



**Budget and Administration Committee**  
**Tuesday, October 2, 2018**  
**6:30 p.m.**  
**2502 Country Club Drive, Cameron Park**  
**Agenda**

Members: Chair Director Margaret Mohr (MM), Vice Chair Director Holly Morrison (HM),  
and Alternate Director Greg Stanton (GS)  
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. Proposed Changes to Personnel Policies No. 2040 Sick Leave and No. 2210 Sexual Harassment and Draft Public Records Act Policy No. 1050 (J. Ritzman)**
- 2. Review and Discuss Proposed Solar Energy Ad Hoc Committee (J. Ritzman)**
- 3. Accountability Act Report for Fiscal Year 2016-17, 2017-18 (V. Neibauer)**
- 4. Check Register for Month of September (V. Neibauer)**

5. **Five-Year Budget Forecast** (Information Only)
6. **Staff Updates** (Oral, V. Neibauer)
7. **Items for the November Committee Meeting**
8. **Items to take to the Board of Directors**

**MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF**

**ADJOURNMENT**



**Budget and Administration Committee**  
**Tuesday, September 11, 2018**  
**6:30 p.m.**  
**2502 Country Club Drive, Cameron Park**  
**Conformed Agenda**

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

**CALL TO ORDER** – 6:32pm

**ROLL CALL** - HM/MM

**ADOPTION OF AGENDA** - *Approved*

**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.*

*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. Bell Woods, Proposed Drainage Easement between Cameron Park Community Services District and County of El Dorado** (J. Ritzman; S. MacDiarmid, Lennar)
- 2. Proposed Response to Grand Jury Report** (J. Ritzman)
- 3. Conflict of Interest Code Corrections** (J. Ritzman)

4. **Budget Plan of Action - Report Backs** (V. Neibauer)
  - **Summer Spectacular Operational Costs and Revenues**
  - **Lagoon Operational Costs and Revenues** (will be hand-carried to meeting)
  - **Browning Out Landscape Locations**
5. **Budget Actuals Report** (will be hand-carried to meeting; waiting for financial reports from County)
6. **Check Register for Month of August** (V. Neibauer)
7. **Staff Updates** (oral, V. Neibauer)
8. **Items for the October Committee Meeting**
  - *Retiree healthcare costs, name & ages*
9. **Items to take to the Board of Directors**
  - *Proposed Response to Grand Jury Report*
  - *Conflict of Interest Code Corrections*

**MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF**

**ADJOURNMENT** – 9:09pm



## Agenda Transmittal

**DATE:** October 2, 2018

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #1:** **PROPOSED CHANGES TO PERSONNEL POLICIES NO. 2040 SICK LEAVE AND NO. 2210 SEXUAL HARASSMENT AND DRAFT PUBLIC RECORDS ACT RESPONSE PROCEDURES POLICY NO. 1050**

**RECOMMENDED ACTION:** Review and Discuss; Consider Advancing to the Board of Directors for Consideration

### INTRODUCTION

Staff are proposing changes to Policy No. 2040 Sick Leave and Policy No. 2210 Sexual Harassment and drafting Policy No. 1050 Public Records Act Response Procedures.

### DISCUSSION

#### Policy No. 2040 Sick Leave

The Cameron Park Community Services District (District) staff is working to limit the District's unfunded liabilities in many areas. The current Sick Leave Policy allows for staff to cash-out up to 60% of unused sick leave, which could equate to \$20,000 depending upon the employee's salary and the number of sick leave hours. Staff is proposing to eliminate the ability to cash-out sick leave, and instead the accrued sick leave hours would count towards service credits when Cal PERS calculates pension costs. Having sick leave used as service credits has no impact on the District's General Fund budget.

#### Policy No. 2210 Sexual Harassment

Current District policy addresses sexual harassment, but does not address other types of discrimination or harassment associated with age, race, religion and/or gender identity. Staff is proposing expanding Policy No. 2210 to create a more comprehensive policy consistent with today's standards at other public agencies. The proposed policy is the one provided by the California Special Districts Association (CSDA) and would replace the District's current Sexual Harassment Policy.

#### Policy No. 1050 Public Records Act Response Procedures

There is currently no District policy covering the Public Records Act. A District policy would provide guidance to responding to public records requests. Attached is the draft policy.

Attachments:

- A – Policy No. 2040 Sick Leave with proposed changes
- B – Current Policy No. 2210 Sexual Harassment
- C – Proposed Policy No. 2210 Harassment
- D – Draft Policy No. 1050 Public Records Act Response Procedures

## Cameron Park Community Services District

## POLICY HANDBOOK

POLICY TITLE: Sick Leave  
POLICY NUMBER: 2040

2040.1 This policy shall apply to probationary and regular employees in all classifications.

2040.2 Sick leave is defined as absence from work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease. In addition, dentist and doctor appointments and prescribed sickness prevention measures shall be subject to sick leave provided prior notice is provided to immediate supervisor.

2040.3 Un used sick leave for all EMPLOYEES may be accumulated to a maximum of (960) hours. Upon non-disciplinary termination by the DISTRICT after at least twelve (12) months of consecutive employment, District will pay to the Employee thirty percent (30%) of any accumulated sick leave. Upon retirement at age fifty five (55) or over after at least five (5) years of consecutive service, or upon disability retirement, the District will pay to represented employees sixty percent (60%) up to 960 hours. In the event of death the district will pay to the EMPLOYEE'S designated beneficiary one hundred (100%) of accumulated sick leave.

2040.4 Termination for cause shall result in loss of all accrued sick leave.

2040.5 Sick leave is not a privilege, which an employee may use at his/her discretion, but shall be allowed only in case of necessity and actual sickness or disability of the employee, or because of illness in his/her immediate family. Employees may donate up to 40 hours of sick leave to another employee with the approval of the General Manager.

2040.51 The definition of "immediate family" shall be the same as specified in Section 2050.30 of the *Bereavement Leave* policy (#2050).

2040.6 In order to receive compensation while on sick leave, the employee shall notify his/her supervisor prior to the time for beginning the regular work day, or as soon thereafter as practical.

2040.7 If absence from duty by reason of illness occurs, the General Manager, or their designee, may require satisfactory evidence.

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# Cameron Park Community Services District

## POLICY HANDBOOK

POLICY TITLE: Sexual Harassment

POLICY NUMBER: 2210

**2210.1 Purpose.** It is legally mandated by State and Federal laws that employees have a right to work in an environment that is free from all forms of discrimination, including sexual harassment. Sexual harassment is a form of discrimination that is prohibited by Title XII of the Civil Rights act of 1964 and California Government Code Section 129400. Sexual harassment is costly form of discrimination that can result in expensive litigation that may result in back pay or punitive damage awards, withdrawal of Federal support funds and/or other adverse actions. District employees have a grave responsibility for maintaining high standards of honesty, integrity, impartiality and conduct to assure proper performance of the District's business and the maintenance of confidence of the people it serves. It is, therefore, the policy of the Cameron Park Community Services District that sexual harassment is unacceptable and will not be tolerated.

**2210.2** Sexual harassment is generally defined as unsolicited and unwelcome sexual advances of a severe and/or pervasive nature, be they written, verbal, physical and/or visual, that usually occur when:

**2210.2.1** Submission to such conduct or communication is made either explicitly or implicitly a term or condition of employment;

**2210.2.2** Submission to or rejection of such conduct by an employee is used as the basis for employment decisions affecting the employee; or,

**2210.2.3** Such conduct or communication has the potential to affect an employees' work performance negatively and/or create an intimidating, hostile or offensive work environment.

**2210.3** Definition Examples. Sexual harassment manifests itself in many forms. The following are a few examples of sexual harassment:

**2210.3.1** Written: sexually suggestive or obscene letters, notes, or invitations.

**2210.3.2** Verbal: sexually derogatory comments, slurs, jokes, remarks or epithets.

**2210.3.3** Visual: leering, making sexual gestures, or displaying sexually suggestive objects, pictures, cartoons or posters.

**2210.3.4** Physical: assault, attempted rape, impeding or blocking movement, or touching.

**2210.3.5** Other:



2210.3.5.1 Sexual advances which are unwanted (this may include situations which begin as reciprocal attractions, but later ceased to be reciprocal).

2210.3.5.2 Women in nontraditional work environments who are subjected to hazing (this may include being dared or asked to perform unsafe work practices, having tools and equipment stolen, etc.) if requests for sexual favors are not met.

2210.3.5.3 Employment benefits affected in exchange for sexual favors (may include situations where an individual is treated less favorably because others have acquiesced to sexual advances).

2210.3.5.4 Implying or actually withholding support for appointment, promotion, transfer or change of assignment; or initiating a rejection on probation or adverse action; or suggesting that a poor performance report will be prepared if requests for sexual favors are not met.

2210.3.5.5 Reprisals or threats after negative response to sexual advances.

**2210.4** Policy Publicizing. All employees shall be informed of the District's sexual harassment policy and complaint process prior to their need to know, and again when any complaint is filed. Also, said policy and complaint process shall be readily available to all employees and members of the general public utilizing the District's facilities and services.

2210.4.1 All new employees shall be given a copy of the sexual harassment policy at the time of hiring and said policy's contents shall be discussed with said employee at that time by the division manager within whose division they will be working.

2210.4.2 An annual bulletin shall be prepared and distributed to all employees informing them of the District's sexual harassment policy. Said bulletin shall also include summaries of cases involving sexual harassment, including examples of back pay, punitive damages and personal financial liability of supervisors.

2210.4.3 Within three working days after any complaint has been filed in accordance with this policy, a bulletin shall be prepared and distributed to all employees informing them of the District's sexual harassment policy.

**2210.5** Complaint Process. Any employee who believes they are the victim of sexual harassment may file a formal or informal confidential complaint without fear of reprisal or embarrassment.

2210.5.1 An informal complaint is made verbally by the employee to his/her immediate supervisor. Although filing the complaint with the immediate supervisor is preferred, the employee is free to file his/her complaint with any supervisory employee.

2210.5.2 A formal complaint is made in writing, using the "Employee Grievance Form," see "Appendix A" attached. Said form should be submitted by the employee to his/her immediate supervisor. The employee is free to submit his/her formal complaint with any supervisory employee, or with the President of the Board of Directors if the employee's immediate

supervisor is the General Manager and the General Manager is unavailable or personally involved in said complaint.

**2210.6** Complaint Response Process. Any supervisory employee who receives a formal or informal sexual harassment complaint shall at all times maintain the confidentiality of the plaintiff and shall personally deliver said complaint immediately and directly to their division manager, or to the General Manager if their division manager is unavailable or personally involved in said complaint.

**2210.6.1** Within 24 hours of the filing of a formal or informal complaint, even if it is withdrawn, an investigation shall be conducted by the manager of the division within which the alleged harassment occurred. Said investigation shall be conducted by the General Manager if the division manager is unavailable or personally involved in said complaint.

**2210.6.2** A written record of any investigation of an alleged sexual harassment shall be maintained. Findings will be sent to the General Manager.

**2210.6.3** All discussions resulting from said investigation shall be kept confidential.

**2210.6.4** The person initiating the complaint has the right to be accompanied by an advocate(s) when discussing alleged incidents. Said person shall be advised of this right prior to the commencement of such discussions.

**2210.7** Disciplinary Procedures and Sanctions. Upon conclusion of the investigation of an alleged sexual harassment, appropriate action shall be taken by the General Manager against the harasser where sexual harassment is found. Whatever punishment is meted out to the harasser shall be made known to the victim of the harassment.

**2210.7.1** Appropriate action shall be taken to remedy the victim's loss, if any, resulting from the harassment. Making the employee whole may involve reinstatement, back pay, promotion, etc.

**2210.7.2** Action taken to remedy a sexual harassment situation shall be done in a manner so as to protect potential future victims.

**2210.7.3** Employees complaining of sexual harassment shall be protected thereafter from any form of reprisal and/or retaliation.

## Cameron Park Community Services District

### POLICY HANDBOOK

POLICY TITLE: Harassment  
POLICY NUMBER: 2210

2210.1 Harassment and discrimination in employment on the basis of sex, race, color, national origin, ancestry, citizenship, religion, age, physical or mental disability, medical condition, sexual orientation, gender identity or gender expression, veteran status, marital status, registered domestic partner status, genetic information, or any other protected basis is prohibited by federal and state law. The District does not tolerate discrimination or harassment in the workplace or in a work-related situation. Discrimination and harassment is a violation of these Guidelines. Section 2210 shall also include and applied to members of the District Board of Directors including the use of complaint procedures described herein.

