1,500.00	2,000.00	1,741.33	116.08%
5365	Maint. - Tires & Tubes	14,000.00	16,100.00	10,249.16	73.20%
5370	Maint. - Vehicle	21,000.00	21,000.00	13,872.72	66.06%
5375	Medical Supplies	0.00	2,150.00	570.26	0.00%
5380	Memberships/Subscriptions	10,900.00	9,860.00	8,673.27	79.57%
5385	Mileage Reimbursement	3,200.00	1,500.00	2,252.18	70.38%
5395	Miscellaneous	(2,000.00)	(1,500.00)	(1,605.47)	80.27%
5400	Office Supplies/Expense	10,500.00	11,000.00	9,996.54	95.20%
5405	Pool Chemicals	37,400.00	41,500.00	25,456.28	68.06%
5410	Postage	2,900.00	8,500.00	1,926.65	66.43%
5415	Printing	1,000.00	600.00	700.91	70.09%
5420	Professional Services	110,000.00	112,100.00	59,522.37	54.11%
5421	Program Supplies	15,000.00	21,000.00	12,361.97	82.41%
5425	Publications & Legal Notices	600.00	600.00	447.52	74.58%
5430	Radios	700.00	2,500.00	630.50	90.07%
5431	Refund-Activity Pass	4,300.00	1,500.00	3,379.00	78.58%
5435	Rent/Lease - Bldgs, Fields, etc.	700.00	8,300.00	8,078.50	1,154.07%
5440	Rent/Lease - Equipment	2,000.00	4,200.00	3,460.15	173.00%
5455	Staff Development	12,000.00	26,000.00	22,854.82	190.45%
5465	Special Events	6,000.00	8,100.00	8,670.15	144.50%
5466	Summer Spectacular	50,000.00	53,000.00	25,343.91	50.68%
5470	Phones/Internet	40,000.00	45,425.00	35,359.69	88.39%
5480	Travel/Lodging	700.00	1,300.00	605.40	86.48%
5490	Utilities - Water	60,000.00	45,500.00	33,729.21	56.21%
5492	Utilities - Electric/Gas	160,000.00	186,000.00	153,138.86	95.71%
5493	Utilities - Garbage	800.00	0.00	0.00	0.00%
5495	Utilities - Water/Irrigation	0.00	0.00	85.32	0.00%
5500	Vandalism	1,000.00	2,000.00	1,030.54	103.05%
5501	Cal Fire In Kind Purchases	16,000.00	13,500.00	13,703.58	85.64%
5625	Capital Equipment Expense	266,271.00	428,117.00	91,051.10	34.19%
	Total Expenditures	6,757,159.00	7,465,821.00	4,245,642.47	62.83%
	Net Revenue Over Expenditures	(327,905.00)	(974,974.78)	(70,487.71)	21.49%

Department of Administration and Finance

The Administration and Finance Department 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;
- 3 Part-time employees including the Board Secretary and Special Projects Coordinator, Receptionist Backup, 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.
- 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 24 District funds: General Fund, CC&R Fund, Community Center Bond and LLAD 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.

Cameron Park Community Services District
Administration Budget
Fiscal Year 2019-20

			FY 2018-19			FY 2019-20	Change from
			Total Budget	Current Year	Percent Exp	Budget	FY 18-19 to FY
			Final	Actual To Date	To Date		19-20
Operating Revenue							
4110	1000	Property Taxes	316,342.00	2,416,598.32	763.92%	287,995	(28,347)
4113	1000	Franchise Fees	176,000.00	171,339.03	97.35%	200,000	24,000
4250	1000	Donations	1,000.00	15.00	1.50%	0	(1,000)
4400	1000	Reimbursement	(20,000.00)	1,774.92	-8.87%	0	0.00
4505	1000	Interest Income	10,000.00	10,790.23	107.90%	9,000	29,000
4600	1000	Other Income	0.00	386.30	#DIV/0!	0	0.00
Total Operating			483,342.00	2,600,903.80	538.11%	496,995	486,995
Expenditures							
5000	1000	Salaries - Permanent	263,923	227,179.69	86.08%	321,137	57,214
5010	1000	Salaries - Part-time	0	8,113.79	#DIV/0!	4,800	4,800
5020	1000	Overtime	3,500	4,132.16	118.06%	2,000	(1,500)
5130	1000	Health Benefit	70,260	36,790.80	52.36%	35,093	(35,167)
5135	1000	Retiree Health Benefit	19,821	24,949.15	125.87%	20,668	847
5140	1000	Dental Insurance	3,500	1,655.70	47.31%	5,006	1,506
5150	1000	Vision Insurance	425	526.42	123.86%	393	(32)
5160	1000	CalPERS Employer Retirement	101,946	13,750.32	13.49%	28,706	(73,240)
5170	1000	Worker's Compensation	6,188	1,549.70	25.04%	10,268	4,080
5180	1000	FICA/Medicare Employer Contribution	22,994	3,746.69	16.29%	4,963	(18,031)
5190	1000	UI/TT Contribution	7,680	2,182.43	28.42%	16,297	8,617
5209	1000	Advertising/Marketing	3,000	633.52	21.12%	300	(2,700)
5210	1000	Agency Administration Fee	6,767	0.00	0.00%	0	(6,767)
5220	1000	Audit/Accounting	85,167	75,000.00	88.06%	50,000	(35,167)
5221	1000	Bank Charge	7,000	4,759.60	67.99%	5,000	(2,000)
5230	1000	Clothing/Uniforms	2,000	109.02	5.45%	500	(1,500)
5231	1000	Computer Software	3,400	28,491.56	837.99%	10,000	6,600
5232	1000	Computer Hardware	10,000	9,121.52	91.22%	35,000	25,000
5235	1000	Contractual Services	68,915	0.00	0.00%	0	(68,915)
5240	1000	Contract Services - Other	0	26,947.27	#DIV/0!	41,000	41,000
5250	1000	Director Compensation	9,400	12,600.00	134.04%	17,600	8,200
5260	1000	EDC Department Agency	1,800	1,140.18	63.34%	1,890	90

Cameron Park Community Services District
Administration Budget
Fiscal Year 2019-20

		FY 2018-19			Percent Exp To Date	FY 2019-20 Budget	Change from FY 18-19 to FY 19-20
		Total Budget Final	Current Year Actual To Date				
5265	1000 Educational Materials	0	16.24	#DIV/0!	100	100	
5270	1000 Elections	18,000	10,093.04	56.07%	0	(18,000)	
5275	1000 Equipment-Minor/Small Tools	0	0.00	#DIV/0!	0	0	
5300	1000 Food	1,400	1,442.92	103.07%	1,800	400	
5315	1000 Household Supplies	0	45.93	#DIV/0!	100	100	
5317	1000 Interest	0	0.00	#DIV/0!	0	0	
5320	1000 Insurance	3,800	31,326.06	824.37%	5,634	1,834	
5335	1000 Legal Services	21,500	11,953.90	55.60%	15,000	(6,500)	
5345	1000 Maint. - Buildings	0	25.19	#DIV/0!	100	100	
5350	1000 Maint. - Equipment	1,400	617.30	44.09%	3,200	1,800	
5380	1000 Memberships/Subscriptions	8,290	8,158.26	98.41%	8,300	10	
5385	1000 Mileage Reimbursement	(1,100)	771.18	-70.11%	500	1,600	
5395	1000 Miscellaneous	(2,000)	(1,465.53)	73.28%	(1,500)	500	
5400	1000 Office Supplies/Expense	3,000	5,175.89	172.53%	3,050	50	
5410	1000 Postage	0	1,697.51	#DIV/0!	2,000	2,000	
5415	1000 Printing	0	201.53	#DIV/0!	100	100	
5420	1000 Professional Services	28,167	20,787.50	73.80%	43,100	14,933	
5425	1000 Publications & Legal Notices	100	306.39	306.39%	100	0	
5431	1000 Refund-Activity Pass	4,300	0.00	0.00%	0	(4,300)	
5435	1000 Rent/Lease - Bldgs	650	486.00	74.77%	0	(650)	
5440	1000 Rent/Lease - Equipment	0	152.61	#DIV/0!	400	400	
5455	1000 Staff Development	1,000	4,584.24	458.42%	3,000	2,000	
5466	1000 Summer Spectacular	0	134.18	#DIV/0!	0	0	
5470	1000 Phones/internet	14,600	3,990.79	27.33%	5,400	(9,200)	
5480	1000 Travel/Lodging	0	394.08	#DIV/0!	0	0	
5492	1000 Utilities - Electric/Gas	13,500	17,632.96	130.61%	33,000	19,500	
5493	1000 Utilities - Garbage	800	0.00	0.00%	0	(800)	
5625	1000 Capital Equipment Expense	0	0.00	#DIV/0!	0	0	
	Total	<u>815,093</u>	<u>601,908</u>	<u>73.85%</u>	<u>734,005</u>	<u>(81,088)</u>	
	Net Revenue Over		<u>1,998,996</u>	<u>-602.56%</u>	<u>(237,010)</u>	<u>94,741</u>	
	Expenditures						

CAMERON PARK COMMUNITY SERVICES DISTRICT

PERSONNEL BUDGET REPORT

1000- ADMINISTRATION - PRELIMINARY FY 19-20 BUDGET

Dept	Employee Name	Position	Hire Date	Status	Pay Rate Per Hour	Step *	5000 Salaries	5130 Health	5140 Dental	5135 Retiree Health	5150 Vision	5160 Retirement Benefits	5170 Workers Comp	5180 FICA/Medi Employer	5190 UI/TT Contri	TOTAL
1000	Jill Ritzman	General Manager	11/8/2017	>32	\$ 52.88	0	110,000	8,275	735	0	131	9,781	3,300	1,595	5,500	139,317
1000	Vicky Neibauer	Finance/HR Officer	3/5/2018	>32	\$ 35.84	11	74,547	12,422	1,328	0	0	6,629	2,236	1,081	3,727	101,970
1000	Laura Sanders-Ito	Accounting Specialist	5/2/2017	>32	\$ 20.42	9	42,474	8,278	2,208	0	131	3,777	1,274	616	2,124	60,881
1000	Niki Garrison	Board Secretary	4/20/2018	<19	\$ 21.00	0	20,748	0	0	0	0	1,286	622	301	1,037	23,995
1000	Susan Settle	Front Desk/Recep	1/29/2018	>32	\$ 15.67	12	32,594	6,118	735	0	131	2,898	978	473	1,630	45,556
1000	Jennifer O'Neill 75%	Front Desk/Recep	6/6/2017	<30	\$ 14.35	0	16,790	0	0	0	0	1,041	504	243	839	19,417
1000	Debbie Horton	Admin Assistant - Safety	2/20/2018	<30	\$ 15.38	0	23,985	0	0	0	0	1,487	720	348	1,199	27,739
1000	Special Projects	Special Projects Coord - RA	11/23/2015	<19	\$ 20.00	0	4,800	0	0	0	0	298	144	70	240	5,551
	Retiree Benefits (see below)						325,937	35,093	5,006	20,668	393	27,197	9,778	4,726	16,297	445,095
		Subtotal rate										0.0889	0.03	0.0145	0.05	
		* assumes a step increase in FY 19-20														
		Full time position cost assumptions														
	Salaries	2080 hours x hourly rate														
	Retiree	Benefit														
	Larry McBride	7,200														
	Mary Cahill	3,885														
	Tammy Medford	9,583														
	Total	20,668														

Part time position cost assumption
Salaries Budgeted hours x hourly rate

ADMINISTRATION DEPARTMENT BUDGET DETAIL

ACCOUNT DESCRIPTION

4110 Property Tax

7% general property tax collections based on the El Dorado County Assessor's tax roll. FY 18/19 Year End Projection and FY 19/20 Proposed based on Auditor-Controller Letter dated 8/31/18, Property Tax Revenue Estimates for the FY 18/19 Lien Date Tax Roles Includes Property Tax Administrative Cost. These estimates include the Property Tax Administration cost which is expensed separately in Line Item 5210 – Agency Administration Fee.

Note: District participates in County 'Teeter Plan' where County remits property taxes based on assessments, not collections. Property tax is recognized when available and measurable. The District considers the property tax available if received within 60 days of fiscal year end.

Also includes Supplemental, Special Tax revenues received to date.

4113 Franchise Fee

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

4400 Reimbursement

Reimbursements for costs.

4505 Interest

Interest for money held at County and Umpqua Bank.

5000 Salaries – Permanent

Full-time salaries include General Manager, Finance/HR Officer, Accounting Specialist, Front Desk Receptionist, part-time Front Desk Receptionist, part-time, year-round Board Clerk, Administrative Assistant-Safety and special projects coordinator (960 hours).

5010 Salaries – Seasonal

Part-time staffing for special project or seasonal programs.

5020 Overtime

200 hours x \$25.

5130 Health Benefit

Health insurance for current employees.

5135 Retired: Health Benefit

Health insurance paid for retirees.

5140 Dental Insurance

Dental insurance paid for employees.

5150 Vision Insurance

Vision Insurance paid for employees.

5160 CalPERS Employer Retirement

Payment to CalPERS to achieve full funding of future retirement pensions. This allocation is the “unfunded liability” portion of funding owed to CalPERS for future retirees’ pension. Parks Department portion is based on allocation of full-time employees.

This account also include employer share of current retirement costs for 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

UT/TT Contribution costs paid for employees.

5209 Advertising/Marketing

District newsletter, job postings, public notices, etc.

5210 Agency Admin

County Administration cost of Assessment Tax roll.

5220 Audit/Accounting

New Auditor -18/19 Audit \$20,000

VTD -\$20,000 VTD will be assisting staff with the FY 18-19 year end close, audit and Auditor RFP.

-\$10,000 OPEB Actuary reporting required by GASB 75.

Staff will be preparing an RFP for a new Auditor in FY 19/20.

5221 Bank Charge

Umpqua Bank maintenance \$300/mo, Merchant Fee \$300-\$500 (higher in spring/summer).

5230 Clothing/Uniforms

District logo shirts for staff.

5231 Computer Software

Software purchases, excluding financial software maintenance fees.

5232 Computer Hardware

Hardware purchases including Active Directory Server Upgrade, switches and 12 older computers where operating system support is expiring.

5240 Contract Services

Annual/monthly Abila financial software maintenance fee,

DSA Maintenance Fee,

Datto annual Maintenance Fee,

Uptown Studios Web Maintenance/Domain,

Paycheck time clock fees/payroll/HR.

5250 Director Comp

5 Directors for 12 Regular meetings @ \$100

5 Directors for 3 Special meetings @ \$100

2 Directors for 12 Budget and Admin meetings @\$100

2 Directors for 12 Parks and Recreation @\$100

2 Directors for 12 Fire @\$100

2 Director for 12 CCR @100

5260 EDC Department Agency

LAFCO net operating expense share split equally betw/ Admin, Fire, Parks, Rec
(Cortese-Knox-Hertzberg Local Gov Reorg Act of 2000 and Gov Code Sec 56381).

5265 Educational Materials

Books, Pamphlets, and other educational materials.

5270 Elections

Board of Director's election. Occurs every 2 years. No elections this year.

5275 Equipment-Minor/Small Tools

No appropriation requested.

5300 Food

Cost of food for special public meetings, employee appreciation.

5315 Household Supplies

Cost of Household supplies.

5320 Insurance

SDMRA Property/Casualty, Property Includes 11% and a 5% liability increase. This is due to the catastrophic fires in California, increasing liability court judgments, and an increase in SDRMA's excess carriers rate.

Staff continues to take measures to reduce this cost including participation in the Credit Incentive Program, Multi-Program Discount.

5335 Legal Services

Approximately 111 hours/\$180/hour.

5345 Maint. – Building

Misc building maintenance supplies.

5350 Maint. – Equipment

Carbon Copy Inc. Equipment is owned by District, not leased.

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

5385 Mileage Reimbursement

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

5395 Miscellaneous

Stale check reversals.

5400 Office Supplies

Paper, Envelopes, folders, etc.

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

Consultant (Grant writer) 1,040 hours @ \$25,
Website ADA Compliance – Uptown Studios \$5100,
HR Consultant \$12,000.

5425 Publications & Legal Notices

Legal notices, public notices, maps.

5435 Rent/Lease – Bldgs

No rentals at this time.

5440 Rent/Lease-Equipment

Postage meter rental approximately \$81/mo.

5455 Staff Development

Training, workshops approximately 2-3/7 staff

5466 Summer Spectacular

Account will be deleted in lieu of Program accounting.

5470 Telephone/Internet

TPX, AT&T, AirSpring, Recreation cell 3, Jill cell \$100/mo.
(Split)

5480 Travel/Lodging

No expected travel at this time.

5492 Utilities – Electric/Gas

PG&E (split).

5625 Capital Expense

No expected Capital Expenditures at time.

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.

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, 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 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 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 units and are reimbursed 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. Payments to the contracted agencies is now a fixed rate.

Fire Marshal Services

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

Cameron Park Weed Abatement Ordinance Implementation

Two to four part-time, seasonal staff are assigned to assist the Fire Marshall in keeping Cameron Park safe from fires by implementing the Cameron Park Weed Abatement Ordinance. Specific notification processes to property owners are followed to adhere to the Ordinance. Funds are set aside to pay contractors to abate on lots not in compliance with the Ordinance, which will be re-captured by the District through directing billing to the property owner or a lien process with El Dorado County Auditor-Controller.

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.

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
Fire and Emergency Services Budget
Fiscal Year 2019-20

FY 2018-19 Total Budget Final	Current Year Actual To Date	Percent Exp To Date
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FY 2019-20 Fire Base Budget	FY 2019-20 Weed Abatement Budget	FY 2019-20 Total Fire Budget	Change from 2018-19 to 2019-20
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Operating Revenue

4110	Property Taxes	2,768,422	0	0.00%
4132	Fire Marshall Plan Review	22,000	10,373	47.15%
4142	Tuition Fees	26,160	0	0.00%
4250	Donations	0	1,000	#DIV/0!
4260	JPA Reimbursable	1,150,000	679,659	59.10%
4262	Fire Apparatus Equip Replcmt	136,244	122,174	89.67%
4410	Weed Abatement	94,260	10,050	10.66%
4600	Other Income	36,295	0	0.00%
	Total Operating	4,233,381	823,256	19.45%

2,879,954		2,879,954	111,532
18,000		18,000	(4,000)
0		0	(26,160)
1,000		1,000	1,000
1,150,000		1,150,000	0
100,000	0	100,000	(36,244)
	20,000	20,000	(74,260)
0		0	(36,295)
4,148,954	20,000	4,168,954	(64,427)

Expenditures

5000	Salaries - Permenent	19,755	15,700	79.47%
5010	Salaries - Part-time	30,582		0.00%
5130	Health Benefit	0	76	#DIV/0!
5135	Retiree Health Benefit	60,278	26,868	44.57%
5150	Vision Insurance	650	0	0.00%
5160	CalPERS Employer Retirement	1,896	51,146	2697.57%
5170	Worker's Compensation	917	1,317	143.65%
5180	FICA/Medicare Employer Contribution	(207)	1,186	-572.81%
5190	UI/TT Contribution	3,588	396	11.05%
5209	Advertising/Marketing	250	7	2.66%
5210	Agency Administration Fee	67,668	5	0.01%
5230	Clothing/Uniforms	2,500	1,705	68.21%
5231	Computer Software	7,500	3,298	43.98%
5232	Computer Hardware	0	2,639	#DIV/0!
5235	Contractual Services	0	136	#DIV/0!
5236	Contractual - Provider Services	3,594,170	2,388,485	66.45%
5240	Contract Services - Other	130,032	35,996	27.68%
5250	Director Compensation	2,400	0	0.00%
5260	EDC Department Agency	1,800	1,140	63.34%
5265	Educational Materials	15,610	16	0.10%
5275	Equipment-Minor/Small Tools	2,000	1,211	60.54%

0	0	0	(19,755)
	87,284	87,284	67,529
0	0	0	0
55,730		55,730	(4,548)
0	0	0	(650)
50,755	4,762	55,517	53,621
	2,304	2,304	1,387
	1,114	1,114	1,321
	3,840	3,840	252
0	0	0	(250)
0	0	0	(67,668)
2,500	500	3,000	500
2,500	1,000	3,500	(4,000)
5,000	1,500	6,500	6,500
10,000		10,000	10,000
3,960,059		3,960,059	365,889
25,000	60,000	85,000	(45,032)
0	0	0	(2,400)
1,900		1,900	100
2,500	10,000	12,500	(3,110)
2,000		2,000	0

Cameron Park Community Services District
Fire and Emergency Services Budget
Fiscal Year 2019-20

	FY 2018-19 Total Budget Final	Current Year Actual To Date	Percent Exp To Date	FY 2019-20 Fire Base Budget	FY 2019-20 Weed Abatement Budget	FY 2019-20 Total Fire Budget	Change from 2018-19 to 2019-20
5285	8,850	303	3.42%			1,500	(7,350)
5295	31,000	4,294	13.85%			31,000	0
5296	42,000	22,132	52.69%			29,200	(12,800)
5300	1,500	272	18.10%			1,500	0
5305	66,700	44,193	66.26%			62,000	(4,700)
5310	3,000	0	0.00%			3,000	0
5315	6,000	6,284	104.74%		1,000	8,000	2,000
5320	35,150	22,460	63.90%			37,226	2,076
5335	0	0	#DIV/0!		0	0	0
5345	11,000	6,980	63.46%			11,000	0
5350	15,000	10,784	71.89%			16,000	1,000
5355	3,000	316	10.54%			3,000	0
5360	1,500	1,140	75.99%			2,000	500
5365	12,000	7,892	65.77%			12,000	0
5370	17,000	8,906	52.39%			16,000	(1,000)
5380	850	13	1.51%			850	0
5400	4,000	2,413	60.32%		1,500	6,000	2,000
5410	2,500	218	8.72%		6,000	6,500	4,000
5415	500	499	99.88%			500	0
5420	4,200	1,559	37.11%			4,200	0
5425	500	34	6.70%			500	0
5430	700	313	44.71%			2,500	1,800
5455	5,250	10,287	195.94%			18,000	12,750
5465	0	(100)	#DIV/0!		0	0	0
5470	15,000	7,413	49.42%			15,000	0
5480	1,000	469	46.93%			1,000	0
5490	7,000	7,345	104.93%			9,000	2,000
5492	25,000	18,264	73.06%			25,000	0
5625	234,554	78,056	33.28%			355,000	120,446
Total	4,496,143	2,794,066	62.14%		180,804	4,967,724	471,581
Net Revenue Over Expenditures	(262,762)	(1,970,810)	750.04%		(160,804)	(798,770)	(536,008)

CAMERON PARK COMMUNITY SERVICES DISTRICT

PERSONNEL BUDGET REPORT

3000-FIRE-JPA PRELIMINARY FY 19-20 BUDGET

Dept	Employee Name	Position	Hire Date	Status	Pay Rate Per Hour	Step	5000 Salaries	5130 Health	5140 Dental	5135 Retiree Health	5150 Vision	5160 Retirement/SS Benefits	5170 Workers Comp	5180 FICA/Medi Employer	5190 UI/TT Contri	TOTAL
3000	Audrey Payne	Weed Abatement	1/16/2018	<19	\$ 20.00	0	19,200	0	0	0	0	1,190	576	278	960	22,205
		Weed Abatement		<19	\$ 20.00	0	19,200	0	0	0	0	1,190	576	278	960	22,205
		Weed Abatement		<19	\$ 20.00	0	19,200	0	0	0	0	1,190	576	278	960	22,205
		Weed Abatement		<19	\$ 20.00	0	19,200	0	0	0	0	1,190	576	278	960	22,205
3000	Fire/JPA	Subtotal					76,800	-	-	55,730	-	4,762	2,304	1,114	3,840	144,549
		Retiree Benefit (see below)										0.0620	0.03	0.0145	0.05	
		Full time position cost assumptions														
		Salaries	2080 hours x hourly rate				Part time position cost assumption									
							Salaries									
		Retirees														
		Daniel Carolan	Benefit													
		Bruce Prender	24,105													
		Mark Roberts	6,993													
		Richard Samples	7,785													
		William Sanderson	4,738													
		Christi Ziegler	4,325													
		Total	7,785													
			55,730													

FIRE & JPA DEPARTMENT BUDGET DETAIL

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

70% of general property tax collections based on the El Dorado County Assessor's tax roll.

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.

4262 Revenue - Fire Apparatus Equipment Reimbursement

Revenues related to renting fire equipment to CAL FIRE, and equipment and personnel to CA Office of Emergency Services.

4142 Revenue - Tuition

Revenues generated by an agreement with Lake Tahoe Community College; CAL FIRE employees take classes through the college and the District receives funds. All expenditures are from the CAL FIRE training bureau and nothing is spent from the Cameron Park Fire Department.

4250 Revenue – Donations

No expenditures at this time.

4410 Revenue - Weed Abatement

Revenues received from lien properties.

5010 Salaries Seasonal

Four part time CSD employees, not to exceed 1,000 hours annually. These employees are managed by the Fire Department and report to the Fire Marshal to assist with the weed abatement program.

5130 Health Benefits

No expenditures at this time.

5135 Retiree Benefits

Retiree Benefits for 6 former Fire Department staff.

5160 CalPERS Employer Retirement

Payment to CalPERS to achieve full funding of future retirement pensions. This allocation is the “unfunded liability” portion of funding owed to CalPERS for future pensions. This account also include employer share of current retirement (Social Security) costs for employees.

5170 Worker’s Compensation

Worker’s Compensation for weed abatement.

5180 FICA MediCare

5190 UI/TT Contribution

5209 Advertising/Marketing

Weed Abatement Publications / Legal Notices

5210 Agency Admin

County Administration cost of Assessment Tax roll

5230 Clothing/Uniform

Cameron Park Fire Department is required to provide uniform clothing to Resident Firefighter’s and Part-time weed abatement employees.

5231 Computer Software

Miscellaneous computer software

Fire Operations and Administration software

Portion of District’s DSA Charges for maintenance and server updates

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

Weed abatement software

5232 Computer Hardware

Fire Department and Weed abatement computer’s and tablets

5235 Contractual Services

Expenditures to Interwest Consulting for Fire Marshal plan review. All expenditures are reimbursed 120% from the customer based on the Fire Marshal fees and plan check.

5236 Contract Services

Expenditures for CAL FIRE contract for Fire and Paramedic services.

5240 Contract Services

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

Funding to lien unimproved properties that are not in compliance with the Camron Park weed abatement ordinance \$30,000

Funding to lien improved properties that are not in compliance with the Camron Park weed abatement ordinance \$30,000

5250 Director Comp

No Expenditures at this time

5260 El Dorado County Department Agency

LAFCO net operating expense share split equally Admin, Fire, Parks, Rec

(Cortese-Knox-Hertzberg Local Gov Reorg Act of 2000 and Gov Code Sec 56381)

5265 Educational Material

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

Educational materials sent out through the weed abatement program i.e. post cards, magazine articles.

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 fully funds one Resident Firefighter at each fire station 365 days per year. Residents are paid a daily stipend of \$40 per 24 hour shift. Residents help the District attain a 3 person staffing model on both fire engines.

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.

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 4 part time weed abatement personnel. These supplies also serve the restrooms and office that are associated with the conference room that is utilized by the public. We recently lost \$3,600 from the JPA because of flat rate income.

5320 Insurance

SDMRA Property/Casualty, Auto Includes 6% increase plus \$2,000 special endorsement.
(Allocation: 5.6% Admin, 55.8% Parks, 5.6% Rec, 5.6% CC, 6.4% CC&R, 20.8% Fire.)

5335 Legal Services

No expenditures at this time.