2210.2 Harassment in employment may take many forms. Some examples include, but are not limited to:

- Verbal conduct such as epithets, derogatory comments, slurs, or unwanted comments and jokes;
- Visual conduct such as derogatory posters, cartoons, drawings, or gestures;
- Physical conduct such as blocking normal movement, restraining, touching, or otherwise physically interfering with work of another individual;
- Threatening or demanding that an individual submit to certain conduct or to perform certain actions in order to keep or get a job, to avoid some other loss, or as a condition of job benefits, security, or promotion; and
- Retaliation by any of the above means for having reported harassment or discrimination, or having assisted another employee to report harassment or discrimination.

2210.3 Sexual harassment under state and federal laws is defined as unwelcomed sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual;
- Such conduct has the purpose or effect of substantially interfering with a person's work performance or creating an intimidating, hostile or offensive work environment; or adversely affected the employee's performance, appraisal, assigned duties, or any other condition of employment or career development; or
- Such conduct is offered in order to receive special treatment or in exchange for or in consideration of any personal action.

2210.4 Prohibited acts of sexual harassment can take a variety of forms ranging from unwanted verbal or physical actions, subtle pressure for sexual activity to physical assault. Sexual harassment conduct need not be motivated by sexual desire. Examples of the kinds of conduct included in the definition of sexual harassment are:

2210.4.1 Direct or indirect threats or suggestions of sexual relations or sexual contact which is not freely or mutually agreeable to both parties.

2210.4.2 Continual or repeated verbal abuses of a sexual nature including graphic commentaries on the person's body; sexually suggestive objects or pictures placed in the work area that may embarrass or offend the person, sexually degrading words to describe the person, or propositions of a sexual nature.

2210.5 Abusive conduct or workplace bullying of the District's employees, by any person in or from the work environment, is strictly prohibited. Abusive conduct or workplace bullying is the conduct of any employer or employee in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interest. Abusive conduct or workplace bullying includes, but is not limited to:

- Repeated infliction of verbal abuse;
- Derogatory remarks, insults, epithets;
- Verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating;  
or
- Gratuitous sabotage or undermining of a person's work performance.

2210.6 Policy Publicizing. All employees shall be informed of the District's harassment policy and complaint process prior to their need to know, and again when any complaint is filed. Also, said policy and complaint process shall be readily available to all employees and members of the general public utilizing the District's facilities and services.

2210.6.1 All new employees shall be given a copy of the sexual harassment policy at the time of hiring and said policy's contents shall be discussed with said employee at that time by the department manager within whose department they will be working.

2210.6.2 An annual bulletin shall be prepared and distributed to all employees informing them of the District's sexual harassment policy.

2210.7 Complaint Process. Any employee who believes he or she is the victim of harassment, abusive conduct, or discrimination on any prohibited basis, or who has observed such conduct, or believes he or she is subject to retaliation ("Harassment") may file a formal or informal confidential complaint without fear of reprisal or embarrassment.

2210.7.1 An informal complaint is made verbally by the employee to the immediate supervisor. Although filing the complaint with the immediate supervisor is preferred, the employee is free to file a complaint with any supervisory employee.

2210.7.2 A formal complaint is made in writing, using the "Employee Grievance Form," see "Appendix A" in Policy #2210. Said form should be submitted by the employee to their immediate supervisor. Although submitting the formal complaint with the immediate supervisor is preferred, the employee is free to submit a formal complaint with any supervisory employee, or

with the President of the Board of Directors, if the employee's immediate supervisor is the General Manager and the General Manager is unavailable or personally involved in said complaint.

2210.8 Complaint Response Process. Any supervisory employee who receives a formal or informal Harassment complaint shall at all times maintain the confidentiality of the plaintiff and shall personally deliver said complaint immediately and directly to the department manager, or to the General Manager if the department manager is unavailable or personally involved in said complaint.

2210.8.1 Within twenty-four (24) hours of the filing of a formal or informal complaint, an investigation shall be conducted by the manager of the department, in cooperation with the Human Resources Officer, within which the alleged Harassment occurred. Said investigation shall be conducted by the General Manager if the department manager is unavailable or personally involved in said complaint.

2210.8.2 A written record of any investigation of an alleged Harassment shall be maintained. Findings will be sent to the General Manager. The General Manager shall immediately inform, in total confidentiality, the Personnel Committee of the Board if one exists or the entire Board of Directors.

2210.8.3 All discussions resulting from said investigation shall be kept confidential by all informed of said investigation.

2210.8.4 The person initiating the complaint has the right to be accompanied by an advocate(s) when discussing alleged incidents. Said person shall be advised of this right prior to the commencement of such discussions.

2210.9 Disciplinary Procedures and Sanctions. Upon conclusion of the investigation of an alleged Harassment claim, appropriate action shall be taken by the General Manager against the harasser where Harassment is found, including mandatory sexual harassment training to prevent future incidents. Whatever punishment given to the harasser shall be made known to the victim of the Harassment.

2210.9.1 Appropriate action shall be taken to remedy the victim's loss, if any, resulting from the Harassment. Making the employee whole may involve reinstatement, back pay, promotion, etc.

2210.9.2 Action taken to remedy a sexual harassment situation shall be done in a manner so as to protect potential future victims. An employee involved in a confirmed incident shall be removed from supervision of a person verified to have committed a harassment activity.

2210.10 Retaliation. Retaliation against any individual for making a report, or for participating in an investigation, under this policy is strictly prohibited. Individuals are protected by law and by District policy from retaliation for opposing unlawful discriminatory practices, for filing an internal complaint under this policy or for filing a complaint with the DFEH or EEOC, or for otherwise participating in any proceedings conducted by the District under this policy or by either of these agencies.

Appendix "A"

EMPLOYEE GRIEVANCE FORM  
Cameron Park Community Services District

Employee's Name: \_\_\_\_\_ Date: \_\_\_\_\_

Statement of grievance, including specific reference to any law, policy, rule, regulation and/or instruction deemed to be violated, misapplied or misinterpreted:

Circumstances involved:

Decision rendered by the informal conference:

Specific remedy sought:

## Cameron Park Community Services District

### POLICY HANDBOOK

**POLICY TITLE:** Public Records Act Response Procedures  
**POLICY NUMBER:** 1050

The California Public Records Act (Government Code, section 6250 et seq.) grants California residents important rights to obtain access to records held by public agencies. [Special District] adopts this policy to clarify how it will respond to requests for records under the Public Records Act.

1050.1 All requests for public records shall be in writing on a form approved by the District, unless the request is to review an agenda, agenda reports, or minutes of the Board or ordinances or resolutions of the Board or any of its committees, which are available in the District office.

1050.2 Staff will respond to all requests as soon as possible after they are received, but not later than the 10-day period, or extensions thereof, provided by Government Code section 6253.

- a) Staff shall review each request and determine whether it seeks identifiable records and, if not, staff shall help the requestor identify records responsive to the request.
- b) Staff shall request all Directors who may have the records requested to search their files and report whether they have the records and, if so, when the records can be made available to the requestor.
- c) Staff shall respond to the requestor, advising him or her in writing of the availability of the documents, a description of the medium (paper, electronic format, etc.) and location of the records, and whether any are exempt from disclosure under the Public Records Act. As the Public Records Act requires, to the extent feasible, staff will provide suggestions to overcome any practical basis for denying access to the records sought.
- d) If a request is made for copies of records, staff shall also advise the requestor of the estimated copying cost.
  - Copies shall be provided at a cost of ten cents (\$.10) per page, and the General Manager may charge a retrieval fee not to exceed five dollars (\$5) per request for copies of reports and statements which are five (5) or more years old.
  - A request for more than one (1) report or statement or report and statement at the same time will be considered as a single request.
  - A request for a copy of an identifiable written public record or information produced therefrom, or a certified copy of such record, shall be accompanied by payment of a fee in the amount of ten cents (\$.10) per page if the copy is no larger than 8½" x 11". If the size of the copy of the record is in excess of 8½" x 11", a request for such copy shall be accompanied by payment of a fee in the amount fixed by the General Manager, provided that the amount so fixed shall not be more than ten cents (\$.10) times the number of 8½" x 11" pages into which each copied sheet could be divided if so desired. The cost for records made available in an electronic format shall be determined by the General Manager.

## **Attachment D**

1050.3 Notwithstanding the other provisions of the CPCSD's Public Records Act Response Procedures Policy, public records requested pursuant to the Political Reform Act of 1974 (Government Code § 81000 et seq.), shall be open for public inspection and reproduction during regular business hours, and not later than the second business day following the day on which such document was received from a public officeholder or other person subject to the Political Reform Act.

1050.4 No conditions whatsoever shall be placed on those persons desiring to inspect or reproduce reports or statements filed pursuant to the Political Reform Act, nor shall any information or identification be required from such persons.

1050.5 In accordance with the Public Records Act, the administrative staff will provide specific, identifiable records but will not research records for particular types of information or analyze information which may be contained in public records.

1050.6 Administrative staff will respond to requests for public records in accordance with the Public Records Act as the Act now exists or may hereafter be amended, and nothing in this Policy is intended nor shall it be construed to conflict with the terms of the Public Records Act.





## Agenda Transmittal

**DATE:** October 2, 2018

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #2:** **SOLAR ENERGY AD HOC COMMITTEE**

**RECOMMENDED ACTION:** Discuss Formation; Consider Advancing to the Board of Directors for Consideration

### INTRODUCTION

The Cameron Park Community Services District's (District) Budget Action Plan calls for staff to investigate opportunities for solar generation to reduce costs. Monthly electrical bills in July totaled \$40,000 as noted by the Budget and Administration Committee. Summer electrical costs escalate due to the Lagoon water pump.

### DISCUSSION

There are many aspects of installing and funding solar. Financing for public agencies is available. The District would need to structure a competitive process to evaluate and choose an appropriate vendor. Decisions regarding aesthetics would need to be considered. Coordination with PG&E would occur.

Staff is recommending that the Board of Directors form an Ad Hoc Committee dedicated to the assessment, reporting back to the Board and possible implementation of solar energy generation at the District to reduce costs. Policy 4060.1 allows for the formation of an Ad Hoc Committee "as may be deemed necessary or advisable..." This project has a specific task, beginning and ending date so meets the general criteria for an Ad Hoc Committee. This project may be for more than one year.

District staff will seek and endeavor to secure an interested community member to serve on the Committee.



## Agenda Transmittal

**DATE:** October 2, 2018

**FROM:** Vicky Neibauer, Finance and Human Resources Officer

**AGENDA ITEM #3:** **ACCOUNTABILITY ACT REPORT FOR FISCAL YEAR 2016-17, 2017-18**

**RECOMMENDED ACTION:** Receive, Discuss and File

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**BUDGET ACCOUNT:** COVENANTS, CONDITIONS AND RESTRICTIONS (CC&R) FUND

**BUDGET IMPACT:** N/A

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Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) as codified in Government Code 50075 et seq. and 53410 et seq. The Act applies to the taxes charged for the District's Covenants, Conditions and Restrictions (CC&Rs) enforcement. The Act requires the District to file an annual report with the Board of Directors to account for the tax. Once filed, a copy of the report must be submitted to El Dorado County Auditor-Controller's Office.

The annual Accountability Act report is required to contain the following:

- The amount of money collected specifically for the special tax (not commingled with other revenue sources).
- The amount of money expended specifically for the special tax (not commingled with expenditures from other revenue sources).
- The status of any project required or authorized to be funded with the special tax proceeds (not commingled with projects using other revenue sources).
- Any other items required by the Board.

The following pages provide the information required by the Accountability Act for the applicable District activities for both Fiscal Years 2016-17 and 2017-18.