5345 Building Maintenance

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

5350 Maintenance – Fire Equipment & Copy Machine

Fire Engine ladder replacement and annual testing per NFPA 1932, chainsaw replacement/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, station 89 generator, and copy machine contracts for fire station 88 &89.

5355 Maintenance – Grounds

Station 88 and 89 Yard/Grounds 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, and the weed abatement program. We recently lost \$1,500 from the JPA because of the flat rate income.

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

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.

5465 Special Events

No expenditures at this time

5470 Telephone

Used for monthly service: Station 88 / 89 phones, cell phones, Fire Engine tablets, Weed Abatement tablets, T1 Line, MDC Air Cards, DSL, etc....

5480 Business Travel/Lodge/Transportation

Reimbursement to employees for travel

5490 Utility Water

Station 88 and 89

5492 Utilities – Electric/Gas

Station 88 and 89 Electric/Propane

5625 Capital Equipment Expense

Equipment Replacement Expense:

Engine 88, and Engine 89 payments for a total of \$185,000. A onetime payment for equipment to outfit the new Engine 88 for a total of \$130,000.

Capital Improvement Expense's:

This item should include projects for both Station 88 & 89 and expenses related to fire equipment that will be determined on an annual basis.

Replace two front Engine bay garage doors and openers at station 88. Both the doors and opener are close to 30 years old, panels are bent and have come off the rollers several times. Hinges and rollers are also worn out and need replaced. \$15,000

Replace four rear engine bay doors and openers at station 89 \$25,000

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

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.

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. A local janitorial company cleans the Community Center and Gym restrooms once a week, Clean pool restroom 2 - 3 times per week in the peak season and deep clean restrooms and kitchen two times a year, and provide support during large-scale events.

Community and Neighborhood Parks

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.

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. 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 have assessed all of the irrigation systems 2018 and identified necessary repairs and improvements for more efficient use of water. Installed in 2018, A cloud based/wifi based system remotely controls irrigation system in most areas. In addition, these system factor in weather.

The Lagoon is a 1.5 million gallon sand bottom swimming pool, which was constructed in the 1980's. A chlorination system was added in the 1990's. The system uses liquid chlorine and CO2 to sanitize the water.

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 to ensure the District's properties were in conformance with the District's Weed Abatement Ordinance. In the past, this effort used primarily Growlersburg crews for weed abatement and not all areas were addressed. In addition to Growlersburg, staff is using contractors, chemical treatments pre-and post-emergent, District employees and flail mower to bring all the District's properties into compliance in 2019 and will continue this effort next fiscal year. The amount of work needed to accomplish this project will lessen in years to come with consistent chemical treatment.

Weed Abatement along Transportation Corridors

As resources are available, Parks staff coordinates a partnership between the El Dorado County Department of Transportation (DOT) and the District's Parks and Fire Departments to abate weeds along County roadways. County DOT provides traffic

controls and follow-up spray program; Parks provides tools, equipment and personnel to coordinate the work; and Fire Department schedules Growlersburg Camp who provides personnel to implement the work.

Lighting and Landscape Assessment Districts (LLAD)

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 with the assessment district, but staff have identified a few LLADs which will be underfunded soon. Staff plans to return to the Budget and Administration Committee to analyze further the underfunded Districts and discuss appropriate next steps.

45 Northview –Northview consists of a Playground with a shade canopy and a large decomposed walking path. Additional playground fiber is included in the budget for safety

43 David West Park – David West is a Sports Field that is funded by the LLAD. David West has a large turf area that is used by Little League and Flag Football. It also consists of a parking lot, shrubbery and trees throughout the park. Additional funds are budgeted for soil correction and irrigation. Facility use revenues from Little League are received in this LLAD.

42 Eastwood Park – Eastwood is a Neighborhood Park with roadway landscaping, oak trees, turf grass and a large concrete path throughout the park. It is also responsible for the landscaping located along Meter Rd. Eastwood is budgeted for irrigation corrections and upgrades.

46 Cameron Valley - Cameron Valley consists of long stretches of landscape along sidewalks and roadways. Cameron Valley has very little resources to keep the LLAD maintained.

Bar J A 39 & 50 – Bar J A consists of landscaping along Country Club and Merrychase Drives, and along a walking a jogging paths. Bar J A is budgeted for black top side walk repairs to correct tripping hazard, and new mulch / bark.

40 Bar J B – Bar J B consists of landscaping along walkways and paths. Bark and mulch is budgeted. Bar J B is another LLAD that has minimal resources.

Listed below are LLADs that have only street lights. District staff report the damaged or burnt out light fixture to PG&E for repair.

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

Cameron Park Community Services District
Parks and Facilities Department Budget
Fiscal Year 2019-20

		FY 2018-19 Total Budget Final	Current Year Actual To Date	Percent Exp To Date	FY 2019-20 Budget	Change from FY 18-19 to FY 19-20
Operating Revenue						
4110	Property Taxes	711,880	0.00	0.00%	740,560	28,680
4115	Park Impact Fees	52,000	0.00	0.00%	52,000	0
4120	Quimby Fees	31,000	0.00	0.00%	0	(31,000)
4181	Lake Season Pass	18,840	7,367.88	39.11%	15,775	(3,065)
4182	Picnic Site Rentals	7,968	742.40	9.32%	33,200	25,232
4190	Parks Facility Revenue	37,574	15,222.29	40.51%	37,000	(574)
4255	Sponsorships	(7,933)	2,258.00	-28.46%		7,933
4400	Reimbursement	0	0.00	#DIV/0!		0
Total Operating		851,329	25,591	3.01%	878,535	27,206
Expenditures						
5000	Salaries - Permanent	123,924	148,905.71	120.16%	185,733	61,809
5010	Salaries - Part-time	29,400	168.84	0.57%		(29,400)
5020	Overtime	500	2,125.10	425.02%	2,000	1,500
5130	Health Benefit	53,027	54,190.07	102.19%	34,944	(18,083)
5135	Retiree Health Benefit	8,448	14,680.82	173.78%	8,256	(192)
5140	Dental Insurance	0	2,879.69	#DIV/0!	2,451	2,451
5150	Vision Insurance	482	575.58	119.41%	434	(48)
5160	CalPERS Employer Retirement	29,317	101,203.49	345.20%	119,785	90,468
5170	Worker's Compensation	4,600	4,649.10	101.07%	5,278	678
5180	FICA/Medicare Employer Contribution	0	3,042.15	#DIV/0!	2,551	2,551
5190	UI/TT Contribution	4,600	3,583.57	77.90%	8,797	4,197
5209	Advertising/Marketing	1,000	415.77	41.58%	0	(1,000)
5210	Agency Administration Fee	17,400	20.00	0.11%	0	(17,400)
5215	Agriculture	2,200	7,156.65	325.30%	17,285	15,085
5220	Audit/Accounting	0	0.00	#DIV/0!	0	0
5221	Bank Charge	2,500	0.00	0.00%	0	(2,500)
5230	Clothing/Uniforms	(250)	2,873.29	-1149.32%	4,200	4,450
5231	Computer Software	4,000	0.00	0.00%	1,500	(2,500)

Cameron Park Community Services District
Parks and Facilities Department Budget
Fiscal Year 2019-20

5235	Contractual Services	(40,715)	8,256.52	-20.28%	0	40,715
5240	Contract Services - Other	40,000	11,667.87	29.17%	0	(40,000)
5250	Director Compensation	1,200	0.00	0.00%	0	(1,200)
5260	EDC Department Agency	1,800	1,140.18	63.34%	1,800	0
5265	Educational Materials	750	2,280.14	304.02%	250	(500)
5275	Equipment-Minor/Small Tools	3,000	5,652.70	188.42%	6,000	3,000
5285	Fire & Safety Supplies	1,250	3,075.82	246.07%	2,500	1,250
5300	Food	0	490.36	#DIV/0!	750	750
5305	Fuel	9,000	345.60	3.84%	9,000	0
5310	Government Fees/Permits	16,000	13,361.27	83.51%	17,095	1,095
5315	Household Supplies	16,000	2,787.70	17.42%	6,500	(9,500)
5320	Insurance	28,400	28,347.12	99.81%	29,177	777
5335	Legal Services	0	0.00	#DIV/0!	0	0
5340	Maint. - Vehicle Supplies	2,000	402.80	20.14%	1,000	(1,000)
5345	Maint. - Buildings	20,500	3,393.78	16.56%	19,000	(1,500)
5350	Maint. - Equipment	13,000	6,915.07	53.19%	7,500	(5,500)
5355	Maint. - Grounds	50,350	36,450.83	72.39%	74,988	24,638
5365	Maint. - Tires & Tubes	2,000	2,155.91	107.80%	3,600	1,600
5370	Maint. - Vehicle	3,000	3,072.85	102.43%	4,750	1,750
5375	Medical Supplies	500	0.00	0.00%	500	0
5380	Memberships/Subscriptions	1,000	216.27	21.63%	250	(750)
5385	Mileage Reimbursement	500	1,191.69	238.34%	500	0
5400	Office Supplies/Expense	1,500	1,026.11	68.41%	850	(650)
5405	Pool Chemicals	22,400	4,989.75	22.28%	15,000	(7,400)
5420	Professional Services	41,500	20,656.63	49.78%	49,000	7,500
5435	Rent/Lease - Bldgs	0	0.00	#DIV/0!	0	0
5440	Rent/Lease - Equipment	2,000	1,360.74	68.04%	2,500	500
5455	Staff Development	4,500	3,551.66	78.93%	4,500	0
5466	Summer Spectacular	0	3,246.19	#DIV/0!	0	0
5470	Phones/internet	4,700	9,665.17	205.64%	13,545	8,845
5486	Tuition	0	0.00	#DIV/0!	0	0
5490	Utilities - Water	3,000	16,281.64	542.72%	24,000	21,000
5492	Utilities - Electric/Gas	80,000	45,485.03	56.86%	62,000	(18,000)
5495	Utilities - Water/Irrigation		85.32	#DIV/0!		
5500	Vandalism	1,000	1,030.54	103.05%	2,000	1,000
5501	Cal Fire In Kind Purchases	16,000	13,703.58	85.65%	13,500	(2,500)
5625	Capital Equipment Expense	<u>31,717</u>	<u>4,798.35</u>	<u>15.13%</u>	<u>71,717</u>	<u>40,000</u>

Cameron Park Community Services District
Parks and Facilities Department Budget
Fiscal Year 2019-20

	Total	<u>659,000</u>	<u>603,555</u>	<u>91.59%</u>	836,986	177,986
Expenditures	Net Revenue Over	<u>192,329</u>	<u>(577,964)</u>	<u>-300.51%</u>	41,549	(150,780)

**PARKS & FACILITIES DEPARTMENT –
PARKS 4000 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

Allocated funds of \$700,516; 18% of the District's Property Tax

4120 Quimby Fees

Quimby fees from fund balance held at county for re-roofing restrooms, parks shop and Rasmussen pump house

4182 CP Lake Reservations

Parks receives 80% of the revenues generated from picnic reservations

4190 Parks/Field Use Revenue

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

4195 Special Event Park Rental

22,800 reflects field and parks reservation fees.

5000 Salaries – Permanent

Full time benefitted district employees

Positions allocated to Parks:

Park Superintendent 33%

Park Supervisor 70%

Admin Assistant 25% of a part-time, year-round position

2 – Park Maintenance Worker IIs

5010 Salaries – Seasonal

2,100 hours park aides (2-3 part-time, seasonal staff)

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

5135 Retired: Health

Health insurance premiums paid to retirees.

5140 Vision Insurance

Vision insurance for full time benefitted employees

5150 Retiree Benefits

Payment to CalPERS to achieve full funding of future retirement pensions. This allocation is the "unfunded liability" portion of funding owed to CalPERS for future retirees' pension. Parks Department portion is based on allocation of full-time employees.

5160 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.

5209 Advertising/Marketing

Parks portion of the District newsletter development and website maintenance

5210 Agency Admin

Allocated funds of \$17,400; Parks portion of county's administration fee for administering property taxes.

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 - \$2,460

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

Funds used to upgrade the lagoon control to be remotely accessed. Allowing remote communication would allow Parks Superintendent to monitor the lagoon controls remotely.

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.

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 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

Costs related to required permitting for Cameron Park Lake Dam annual inspections and dam water diversion reports. Also covers our restricted materials permit with El Dorado County. Payments made to CA Department of Water Resources, Stratus Environmental and County Dept. of Agriculture.

5315 Household Supplies

Funds for the department's toiletry and cleaning supplies. The bulk of the materials are supplied by Hillyard Janitorial Services.

5320 Insurance

Allocated amount of \$56,140

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. There is dry rot on the exterior of the parks shop which should be addressed. \$8,777 is budgeted to repair dry rot and paint the exterior of the maintenance shop.

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 district is responsible for thousands of trees throughout Cameron Park. The department will be looking at assessing the trees within the district during the 2019/2020 fiscal year. \$16,777 is being budget to repair and paint the parking lots throughout the district. This is part of the district CIP. \$3,000 is being budgeted for to replace the concrete wall at Rasmussen. The wall is falling apart and is a safety hazards. The plan is to utilize Growlersberg to demo the wall and replace with Redwood boards.

5365 Maint. Tires & Tubes

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

5370 Main. Vehicle

Four 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.

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

Parks Superintendent uses his personal vehicle while working. Once Cal Fire purchases their new vehicles they will be handing down their old ones. This will allow the Superintendent to utilize a district truck.

5400 Office Supplies

This account funds the various office supplies needs to operate.

5405 Pool Chemicals

This account is used to operate the Lagoon. The chemicals include Cyanuric Acid, CO2 and liquid chlorine.

5410 Postage

Used to send out letters to the community when work is being perform that impacts residents.

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. This amount could be reduced if the district purchase a new John Deere ATV unity to spray out the open spaces. \$10,000

Sierra Security – Performs security services for the department and is responsible for locking up all district parks in the evenings. Also opens parks on holidays and weekends.

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

5440 Rent/Lease – Equipment

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

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Training topics will include traffic 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 3 district cell phones. 2 of them are for the Park Maintenance 2 workers. The other is the afterhours and weekend phone. The Parks Supervisor and Superintendent use their personal cell phones and get reimbursed by the district.

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

5486 Tuition

Tuition reimbursement for classes taken by employees.

5490 Utilities – Water

This account is for the Parks department irrigation and restroom water. Predicting a 20% water savings throughout the department as a result of significant irrigation repairs, initiation of the weather-based controller technology and higher skill level taught to line staff.

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Parks. Most electrical costs are related to the Lagoon and the 2 wells located at Rasmussen and Cameron Park Lake Lagoon. Staff are interested in pursuing solar options for the Lagoon and wells.

5500 Vandalism

Vandalism is an unforeseen expense and is solely based on damage done. I am basing budgeted amount on last years approved budget.

5625 Capital Equipment

The department is in need of a new utility vehicle. The department currently has an old gas powered gold cart that is in need of major repairs. The new utility vehicle will also assist the district in the weed abatement program. It will be a 4 wheel drive vehicle that can access open space lots that are currently not accessible. \$18,500

\$12,000 was budget during the mid-year review in 2018-2019 to construct a T-Ball field at Christa McAuliffe Park. The district is waiting to hear back from El Dorado County on next steps for this project.

\$40,000 was budgeted during the mid-year review in 2018-2019 to update the Master Plan at Rasmussen Park. The district will be using Park Impact Fee's to complete this project.

The district is exploring the idea of constructing a Disc Golf course at Bonanza Park. The district is still in the early stages of this project. This project is setting up to a fully funded project. \$19,717

Cameron Park Community Services District
Community Center Budget
Fiscal Year 2019-20

		FY 2018-19	Current Year	Percent Exp	FY 2019-20	Change From
		Total Budget -	Actual To	To Date	Budget	FY 2018-19
		Final	Date	To Date		to FY 2019-20
Operating Revenue						
4145	Youth Classes	0	5,179.40	#DIV/0!		0
4146	Adult Classes	0	5,699.50	#DIV/0!		0
4147	Youth Sports	0	20,297.00	#DIV/0!		0
4148	Adult Sports	0	227.50	#DIV/0!		0
4152	Senior Nutrition Program	0	0.00	#DIV/0!		0
4153	Senior Programs	0	6,397.22	#DIV/0!		0
4154	Recreation Program Revenue	0	0.00	#DIV/0!		0
4183	Summer Kids Camp	0	13,166.00	#DIV/0!		0
4184	Cameron Park Lake Concessions	0	4,029.65	#DIV/0!		0
4185	CC Facility Rentals	78,000	22,010.62	28.22%	100,000	22,000
4186	Gym Rentals	14,400	22,186.64	154.07%	13,000	(1,400)
4187	Pool Use Fees	86,256	75,208.57	87.19%	100,000	13,744
4190	Parks Facility Revenue	0	45,319.44	#DIV/0!		0
4400	Reimbursement	0	0.00	#DIV/0!		0
Total Operating		178,656	219,722	122.99%	213,000	34,344
Expenditures						
5000	Salaries - Permanent	61,217	67,897.60	110.91%	122,331	61,114
5010	Salaries - Part-time	49,000	6,045.27	12.34%	0	(49,000)
5020	Overtime	2,000	1,300.31	65.02%	0	(2,000)
5130	Health Benefit	13,792	9,612.68	69.70%	12,651	(1,141)
5140	Dental Insurance	0	490.16	#DIV/0!	1,051	1,051
5150	Vision Insurance	281	106.23	37.80%	391	110
5160	CalPERS Employer Retirement	28,387	2,626.58	9.25%	34,466	6,079
5170	Worker's Compensation	3,307	3,099.40	93.72%	3,670	363
5180	FICA/Medicare Employer Contribution	613	5,863.41	956.51%	1,774	1,161
5190	UI/TT Contribution	3,307	4,232.19	127.98%	6,117	2,810
5209	Advertising/Marketing	0	1,415.01	#DIV/0!	0	0
5215	Agriculture	0	0.00	#DIV/0!	1,200	1,200
5220	Audit/Accounting	0	0.00	#DIV/0!		0
5221	Bank Charge	3,500	3,800.05	108.57%	5,391	1,891
5230	Clothing/Uniforms	750	836.19	111.49%	850	100

Cameron Park Community Services District
Community Center Budget
Fiscal Year 2019-20

		FY 2018-19 Total Budget - Final	Current Year Actual To Date	Percent Exp To Date	FY 2019-20 Budget	Change From FY 2018-19 to FY 2019- 20
	5231	2,500	4,184.56	167.38%	1,200	(1,300)
	5235	0	14,658.58	#DIV/0!	0	0
	5240	0	10,919.14	#DIV/0!	12,200	12,200
	5275	3,000	(175.97)	-5.87%	1,500	(1,500)
	5282	0	0.00	#DIV/0!	0	0
	5285	400	4,181.67	1045.42%	750	350
	5290	900	1,380.00	153.33%	2,400	1,500
	5300	0	278.96	#DIV/0!	0	0
	5310	4,500	2,473.16	54.96%	4,200	(300)
	5315	16,000	15,450.03	96.56%	18,000	2,000
	5316	0	(4,895.40)	#DIV/0!	0	0
	5320	10,200	50.00	0.49%	16,098	5,898
	5335	0	0.00	#DIV/0!		0
5340	Mait. - Vehicle supplies	(1,500)	0.00	0.00%	0	1,500
	5345	18,400	20,245.13	110.03%	24,000	5,600
	5350	24,893	26,505.48	106.48%	18,000	(6,893)
	5355	8,000	3,927.76	49.10%	9,800	1,800
	5365	0	201.28	#DIV/0!	500	500
	5370	1,000	108.73	10.87%	250	(750)
	5375	150	0.00	0.00%	150	0
	5380	300	29.60	9.87%	0	(300)
	5385	0	0.00	#DIV/0!	0	0
	5400	0	458.29	#DIV/0!	300	300
	5405	15,000	19,866.53	132.44%	26,500	11,500
	5420	26,293	12,365.91	47.03%	9,800	(16,493)
	5421	0	0.00	#DIV/0!	0	0
	5431	0	1,038.00	#DIV/0!	1,500	1,500
	5435	0	0.00	#DIV/0!	0	0
	5440	0	846.90	#DIV/0!	1,200	1,200
	5455	750	3,697.92	493.06%	0	(750)
	5465	0	0.00	#DIV/0!	0	0
	5466	0	180.98	#DIV/0!	0	0
	5470	2,000	6,897.99	344.90%	6,000	4,000

Cameron Park Community Services District
Community Center Budget
Fiscal Year 2019-20

		FY 2018-19 Total Budget · Final	Current Year Actual To Date	Percent Exp To Date	FY 2019-20 Budget	Change From FY 2018-19 to FY 2019- 20
5480	Travel/Lodging	9,000	0.00	0.00%	300	(8,700)
5490	Utilities - Water	50,000	7,061.52	14.12%	12,500	(37,500)
5492	Utilities - Electric/Gas	34,884	46,534.09	133.40%	42,000	7,116
5625	Capital Equipment Expense	0	0.00	0.00%	1,400	1,400
	Total	<u>392,824</u>	<u>305,796</u>	<u>77.85%</u>	400,440	7,616
	Net Revenue Over Expenditures	<u>(214,168)</u>	<u>(86,074)</u>	<u>40.19%</u>	(187,440)	26,728

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

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Tax

Based on past practices, no property tax is allocated to the Community Center.

4185 Community Center Rental

Parks & Facilities Dept receives 80% of the revenues generated from rentals of the Community Center.

4186 Community Center Gym Rental

Parks & Facilities Dept 80% of the revenues generated from rentals.

4187 Community Center Pool Rentals

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

5000 Salaries – Permanent

33% of the Parks & Facilities Superintendent; 10% of Parks Supervisor, 1 full time Maintenance 2 Worker, 25% of a Maintenance 1 >30 Parks staff and 4 >19 part time employees

5010 Salaries – Seasonal

.

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

5135 Retired: Health

Health insurance premiums paid to retirees.

5140 Vision Insurance

Vision insurance for full time benefitted employees

5150 Retiree Benefits

Payment to CalPERS to achieve full funding of future retirement pensions. This allocation is the “unfunded liability” portion of funding owed to CalPERS for future retirees’ pension. Parks Department portion is based on allocation of full-time employees.

5160 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.

5210 Agency Admin

No fee allocated because no property tax allocated.

5221 Bank Charge

Portion of costs for collecting revenues.

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.

5235 Contractor Services

Portion of Sierra Security, portion of DSA computer maintenance.

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, extinguishers etc.

5290 Fire prevention and inspection

This account is for our annual hood cleaning and fire riser inspection in the kitchen. This service is due annually but had not been completed in the past.

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 there contract along with some other miscellaneous janitorial supplies

5320 Insurance

This includes the allocated amount of \$16,098.

5345 Maint. – Buildings

This account is used to maintain and repair the Community Center, such as plumbing, electrical, windows, doors, etc. This is the primary account for maintenance of the Community Center.

5350 Maint. – Equipment

Funds would be used maintain the equipment such as lighting, HVAC, pool heater, pool pumps, audio / visual, kitchen appliances and equipment. 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 of the Community Center and parking lot. Irrigation, fertilization, plants, fencing, gates, striping, weed abatement, etc. \$1,800 is being budgeted to repaint the parking lot stalls.

5370 Main. Vehicle

The Community Center has a designated vehicle. This account would be used to make any necessary repairs to this vehicle. The department will be utilizing one of the two Cal Fire trucks that will be handed down to the District. The current facilities vehicle will be removed from the District fleet.

5375 Medical Supplies

This account is used to restock the first aid kits.

5380 Memberships/Subscriptions

None of the Facilities staff hold any membership that would require renewal

5400 Office Supplies

This account is used for purchasing any office supplies needed.

5405 Pool Chemicals

Cyanuric Acid will be introduced to the Community Pool this fiscal year which will help reduce our chlorine costs. The cost of maintaining the Community Center Pool will be evaluated and monitored closely.

5420 Professional Services

On The Spot Janitorial - \$9,800

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Ramon Soto will have the opportunity to obtain his CPO pool certificate in 2019/2020

5470 Telephone

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. The District fixed the solar heater for the community pool. This account will be monitored closely in 2019/2020.

5625 Capital Equipment Expense

Replace the main entry doors with ADA compliant doors. Was approved during the 2018-2019 mid-year budget adjustment. \$1,400

FY 2019-20 Lighting and Landscape Budget

Under Development

Available in June

Department of Recreation

The Recreation Department consists of a full-time Recreation Supervisor, 1-3 part-time Recreation Coordinators, and up to 75 seasonal employees who serve as lifeguards, Cameron Park Lake kiosk and concession workers, sports and summer camp staff.

The Department provides opportunities for 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, senior activities and sports programs. Program registration is taken with Rec Trac.

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.

Expanded Senior Activities for art, fitness, day trips and education; continuation of table games and social activities. Senior Nutrition lunches are served on Mondays and Fridays. The District received a grant from Friends of Seniors to transform Classroom B into a community art room to host art activities and programs.

Aquatics Center begins operations in April with the Sharks swim team. Swim lessons begin in early May and public swim starts Memorial Day weekend. During the season, the pool is open daily early morning to 9:00pm. Water exercise classes are also offered. Facility is available for private party rentals. Aquasol swim team will be using the pool in the fall for practices, clinics and meets.

Cameron Park Lake & Swim Lagoon opens Memorial Day weekend and closes August 11th. Activities and amenities include a swimming Lagoon, concession stand, boat and kayak rentals. Pooch Plunge and Laps at the Lake is scheduled for August 17th.

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, swimming, time at Cameron Park Lake and a special trip each week. Approximately 40 youth participate each week. Camp is Monday through Friday, 7:30 a.m. to 5:30 p.m.

Sponsorships and Grants from local organizations are solicited to offset the cost of events and activities. The District receives annual support from more than 20 businesses and community organizations.

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. April is Volunteer Month, and Recreation staff will plan an activity to bring awareness and recognize District volunteers.

Special Events include Movie Nights (partner: Library), Concert Series, Easter Egg Hunt, Community Clean-up Day and Yard Sale, Community Services Showcase, Trucks and Tunes, Welcome to Summer, Summer Spectacular, Pooch Plunge & Laps at the Lake, Halloween Carnival and Pumpkin Patch, Christmas Craft Faire, Run with Santa/Pancake Breakfast (partner: Cameron Park Fire Fighters Association), Tree Lighting Ceremony (Partners: Rotary, Cameron Park Community Foundation, Chamber of Commerce)

Adult and Youth Sports is a significant program within the District.

- Youth Basketball A league for grades 1st to 8th. 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.
- 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.
- NFL Flag Football – The spring and fall league is for players in grades 2nd to 8th. Program fees include an official NFL Jersey, a set of flag and a medal for each player. Footballs are provided by the NFL, and teams are coached by volunteers. Games are played at Christa McAuliffe Park and Blue Oak School in the spring and Dave West Park in the fall.
- Tennis Program Lessons are offered for youth and adults by a contract instructor at Cameron Park Lake Tennis courts.
- T-Ball Players ages 4 to 7 are taught the basics of baseball in this instructional program, including running the bases, catching, throwing, and hitting. A t-shirt and baseball hat are provided with the registration fee.
- 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).
- Softball Coed and Men’s Division leagues are offered during the summer months, mid-June to mid-August. The program includes a scorekeeper, umpire, balls and awards for league champions (T-shirts). The games are played at Rasmussen Park.
- 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 ball for each child.