Cameron Park Community Services District  
 Accountability Report - Fiscal Year 2016-17  
 Covenants, Conditions and Restrictions (CC&R) Fund

	<u>FY 2016-17</u>	
Special Assessment	78,713	
Arc Review Fees	15,993	
Reimbursement	1,400	
Settlements	6,720	
Interest	1,600	
<i>/ Revenues</i>	<u>\$ 104,426</u>	
Salaries - Permanent	\$ 51,825	
Retirement Benefits	5,496	
Worker's Comp	515	
FICA/Medicare Employ	696	
UI/TT Contribtuion	434	
<i>Total Salaries and Benefits</i>	<u>58,966</u>	
Advertising/Marketing	10	
Agency Administration Fee	-	
Audit/Accounting	-	
Bank Charge	200	
Clothing/Uniform	-	
Computer Software	2,527	
Contractual Services	92	
Contractual Services	765	
Director Compensation	800	
EDC Department Agency	-	
Equipment-Small Tools	-	
Food	24	
Fuel	-	
Insurance	2,140	
Legal Services	37,718	
Maint. - Buidlings	-	
Maint. - Equipment	266	
Maint. Vehicle	791	
Memberships/Subscrip	-	
Office Supplies	877	
Postage	309	
Printing	20	
Professional Services	1,320	
Rent/Lease - Bldgs	32	
Telephone	2,536	
Utilities - Elec/Gas	-	
<i>Total Services and Supplies</i>	<u>50,428</u>	
<i>Total Expenditures</i>	<u>\$ 109,395</u>	
<i>Surplus (Deficit)</i>		<u>\$ (4,969)</u>

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**Proposed Budget**  
*Fund 02 - CC&R*  
**Fiscal Year 2017-18 Actual**

ACCOUNT	ACCOUNT DESC.	ACTUAL
<i>Revenues</i>		
	Fund Bal From County	
4115	CC&R Special Tax	\$ -
4118	Delinquent Costs and Penalties	-
4135	Special Assessment	64,975
4140	Arc Review Fees	15,510
4400	Reimbursement	-
4450	Settlements	-
4505	Interest	2,229
	<i>Total Revenues</i>	\$ 82,713
<i>Expenditures</i>		
5000	Salaries - Permanent	\$ 55,331
5130	Health/Dental	\$ -
5140	Vision	-
5150	Retirement Benefits	4,403
5160	Worker's Comp	624
5180	FICA/Medicare Employ	762
5190	UI/TT Contribtuion	864
	<i>Total salaries and benefits</i>	61,985
5209	Advertising/Marketing	433
5210	Agency Administration Fee	-
5220	Audit/Accounting	-
5221	Bank Charge	125
5230	Clothing/Uniform	130
5231	Computer Software	2,150
5235	Contractual Services	560
5240	Contractual Services	2,624
5250	Director Compensation	-
5260	EDC Department Agency	-
5275	Equipment-Small Tools	-
5300	Food	100
5305	Fuel	-
5320	Insurance	-
5335	Legal Services	11,425
5345	Maint. - Buidlings	217
5350	Maint. - Equipment	285

CAMERON PARK COMMUNITY SERVICES DISTRICT  
Proposed Budget  
Fund 02 - CC&R  
Fiscal Year 2017-18 Actual

ACCOUNT	ACCOUNT DESC.	ACTUAL
5370	Maint. Vehicle	1,899
5380	Memberships/Subscrip	30
5400	Office Supplies	2,584
5410	Postage	319
5415	Printing	117
5420	Professional Services	2,613
5435	Rent/Lease - Bldgs	-
5470	Telephone	3,459
5492	Utilities - Elec/Gas	-
	<i>Total services and supplies</i>	29,069
	<i>Total Expenditures</i>	\$ 91,054
	Excess (deficit)	(8,340)

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 9/1/2018 Through 9/30/2018

**Item #4**

Check Date	Check Number	Check Amount	Vendor Name	Description
9/4/2018	1001154163	1,050.00	California Public Employee's Reti...	CalPERS GASB 68
	Total 1001154163	1,050.00		
9/6/2018	1001157466	200.00	CalPERS 457 Plan	PPE 9/1/18 CalPERS 457
	Total 1001157466	200.00		
9/6/2018	28876	100.00	Tina Lynn Goins	E Newsletter Sept 2018
	Total 28876	100.00		
9/6/2018	28877	209.66	Airgas National Carbonation	Co2 for Pool 08/24/18
	Total 28877	209.66		
9/6/2018	28878	90.00	AT&T U-verse	FD88 Internet 08/21-09/20/18
	Total 28878	90.00		
9/6/2018	28879	204.67	Big O Tires #100	Tire replacement parks vehicle
	Total 28879	204.67		
9/6/2018	28880	472.50	Blue Ribbon Personnel Services	Temp 08/20-08/26/18
	Total 28880	472.50		
9/6/2018	28881	220.00	Bolton's Welding & Jeep Repair	Welding
	Total 28881	220.00		
9/6/2018	28882	379.20	Myung Chong	Inst. Mod Zumba August 2018
	Total 28882	379.20		
9/6/2018	28883	105.44	Churchill's Hardware, Inc.	CSD/Parks August 2018
9/6/2018		73.35	Churchill's Hardware, Inc.	Fire Dept August 2018
	Total 28883	178.79		
9/6/2018	28884	550.85	Conforti Plumbing, Inc	Tennis Court Drinking Fountain review
	Total 28884	550.85		
9/6/2018	28885	185.00	CPRS	TH Membership renewal
	Total 28885	185.00		
9/6/2018	28886	100.00	Michael Grassle	Cell Allowance Sept 2018

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 28886	100.00		
9/6/2018	28887	60.00	Bettina S. Helm	Cell Allowance Sept 2018
	Total 28887	60.00		
9/6/2018	28888	1,199.25	Home Depot Credit Services	HD purchases August 2018
	Total 28888	1,199.25		
9/6/2018	28889	1,521.48	Hunt & Sons	Fuel 08/31/18
	Total 28889	1,521.48		
9/6/2018	28890	75.00	Jon Lyons	A/C repair E89 8/1/18
	Total 28890	75.00		
9/6/2018	28891	18.94	Alyssa Kimball	Mileage August 2018
	Total 28891	18.94		
9/6/2018	28892	455.00	Liebert Cassidy Whitmore	MC Legal Svcs thru February 2017
9/6/2018		1,540.00	Liebert Cassidy Whitmore	MC Legal svcs thru March 2017
	Total 28892	1,995.00		
9/6/2018	28893	600.00	Larry McBride	In Lieu Med Bens Ret.
	Total 28893	600.00		
9/6/2018	28894	325.00	Mountain Democrat	Pooch Plunge Ads 08/03,06,07,08 & 8/31
	Total 28894	325.00		
9/6/2018	28895	11,379.25	PG&E	Elec 07/25-08/24/18
	Total 28895	11,379.25		
9/6/2018	28896	6,864.83	PG&E	Elec 07/25-08/23/18
	Total 28896	6,864.83		
9/6/2018	28897	142.90	Public Employee's Union Local 1	Union Dues, Payroll 09/07/18
	Total 28897	142.90		
9/6/2018	28898	225.00	Sue Reed	Inst. Aqua Zumba August 2018
	Total 28898	225.00		

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/6/2018	28899	100.00	Jill Ritzman	Cell Allowance Sept 2018
9/6/2018		<u>12.72</u>	Jill Ritzman	Postage , mailed claim
	Total 28899	112.72		
9/6/2018	28900	<u>40.00</u>	Mason A. Sanchez	Res ff shift 08/31/18
	Total 28900	40.00		
9/6/2018	28901	<u>160.00</u>	Karissa Schroeder	RES FF shifts 08/02,10,23,30
	Total 28901	160.00		
9/6/2018	28902	<u>60.00</u>	Craig Shuler	Cell Allowance Sept 2018
	Total 28902	60.00		
9/6/2018	28903	109.02	Melissa O'Meara Simpkin	CSD shirts Susan/Vicky
9/6/2018		<u>1,000.71</u>	Melissa O'Meara Simpkin	Hats/Shirts CSD & Parks Maint. staff
	Total 28903	1,109.73		
9/6/2018	28904	<u>3,011.80</u>	The Clipper	Fall Activity Guide 2018
	Total 28904	3,011.80		
9/6/2018	28905	<u>350.00</u>	Uptown Studios, Inc	Web Maint. August 2018
	Total 28905	350.00		
9/6/2018	28906	<u>32.48</u>	Wayne's Locksmith	Lake - Trailer keys
	Total 28906	32.48		
9/13/2018	28907	<u>45.00</u>	ADM Screening	Pre-Emp testing 09/10
	Total 28907	45.00		
9/13/2018	28908	<u>55.00</u>	Gina Agur	H2o exercise punch card refund
	Total 28908	55.00		
9/13/2018	28909	<u>561.10</u>	Airespring Inc.	Internet Broadbands CSD/Lake August 2018
	Total 28909	561.10		
9/13/2018	28910	247.41	Airgas National Carbonation	Co2 for Pool 08/30/18
9/13/2018		260.95	Airgas National Carbonation	Cylinder Rental
9/13/2018		<u>5.00</u>	Airgas National Carbonation	Cylinder rental admin fee
	Total 28910	513.36		



**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/13/2018	28911	52.00	AllGood Driving School, Inc	Inst. Drivers ED July & Aug 2018
	Total 28911	52.00		
9/13/2018	28912	24,667.50	Bar-Hein Company	Toro Mower Eastwood Park
	Total 28912	24,667.50		
9/13/2018	28913	891.60	Stephen Beck	Inst. Futsals 07/01-09/15/18
	Total 28913	891.60		
9/13/2018	28914	451.50	Blue Ribbon Personnel Services	JS Temp 08/27-09/02/18
	Total 28914	451.50		
9/13/2018	28915	1,716.00	Timothy Dana Bowen	Inst. Minecraft Summer Camp 07/01-09/01/18
	Total 28915	1,716.00		
9/13/2018	28916	82.59	C & H Motor Parts, Inc	FD ED unit, Hogan
	Total 28916	82.59		
9/13/2018	28917	317.89	Camino Power Tool	FD other fuel/parts
9/13/2018		16.31	Camino Power Tool	FD tools/parts
	Total 28917	334.20		
9/13/2018	28918	351.00	Myung Chong	Inst. Mod Zumba 07/01-07/31/18
	Total 28918	351.00		
9/13/2018	28919	466.66	Cintas Corporation #622	Com Cntr Janitorial Supp 09/06/18
	Total 28919	466.66		
9/13/2018	28920	200.00	Victoria Comalander	Re-issued refund check for soccer field dep. 07/15
	Total 28920	200.00		
9/13/2018	28921	150.93	Comcast	FD89 Internet 08/11-09/10/18
9/13/2018		160.93	Comcast	FD89 Internet 09/11-10/10/18
	Total 28921	311.86		

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/13/2018	28922	176.96	De Lage Landen Financial Servic...	FD 89 Copier Lease Sept. 2018
	Total 28922	176.96		
9/13/2018	28923	249.44	EDC Community Development S...	Site Insp. Permit # 175201
	Total 28923	249.44		
9/13/2018	28924	265.12	EDC Community Development S...	Site Insp. Permit # 185268
	Total 28924	265.12		
9/13/2018	28925	40.00	Olivia Foster	Shabby Chic class cancelled refund 09/08
	Total 28925	40.00		
9/13/2018	28926	93.00	Tori Francis	Soccer Tots refund class cancelled 09/06
	Total 28926	93.00		
9/13/2018	28927	15.00	Christopher Garrigues	Hunter Safety cancel refund
	Total 28927	15.00		
9/13/2018	28928	40.00	Alison Hendricks	Pumpkin Patch cancel refund 10/20
	Total 28928	40.00		
9/13/2018	28929	1,031.26	Hunt & Sons	Fuel 09/07/18
	Total 28929	1,031.26		
9/13/2018	28930	155.00	Interwest Consulting Group, Inc.	FD plan reviews EJ office
9/13/2018		155.00	Interwest Consulting Group, Inc.	FD plan reviews M Mattress
	Total 28930	310.00		
9/13/2018	28931	1,440.60	JS West Propane Gas	Pool Propane Delv. 08/31/18
	Total 28931	1,440.60		
9/13/2018	28932	294.26	JS West Propane Gas	CSD Propane Delv. 08/31/18
	Total 28932	294.26		
9/13/2018	28933	250.49	JS West Propane Gas	FD88 Propane Delv. 08/30/18
	Total 28933	250.49		
9/13/2018	28934	120.00	Grant Leon	Res FF Shifts 08/05,16,24,29

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 28934	120.00		
9/13/2018	28935	1,084.22	Lincoln Aquatics	Chlorine, Pool 08/30/18
	Total 28935	1,084.22		
9/13/2018	28936	495.00	Alison S. Lloyd	Inst. Ballets 07/01-09/05/18
	Total 28936	495.00		
9/13/2018	28937	98.00	Tonya Marquez	Soccer Tots Class refund 09/06
	Total 28937	98.00		
9/13/2018	28938	94.50	Kathleen Matranga-Cooper	Res 2018-17 recorded map
	Total 28938	94.50		
9/13/2018	28939	88.80	Karen Moore	Inst. Truffle Classs 07/01-08/31/18
	Total 28939	88.80		
9/13/2018	28940	50.00	Yvonne Parkin	Roof Review ARC rev refund
	Total 28940	50.00		
9/13/2018	28941	1,134.00	Prentice, Long & Epperson	Legal svcs mtgs/calls August 2018
	Total 28941	1,134.00		
9/13/2018	28942	63.00	Rescue Training Institute, Inc.	Inst. CABS & CPR courses 07/10 & 07/13/18
9/13/2018		63.00	Rescue Training Institute, Inc.	Inst. CABS & CPR courses 07/24, 07/27/18
9/13/2018		38.50	Rescue Training Institute, Inc.	Inst. CABS course 08/07/18
9/13/2018		98.00	Rescue Training Institute, Inc.	Inst. First Aid courses 08/04/18
9/13/2018		52.50	Rescue Training Institute, Inc.	Inst. MFA 26 OE course 07/28/18
	Total 28942	315.00		
9/13/2018	28943	350.00	Marcia Rose	Gazebo rental refund event cancel 10/13
	Total 28943	350.00		
9/13/2018	28944	99.00	Dana Savoroski	Taekwondo refund class cancel 09/05

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 28944	99.00		
9/13/2018	28945	213.60	Sarah Scatton	Inst. Chair Yoga 07/16-08/08/18
9/13/2018		58.20	Sarah Scatton	Inst. Chair Yoga 08/13-08/23/18
	Total 28945	271.80		
9/13/2018	28946	47.25	SCI Consulting Group	Fire Impact Study T&M
9/13/2018		95.21	SCI Consulting Group	Park Impact Study Reimbs
	Total 28946	142.46		
9/13/2018	28947	7.34	Susan Settle	Reimb. for Senior Art Supply
	Total 28947	7.34		
9/13/2018	28948	33.25	Sign Banner Print Express	Banners, yd sale & clean up day
9/13/2018		94.22	Sign Banner Print Express	T&T flyers, Pooch Banners/Flyers July 2018
	Total 28948	127.47		
9/13/2018	28949	44.77	Melissa O'Meara Simpkin	Uniform/shirts REC dept.
	Total 28949	44.77		
9/13/2018	28950	162.72	SiteOne Landscape Supply	Eastwood Park Irrig Supplies
9/13/2018		53.19	SiteOne Landscape Supply	Eastwood Park Irrig Supplies (w/ \$1.01 discount)
9/13/2018		63.06	SiteOne Landscape Supply	Eastwood Park Irrig Supplies (w/ \$1.20 discount)
	Total 28950	278.97		
9/13/2018	28951	191.40	Rosalie M. Stearns	Inst. Hula 08/01-08/31/18
	Total 28951	191.40		
9/13/2018	28952	1,252.13	TPX Communications	CSD & Lake Phones/Internet Sept. 2018
	Total 28952	1,252.13		
9/13/2018	28953	70.20	Tumble Time Gymnastics, Inc.	Inst. Gymnastics 07/01-08/31/18
	Total 28953	70.20		
9/13/2018	28954	10,160.00	Vavrinek, Trine, Day & Co., LLP	Prof. svcs CPA 07/24-08/31/18

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 28954	10,160.00		
9/13/2018	28955	227.50	Robert Raymond Westphal	Inst. TaeKwonDo 06/30-08/31/18
	Total 28955	227.50		
9/13/2018	28956	25.00	Steve Wildblood	Hunter Safety cancel refunds 09/09
	Total 28956	25.00		
9/18/2018	1001165137	200.00	CalPERS 457 Plan	PPE 9/15/18 CalPERS 457
	Total 1001165137	200.00		
9/18/2018	1001165144	2,581.37	California Public Employee's Reti...	PPE 9/15/18
	Total 1001165144	2,581.37		
9/18/2018	1001165145	983.15	California Public Employee's Reti...	PPE 9/15/18
	Total 1001165145	983.15		
9/18/2018	1001165153	20,913.83	California Public Employee's Reti...	Oct 18 CalPERS Health Pmt
	Total 1001165153	20,913.83		
9/20/2018	28957	259.77	Airgas National Carbonation	Co2 for pool 09/04/18
	Total 28957	259.77		
9/20/2018	28958	20.66	AT&T Calnet 3	FD Phones 08/10-09/09/18
9/20/2018		20.63	AT&T Calnet 3	Park Phone 08/10-09/09/18
	Total 28958	41.29		
9/20/2018	28959	3,952.00	Auburn Journal/Gold Country Pr...	Fall Activity Guide 2018 - Printing
	Total 28959	3,952.00		
9/20/2018	28960	488.25	Blue Ribbon Personnel Services	JS Temp 09/03-09/9/18
	Total 28960	488.25		
9/20/2018	28961	120.00	Nicole Borba	Soccer Camp refund 4 days - Kayla
	Total 28961	120.00		
9/20/2018	28962	297.16	Cintas Corporation #622	Com Cntr Janitorial Supp 09/13/18

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 28962	297.16		
9/20/2018	28963	165.00	CoreLogic Solutions LLC	CC&R metroscan software Aug 2018
	Total 28963	165.00		
9/20/2018	28964	145.00	CPRS	Membership Renewal MG
	Total 28964	145.00		
9/20/2018	28965	828.00	Monica DaCosta	Inst. Spanish 06/11-09/04/18
	Total 28965	828.00		
9/20/2018	28966	56.03	De Lage Landen Financial Servic...	Prop Tax fee for FD89 Copier lease
	Total 28966	56.03		
9/20/2018	28967	1,091.34	Delta Dental of California	Dental Benefits October 2018
	Total 28967	1,091.34		
9/20/2018	28968	64.00	Department of Justice	Fingerprinting August 2018
	Total 28968	64.00		
9/20/2018	28969	400.00	Ebbetts Pass Fire District	Ropes Rescue Training 10/1-10/5/18, Winger
	Total 28969	400.00		
9/20/2018	28970	588.74	EDC Community Development S...	Site Inspection - Permit #185268 Feb-June 2018
	Total 28970	588.74		
9/20/2018	28971	1,066.88	Ewing Irrigation Products, Inc.	Parks - Irrig Supplies 08/24/18
	Total 28971	1,066.88		
9/20/2018	28972	100.00	Mahnaz Foroudi	VB fundamental cancelled refund - Ariana
	Total 28972	100.00		
9/20/2018	28973	161.07	HealthSmart Benefit Solutions, I...	Vision Benefits - October 2018
	Total 28973	161.07		

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/20/2018	28974	300.00	Nancy Hegarty	Room A deposit refund for 09/08
	Total 28974	300.00		
9/20/2018	28975	412.82	Hi - Tech E V S, Inc.	FD Parts, 09/04/18 Tosti
	Total 28975	412.82		
9/20/2018	28976	20.00	David Humphreys	REIMB-Humphreys
	Total 28976	20.00		
9/20/2018	28977	47.50	Juli Johnston	VB fundamentals cancelled refund (-fee) Shelby
	Total 28977	47.50		
9/20/2018	28978	396.00	Richard A. Kowaleski	Inst. Dance 07/01-08/31/18
	Total 28978	396.00		
9/20/2018	28979	992.67	Lincoln Aquatics	Chlorine, Lagoon 08/07/18
	Total 28979	992.67		
9/20/2018	28980	956.20	Lincoln Aquatics	Chlorine-Pool 08/14/18
	Total 28980	956.20		
9/20/2018	28981	874.97	Lincoln Aquatics	Chlorine - Pool 09/07/18
	Total 28981	874.97		
9/20/2018	28982	100.00	Mia Lopez	Social Room cancelled, pymt refunded
	Total 28982	100.00		
9/20/2018	28983	600.00	Lorenzo Lopez Ambriz	Hall & Kitchen deposit refunds for 08/25
	Total 28983	600.00		
9/20/2018	28984	1,070.00	Joshua C. Marks	Janitorial svcs September 2018
	Total 28984	1,070.00		
9/20/2018	28985	300.00	Margaret Mohr	Director's Comp Mtgs 09/11, 12, 19
	Total 28985	300.00		

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/20/2018	28986	500.00	Holly Morrison	Director's Comp Mtgs 09/10,11,11,12,19
	Total 28986	500.00		
9/20/2018	28987	147.71	Public Employee's Union Local 1	Union Dues Payroll 09/21/18
	Total 28987	147.71		
9/20/2018	28988	160.00	Blake Rayback	RES ff shifts 08/08,16,22,30
	Total 28988	160.00		
9/20/2018	28989	400.00	Monique Scobey	Director's Comp Mtgs 09/10,10,12,19
	Total 28989	400.00		
9/20/2018	28990	51.00	Shred City LLC	Shred 17 boxes 09/12/18
	Total 28990	51.00		
9/20/2018	28991	118.78	Sign Banner Print Express	Pumpkin Patch flyers/posters/banners
	Total 28991	118.78		
9/20/2018	28992	196.22	Melissa O'Meara Simpkin	Shirts/Uniforms Kate
	Total 28992	196.22		
9/20/2018	28993	26.86	SiteOne Landscape Supply	D. West park Irrig supplies (minus \$0.51 discount)
9/20/2018		265.97	SiteOne Landscape Supply	Eastwood Park Irrig supplies (minus \$5.05 discount)
	Total 28993	292.83		
9/20/2018	28994	203.50	Ski Air Incorporated	Com Cntr AC repair 09/10/18
	Total 28994	203.50		
9/20/2018	28995	10.01	Verizon Business	FD Carrier access Aug 2018
	Total 28995	10.01		
9/20/2018	28996	6.51	Verizon Wireless	FD misc phones 08/10-09/09/18
	Total 28996	6.51		
9/20/2018	28997	400.00	Ellamae J. Wooten	Director's Comp Mtgs 09/10,11,12,19



**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 28997	400.00		
9/20/2018	28998	222.00	Heidi Yancey	Inst. Paint & Draw August 2018
	Total 28998	222.00		
9/27/2018	28999	164.36	Airgas National Carbonation	Co2 - Pool
9/27/2018		288.60	Airgas National Carbonation	Co2 for Pool
	Total 28999	452.96		
9/27/2018	29000	208.76	Allstar Fire Equipment, Inc.	FD Gear
9/27/2018		839.10	Allstar Fire Equipment, Inc.	FD gear parts
	Total 29000	1,047.86		
9/27/2018	29001	337.33	Angius & Terry LLP	CC&R gen council 08/02-08/27/18
	Total 29001	337.33		
9/27/2018	29002	267.99	AT&T Calnet 3	Phones 08/24-09/23/18
	Total 29002	267.99		
9/27/2018	29003	120.00	Jamie Bardwell	Res FF shifts 8/2,11,12
	Total 29003	120.00		
9/27/2018	29004	225.19	Bliss Power Lawn Equipment Co.	Starter for Mower-Lake
	Total 29004	225.19		
9/27/2018	29005	511.88	Blue Ribbon Personnel Services	Temp 09/10/18-09/16/18 JS
	Total 29005	511.88		
9/27/2018	29006	142.53	C & H Motor Parts, Inc	FD auto parts
	Total 29006	142.53		
9/27/2018	29007	900.00	Capital Private Patrol	Priv. Patrol October - Com Center
9/27/2018		500.00	Capital Private Patrol	Priv. Patrol October - Parks
	Total 29007	1,400.00		
9/27/2018	29008	564.76	Capitol Clutch & Brake, Inc.	FD Auto Parts/Repairs
	Total 29008	564.76		
9/27/2018	29009	87.44	Carbon Copy, Inc.	Copies Sept. 2018
9/27/2018		6.22	Carbon Copy, Inc.	FD 88 Copies Sept. 2018

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/27/2018		353.93	Carbon Copy, Inc.	FD89 Copier Toners
9/27/2018		<u>32.60</u>	Carbon Copy, Inc.	FD89 Copies Sept. 2018
	Total 29009	480.19		
9/27/2018	29010	<u>309.96</u>	Cintas Corporation #622	Janitorial Supplies - CC
	Total 29010	309.96		
9/27/2018	29011	<u>44.99</u>	Comcast	FD88 Internet (new) Sept
	Total 29011	44.99		
9/27/2018	29012	31.32	De Lage Landen Financial Servic...	Prop. Tax fee for FD88 Copier Lease
	Total 29012	<u>31.32</u>		
9/27/2018	29013	<u>2,335.59</u>	Diamondback Fire & Rescue, Inc.	E288,289,389, Reserve Maint
	Total 29013	2,335.59		
9/27/2018	29014	<u>1,649.00</u>	DSA Technologies, Inc	Monthly IT Srvc October
	Total 29014	1,649.00		
9/27/2018	29015	815.48	El Dorado Irrigation District	Water/Landscape 07/14/18-09/17/18
	Total 29015	<u>815.48</u>		
9/27/2018	29016	<u>505.79</u>	El Dorado Irrigation District	Water 07/13/18-09/14/18
	Total 29016	505.79		
9/27/2018	29017	<u>443.13</u>	El Dorado Irrigation District	Water 07/14/18-09/14/18
	Total 29017	443.13		
9/27/2018	29018	66.22	El Dorado Irrigation District	Water/Landscape 07/14/18-09/14/18
	Total 29018	<u>66.22</u>		
9/27/2018	29019	<u>403.88</u>	El Dorado Irrigation District	Water 07/14/18-09/14/18
	Total 29019	403.88		
9/27/2018	29020	<u>2,172.58</u>	Flying Ace T-Shirts, Inc.	Parks Dept. Uniform shirts
	Total 29020	2,172.58		
9/27/2018	29021	<u>160.00</u>	Cory Gregersen	Res FF shifts 8/1,12,13,16
	Total 29021	160.00		