Cameron Park Community Services District
Recreation Department Budget
FY 2019-20

		FY 2018-19	Current Year		FY 2019-20	Change from
		Total Budget	Actual To	Percent Exp	Budget	2018-19 to
		Final	Date	To Date		2019-20
Operating Revenue						
4110	Property Taxes	197,744	0.00	0.0%	205,711	7,967
4140	Arc Review Fees	0	308.00	#DIV/0!	0	0
4145	Youth Classes	35,000	19,099.00	54.6%	38,000	3,000
4146	Adult Classes	25,000	10,568.95	42.3%	36,727	11,727
4147	Youth Sports	100,000	55,162.26	55.2%	100,000	0
4148	Adult Sports	10,000	6,633.00	66.3%	18,800	8,800
4149	Camp Revenues	12,800	0.00	0.0%	12,800	0
4153	Senior Programs	12,000	6,166.06	51.4%	12,000	0
4154	Recreation Program Revenue	0	0	#DIV/0!	0	0
4170	Special Events	40,000	50,585.41	126.5%	25,000	(15,000)
4180	Park Lake Kiosk Revenues	40,800	7,519.50	18.4%	42,024	1,224
4181	Lake Season Pass	18,840	6,705.25	35.6%	18,840	0
4182	Picnic Site Rentals	1,992	(85.40)	-4.3%	1,660	(332)
4183	Summer Kids Camp	40,800	145.00	0.4%	42,000	1,200
4184	Cameron Park Lake Concessions	10,000	1,782.50	17.8%	6,500	(3,500)
4185	CC Facility Rentals	(68,000)	1,247.50	-1.8%	0	68,000
4186	Gym Rentals	20,600	1,644.50	8.0%	20,000	(600)
4187	Pool Use Fees	73,744	9,306.67	12.6%	87,900	14,156
4190	Parks Facility Revenue	27,426	1,822.80	6.6%	0	(27,426)
4209	Brochure Ads	0	0.00	#DIV/0!	0	0
4220	Summer Spectacular	30,800	0.00	0.0%	32,400	1,600
4255	Sponsorships	30,000	4,000.00	13.3%	30,000	0
4400	Reimbursement	20,000	0.00	0.0%	0	(20,000)
4600	Other Income	3,000	0.00	0.0%	3,000	0
Total Operating		682,546	182,611.00	26.8%	733,362	50,816
Expenditures						
5000	Salaries - Permanent	36,181	74,437.32	205.7%	110,973	74,792
5010	Salaries - Part-time	73,368	76,143.74	103.8%	100,000	26,632
5020	Overtime	2,000	2,410.16	120.5%	1,000	(1,000)
5130	Health Benefit	32,921	32,371.66	98.3%	28,854	(4,067)
5140	Dental Insurance	0	735.93	#DIV/0!	2,208	2,208

Cameron Park Community Services District
Recreation Department Budget
FY 2019-20

		FY 2018-19 Total Budget Final	Current Year Actual To Date	Percent Exp To Date	FY 2019-20 Budget	Change from 2018-19 to 2019-20
5150	Vision Insurance	412	315.11	76.5%	285	(127)
5160	CalPERS Employer Retirement	24,454	7,164.17	29.3%	17,102	(7,352)
5170	Worker's Compensation	988	2,789.46	282.3%	3,329	2,341
5180	FICA/Medicare Employer Contribution	0	3,705.75	#DIV/0!	1,609	1,609
5190	UI/TT Contribution	2,525	2,378.39	94.2%	5,549	3,024
5209	Advertising/Marketing	15,750	29,115.20	184.9%	26,960	11,210
5210	Agency Administration Fee	4,833	0.00	0.0%	0	(4,833)
5220	Audit/Accounting	4,833	0.00	0.0%		(4,833)
5221	Bank Charge	3,000	2,606.15	86.9%	4,000	1,000
5230	Clothing/Uniforms	1,000	44.77	4.5%	2,000	1,000
5231	Computer Software	12,600	9,441.19	74.9%	3,500	(9,100)
5232	Computer Hardware	0	2,709.46	#DIV/0!	0	0
5235	Contractual Services	0	0.00	#DIV/0!	0	0
5240	Contract Services - Other	3,768	2,527.44	67.1%	3,500	(268)
5260	EDC Department Agency	1,800	1,140.17	63.3%	1,890	90
5275	Equipment-Minor/Small Tools	0	0.00	#DIV/0!	0	0
5282	Refund - Deposit	0	0.00	#DIV/0!	0	0
5285	Fire & Safety Supplies	0	30.30	#DIV/0!	0	0
5290	Fire Prevention & Inspection	0	175.00	#DIV/0!	0	0
5300	Food	2,100	1,376.10	65.5%	2,100	0
5310	Government Fees/Permits	0	118.00	#DIV/0!	0	0
5316	Instructors	73,700	63,582.74	86.3%	70,000	(3,700)
5320	Insurance	7,950	50.00	0.6%	11,067	3,117
5335	Legal Services	0	0.00	#DIV/0!		0
5345	Maint. - Buildings	0	986.41	#DIV/0!		0
5350	Maint. - Equipment	1,000	278.08	27.8%	1,000	0
5375	Medical Supplies	(650)	570.26	-87.7%	1,500	2,150
5380	Memberships/Subscriptions	460	256.27	55.7%	460	0
5385	Mileage Reimbursement	3,800	289.31	7.6%	500	(3,300)
5395	Miscellaneous	0	(139.94)	#DIV/0!		0
5400	Office Supplies/Expense	2,000	306.75	15.3%	800	(1,200)
5410	Postage	400	8.75	2.2%		(400)
5415	Printing	500	0.00	0.0%	0	(500)

Cameron Park Community Services District
Recreation Department Budget
FY 2019-20

		FY 2018-19 Total Budget Final	Current Year Actual To Date	Percent Exp To Date	FY 2019-20 Budget	Change from 2018-19 to 2019-20
5420	Professional Services	9,840	3,186.89	32.4%	6,000	(3,840)
5421	Program Supplies	15,000	12,361.97	82.4%	21,000	6,000
5431	Refund-Activity Pass	0	2,341.00	#DIV/0!		0
5435	Rent/Lease - Bldgs	50	7,592.50	15185.0%	8,300	8,250
5440	Rent/Lease - Equipment	0	325.00	#DIV/0!	100	100
5455	Staff Development	500	393.00	78.6%	500	0
5465	Special Events	6,000	8,615.33	143.6%	8,100	2,100
5466	Summer Spectacular	50,000	21,782.56	43.6%	53,000	3,000
5470	Phones/internet	3,700	4,187.92	113.2%	5,480	1,780
5480	Travel/Lodging	(9,300)	42.00	-0.5%		9,300
5492	Utilities - Electric/Gas	<u>6,616</u>	17,632.97	<u>266.5%</u>	<u>24,000</u>	<u>17,384</u>
	Total	<u>394,099</u>	<u>396,385</u>	<u>100.6%</u>	526,666	132,567
	Net Revenue Over	<u>288,447</u>	<u>(213,774)</u>	<u>-74.1%</u>	206,696	(81,751)

CAMERON PARK COMMUNITY SERVICES DISTRICT

PERSONNEL BUDGET REPORT

5000 - RECREATION - PRELIMINARY FY 19-20 BUDGET

Dept	Employee Name	Position	Hire Date	Status	Pay Rate Per Hour	Step *	5000 Salaries	5130 Health	5135 Retiree Health	Dental 5140	5150 Vision	5160 Retrnment Benefits	5170 Workers Comp	5180 FICA/Medi Employer	5190 UI/TT Contri	TOTAL
5000	Hannah Miller	Recreation Coordinator	2/4/2019	<30	\$ 17.18	2	26,801	0	0	0	0	2,383	804	389	1,340	31,717
5000	Tina Helm	Recreation Supervisor	2/5/1994	>32	\$ 27.26	11	56,701	20,579	0	2,208	285	3,879	1,701	822	2,835	89,010
5000	Alyssa Kimball	Recreation Coordinator	4/30/2018	<30	\$ 17.61	3	27,472	8,275	0	0	0	2,443	824	398	1,374	40,785
	Retiree Benefits (see below)							0	0							0
	Subtotal						110,973	28,854	-	2,208	285	8,705	3,329	1,609	5,549	161,512
	* assumes a step increase in FY 19-20											0.0889	0.03	0.0145	0.05	
	Full time position cost assumptions															
	Salaries															
	2080 hours x hourly rate															
	Part time position cost assumption															
	Salaries															
	Budgeted hours x hourly rate															

**RECREATION DEPARTMENT
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

4110 Property Tax

Property Tax allocation of 5% to Recreation

4145 Youth Enrichment Classes

Youth Programs includes programs for ages 6 month to teens

- Dance programs – Ballet, Hula, Creative Dance, & Tap
- Art programs – Art classes & Sewing
- Fitness Programs – Taekwondo & Zumba
- Gymnastics programs
- Cooking Classes
- Driver’s Education
- Camps – Drama, Science, Lego, Art and Play-Well

4146 Adult Enrichment Classes

Adult Programs include programs for ages 14 and up

- Dance Programs – Ballroom Dance, Hula, & Tap
- Art Programs – Art & A Splash, Cathie’s Paint Parties & Glass Art
- Fitness programs – Tai Chi, Yoga, Jazzercise, Taekwondo & Zumba
- Music Programs – Guitar & Ukulele
- Cooking Classes
- Safety Classes – CPR & Hunter Safety
- Enrichment Classes – Spanish, Photo Organization, Retirement, Legal & Birding

4147 Youth Sports

Revenues for all youth sports programs, such as basketball, futsal, volleyball, baseball, flag football and tennis.

4148 Adult Sports

Program revenues for all adult sports including basketball, softball, tennis and pickleball.

4149 Camp Revenues

Program revenues from contract camps such as Skyhawk Sports Program, UK Soccer, and Horsecamp. Revenue share is either 60/40% or 70/30% depending upon the location of the camp at a District facility or at the host camp. District receives smaller portion for administration of the camp.

4154 Senior Programs

Fitness programs:

- Modified Zumba
- Tai Chi for Better Balance
- NEW - Chair Yoga
- NEW - Sit & Be Fit

Bingo

Medicare 101

NEW - Arts & Craft Corner

NEW - Bunco Bash

NEW - Guest Speaker Series

4170 Special Events

Events are offered throughout the year including: Movie Night, Concert Series, A Wedding Affair, Affair of the Heart, Easter Egg Hunt, Community Clean Up & Yard Sale (both in the spring and fall), Community Services Showcase & Luau at the Pool, Spring Craft & Garden Show, Trucks and Tunes, Welcome to Summer, Summer Spectacular, Community Camp Out, Pooch Plunge & Laps at the Lake, Labor Day at the Pool, Halloween Carnival & Pumpkin Patch, Christmas Craft Faire, Run with Santa, Tree Lighting and Visits with Santa. Revenues generated from ticket prices, vendor participation (booth fees), concessions and registration fees.

4180 CP Lake Day – Kiosk

The booth is operated from about the middle of May to Labor Day Weekend. The booth collects day use fees and checks annual passes. The booth collects passes from parties that have reservations.

4181 CP Lake Season Pass

Season passes are sold for the lake as well as part of the combo pass which is good for both the lake and the community center pool. The early bird combo pass is sold for a very low price through April – this incentive has helped sell more passes. This revenue is shared 50/50 with Parks Department.

4182 CP Lake

Reservations can be made for two areas at the lake – the Gazebo area which accommodates up to 100 people or the flagpole area which accommodates up to 50 people. Larger groups can rent both areas as well as the event area. The area is marked as reserved for the party. Day passes are given to the host for their guests. Reservations include reunions, company parties, weddings, graduation celebrations and year end school parties. Recreation receive 20% of the total revenue generated from this program.

4183 Summer Kids Camp

Summer Kidz Kamp is held from the end of May to early August. The 10 week program is for ages 6 to 11, and averages 35-40 campers each week. Each day is fun-filled with activities, games, crafts & more. Each week campers go on an exciting field trip. The camp is daily from 7:30am to 5:30pm. They spend

time at the community center as well as Cameron Park Lake. Transportation to the lake and field trips is provided by the Buckeye Union School District buses.

4184 CP Lake Concessions

Concession stand at Cameron Park Lake, open 12noon – 5:00pm, and its schedule is consistent with the Lagoon operating hours.

4186 Gym Use Fees

Fees generated from the rental of the gym for sports programs, taekwondo tournaments, and open gym fees. Revenues are shared 50/50 with Community Center/Parks Dept budget.

4187 Community Center Pool Use Fees

All pool revenues allocated to this account. Revenues generated from day use and annual passes, swim lessons, water aerobics, pool rentals and concessions. Revenues from pool passes, day use fees and “party at the pool” or school group rentals are shared 50/50 with Parks Dept.

Sharks Swim Team contract revenues are shared between Parks and Recreation Departments, as cited in the agreement. Recreation is reimbursed for lifeguard costs.

4190 Parks/Field Use Revenue

Field use fees charged to sports groups, such a little league, soccer and rugby. Recreation receives 20% of the total revenues for scheduling fields; Parks Dept receives the balance.

4209 Brochure Ads

Monies paid for ads placed into the activity guide. Typically 4-6 ads are sold, but space is not always available. This program will be re-evaluated.

4220 Summer Spectacular

The Summer Spectacular revenues are generated from entry fees, vendor fees and sponsors. Includes El Dorado County Air Quality Management District \$1,000 Shuttle Grant.

4255 Sponsorships –

Additional District sponsorship funding for special events from Waste Connections, Marshall Medical, and others.

5000 Salaries – Permanent

2 full time benefited district employees, Recreation Supervisor and Recreation Coordinator and one year-round part-time employee.

5010 Salaries – Seasonal

Between 6 during the winter months and up to 75 in the summer months, seasonal employees who serve as lifeguards both at the Community Pool and Cameron Park Lake, Cameron Park Lake Kiosk, concession stand workers, pool entrance attendants, summer kids kamp counselors. There are seasonal sports staff for Flag Football, Youth Basketball, T-Ball, adult softball, and adult basketball. Seasonal staff also works at some of the special events.