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
9/27/2018	29022	153.99	Hangtown Fire Control, Inc.	Semi-Ann srvc hood system Com Cntr
	Total 29022	153.99		
9/27/2018	29023	330.00	Hankin Specialty Elevators, Inc.	Lift Maint/Repair
	Total 29023	330.00		
9/27/2018	29024	398.34	Hillyard, Inc.	Janitorial Supplies for Parks
	Total 29024	398.34		
9/27/2018	29025	1,104.98	Hunt & Sons	Fuel 09/14/18
	Total 29025	1,104.98		
9/27/2018	29026	1,456.50	JS West Propane Gas	Propane, Pool delv 9/17/18
	Total 29026	1,456.50		
9/27/2018	29027	39.00	Cheryl Macchiarella	Truffles class refund 9/22
	Total 29027	39.00		
9/27/2018	29028	55.86	Kate Magoolaghan	Reimb CC&R Workshop & Co car maint
	Total 29028	55.86		
9/27/2018	29029	800.00	Joshua C. Marks	Janitorial Services Sept 17,20,24,27
	Total 29029	800.00		
9/27/2018	29030	10.52	PG&E	Elec 08/17-09/17/18
	Total 29030	10.52		
9/27/2018	29031	116.23	PG&E	Elec 08/16-09/14/18
	Total 29031	116.23		
9/27/2018	29032	159.82	PG&E	Elec 08/16-09/14/18
	Total 29032	159.82		
9/27/2018	29033	8,127.16	PG&E	Elec 08/20-09/18/18
	Total 29033	8,127.16		
9/27/2018	29034	563.35	ProPet Distributors, Inc.	Dog Litter/Liner bags for Parks
9/27/2018		563.35	ProPet Distributors, Inc.	Dog Litter/Liners for Parks

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 29034	1,126.70		
9/27/2018	29035	301.50	Purchase Power	Postage Meter refills 08/15 & 09/07
	Total 29035	301.50		
9/27/2018	29036	160.00	Joseph Erik White Raffoul	Res FF shifts 8/22,23,27 & 28
	Total 29036	160.00		
9/27/2018	29037	160.00	Blake Rayback	Res ff shifts 9/5, 13, 19, 20
	Total 29037	160.00		
9/27/2018	29038	24.50	Rescue Training Institute, Inc.	Inst. Babysitting CPR 09/07
	Total 29038	24.50		
9/27/2018	29039	1,100.00	Sierra Striping, Inc.	Hacienda Park lot striping
	Total 29039	1,100.00		
9/27/2018	29040	4.99	Verizon Business	FD Carrier Access August 2018
	Total 29040	4.99		
9/27/2018	29041	175.13	Verizon Wireless	Wireless Phones 08/11-09/10/18
	Total 29041	175.13		
9/27/2018	29042	193.58	Verizon Wireless	Ipads, hotspots, etc. Parks 08/11-09/10/18
	Total 29042	193.58		
9/27/2018	29043	395.11	Verizon Wireless	FD Phones 08/16-09/15/18
	Total 29043	395.11		
9/27/2018	29044	20.00	Kayla Walker	VB class transfer (overage refund)
	Total 29044	20.00		
9/27/2018	29045	5,180.00	WEST Consultants, Inc.	CPCSD Dam Breach & EAP 7/13-7/30/18
	Total 29045	5,180.00		
9/27/2018	29046	75.00	Anne Zak	VB cancelled/refund - Sydney

Cameron Park Community Services District  
Check/Voucher Register - Check Register  
From 9/1/2018 Through 9/30/2018

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
	Total 29046	75.00		
		<hr/>		
Report Total		164,296.25		
		<hr/> <hr/>		

# CAMERON PARK COMMUNITY SERVICES DISTRICT



## FIVE YEAR FORECAST AND ASSESSMENT (Fiscal Year 2017 – Fiscal Year 2021)

Prepared By:  
Regional Government Services  
April 14, 2016

## **Overview: District Organization and Services Provided**

Cameron Park Community Services District (CPCSD) was formed in 1961 upon a voter-approved measure. Under California State laws the District is empowered to provide a wide range of services, however not all authorized governance powers are active. The services provided by the District include:

- Property covenants and restrictions administration
- Emergency medical services
- Fire suppression
- Street lighting and landscaping services
- Parks and recreation services
- Solid waste collection
- Weed abatement services

A significant portion of the revenue generated to fund the community services is directly from local property taxes.

CPCSD is governed by an elected Board of Directors, which has supported efforts in recent years to develop long-term plans examining many of the key functions. This has included a Reserve Funding and Facility Assessment Plan (Browning Study – 2014); Park and Recreation Master Plan (2014); Fire Master Plan (August 2015); Fire Impact Fee and Park Impact Fee Nexus Studies (2015); Marketing and Program Plan (2015); and Five Year Strategic Plan (2016). Investment in long term planning is a prudent step to strategically address the public service needs of the community.

## **Financial Review**

Outcomes from the planning to date as well as other studies underway have resulted in quantifying resources necessary to address medium and long-term needs. The Financial Forecast and Assessment was undertaken in order to provide a high level evaluation of projected resources in the context of the various studies completed to date.

Regional Government Services (RGS) Financial Advisors began with a review of District financial reports and records in order to provide a historical context for the District's current financial condition. This also included interviews with key Department Staff as well as other officials familiar with the economic environment in El Dorado County. The trends observed as well as projections of economic conditions were then used to develop a Financial Forecast Model. The focus of this effort was on the CPCSD General Fund, which finances the largest portion of the District operation. RGS has used the financial model in consultation with District Staff to examine key risk factors and considerations for future spending plans.

## **Considerations When Interpreting A Forecast**

Most public agencies are very accustomed to budgetary financial plans, which typically address one to two years of planned revenue and expenditures. A forecast is typically for a longer term and is less precise due to the use of assumptions of events 3-5 years in the future. The value of a forecast is that it will allow for the examination of "what-if" scenarios and may point to the need for adjustments in advance of what would normally occur.

The model developed for Cameron Park Community Services consolidates both revenue and expenditures into high-level groupings. There are seven identified revenue types and expenditures are summarized within Salary & Benefits; Services and Supplies; and Capital Expenditures. Sub-components of these broad categories are also identified.

The second major component of the Model is a detailed list of Assumptions that are applied to the current budget to create a five-year projection. The rates of adjustment are based on a variety of factors including historical trends, current economic trends, and professional judgment. A forecast will not predict with certainty an outcome, however, it can provide indicators of the direction that the District Finances are headed to allow for proactive action.

**Results of 2017 – 2021 General Fund Forecast (Excluding Capital / One-Time Funding)**

The assumptions applied to the forecast are detailed in Appendix A and discussed later in this report. Table 1 below is a summarized version of the forecast results related to District operating costs only (assumes zero capital and one-time expenditures).

**TABLE 1: Summary of 2017 -2021 General Fund Operating Cost Forecast  
(Does Not Include Any Allowance For Capital / One Time Expenditures)**

<b><u>REVENUE</u></b>	<b>Adjusted Budget FY 2015/2016</b>	<b>Projection 2017</b>	<b>Projection 2018</b>	<b>Projection 2019</b>	<b>Projection 2020</b>	<b>Projection 2021</b>
<b>TOTAL GENERAL FUND REVENUE</b>	\$5,344,894	\$5,620,700	\$5,797,200	\$5,965,300	\$6,119,800	\$6,258,900
<b>PERCENTAGE CHANGE / YEAR</b>		5.2%	3.1%	2.9%	2.6%	2.3%
<b><u>EXPENDITURES</u></b>						
<b>TOTAL SALARY &amp; BENEFITS</b>	\$942,846	\$977,000	\$1,022,000	\$1,064,000	\$1,111,000	\$1,105,000
<b>TOTAL EXPENSES (S&amp;S)</b>	\$4,699,770	\$4,846,200	\$4,976,500	\$5,123,900	\$5,274,800	\$5,428,700
<b><u>GRAND TOTAL EXPENSES</u></b>	<b>\$5,642,616</b>	<b>\$5,823,200</b>	<b>\$5,998,500</b>	<b>\$6,187,900</b>	<b>\$6,385,800</b>	<b>\$6,533,700</b>
<b>PERCENTAGE CHANGE / YEAR</b>		3.2%	3.01%	3.16%	3.20%	2.32%
<b>Excess / (Deficit) Revenue over Expenditures</b>	<b>(\$297,722)</b>	<b>(\$202,500)</b>	<b>(\$201,300)</b>	<b>(\$222,600)</b>	<b>(\$266,000)</b>	<b>(\$274,800)</b>
<b>Historical Avg Savings Fire Contract</b>	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
<b>NET CHANGE FUND BALANCE</b>	<b>\$2,278</b>	<b>\$97,500</b>	<b>\$98,700</b>	<b>\$77,400</b>	<b>\$34,000</b>	<b>\$25,200</b>
<b>Beginning Balance</b>	3,693,275	3,695,553	3,793,053	3,891,753	3,969,153	4,003,153
<b>Ending Balance</b>	3,695,553	3,793,053	3,891,753	3,969,153	4,003,153	4,028,353
<b>PERCENTAGE CHANGE / YEAR</b>		3%	3%	2%	1%	1%

Beginning Fund Balance began with audited 6/30/2014 Fund Balance adjusted by preliminary operating statements for 2014/2015.

Like many California public agencies the District is expected to experience overall revenue growth in the next five years. However, expenditures for operating costs are also expected to rise. There are several factors discussed later in this report that may result in higher expenses than what is projected. In the scenario above the projected fund balance increases minimally by \$235,300 over the 5 year forecast and it excludes important capital spending.



**Discussion Of Potential Funding Required For One-Time Expenditures**

As noted, Table 1 excluded any capital project spending or addressing liabilities such as Other Post Employment Benefits (OPEB-Retiree Health). Given the District’s service responsibilities it would be inappropriate to examine only the operating needs and not take into consideration some level of capital spending and its impact on the overall forecast.

Over the past 2-3 years Cameron Park Community Services District has undertaken several focused studies designed to inventory and quantify capital and OPEB obligations. The following Table summarizes the scope of some of the identified needs during the 5 year forecast period:

**TABLE 2: Summary of Selected Capital and OPEB Funding Identified In Previous Studies**

<b>STUDY</b>	<b>TIMING</b>	<b>PROJECTED COSTS</b>
Browning Reserve Study (5/9/2014) <i>(Adjusted to exclude vehicles)</i>	Excerpt 5 Years (2015/16 – 2019/20)	\$ 995,220
Fire Department Master Plan (8/19/2015)	5 Years CIP Funding (Includes establishing an Apparatus Reserve)	\$1,622,500
OPEB – Retiree Health Liability (F2/24/16) (Amount shown is additional contribution beyond what is in assumptions) 7/2014 – 6/2021	Additional amount required in next 5 years to meet 20 year level funding of liability	\$ 330,259
	<b>SUB-TOTAL</b>	<b>\$ 2,947,979</b>
<b>ADDITIONAL:</b> Park & Recreation Master Plan – New Facilities Only	<u>Timing not specified</u> – regular maintenance in Browning Study	<b>\$ 2,203,300</b>

Although, not all of the expenses would be expected to be evenly distributed, it is significant that the average needs for the next 5 years, equals \$589,596 per year (without considering any new recreation facilities). Estimated from the Browning Reserve Study results were adjusted to exclude vehicles, to avoid duplication with estimates in the Fire Master Plan. It is possible that Impact Fees could offset some of the capital project costs, provided that the nature of the project met the criteria to be financed by this restricted funding source. The restrictions primarily relate to the need generated by an increase in development. This will be limited by the fact that the District is largely built out with limited amounts of new development being planned. Absent other sources the General Fund reserve balances

**Forecast Model - Limited Use Of Existing Reserves For Capital / One-Time Expenses**

Table 3 on the following page demonstrates the impact, if the District were to maintain a reasonable cash flow reserve and expend limited amounts on one-time contributions to Capital and / or OPEB liabilities. The model shows that over the 5-year period even a use of reserves at a level of \$215,000 per year would essentially exhaust funds available for one-time expenses, leaving future operations under funded. The \$215,000 per year amount funds just over one-third of the \$589,596 in identified needs addressed above.

**TABLE 3: Detail of 2017 -2021 General Fund Forecast (Includes Capital / One-Time)**

<b>REVENUE</b>	<b>Adjusted Budget FY 2015/2016</b>	<b>Projection 2017</b>	<b>Projection 2018</b>	<b>Projection 2019</b>	<b>Projection 2020</b>	<b>Projection 2021</b>
<b>(TAXES / FEES / JPA)</b>						
Property Tax	\$3,555,460	\$3,704,000	\$3,833,000	\$3,948,000	\$4,047,000	\$4,128,000
JPA Reimbursements	1,056,705	1,167,000	1,197,000	1,232,000	1,269,000	1,308,000
Recreation Fees & Facility Use	143,776	148,100	152,500	157,100	161,800	166,700
Community Center Fees & Facility Use	322,953	332,600	342,600	352,900	363,500	374,400
Franchise Fees	160,000	163,000	166,100	169,300	172,500	175,800
Other Revenue & Special Events	106,000	106,000	106,000	106,000	106,000	106,000
Capital Fire Grant SCBA						
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$5,344,894</b>	<b>\$5,620,700</b>	<b>\$5,797,200</b>	<b>\$5,965,300</b>	<b>\$6,119,800</b>	<b>\$6,258,900</b>
<b>EXPENDITURES</b>						
<b>(SALARY &amp; BENEFITS)</b>						
Full Time Salaries	\$435,340	\$429,000	\$442,000	\$455,000	\$469,000	\$483,000
Part-Time Salaries	166,687	171,000	180,000	187,000	195,000	202,000
Retirement & Retiree Benefits	217,622	243,000	257,000	271,000	288,000	253,000
Other Benefits	123,197	134,000	143,000	151,000	159,000	167,000
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$942,846</b>	<b>\$977,000</b>	<b>\$1,022,000</b>	<b>\$1,064,000</b>	<b>\$1,111,000</b>	<b>\$1,105,000</b>
<b>(SERVICES &amp; SUPPLIES)</b>						
Fire	\$3,304,254	\$3,387,000	\$3,472,000	\$3,576,000	\$3,683,000	\$3,793,000
Contract Services - Other	187,500	215,000	221,000	226,000	231,000	236,000
Utilities	229,350	240,800	252,900	265,500	278,800	292,700
Vehicles / Equipment	177,500	182,000	187,000	191,000	196,000	200,000
Buildings & Grounds	137,500	140,900	144,600	148,100	151,500	155,000
General Services / Administration	215,043	220,000	226,000	232,000	237,000	242,000
Recreation Instructors / Events	136,500	140,600	144,800	149,200	153,600	158,200
Other Operating Expense	312,123	319,900	328,200	336,100	343,900	351,800
<b>TOTAL EXPENSES (S&amp;S)</b>	<b>\$4,699,770</b>	<b>\$4,846,200</b>	<b>\$4,976,500</b>	<b>\$5,123,900</b>	<b>\$5,274,800</b>	<b>\$5,428,700</b>
<b>ONE-TIME: Capital Exp / Transfer Capital Equip (General Fund) / Addl Contribution OPEB</b>	<b>\$184,479</b>	<b>\$215,000</b>	<b>\$215,000</b>	<b>\$215,000</b>	<b>\$215,000</b>	<b>\$215,000</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$5,827,095</b>	<b>\$6,038,200</b>	<b>\$6,213,500</b>	<b>\$6,402,900</b>	<b>\$6,600,800</b>	<b>\$6,748,700</b>
<b>Excess / (Deficit) Revenue over Expenditures</b>	<b>(\$482,201)</b>	<b>(\$417,500)</b>	<b>(\$416,300)</b>	<b>(\$437,600)</b>	<b>(\$481,000)</b>	<b>(\$489,800)</b>
<b>Historical Avg Savings Fire Contract</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>IF FIRE AGREEMENT SAVINGS NET CHANGE FUND BALANCE</b>	<b>(\$182,201)</b>	<b>(\$117,500)</b>	<b>(\$116,300)</b>	<b>(\$137,600)</b>	<b>(\$181,000)</b>	<b>(\$189,800)</b>
<b>Beginning Balance</b>	<b>3,693,275</b>	<b>3,511,074</b>	<b>3,393,574</b>	<b>3,277,274</b>	<b>3,139,674</b>	<b>2,958,674</b>
<b>Ending Balance</b>	<b>3,511,074</b>	<b>3,393,574</b>	<b>3,277,274</b>	<b>3,139,674</b>	<b>2,958,674</b>	<b>2,768,874</b>
<b>Allocation of Fund Balance</b>						
<b>Cash Flow Reserve - 5 Months (Non-Capital Exp) Includes \$65,000 Stabilization Reserve in Audit</b>	<b>2,351,090</b>	<b>2,426,333</b>	<b>2,499,375</b>	<b>2,578,292</b>	<b>2,660,750</b>	<b>2,722,375</b>
<b>Available for "Other" (One time use)</b>	<b>1,159,984</b>	<b>967,241</b>	<b>777,899</b>	<b>561,383</b>	<b>297,924</b>	<b>46,499</b>

## **Key Considerations**

Readers are encouraged to consider the detailed discussion of the Assumptions in Appendix A. The following are some of the key items impacting the projected results and impacts on the General Fund:

### Revenue:

- Although property values are recovering from the housing market crash the level of growth is expected to decline in the future. The projected revenue growth in each of the first two years is 4%, followed by 3% in the next two years and 2% in the final year.
- The property within CPCSD boundaries is largely developed and there is not significant revenue generating developments in the near term.
- JPA Reimbursements have been aligned with the historical percentage of total Fire Services Agreement. The model assumptions result in a 2.5% to 3% increase in JPA reimbursements per year in line with the projected escalation of services from CalFire. This financial trend for the JPA should be closely monitored to determine that the operation could sustain increasing costs. EMS services as with other health care related services are undergoing drastic changes in compensation models under the Affordable Care Act.
- The model uses a 3% increase per year in Recreation and Community Center revenue. This is less than the 5% included in the adopted marketing plan. The basis for the more conservative estimate is that the plan is still rather new and has not been fully measured. Also, policy changes enacted regarding reduced or waiver of fees will hinder reaching the target.
- The District has not experienced a lot of opportunities for grants, which can be beneficial, provided that they can fund one-time needs and not on-going programs.

### Expenditures:

- The projected increase in salaries and benefits over the 6-year period from the current year budget through fiscal year 2021, are expected to increase at nearly the same rate as revenue (17%). This is without any additional OPEB contribution.
- Although an adjustment was made to the full-time salary projections this was included absent any collective bargaining agreement for an adjustment. As with all other assumptions it is helpful for analysis purposes only.
- Part-time salaries were adjusted based on assumed increases to the entire base factoring in the adopted changes increasing the minimum wage to \$15 per hour.
- As with many agencies the cost of retiree benefits is escalating significantly. Although the State established lower cost pension reform, these plans only apply when there is turnover and the new employee, was not previously covered by a PERS Plan. The District has Net Pension Liabilities for the PERS plans totaling approximately \$680,000.

## Expenditures (Continued)

- The District has a total unfunded liability for OPEB (Retiree Medical) of nearly \$1.5 million.
- The assumption used for the adjustment of the Fire Contract Services provided by CalFire was based initially off the current agreement at +2.5% followed by 3% after the current agreement ends. Since CalFire is staffed with State personnel some of the same staffing cost pressures with regards to retirement liabilities are in play.
- The Browning Reserve Study assessed condition and life cycle costs for the District infrastructure and found that this would cost nearly \$4 million, which would wipe out current reserves and trends in the current 5 years do not project operations generating surplus funds. As a comprehensive evaluation some of the specific items identified in the Browning Reserve Study may represent small repairs and replacements that would typically be part of an operating budget. In addition to this study the District also has needs separately identified in the Fire Master Plan and Park and Recreation Master Plan.
- An allowance for General Fund “one-time” expenditures has been included in the forecast. Based on priorities and funds available this could be possible funding for capital expense and/or OPEB liabilities. The District would need to examine the priorities based on needs and continued service to the community. The amount included is \$215,000.
- Expenditures from reserves without a replacement of these funds can only occur for a limited time. As the District infrastructure ages there is a growing need to address normal wear and tear as well as deferred maintenance.
- The forecast projects a deficit each year, which fluctuates from \$417,500 to \$489,800 per year. (Prior to any “assumed” Fire Services budgetary savings).
- The forecast has moderated the deficit by assuming that the Fire Services agreement will have actual costs each year of \$300,000 less than the estimated agreement provides. While this has been historically the case, there is some level of risk that the past trends will not continue, or that increased costs above what is assumed will reduce the savings.

## Fund Balance Reserves:

- The District has a tradition of managing its finances and not extending well beyond its means, which has included maintaining adequate cash flow reserves to meet its obligations. The forecast continues to recommend protection of adequate funds to avoid the unnecessary burden caused by short-term borrowing.
- The forecast displays the total reserves as two components, 1) The equivalent of 5 months of operating costs; and 2) An amount that would be available for one-time projects and/or reduction of liabilities.

## Fund Balance Reserves (Continued)

- The 5-month operating cash target takes into consideration the fact that the District relies on property taxes for most of the General Fund Revenue and these taxes are not distributed evenly throughout the year.
- Based on the spending included in the forecast model by the 5<sup>th</sup> year less than \$50,000 would remain for one-time projects and would easily be completely eliminated given that capital needs exceed the assumed minimum annual level required.

## **Additional Financial Issues**

As noted earlier the focus of this review is on the General Fund, however, a cursory review of other funds was also completed in order to identify items that could ultimately impact the General Fund.

One of the notable areas is with the status of Landscaping and Lighting Maintenance Assessment Districts. Some of the Districts do not have provisions for adjustments and any changes would legally require a proceeding where property owners could vote against an increase. The long-term sustainability of any maintenance district without the ability to cover increasing could end up putting the General Fund at risk.

It is our understanding that the scope of work in these areas is being adjusted based on the revenue generated. It is foreseeable that at some point the condition of the improvements being maintained would be in conflict with District goals and mission statement. For example, if the service being maintained is street lighting, is the District prepared to turn off lights? Even doing so at some point this continual reduction would ultimately reach the point that no services could be provided.

Another area is the continued funding to maintain and replace components of the Fleet. The District is to be commended for establishing a fund specific to Fire related equipment expense. This has been a creative approach to set aside special contract revenue and use it to replace equipment. The uncertainty comes from the fact that this source of funding is not guaranteed and fluctuates from year to year. Further, the analysis conducted as part of the Fire Master Plan noted that this arrangement was determined to be insufficient to meet timely replacement of Fire apparatus. Ideally the District would benefit from a financing program that would address fleet needs in other departments as well. The provision of services to the community will suffer if the tools and equipment reach a point of being inoperable.

## **Options To Increase The Level of Funding Available For One-Time Expenses**

The scope of this report was limited to a high level projection of District resources compared to identified needs. In addition to continued cost control efforts the District may need to explore additional revenue options.

Pursuit of a new revenue measure would require additional evaluation of a variety factors in order to properly match the revenue with the specific expense. Financing tools available would include Benefit Assessments. Use of this financing mechanism requires evaluation of the special benefit accruing to the property being assessed. Likewise, any “general benefit”

would need to be funded by another source. The second source would be a Community Facilities District. These use of taxes derived from this source can be used to fund both services and / or capital expenditures. The third option is a Parcel Tax.

There are differences in the steps required to impose any of these new revenues. Either voter approval or property owner balloting is required, which means there must be significant support from the community at large. Consideration of any of these options would require further study.

## **Recommendations**

Author John C. Maxwell said, "...If you're proactive, you focus on preparing. If you're reactive, you end up focusing on repairing." The District Board and Staff are to be commended for taking critical steps to be proactive. Planning for the future will likely require creativity and decisions that are not always easy.

The following are key recommendations for future steps:

1. The District needs to acknowledge that the projected General Fund operating costs, retiree liabilities, and capital needs are not fiscally sustainable in the current environment. This forecast represents a 5-year snapshot and longer-term projections would be expected to show worsening conditions without an increase in revenue and/or significant decreases in costs.
2. The District should also monitor and develop planned responses to impacts occurring in funds other than the General Fund. Two areas of emphasis would be 1) Landscaping and Lighting Districts, which also have, long term funding pressures. And 2) Evaluation of potential special revenue funds (such as impact fees), which could contribute towards reducing the need for 100% financing of capital projects by the General Fund.
3. As a monitoring tool the forecast should be updated annually in order to reflect the current environment and progress or changes in the outcome (positive or negative).
4. Staff should continue efforts to seek cost effective changes in the delivery of services. During interviews with Staff it was noted that systems are in place to monitor costs and they are being used.
5. The District should continue to assess the costs of Fire Services as they represent the most significant spending and identify means to address cost increases. This includes monitoring whether contract savings are continuing at the assumed level on an annual basis.
6. The District should monitor and refine, as needed its Marketing Plan to insure that targets are reasonable and account for any deterioration of the base.
7. The District should establish a reserve for one-time projects and /or contributions towards OPEB liabilities. Then potential annual funding should be prioritized within an established available cap.

## **Recommendations (Continued)**

8. The District should continue to proactively share with those it serves the status of its financial obligations and position. Having an informed constituency may create opportunities to improve services.