5020 Overtime

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

5130 Health & Dental

Health and Dental for full time benefited employees

5140 Vision Insurance

Vision Insurance for full time benefited employees

5150 Retiree Benefits

Payment to CalPERS to achieve full funding of future retirement pensions. This allocation is the “unfunded liability” portion of funding owed to CalPERS for future retirees’ pension. Department portion is based on allocation of full-time employees.

5160 Worker’s Compensation

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

5190 UI/TT Contribution

Employer’s contribution to employee’s Unemployment Insurance.

5209 Advertising/Marketing

Activity guides – Summer, Fall & Winter/Spring; \$21,000 is allocated for publishing the guide from designer, printing and distribution through the Clipper.

Advertisement - Around Here Magazine – 4 x a year

Advertisement – Mt Democrat 4-5 issues/publications a year

Perfect Wedding Guide – Half Page Profile Ad

District monthly Newsletter, designer and publishing costs are \$120/month

Mailchimp – used to send out newsletter monthly fee \$50

5210 Agency Admin

Allocated funds of \$4,833; Recreation's portion of County's Administration Fee for administering Property Taxes

5221 Bank Charge

Portion of costs for collecting revenues.

5230 Clothing/Uniforms

Shirts for staff and seasonal employees

5231 Computer Software

Rec Trac annual maintenance fee plus \$7,700 for the migration to the upgraded version. An upgrade is overdue.

5240 Contract Services

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

5260 EDC Department Agency

Percentage of LAFCO

5300 Food

Items purchased to be sold at the Cameron Park Lake Concession stand and at the pool entrance.

5316 Instructors –

Special interests classes, sports camps, tennis program, futsal and summer special interest camps (art, Lego etc) taught by contracted instructors, paid with a percentage of gross revenues. Increase reflects the merging of recreation program from the Community Center into the Recreation Dept. budget.

5320 Insurance

Allocated amount of \$14,992, overall increase of 6% to District

5350 Maint. – Equipment

Portion of copier maintenance costs.

5375 Medical Supplies

Items to replenish First Aid kits at CP Lake and Pool

5380 Memberships/Subscriptions

CPRS Membership for two staff

5385 Mileage Reimburse

Busses used for Kids Kamp Transportation.

5400 Office Supplies

This account funds the various office supplies needs to operate.

5410 Postage

Notices sent to resident around the lake regarding pass renewal.

5420 Professional Services

Loomis Armor Truck, Sherriff Department – fingerprinting, DOJ, Drug Testing. Increase due to the merging of the Community Center budget with Recreation Dept budget and Drug Testing for staff.

5435 Rent/Lease – Bldgs

Rent of Camerado School for the youth basketball program

Rent of Blue Oak Fields for the Flag Football Program

5455 Staff Development

CPRS Conference

5465 Special Events

Supplies, advertisements for all special events. Bounce house, easter eggs, pumpkin patch items, bunny suits. Event banners, flyers and posters.

5466 Summer Spectacular

Supplies related to Summer Spectacular including restrooms, staging, delineators, fencing, tables, canopies, security, CHP, bands, advertising, wrist bands, food & water for volunteers, t-shirts – all Summer Spectacular services and supplies.

5470 Telephone

Percentage of office phones and District phone allowance to staff.

5492 Utilities – Electric/Gas

Percentage of office utilities.

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 \$35 to \$600.

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.

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.

Software

The implementation of the Comcate software program purchased in December of 2018 will improve operations by:

- Increasing staff efficiency through automation, the ability to work from the field and the centralization of information.
- Providing a system for improved cloud based record keeping which will save staff time and ensure greater transparency.
- Decreasing office supply expenses since the system is primarily paperless.

The \$5,200 implementation fee for the program was negotiated to be amortized over two years. The first was paid in fiscal year 2018/19 with the second to be paid in 2019/20. The annual license fee of \$3,300 is subject to a 3% annual COLA adjustment which was negotiated down from 5%. The cost of the annual license fee will be offset by \$1,980 with the cancellation of the previous property data lookup system (Corelogic).

The Comcate contract includes one annual update to GIS (property information) data. The cost for additional updates is \$400. The budget reflects one additional update which may be needed depending on the volume of property transfers during the year.

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.

Vehicle Maintenance

Budget includes an increase for car maintenance/repairs due to the age of the vehicle (2004).

Printing

Budget includes an increase for printing expenses. Staff is developing informational materials to promote increased community awareness of CC&Rs and Architectural Review.

Current Fund Balance held at the County as of 12/31/2018 totals \$165,898.02

Cameron Park Community Services District
Covenants, Conditions Restrictions Department
Fiscal Year 2019-20

		FY 2018-19	Current Year	Percent Exp	FY 2019-20	Change From
		Total Budget ·	Actual To	Percent Exp	FY 2019-20	FY 2018-19
		Final	Date	To Date	Budget	to FY 2019-20
Operating Revenue						
4135	Special Assessments	81,600.00	40,863.20	50.07%	81,600	0
4140	ARC Review Fees	19,800.00	7,060.00	35.65%	19,500	(300)
4505	Interest Income	0.00	1,884.19	0.00%	2,500	2,500
	Total Operating	101,400.00	49,807.39	49.12%	103,600	2,200
Expenditures						
5000	Salaries - Permanent	46,120.00	43,369.08	94.03%	55,035	8,915
5020	Overtime	0.00	1,615.04	0.00%	0	0
5130	Health Benefit	9,192.00	6,040.69	65.71%	8,400	(792)
5140	Dental Insurance	0.00	122.54	0.00%	735	735
5150	Vision Insurance	132.00	86.88	65.81%	131	(1)
5160	CalPERS Employer Retirement	17,601.00	1,970.31	11.19%	4,481	(13,120)
5170	Worker's Compensation	1,384.00	387.42	27.99%	1,651	267
5180	FICA/Medicare Employer Contribution	0.00	820.16	0.00%	798	798
5190	UI/TT Contribution	1,384.00	240.72	17.39%	2,752	1,368
5209	Advertising/Marketing	500.00	19.16	3.83%	0	(500)
5210	Agency Administration Fee	2,000.00	0.00	0.00%	2,000	0
5221	Bank Charge	200.00	43.58	21.79%	200	0
5230	Clothing/Uniforms	250.00	246.63	98.65%	150	(100)
5231	Computer Software	7,980.00	6,890.00	86.34%	6,799	(1,181)
5232	Computer Hardware	0.00	3,425.87	0.00%	0	0
5240	Contract Services - Other	3,768.00	1,362.99	36.17%	3,000	(768)
5260	EDC Department Agency	1,500.00	0.00	0.00%	0	(1,500)
5300	Food	100.00	60.73	60.73%	200	100
5305	Fuel	950.00	0.00	0.00%	950	0
5320	Insurance	2,850.00	767.00	26.91%	3,018	168
5335	Legal Services	20,000.00	6,912.86	34.56%	7,000	(13,000)
5345	Maint. - Buildings	0.00	0.00	0.00%	0	0
5350	Maint. - Equipment	200.00	70.06	35.03%	200	0
5370	Maint. - Vehicle	1,100.00	238.93	21.72%	1,500	400
5380	Memberships/Subscriptions	30.00	29.60	98.66%	30	0

Cameron Park Community Services District
Covenants, Conditions Restrictions Department
Fiscal Year 2019-20

		FY 2018-19	Current Year		FY 2019-20	Change From
		Total Budget	Actual To	Percent Exp	Budget	FY 2018-19
		Final	Date	To Date		to FY 2019-20
5400	Office Supplies/Expense	1,000.00	272.48	27.24%	600	(400)
5410	Postage	300.00	27.70	9.23%	300	0
5415	Printing	0.00	30.99	0.00%	700	700
5420	Professional Services	0.00	2,165.27	0.00%	0	0
5425	Publications & Legal Notices	0.00	73.00	0.00%	200	200
5455	Staff Development	0.00	5.00	0.00%	450	450
5470	Phones/internet	<u>2,000.00</u>	<u>2,340.29</u>	<u>117.01%</u>	<u>4,500</u>	<u>2,500</u>
	Total	<u>120,541.00</u>	<u>79,634.98</u>	<u>66.06%</u>	<u>105,780</u>	<u>(14,761)</u>
	Net Revenue Over	<u>(19,141.00)</u>	<u>(29,827.59)</u>	<u>155.83%</u>	<u>(2,180)</u>	<u>16,961</u>
Expenditures						

CAMERON PARK COMMUNITY SERVICES DISTRICT

PERSONNEL BUDGET REPORT

02 - CC&R - PRELIMINARY FY 19-20 BUDGET

Dept	Employee Name	Position	Hire Date	Status	Pay Rate Per Hour	Step	5000 Salaries	5130 Health	5135 Retiree Health	Dental 5140	5150 Vision	5160 Retirement Benefits	5170 Workers Comp	5180 FICA/Medi Employer	5190 UI/TT Contri	TOTAL
2	Kate Magoolaghan	CC&R Officer	6/28/2018	>32	\$ 26.46	5	55,035	8,400	0	735	131	4,894	1,651	798	2,752	74,396
	Retiree Benefits											0				0
	FUND 02	Subtotal					55,035	8,400	0	735	131	4,894	1,651	798	2,752	74,396
	*assumes a step increase in FY 19-20															
	Full time position cost assumptions															
	Salaries															
	Part time position cost assumption															
	Salaries															
	Budgeted hours x hourly rate															

**CC&Rs
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

4135 Property Tax/Special Assessment

\$12 per parcel assessment for approximately 6800 parcels.

4140 Architectural Review Fees

Annual revenue based on past experience and adjusted for fee increase effective 1/1/2019. Individual project fees determined by fee schedule.

4505 Interest Income

Interest for fund account money.

5000 Salaries – Permanent

1.0 Full time employee- CC&R Compliance Officer.

5020 Overtime

Incidental overtime paid at 1.5% employee hourly rate. No overtime pay anticipated for FY 2019/20.

5130 Health Benefit

Employer's contribution to health insurance paid for current CC&R enforcement employee.

5140 Dental Insurance

Employer's contribution to dental insurance paid for current CC&R enforcement employee.

5150 Vision Insurance

Employer's contribution to vision Insurance paid for current CC&R enforcement employee.

5160 CalPERS Employer Retirement

This account includes employer's share of current retirement costs.

5170 Worker's Compensation

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

Advertising for CC&R and ARC Committee community volunteers if needed. None anticipated for FY 2019/20.

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

Implementation and annual contract fees to Comcate for software used in CC&R enforcement.

5232 Computer Hardware

Computer components, cables, monitor, etc. None anticipated for FY 2019/20.

5240 Contract Services

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

5260 EDC Department Agency

El Dorado County fee for facilitating special property tax collection. Fee is deducted by the County prior to property tax allocation.

5300 Food

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

5455 Staff Development

Staff training and development. Participation in Leadership El Dorado.

5470 Telephone

Allocated cost of landline telephone usage and internet.

Cell phone for CC&R enforcement staff.

Cameron Park Community Services District
 Community Services Center Bond Budget
 Fiscal Year 2019-20

		FY 2018-19 Total Budget - Final	Current Year Actual To Date	Percent Exp To Date	FY 18-19 Year End Projection	2019-20 Proposed Budget	Change From FY 2018-19 to FY 2019-20
Operating Revenue							
4110	Property Taxes	577,380.00	323,980.34	56%	431,973.79	577,980.00	146,006.21
4505	Interest Income	<u>3,000.00</u>	<u>2,110.10</u>	<u>70%</u>	2,813.47	3,000.00	186.53
	Total Operating	<u>580,380.00</u>	<u>326,090.44</u>	<u>56%</u>	434,787.25	580,980.00	146,192.75
Expenditures							
7300	Bond Payment - Principal	371,000.00	337,000.00	91%	475,190.00	475,190.00	0.00
7350	Bond Payment - Interest	208,380.00	213,435.00	102%	104,190.00	104,190.00	0.00
7370	Bond Payment Administration Fees	<u>1,000.00</u>	<u>0.00</u>	<u>0%</u>	0.00	1,600.00	1,600.00
	Total	<u>580,380.00</u>	<u>550,435.00</u>	<u>95%</u>	579,380.00	580,980.00	1,600.00
Net Revenue Over Expenditures		<u>0.00</u>	<u>(224,344.56)</u>	<u>#DIV/0!</u>	(144,592.75)	0.00	144,592.75



Agenda Transmittal

DATE: May 7, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM #3: ASSEMBLY CONSTITUTIONAL AMENDMENT NO. 1

RECOMMENDED ACTION: NEW CONSTITUTIONAL VOTE THRESHOLD OF 55 PERCENT FOR BOTH GENERAL OBLIGATION BONDS AND SPECIAL TAXES, WHEN PROPOSED SPECIFICALLY FOR THE CONSTRUCTION, RECONSTRUCTION, REHABILITATION, OR REPLACEMENT OF PUBLIC INFRASTRUCTURE

BUDGET IMPACT: If Voter Approved, Additional Monies for Repairs and Rehabilitation of District's Facilities, Fire Stations, Parks, and Community Center would be Available.

Background

Currently, the California Constitution requires a two-thirds vote at the local level for both General Obligation (G.O.) bonds and special taxes.

Proposal

Assembly Constitutional Amendment No. 1 (ACA 1) creates a new constitutional vote threshold of 55 percent for both G.O. bonds and special taxes, when proposed specifically for the construction, reconstruction, rehabilitation, or replacement of public infrastructure or affordable housing, or the acquisition or lease of real property for those purposes. The bill also specifies requirements for voter protection, public notice, and financial accountability. ACA 1 was introduced by Assembly Member Aguiar-Curry; Principal Co-Author is Assembly Member Chiu and Senator Wiener.

ACA 1 defines "public infrastructure" to include (but not limited to) projects that provide the following:

- Water or protect water quality, sanitary sewer, treatment of wastewater, or reduction of pollution from storm water runoff
- Protection of property from impacts of sea level rise
- Open space, parks and recreation facilities
- Improvements to transit and streets and highways
- Flood control
- Broadband internet access service expansion in underserved areas
- Local hospital construction
- Public safety buildings or facilities and equipment
- Public library facilities

In practice, local officials propose a local bond or special tax, and then the voters in that community decide whether they support the idea or not. The voters would still need to overwhelmingly (with 55 percent of the vote) support a bond or special tax in order for it to be approved. ACA 1 will level the playing field and create parity between school districts and cities, counties, and special districts, so that all local governments have a viable financing tool to address community needs.