9. The District should consider the priority ranking of additional funding of its OPEB obligation, compared to other one-time needs. Although this will provide long-term savings and responsibly address the obligation, it needs to be considered in the overall context of District services. The recent Actuarial report that was prepared provides a few options.

10. The District should establish a target cash-flow reserve of between 4-6 months. The more conservative the target will provide additional time to address funding shortfalls, should this be necessary.

11. In addition to the current focus on marketing plans, the District should proactively examine all sources of revenue enhancement to maintain the public investment in facilities, equipment, and emergency services. This could include grants, assessments, and / or property related fees and taxes.

## **Observations**

While conducting the study two areas were noted as being outside of what is typical in terms of the District finances. The first is the timing of the issuance of audited financial statements. Best practices strive to have them issued within six months of the close of the Fiscal Year (by December 31st). In the upcoming year the State Controller will be establishing a January deadline for the filing of the State Controller's report with the intent that it will reflect the audited statements. (The previous deadline was in October).

The second area involves the artificial allocation of General Fund Revenues to operating Departments. Typically general tax revenue that is not directly derived from the operation of a department is not associated specifically with that department's operation. This relates to Property Taxes and Franchise taxes.

As part of the study Staff at the El Dorado County Auditor Controller's Office were asked about the property tax allocation. County Staff concurred that the current process is unique and is being done solely at the request of the Cameron Park Community Services District. Their preference would be to treat the tax collection as a single entity, which is how CPCSD was formed and is the standard for public agencies.

## Appendix A

### Assumptions Used To Develop The Cameron Park Community Facilities District 2017 – 2021 Financial Forecast



**ASSUMPTIONS CPCSD REVENUE FORECAST**  
 (Prepared By Regional Government Services)  
 April 14,2016

**GENERAL FUND REVENUE**

#	ITEM	FISCAL YEAR 2016 BUDGET (% OF TOTAL )	ADJUSTMENT FACTOR	COMMENTS
1	Property Tax	\$ 3,555,460 (67%)	Assumed declining growth in Assessed Value (AV) over 5 Years. Multiplied the historical average tax rate by the projected Assessed Value. Current year increase 4.5% reduced by 0.5% / yr.	Spoke with the County Assessor regarding trends. Currently a strong market has allowed for restoring values removed from the tax roll when the housing market declined. This will taper off and mute the growth in property taxes. no firm estimate.
2	JPA Reimbursement	\$ 1,056,705 (20%)	Historically this has represented approximately 35% of the Cal Fire contract.	It will be important for the District to monitor the County EMS JPA Finances and whether its finances are adequate to continue providing for growth.
3	Recreation Fees	\$ 143,776 (3%)	Adj by 3% per year - Combined Program & Facility use	This is conservative compared to the Marketing Plan which targets a 5% growth. Achieving the Marketing Plan will be impacted by policies related to discounts and participation rates. Additional leeway is built in due to the 2016 Budget being conservative compared to FY 2015 Actual. Escalator applied to FY 2016 Budget and each forecast year.
4	Community Center Fees	\$ 322,953 (6%)	Adj by 3% per year - Combined Program & Facility use	This is conservative compared to the Marketing Plan which targets a 5% growth. Achieving the Marketing Plan will be impacted by policies related to discounts and participation rates. Additional leeway is built in due to the 2016 Budget being conservative compared to FY 2015 Actual. Escalator applied to FY 2016 Budget and each forecast year.
5	Franchise Taxes	\$ 160,000 (3%)	1.9% per year which has been the historical average.	Escalator applied to FY 2016 Budget and each forecast year.
6	Other Miscellaneous Income	\$ 106,000 (2%)	0.0% No increase maintained same as FY 2016 Budget	Includes Interest; Admin Processing Fees; Reimbursements; Special Events (Summer Spectacular); Sponsorships. Over 70% of the total budget for this category is the Special Event / Sponsorship.

**ASSUMPTIONS CPCSD SALARY & BENEFIT FORECAST**  
 (Prepared By Regional Government Services)  
 April 14, 2016

**GENERAL FUND SALARY & BENEFIT EXPENSES**

#	ITEM	FISCAL YEAR 2016 BUDGET (% OF TOTAL)	ADJUSTMENT FACTOR	COMMENTS
1	Salary Full-Time Salary	\$ 435,340 (7%)	For projection purposes only a 3% increase was used.	The forecast is only intended to quantify the impact of a theoretical adjustment. The current MOU does not have any scheduled adjustments. Actual costs are based on collective bargaining agreements.
2	Part-Time Salary	\$ 166,687 (3%)	Based on pending minimum wage legislation awaiting signature by the Governor: 3/31/2016 - 2017=2.5%; 2018=4.8%; 2019=4.3%; 2020=4%; 2021=3.7%	Statewide changes to the minimum wage are proposed for January 1 of each year. +50cents in 2017; and then \$1 per year. In 2022 (outside of the forecast period) the final adjustment occurs from \$14.50 to \$15 per hour
3	Retirement and Retiree Benefits	\$ 217,662 (4%)	This category includes Current Misc. PERS; Prior Safety PERS; Social Security (Part-time Only); Medicare; Retiree Medical.	See discussion below of major components
	PERS Miscellaneous		Note: Used PPERS Projection based on 6/30/2014 Actuarial Report. Actual will be impacted by investment performance. FY 2016 performance expected to be less than 7.5% target which will increase future rates.	Per Actuarial Rates for 7/1/2016 + Scheduled lump sum for Liability - Multiplied by FT Salaries (6/30/14 Actuarial pg 5). Did not assume pre-payment of lump sum which offers small discount (approx. \$2,400 in FY 2017)
	PERS Safety (Closed Plan)		"	Per Actuarial Lump Sum for 7/1/2016 and as estimated by PERS thereafter (6/30/14 Actuarial pg 5) Did not assume pre-payment of lump sum which offers small discount (approx. \$1,095 in FY 2017)
	Retiree Health			\$ amount per the Pay-As-Go (no prefunding) schedule in actuarial study page 6 column 1 (2/24/16 Report)
4	Other Benefits - Medical/Dental	\$ 123,197 (2%)	Assume 8% in 2017 - Decline by 1% for 2 years; 5 % for remainder. These factors are used in OPEB Actuarial Study estimating of future rates.	This category includes Health, Dental, Vision, Workers Compensation, UI / TT Contribution.

**ASSUMPTIONS CPCSD NON-SALARY EXPENSES FORECAST**  
 (Prepared By Regional Government Services)  
 April 14, 2016

**GENERAL FUND NON-SALARY EXPENSES**

#	ITEM	FISCAL YEAR 2016 BUDGET (% OF TOTAL )	ADJUSTMENT FACTOR	COMMENTS
1	Fire Contract	\$ 3,304,254 (59%)	For remaining 2 years of Agreement For Services current base was escalated by 2.5%. Thereafter 3% per year.	Historically the District has experienced a cost savings of an average of \$300,000 per year. Contributing factors include: position vacancies; assumed EE tier; backfill services to State. Because the full cost of services is an obligation the forecast does not discount the expense.
				Observations: State Union preparing for negotiation have not bargained for several years. At the same time the Governor has placed a priority on funding retirement liabilities, which will impact future costs.
2	Contract Services - Other	\$ 187,500 (3%)	Established FY 2017 base at \$215,000 which is the average of past 6 years. Then increased by CPI projection: 2.6%; 2.4%; 2.3%; 2.3%	Expenses in recent years have impacted by a back-log in various studies and "plans".
3	Utilities	\$ 229,350 (4%)	5% per year (historical average is 4.6%)	Largest fluctuations are among electricity and propane costs. This category can be subject to large fluctuations.
4	Vehicles & Equip	\$ 177,500 (3%)	Increased by CPI projection: 2.5%; 2.6%; 2.4%; 2.3%; 2.3%	
5	Buildings & Grounds	\$ 137,500 (2%)	Increased by CPI projection: 2.5%; 2.6%; 2.4%; 2.3%; 2.3%	

(Prepared By Regional Government Services)  
 April 14, 2016

**GENERAL FUND NON-SALARY EXPENSES**

#	ITEM	FISCAL YEAR 2016 BUDGET (% OF TOTAL )	ADJUSTMENT FACTOR	COMMENTS
6	General Services	\$ 215,043 (4%)	Increased by CPI projection: 2.5%; 2.6%; 2.4%; 2.3%; 2.3%	Operating and support services including: County Tax administration; Audit / Accounting; Banking; Insurance; Legal.
7	Recreation Instructors / Events	\$136,500 (2%)	Adjusted each year by 3% using the FY 2016 Budget as a base.	Same percentage as what was assumed on revenue.
8	Other Operating Expense	\$312,123 (5%)	Increased by CPI projection: 2.5%; 2.6%; 2.4%; 2.3%; 2.3%	

**ASSUMPTIONS CPCSD USE OF RESERVES**  
 (Prepared By Regional Government Services)  
 April 14, 2016

**GENERAL FUND IMPACTS ON RESERVES**

#	ITEM	ASSUMPTIONS	COMMENTS
1	Capital Expenditures	The forecast Model has assumed \$215,000 combined #1 and #2 - per year available for capital expenditures and / or OPEB from one-time reserves.	The General Fund contribution towards capital expenditures has fluctuated over the past 6 years from a low of \$3,872 in FY 2011 to a high of \$248,367 in FY 2014. (The 2014 amount included Fire Safety equipment funded by a grant.) The average per year for the most recent six year period has been \$124,862. Identified needs exceed this level of spending.
2	Other Post Employment Benefits (OPEB) - Retiree Medical	The forecast Model has assumed \$215,000 combined #1 and #2 . Establishment of a Trust and lump sum contributions will decrease the long term cost of this liability.	Built into the base operating cost assumptions is the amount of the Pay-As-You-Go projections. An initial payment of \$164,607 would equal a catch-up from 7/1/14 to 6/30/16 under the 2016 20 year level contribution. Additional contributions averaging \$33,130 / year would be required to maintain the schedule.
3	Projected Fire Contract Savings	Historically \$300,000 per year has been the annual average budgetary savings in the Fire Services Agreement (adjusted for budgetary differences in EMS JPA Revenue / Expense).	The District is obligated to annually appropriate funds in the full annual amount of the CalFire Services Agreement. Historically the final actual cost has been approximately \$300,000 less than funds appropriated. If this fails to materialize the budget is unbalanced.  There are several operational factors that contribute to the contract savings. They include: Difference in salary schedule step from budget; vacancies; provision of backfill services; and Executive management commitment to monitoring costs.
4	Cash Flow Reserve	A target Cash Flow Reserve is calculated based on 5 Months of Operating Costs without Capital or additional contributions to OPEB.	The District reports a Stabilization Reserve of \$65,000 as part of its Annual Financial Statements. This amount has been combined with the cash flow reserve. The 5 month target represents the District reliance on Property Tax Revenue, which is not evenly distributed.
5	Reserves Available For One-Time Projects	Beginning balance is approximately \$1 million and would be nearly exhausted in 5 years.	Increased operating costs and limited revenue growth limit the likelihood that reserves will continue to increase.

# Appendix B

## Cameron Park Community Facilities District 2017 – 2021 Financial Forecast Background Historical Data

### Five Year Comparisons

- Revenue
- Salaries and Benefits
- Other Services and Supplies

### 10 Year Comparison

- Chart: Comparison Assessed Valuation Annual Changes (County Compared To CPCSD)
- Chart: Annual Assessed Values 10 Years

**Cameron Park Community Services District**

**Historical Comparison - Revenue**

**Financial Forecast FY 2017 - FY 2021**

April 14, 2016

**FINAL REPORT**

	<b>Fiscal Yr 2010/2011</b>	<b>Fiscal Yr 2011/2012</b>	<b>Fiscal Yr 2012/2013</b>	<b>Fiscal Yr 2013/2014</b>	<b>Fiscal Yr 2014/2015</b>	<b>Adjusted Budget FY 2015/2016</b>
<b>TAXES</b>						
Property Tax	<b>3,360,538</b>	<b>3,244,259</b>	<b>3,234,835</b>	<b>3,305,549</b>	<b>3,415,687</b>	<b>3,555,460</b>
<b>FIRE JPA (EMS SERVICES)</b>						
JPA Reimbursements	<b>818,359</b>	<b>895,227</b>	<b>917,876</b>	<b>989,719</b>	<b>1,063,792</b>	<b>1,056,705</b>
<b>RECREATION</b>						
Program Revenue- Recreation	208,462	187,133	207,743	129,180	170,085	119,276
Facility Use - Recreation (Incl. Parks 2011 & 2012)	18,859	30,903	35,084	35,776	21,470	24,500
<b>Sub-Total Recreation</b>	<b>227,321</b>	<b>218,036</b>	<b>242,827</b>	<b>164,956</b>	<b>191,555</b>	<b>143,776</b>
<b>COMMUNITY CENTER</b>						
Program Revenue- Center	69,440	90,976	153,197	160,808	176,007	162,943
Facility Use	195,983	179,923	192,217	174,918	199,683	160,010
<b>Sub-Total Community Center</b>	<b>265,423</b>	<b>270,899</b>	<b>345,414</b>	<b>335,726</b>	<b>375,689</b>	<b>322,953</b>
<b>FRANCHISE FEES</b>						
Franchise Fees	<b>151,620</b>	<b>152,517</b>	<b>156,704</b>	<b>160,778</b>	<b>163,396</b>	<b>160,000</b>
<b>OTHER REVENUE</b>						
Interest	10,342	9,793	7,732	9,409	6,430	7,500
Administration Process Fees			7,000	7,500	7,500	7,000
Reimbursement (rebates)	9,432	51,550	29			
Special Events / Summer Spectacular	52,757	68,348		77,796	55,633	76,500
Other Income / Sponsorships	23,983		5	22,629	15,029	15,000
<b>Sub-Total Other Revenue</b>	<b>96,514</b>	<b>129,691</b>	<b>14,767</b>	<b>117,334</b>	<b>84,592</b>	<b>106,000</b>
<b>Capital Grant - Fire SCBA Equip</b>				<b>166,457</b>		
<b>TOTAL GENERAL FUND</b>	<b>4,919,775</b>	<b>4,910,629</b>	<b>4,912,422</b>	<b>5,240,519</b>	<b>5,294,712</b>	<b>5,344,894</b>

\*

\*FY 2011/12 showed Fire Eng As Rev and Expense \$447,360 - excluded from analysis

Cameron Park Community Services District  
Historical Comparison - Salaries & Benefits  
Financial Forecast FY 2017 - FY 2021  
April 14, 2016

**FINAL REPORT**

General Fund:	Fiscal Yr 2010/2011	Fiscal Yr 2011/2012	Fiscal Yr 2012/2013	Fiscal Yr 2013/2014	Fiscal Yr 2014/2015	Adjusted Budget FY 2015/2016
<b>Salaries- Full Time (5000)</b>						
Administration	\$ 156,632	\$ 122,150	\$ 141,704	\$ 102,120	\$ 138,389	\$ 147,273
Fire - Including JPA	0	0	0	0	0	0
Parks	126,866	139,386	157,090	157,521	163,043	172,546
Recreation	47,205	48,600	76,845	66,413	49,965	82,005
Community Center	55,227	33,372	7,643	9,887	8,221	33,516
<b>Total Full-Time Regular Salaries</b>	<b>385,930</b>	<b>343,508</b>	<b>383,282</b>	<b>335,941</b>	<b>359,618</b>	<b>435,340</b>
<b>Salaries - Part-Time (5010)</b>						
Administration	\$ 31,253	\$ 34,656	\$ 13,172	\$ 12,327	\$ 7,799	\$ 7,488
Fire - Including JPA	0	0	8,680	5,572	0	0
Parks	10,056	4,723	0	0	0	0
Recreation	130,864	23,389	31,812	34,772	44,781	54,009
Community Center	34,135	101,972	74,257	66,631	70,916	105,190
<b>Total Part-Time / Seasonal Salaries</b>	<b>206,308</b>	<b>164,740</b>	<b>127,920</b>	<b>119,301</b>	<b>123,495</b>	<b>166,687</b>
<b>Sub-Total Salaries</b>						
Administration	\$ 187,885	\$ 156,806	\$ 154,876	\$ 114,447	\$ 146,187	\$ 153,761
Fire - Including JPA	0	0	8,680	5,572	0	0
Parks	136,922	144,109	157,090	157,521	163,043	153,368
Recreation	178,069	71,989	108,657	101,185	94,746	136,014
Community Center	89,362	135,344	81,900	76,518	79,137	138,706
<b>Sub-Total Salaries</b>	<b>592,238</b>	<b>508,248</b>	<b>511,202</b>	<b>455,242</b>	<b>483,113</b>	<b>581,849</b>
<b>Percentage Change</b>		<b>-14.2%</b>	<b>0.6%</b>	<b>-10.9%</b>	<b>6.1%</b>	<b>20.4%</b>
<b>Retirement Benefits / Social Security (5135*; 5150; 5180)</b>						
Administration	39,508	30,380	52,883	48,336	52,601	55,186
Fire - Including JPA *	39,193	56,884	52,879	47,073	41,557	91,673
Parks	29,510	42,707	35,672	37,696	42,291	33,678
Recreation	21,495	17,800	21,264	20,102	19,042	21,780
Community Center	18,393	8,108	8,023	8,114	8,726	15,305
<b>Total Retirement / Social Security</b>	<b>148,099</b>	<b>155,879</b>	<b>170,721</b>	<b>161,321</b>	<b>164,217</b>	<b>217,622</b>
<b>Other Current Benefits ( 5130; 5140; 5160; 5190)</b>						
Administration	49,056	39,152	16,349	10,976	14,887	20,523
Fire - Including JPA	892	1,388	1,314	989	1,120	1,394
Parks	29,895	56,199	39,222	44,332	44,918	46,195
Recreation	21,911	23,346	29,221	29,356	25,969	35,314
Community Center	24,770	3,445	9,368	9,604	9,715	19,771
<b>Total Other Benefits</b>	<b>126,524</b>	<b>123,530</b>	<b>95,474</b>	<b>95,256</b>	<b>96,609</b>	<b>123,197</b>
<b>Sub-Total Benefits</b>						
Administration	88,564	69,532	69,232	59,312	67,488	75,709
Fire - Including JPA	40,085	58,272	54,193	48,062	42,677	93,067
Parks	59,405	98,906	74,894	82,027	87,209	79,873
Recreation	43,406	41,146	50,485	49,458	45,011	57,094
Community Center	43,163	11,553	17,391	17,718	18,441	35,076
<b>Sub-Total Benefits</b>	<b>274,623</b>	<b>279,409</b>	<b>266,195</b>	<b>256,577</b>	<b>260,826</b>	<b>340,819</b>
<b>GRAND TOTAL - SALARIES &amp; BENEFITS</b>						
Administration	276,449	226,338	224,108	173,759	213,675	229,470
Fire - Including JPA	40,085	58,272	62,873	53,634	42,677	93,067
Parks	196,327	243,015	231,984	239,549	250,252	233,241
Recreation	221,475	113,135	159,142	150,642	139,757	193,108
Community Center	132,525	146,897	99,291	94,235	97,578	173,782
<b>GRAND TOTAL SALARIES &amp; BENEFITS</b>	<b>866,861</b>	<b>787,657</b>	<b>777,398</b>	<b>711,819</b>	<b>743,939</b>	<b>922,668</b>
<b>Percentage Change</b>		<b>-9.1%</b>	<b>-1.3%</b>	<b>-8.4%</b>	<b>4.5%</b>	<b>24.0%</b>
<b>BENEFIT COSTS AS PERCENTAGE OF PERSONNEL</b>						
Administration	32.0%	30.7%	30.9%	34.1%	31.6%	33.0%
Fire - Including JPA	100.0%	100.0%	86.2%	89.6%	100.0%	100.0%
Parks	30.3%	40.7%	32.3%	34.2%	34.8%	34.2%
Recreation	19.6%	36.4%	31.7%	32.8%	32.2%	29.6%
Community Center	32.6%	7.9%	17.5%	18.8%	18.9%	20.2%
<b>TOTAL AGENCY BLENDED</b>	<b>31.7%</b>	<b>35.5%</b>	<b>34.2%</b>	<b>36.0%</b>	<b>35.1%</b>	<b>36.9%</b>

\* FY 2010/11 and 2011/12 Retiree Medical was not segregated - except for Fire which was 100% related to Retirees



Cameron Park Community Services District  
Historical Comparison - Expense Non Salaries & Benefits  
Financial Forecast FY 2017 - FY 2021

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FINAL REPORT

	Fiscal Yr 2010/2011	Fiscal Yr 2011/2012	Fiscal Yr 2012/2013	Fiscal Yr 2013/2014	Fiscal Yr 2014/2015	Adjusted Budget FY 2015/2016
<b>FIRE</b>						
Contract	2,820,722	2,525,645	2,504,106	2,666,439	2,651,400	3,254,054
Fire Turnouts	-341	24,203	16,324	18,632	18,318	21,000
Fire - Vol Resident	20,370	27,978	26,415	21,480	16,785	29,200
	<b>2,840,751</b>	<b>2,577,826</b>	<b>2,546,845</b>	<b>2,706,551</b>	<b>2,686,503</b>	<b>3,304,254</b>
% Change		-9%	-1%	6%	-1%	23%
Average Change - 2011-2015	-1%					
<b>Contract Services</b>						
5235 & 5240 Contract Service	175,366	127,483	157,015	354,942	280,857	187,500
% Change		-27%	23%	126%	-21%	-33%
Average Change - 2011-2015	25%					
<b>Utilities</b>						
Water	38,543	33,053	38,180	46,107	45,878	55,750
Electric-Gas	120,921	126,158	121,860	126,839	143,855	145,300
Telephone	24,438	24,097	20,740	25,342	22,536	28,300
<b>Sub-Total Utilities</b>	<b>183,902</b>	<b>183,308</b>	<b>180,780</b>	<b>198,288</b>	<b>212,269</b>	<b>229,350</b>
% Change		0%	-1%	10%	7%	8%
Average Change - 2011-2015	4%					
<b>Vehicles / Equipment</b>						
Equipment - Minor Tools	14,041	15,032	3,150	6,029	16,046	21,000
Fuel	57,543	72,161	75,168	76,654	60,231	73,000
Maint Equipment	41,724	34,621	28,851	45,313	73,745	47,500
Maint Radios	1,149	1,390	1,183	3,597	1,947	1,000
Maintenance - Tires	4,978	6,834	4,597	7,185	9,719	10,000
Maintenance - Vehicles	15,094	30,489	19,109	27,568	25,965	25,000
<b>Sub-Total Vehicles / Equip</b>	<b>134,529</b>	<b>160,527</b>	<b>132,058</b>	<b>166,346</b>	<b>187,653</b>	<b>177,500</b>
% Change		19%	-18%	26%	13%	-5%
Average Change - 2011-2015	10%					
<b>Buildings &amp; Grounds</b>						
Buildings - Maintenance	14,986	19,694	56,114	26,993	32,264	28,000
Grounds - Maintenance	30,059	31,174	29,084	31,639	43,271	44,500
Pool Chemicals	0	0	66,649	66,892	11,720	65,000
<b>Sub-Total Bldgs &amp; Grounds</b>	<b>45,045</b>	<b>50,868</b>	<b>151,847</b>	<b>125,524</b>	<b>87,255</b>	<b>137,500</b>
% Change		13%	199%	-17%	-30%	58%
Average Change - 2011-2015	41%					
<b>General Services / Admin</b>						
5210 Admin. Co Tax Service Fees	97,176	87,920	85,500	61,635	48,036	75,043
Audit / Accounting	46,887	19,228	11,988	31,358	21,800	25,000
Banking	10,020	10,213	10,336	10,513	11,870	12,000
Insurance	80,909	64,237	68,511	63,702	68,154	73,000
Legal	36,235	33,594	32,710	40,680	53,542	30,000
<b>Sub-Total General Services / Admin</b>	<b>271,227</b>	<b>215,192</b>	<b>209,045</b>	<b>207,888</b>	<b>203,402</b>	<b>215,043</b>
% Change		-21%	-3%	-1%	-2%	6%
Average Change - 2011-2015	-7%					
<b>Recreation Instructors / Events</b>						
Instructors	79,511	61,889	59,496	67,226	88,219	67,000
Special Events	54,037	79,591	62,872	51,563	50,932	69,500
<b>Sub-Total Instructors / Events</b>	<b>133,548</b>	<b>141,480</b>	<b>122,368</b>	<b>118,789</b>	<b>139,151</b>	<b>136,500</b>
% Change		6%	-14%	-3%	17%	-2%
Average Change - 2011-2015	2%					
<b>OTHER OPERATING EXPENSE</b>						
		267,364	191,554	220,959	303,259	312,123
% Change		#VALUE!	-28%	15%	37%	3%
Average Change - 2011-2015		#VALUE!				
<b>TOTAL</b>	<b>#VALUE!</b>	<b>3,724,048</b>	<b>3,691,512</b>	<b>4,099,287</b>	<b>4,100,349</b>	<b>4,699,770</b>
<b>TOTAL GEN FUND OP (Excl Sal &amp; Ben)</b>	4,022,823	3,724,048	3,691,512	4,099,287	4,100,349	4,699,770
<b>% Excl "Other"</b>	94%	93%	95%	95%	93%	93%
						Avg 94%