Cities, counties, and special districts face numerous challenges in securing funding for important local public infrastructure projects. ACA 1 would provide viable financing options while providing robust public accountability. If ACA 1 should pass both houses of the Legislature with two-thirds vote, it would then go before the voters in 2020 in order to take effect.

Next Steps

The General Manager will monitor the progress of ACA 1 and report back to the Budget and Administration Committee. An initial letter of support was written by the General Manager to California Special District Association and Assembly Member Kevin Kiley. As the bill progresses, staff will return to the Budget and Administration Committee to discuss a letter of support from the Board of Directors.

Cameron Park Community Services District
 Check/Voucher Register - Check Register
 From 4/1/2019 Through 4/30/2019

Vendor Name	Check Amount	Description	Check Number	Check Date
	43.96	Paychex Q1 Tax Adj for ETT 04/22/18 - FD WA	Paychex TPS Taxe...	4/22/2019
	20.43	Paychex Q1 Tax Adj for ETT 04/22/18 - Admin		4/22/2019
	21.74	Paychex Q1 Tax Adj for ETT 04/22/18 - CC		4/22/2019
	17.58	Paychex Q1 Tax Adj for ETT 04/22/18 - Parks		4/22/2019
	15.09	Paychex Q1 Tax Adj for ETT 04/22/18 - Rec		4/22/2019
	118.80		Total Paychex TPS...	
	35,720.34	Payroll 04-05-19	Payroll 04-05-19	4/5/2019
	35,720.34		Total Payroll 04-0...	
	35,761.63	Payroll 04-19-19	Payroll 04-19-19	4/19/2019
	35,761.63		Total Payroll 04-1...	
	0.00		30192	
	0.00		Total 30192	
	0.00		30193	
	0.00		Total 30193	
	0.00		30194	
	0.00		Total 30194	
Abila	687.00	Acct. software 04/20/19 to 05/19/19	30195	4/25/2019
	687.00		Total 30195	
ADM Screening	45.00	Pre-emp testing - parks	30163	4/18/2019
	45.00		Total 30163	
Airespring Inc.	558.50	Internet Broadbands CSD/Lake March 2019	30144	4/11/2019
	558.50		Total 30144	
Airgas National Carbonation	253.67	C02 delivery Pool 03/29/19	30145	4/11/2019
	253.67		Total 30145	
Airgas National Carbonation	216.26	C02 Pool 04/05/19	30164	4/18/2019
Airgas National Carbonation	117.76	C02 Pool 04/10/19		4/18/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	334.02		Total 30164	
Airgas National Carbonation	90.30	Co2 Pool 04/16/19	30196	4/25/2019
	90.30		Total 30196	
Alhambra	69.47	Water Delv 03/25 & 04/08/19	30146	4/11/2019
	69.47		Total 30146	
Alison S. Lloyd	780.00	Inst. Ballets, Baby, Pre & Ballet 1 01/01-04/05/19	30119	4/4/2019
	780.00		Total 30119	
Allstar Fire Equipment, Inc.	497.55	FD89 Hose Connector Parts/Repair 02/11/19	30086	4/4/2019
	497.55		Total 30086	
Allstar Fire Equipment, Inc.	418.45	FD89 Equip, small misc	30165	4/18/2019
Allstar Fire Equipment, Inc.	122.55	FD89 equipment, small		4/18/2019
	541.00		Total 30165	
Alyssa Kimball	97.14	Mileage Reimb March 2019	30117	4/4/2019
	97.14		Total 30117	
Alyssa Kimball	40.00	Senior Bingo gift cards - Reimb	30157	4/11/2019
	40.00		Total 30157	
Arend Tosti	64.00	EMT recert - Reimb 04/12/19	30235	4/25/2019
	64.00		Total 30235	
Around Here Magazine	328.50	Summer 2019 issues	30197	4/25/2019
	328.50		Total 30197	
AT&T Calnet 3	151.34	FD Phones 02/24-03/23/19 BAN#9391035822	30087	4/4/2019
	151.34		Total 30087	
AT&T Calnet 3	20.74	FD Phones 03/10-04/09/19	30166	4/18/2019
	20.74		Total 30166	
AT&T Calnet 3	20.72	Rasm Park Conc. stand phone 03/10-04/09/19	30167	4/18/2019
	20.72		Total 30167	

Cameron Park Community Services District
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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Bettina S. Helm	60.00	Cell Allowance - April 2019	30113	4/4/2019
	60.00		Total 30113	
Bettina S. Helm	69.60	Conference Mileage Reimb	30179	4/18/2019
	69.60		Total 30179	
Blake Rayback	120.00	Res ff shifts 04/03, 18, 23	30229	4/25/2019
	120.00		Total 30229	
Buckeye Union School District	540.00	Blue Oak field rental, FF & Soccer May 2019	30200	4/25/2019
	540.00		Total 30200	
C & H Motor Parts, Inc	277.50	FD89 Eng license lamp 04/01/19	30089	4/4/2019
	277.50		Total 30089	
California Public Employee's Retirement System	2,806.82	PPE 03/30/19 CalPERS Retirement	1001293896	4/5/2019
	2,806.82		Total 1001293896	
California Public Employee's Retirement System	1,045.93	PPE 03/30/19 CalPERS Retirement	1001293898	4/5/2019
	1,045.93		Total 1001293898	
California Public Employee's Retirement System	2,758.83	PPE 04/13/19 CalPERS Pepra Retirement	1001301956	4/19/2019
	2,758.83		Total 1001301956	
California Public Employee's Retirement System	1,045.93	PPE 04/13/19 CalPERS Retirement	1001301958	4/19/2019
	1,045.93		Total 1001301958	
CalPERS 457 Plan	200.00	PPE 03/30/19 CalPERS 457 Plan	1001293889	4/5/2019
	200.00		Total 1001293889	
CalPERS 457 Plan	200.00	PPE 04/13/19 CalPERS 457 Plan	1001301954	4/19/2019
	200.00		Total 1001301954	
Cap City Sports Academy LLC	539.40	Soccer April 10 regs	30168	4/18/2019
	539.40		Total 30168	

Cameron Park Community Services District
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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Capital Private Patrol	942.93	Patrol Service - Parks May 2019	30201	4/25/2019
Capital Private Patrol	644.80	Patrol Service, CC May 2019		4/25/2019
	1,587.73		Total 30201	
Carbon Copy, Inc.	124.86	Copies - Adm, Rec, CCR 04/01-04/30/19	30202	4/25/2019
Carbon Copy, Inc.	4.20	FD88 Copies 04/01-04/30/19		4/25/2019
Carbon Copy, Inc.	49.33	FD89 Copies 04/01-04/30/19		4/25/2019
	178.39		Total 30202	
CardConnect	50.00	Bolt CC Device Mthly lease - March 2019	30090	4/4/2019
	50.00		Total 30090	
Cedar Springs Waldorf School	600.00	Hall & Kitchen rental 03/23- refunds deposit	30091	4/4/2019
	600.00		Total 30091	
Chance Dolan	35.00	ARC shed review- refund	30174	4/18/2019
	35.00		Total 30174	
Chen Padilla	1,000.00	Northview weed maint. 04/19/19	30222	4/25/2019
	1,000.00		Total 30222	
Chen Padilla	6,500.00	Knollwood Clearing weeds, Swamp-logs, etc.	30223	4/25/2019
	6,500.00		Total 30223	
Churchill's Hardware, Inc.	432.63	CC & Parks Hardware purchases March 2019	30093	4/4/2019
	432.63		Total 30093	
Churchill's Hardware, Inc.	341.62	Fire Depts Hardware March 2019 #3000	30094	4/4/2019
	341.62		Total 30094	
Cintas Corporation #622	278.12	CC Janitorial Supplies 03/28/19	30095	4/4/2019
	278.12		Total 30095	
Cintas Corporation #622	237.26	Janitorial Supplies CC 04/04/19	30147	4/11/2019
	237.26		Total 30147	

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Cintas Corporation #622	276.77	CC Janitorial Supplies 04/11/19	30169	4/18/2019
Cintas Corporation #622	294.98	CC Janitorial Supplies 04/18/19		4/18/2019
	571.75		Total 30169	
Clara Yang	120.00	Inst. Wills/Trusts 01/01-03/29/19	30143	4/4/2019
	120.00		Total 30143	
Comcast	153.08	FD89 Internet 04/11-05/10/19	30204	4/25/2019
	153.08		Total 30204	
Comcast	44.99	FD88 Internet 04/14-05/13/19	30205	4/25/2019
	44.99		Total 30205	
CoreLogic Solutions LLC	165.00	CC&R Metroscan software March 2019	30148	4/11/2019
	165.00		Total 30148	
Craig Shuler	60.00	Cell Allowance - April 2019	30133	4/4/2019
	60.00		Total 30133	
De Lage Landen Financial Services, Inc.	91.97	FD88 Copier lease 03/15-04/14/19	30096	4/4/2019
	91.97		Total 30096	
De Lage Landen Financial Services, Inc.	176.96	FD89 Copier lease 04/01-04/30/19	30171	4/18/2019
	176.96		Total 30171	
Delta Dental of California	1,030.07	Dental Benefits May 2019	30172	4/18/2019
	1,030.07		Total 30172	
Denise Wilson	50.00	Yoga Class Cancelled - refund	30141	4/4/2019
	50.00		Total 30141	
Department of Justice	160.00	Pre-emp checks March 2019	30149	4/11/2019
	160.00		Total 30149	
Department of Water Resources	8,058.00	Dam Fees (#40) 05/01/19	30173	4/18/2019
	8,058.00		Total 30173	
DSA Technologies, Inc	1,649.00	MSA, IT Maint - May 2019	30206	4/25/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	1,649.00		Total 30206	
El Dorado County Environmental Mgmt.	295.00	FD89 Env Mgmt Fees FA0000802	30175	4/18/2019
	295.00		Total 30175	
El Dorado County Sheriff's Department	25.00	CC Alarm Permit renewal - PERM#8436	30176	4/18/2019
El Dorado County Sheriff's Department	25.00	Lake Alarm Permit renewal - PERM#458		4/18/2019
	50.00		Total 30176	
El Dorado Irrigation District	2,148.41	FD89 Water/Sewer 01/23/19-03/29/19	30097	4/4/2019
	2,148.41		Total 30097	
El Dorado Irrigation District	197.53	Christa RR's Water/Sewer 01/24-03/29/19	30098	4/4/2019
	197.53		Total 30098	
El Dorado Irrigation District	326.87	FD88 Water/Sewer 01/25/19-03/29/19	30099	4/4/2019
	326.87		Total 30099	
El Dorado Irrigation District	87.99	Hacienda Dog Park Water 01/23-03/22/19	30100	4/4/2019
	87.99		Total 30100	
El Dorado Irrigation District	235.94	Rasmussen Water/Sewer 01/23-03/29/19	30101	4/4/2019
	235.94		Total 30101	
El Dorado Irrigation District	367.65	Christa Water 01/24-03/22/19	30102	4/4/2019
	367.65		Total 30102	
El Dorado Irrigation District	292.90	Bar J 15A Water/Landscp 01/26-03/22/19	30103	4/4/2019
	292.90		Total 30103	
El Dorado Irrigation District	174.22	Bar J B Water 01/24-03/22/19	30104	4/4/2019
	174.22		Total 30104	
El Dorado Irrigation District	187.77	D. West Water 01/26/19-03/27/19	30105	4/4/2019

Cameron Park Community Services District
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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	187.77		Total 30105	
El Dorado Irrigation District	1,922.95	CP Lake Water/Sewer 01/25-03/29/19	30106	4/4/2019
	1,922.95		Total 30106	
El Dorado Irrigation District	85.32	Chardi Water/Landscp 01/23-03/21/19	30107	4/4/2019
	85.32		Total 30107	
El Dorado Irrigation District	444.51	CC Main Bldg Water/Sewer 01/26-03/29/19	30108	4/4/2019
	444.51		Total 30108	
El Dorado Irrigation District	659.84	CSD Pool & Area, Water/RW/Sewer 01/26/19-03/29/19	30109	4/4/2019
	659.84		Total 30109	
El Dorado Weed Control	1,363.96	Gateway Park - Chem weed control	30110	4/4/2019
	1,363.96		Total 30110	
Ellamae J. Wooten	200.00	Dir. Comp for Mtgs 04/01 & 04/17/19	30239	4/25/2019
	200.00		Total 30239	
Ewing Irrigation Products, Inc.	114.33	Irrig. Supplies - Chardi 04/23/19	30207	4/25/2019
Ewing Irrigation Products, Inc.	1,169.98	Irrig. supplies - Parks & Eastwood LLAD		4/25/2019
Ewing Irrigation Products, Inc.	424.67	Irrig. Supplies - Parks 04/23/19		4/25/2019
	1,708.98		Total 30207	
Failsafe Testing LLC	1,018.70	FD89 Equip testing 04/08/19	30208	4/25/2019
	1,018.70		Total 30208	
Felicity Wood Carlson	300.00	Dir. Comp. for Mtgs 04/01,04/02,04/17/19	30203	4/25/2019
	300.00		Total 30203	
Foothill Associates	2,168.75	Christa Tball park - Cons. srvc Feb 2019	30150	4/11/2019

Cameron Park Community Services District
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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	2,168.75		Total 30150	
Garry Charles Graham	200.00	May 1 T&T Band, Out of the Blue	30211	4/25/2019
	200.00		Total 30211	
Grainger	111.12	FD89 CO2 alarm	30111	4/4/2019
	111.12		Total 30111	
Grainger	47.62	FD89 safety exit signs	30212	4/25/2019
Grainger	21.89	FD89 warning signs		4/25/2019
	69.51		Total 30212	
HealthSmart Benefit Solutions, Inc.	150.21	Vision Benefits - May 2019	30178	4/18/2019
	150.21		Total 30178	
Highlander Termite & Pest Control	35.00	FD88 Pest Control 04/19/19	30213	4/25/2019
	35.00		Total 30213	
Highlander Termite & Pest Control	75.00	CC Pest Control 4/19/19 Cust# 941	30214	4/25/2019
	75.00		Total 30214	
Hillyard, Inc.	359.74	Janitorial Supplies - Lake 03/27/19	30114	4/4/2019
	359.74		Total 30114	
Holly Morrison	300.00	Dir. Comp for Mtgs 04/01,04/02, 04/17/19	30219	4/25/2019
	300.00		Total 30219	
Home Depot Credit Services	335.88	Parks account - Supplies March 2019	30115	4/4/2019
	335.88		Total 30115	
Hunt & Sons	1,159.07	Fuel 03/29/19	30116	4/4/2019
	1,159.07		Total 30116	
Hunt & Sons	1,555.92	Fuel 04/05/19	30180	4/18/2019
	1,555.92		Total 30180	
Hunt & Sons	1,597.91	Fuel 04/12/19	30215	4/25/2019
Hunt & Sons	1,420.59	Fuel 04/19/19		4/25/2019

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 Check/Voucher Register - Check Register
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Vendor Name	Check Amount	Description	Check Number	Check Date
	3,018.50		Total 30215	
Jamie Bardwell	<u>80.00</u>	Res ff shifts 03/01 & 03/31/19	30198	4/25/2019
	80.00		Total 30198	
Jennifer O'Neill	<u>22.62</u>	Lake errands - Mileage Reimb March 2019	30123	4/4/2019
	22.62		Total 30123	
Jill Ritzman	100.00	Cell Allowance - April 2019	30130	4/4/2019
Jill Ritzman	35.89	Gov Speaker RR/Fee-Meal 04/03/19 - Reimb		4/4/2019
Jill Ritzman	<u>40.00</u>	Parking CPRS - Reimb		4/4/2019
	175.89		Total 30130	
Jonah Winger	<u>115.00</u>	DMV Phys - Reimb 03/30/19	30142	4/4/2019
	115.00		Total 30142	
Joshua C. Marks	180.00	Janitorial CC Pool Restrooms 03/29	30158	4/11/2019
Joshua C. Marks	560.00	Janitorial CC, Gym, Parks Restrooms 3/20,22,27 & 29th		4/11/2019
Joshua C. Marks	300.00	Janitorial RR CP Lake, Vandalism		4/11/2019
	1,040.00		Total 30158	
Joshua C. Marks	<u>1,010.00</u>	Janitorial Srvcs CC, Gym & Parks 04/3,5,10,12	30182	4/18/2019
	1,010.00		Total 30182	
Joshua Morton	120.00	Res ff shifts 02/05,14,27	30220	4/25/2019
Joshua Morton	<u>80.00</u>	Res ff shifts 03/14, 21		4/25/2019
	200.00		Total 30220	
JS West Propane Gas	2,392.36	Propane fill - Gym/Classrooms/Pool 04/01/19	30155	4/11/2019
	2,392.36		Total 30155	
JS West Propane Gas	2,231.46	Propane fill - Gym/Classrooms/Pool 04/12/19	30216	4/25/2019
	<u>2,231.46</u>		Total 30216	

Cameron Park Community Services District
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Vendor Name	Check Amount	Description	Check Number	Check Date
Karissa Schroeder	40.00	Res ff shift 03/01/19	30230	4/25/2019
	40.00		Total 30230	
Larry McBride	600.00	In Lieu Retired Med Benefits - April 2019	30120	4/4/2019
	600.00		Total 30120	
Laura Sanders-Ito	41.99	Bank, Fedex, PO, Mileage Reimb Feb/March 2019	30131	4/4/2019
	41.99		Total 30131	
Lewis E. Johnson	55.20	Inst. Ukelele 02/01-03/31/19	30154	4/11/2019
	55.20		Total 30154	
Lincoln Aquatics	532.06	Pool chemicals 03/27/19	30118	4/4/2019
	532.06		Total 30118	
Lincoln Aquatics	984.22	Chlorine - Pool (w/CM# 34898540 -\$100)	30181	4/18/2019
	984.22		Total 30181	
Margaret Mohr	200.00	Dir. Comp for Mtgs 04/02 & 04/17/19	30218	4/25/2019
	200.00		Total 30218	
Mason A. Sanchez	160.00	Res ff shifts 03/05,12,19,26	30186	4/18/2019
	160.00		Total 30186	
Michael Grassle	100.00	Cell Allowance - April 2019	30112	4/4/2019
	100.00		Total 30112	
Mitchell Schwegler	160.00	Res ff shifts 03/08,15,22,29	30187	4/18/2019
	160.00		Total 30187	
Monica DaCosta	1,774.20	Inst. Spanish classes 01/01-05/30/19	30170	4/18/2019
	1,774.20		Total 30170	
Monique Scobey	300.00	Dir. Comp for Mtgs 04/01,04/02,04/17/19	30231	4/25/2019
	300.00		Total 30231	

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Vendor Name	Check Amount	Description	Check Number	Check Date
Mountain Democrat	109.35	Pub Notice, Burning Ord 04/05/19	30159	4/11/2019
	109.35		Total 30159	
Myung Chong	540.00	Inst. Mod Zumba 03/01-03/29/19	30092	4/4/2019
	540.00		Total 30092	
Nancy Kemp	340.00	NW 1/4 Hall & Kitchen Rental 04/20 - Deposits refund	30217	4/25/2019
	340.00		Total 30217	
Niki Garrison	46.40	Gov Workshop snacks - Reimb.	30151	4/11/2019
	46.40		Total 30151	
Nor Cal Mechanical, Inc.	371.25	FD89 HVAC repairs 03/27/19	30122	4/4/2019
	371.25		Total 30122	
Nor Cal Mechanical, Inc.	2,324.00	FD89 Hvac system repairs	30183	4/18/2019
	2,324.00		Total 30183	
Nor Cal Mechanical, Inc.	161.25	FD89 HVAC repair at roof	30221	4/25/2019
	161.25		Total 30221	
Paychex	290.65	Paychex Fees HR 04-12-19	19779129	4/12/2019
Paychex	202.00	Paychex Stratustime 04-12-19		4/12/2019
	492.65		Total 19779129	
Paychex	227.10	Paychex Payroll Fees for 04-05-19	2019040201	4/5/2019
	227.10		Total 2019040201	
Paychex	202.10	Paychex Payroll Fees for 04/19/19	2019041601	4/19/2019
	202.10		Total 2019041601	
PG&E	11,153.52	Elec Lake & LLAD's 02/26-03/27/19	30125	4/4/2019
	11,153.52		Total 30125	
PG&E	948.50	Elec 02/26-02/28 & 03/01-03/26/19	30126	4/4/2019

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 From 4/1/2019 Through 4/30/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	948.50		Total 30126	
PG&E	1,466.07	FD's Elec 02/26-02/28 & 03/01-03/26/19	30127	4/4/2019
	1,466.07		Total 30127	
PG&E	9.86	Elec Baron Ct. 03/20-04/18/19	30224	4/25/2019
	9.86		Total 30224	
PG&E	114.27	Elec. 8 lamps 03/19-04/17/19	30225	4/25/2019
	114.27		Total 30225	
PG&E	157.13	Elec. 11 lamps 03/19-04/17/19	30226	4/25/2019
	157.13		Total 30226	
PG&E	4,868.87	Elec. CC 03/21-04/21/19	30227	4/25/2019
	4,868.87		Total 30227	
Prentice, Long & Epperson	1,026.00	Legal Srvcs, Mtgs, Calls, Board 03/13-03/29/19	30160	4/11/2019
	1,026.00		Total 30160	
Public Employee's Union Local 1	141.05	Union Dues for Payroll 04-05-19	30128	4/4/2019
	141.05		Total 30128	
Public Employee's Union Local 1	141.47	Union Dues for 04/19/19	30184	4/18/2019
	141.47		Total 30184	
Purchase Power	72.31	Postage Meter May-July 2019	30228	4/25/2019
	72.31		Total 30228	
Rescue Training Institute, Inc.	24.50	Inst. Babysitting CPR class 04/12/19	30185	4/18/2019
Rescue Training Institute, Inc.	182.00	Inst. CPR & First Aid classes 04/06/19		4/18/2019
	206.50		Total 30185	
Riebes Auto Parts	37.53	Trailer Kit - Lake	30129	4/4/2019
	37.53		Total 30129	
Robert A. Godwin	150.00	YFF Officials 3 games 04/13/19	30177	4/18/2019

Cameron Park Community Services District
 Check/Voucher Register - Check Register
 From 4/1/2019 Through 4/30/2019

Vendor Name	Check Amount	Description	Check Number	Check Date
	150.00		Total 30177	
Rosalie M. Stearns	216.00	Inst. Hula - Beg & Int 03/01-03/29/19	30135	4/4/2019
	216.00		Total 30135	
Rosemarie Kelliher	124.80	Inst. Sewing intro March 2019	30156	4/11/2019
	124.80		Total 30156	
Ryan Hughes	55.00	YFF grade2-4 cancel - refund w/ fee	30153	4/11/2019
	55.00		Total 30153	
Sandra Strong	20.00	Showcase Booth cancel- refund	30161	4/11/2019
	20.00		Total 30161	
Sarah Scatton	257.40	Inst. Chair Yoga 03/01-03/29/19	30132	4/4/2019
	257.40		Total 30132	
Sierra Vista Volleyball Club	300.00	Hall rental 04/05/19 deposit refund	30188	4/18/2019
	300.00		Total 30188	
Sign Banner Print Express	117.98	Flyers, Easter & Volunteer & Showcase Sponsor sign	30232	4/25/2019
Sign Banner Print Express	686.40	Pool/Lake pass Banners Summer 2019		4/25/2019
	804.38		Total 30232	
Ski Air Incorporated	2,816.00	CC Heat Exchanger replacement/labor 02/12/19	30134	4/4/2019
	2,816.00		Total 30134	
Ski Air Incorporated	1,554.24	Blower Motor replacement, CC 04/17/19	30233	4/25/2019
	1,554.24		Total 30233	
Stephen Beck	4,158.00	Inst. Sunday Futsal League 03/22-05/05/19	30088	4/4/2019
	4,158.00		Total 30088	
Stephen Beck	852.00	Inst. Futsal - Spring Break April 2019	30199	4/25/2019

Cameron Park Community Services District
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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	852.00		Total 30199	
Sterling B Forbes	1,482.00	Inst. Forbes BB Camp April 2019	30209	4/25/2019
	1,482.00		Total 30209	
Target Specialty Products	3,429.60	AG mix materials Christa 04/19/19	30234	4/25/2019
	3,429.60		Total 30234	
The Clipper	3,080.80	Summer Activity Guide Mailing 2019	30136	4/4/2019
	3,080.80		Total 30136	
Tina Lynn Goins	125.00	E-News April 2019 & Spons. Flyer Updates	30152	4/11/2019
Tina Lynn Goins	600.00	Summer 2019 Act. Guide Ph1, 24 pgs		4/11/2019
	725.00		Total 30152	
Tina Lynn Goins	600.00	Summer 2019 Activity Guide, Ph 2, 24 pgs layout	30210	4/25/2019
Tina Lynn Goins	100.00	Summer 2019 Act Guide Stk Photos		4/25/2019
	700.00		Total 30210	
TPX Communications	880.13	CSD Phones/Internet April 2019	30162	4/11/2019
	880.13		Total 30162	
Umpqua Bank	242.01	Maintenance Fee for 3/19	Maint Fee	4/22/2019
	242.01		Total Maint Fee	
Umpqua Bank	647.42	CC Merch Fees - Vantiv - March 2019	Merch Fees	4/9/2019
	647.42		Total Merch Fees	
Uptown Studios, Inc	350.00	Web Maint. March 2019	30138	4/4/2019
	350.00		Total 30138	
Vavrinek, Trine, Day & Co., LLP	8,040.00	Prof Srvcs CPA March 2019 & late Feb hrs, Audit	30139	4/4/2019
	8,040.00		Total 30139	

Cameron Park Community Services District
 Check/Voucher Register - Check Register
 From 4/1/2019 Through 4/30/2019

Vendor Name	Check Amount	Description	Check Number	Check Date
Verizon Business	5.00	FD Business line routing, March 2019	30236	4/25/2019
	5.00		Total 30236	
Verizon Wireless	161.34	Wireless Ipads/Hotspots 03/11-04/10/19	30189	4/18/2019
	161.34		Total 30189	
Verizon Wireless	6.51	FD Wireless 03/10-04/09/19	30190	4/18/2019
	6.51		Total 30190	
Verizon Wireless	279.97	Wireless Phones CC, CC&R, Rec & Parks 03/11-04/10/19	30237	4/25/2019
	279.97		Total 30237	
Verizon Wireless	1,750.70	FD Wireless 03/16-04/15/19 & Avl purch.	30238	4/25/2019
	1,750.70		Total 30238	
Vicky Neibauer	39.44	Training - Mileage Reimb March 2019	30121	4/4/2019
	39.44		Total 30121	
Wendy Ottinger	110.00	FF grades 2-4 cancellation - refund w/ fee	30124	4/4/2019
	110.00		Total 30124	
WEST Consultants, Inc.	1,884.90	CPCSD Dam Breach & EAP/Eng (final of contract)	30191	4/18/2019
	1,884.90		Total 30191	
Wex Bank	94.09	Fuel, FD Out of Area 03/28/19	30140	4/4/2019
	94.09		Total 30140	
Zachary Thornton	240.00	Res ff shifts 03/02,10,16,20,27,28	30137	4/4/2019
	240.00		Total 30137	
Report Total	203,851.45			