



Budget and Administration Committee
Tuesday, March 6, 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: General Manager Jill Ritzman

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. Introduction, New Finance/Human Resources Officer (J. Ritzman)**
- 2. Budget Template & Timeline (J. Ritzman)**
- 3. District Legal Services Scope of Work, Costs (J. Ritzman)**
- 4. Timing of Audits, dual Audits – Discussion of Options (J. Ritzman; no written report)**
- 5. Oral Updates (J. Ritzman)**

6. Items for the April Committee Meeting

7. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT



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

Members: Director Holly Morrison (HM), Director Margaret Mohr (MM)
and Alternate Director Greg Stanton (GS)
Staff: General Manager Jill Ritzman

CALL TO ORDER – 6:30 p.m.

ROLL CALL

- Nominate Committee Chair
Director Mohr, Chair and Director Morrison, Vice Chair

ADOPTION OF AGENDA - *Adopted*

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. Solid Waste Services Agreement Between Cameron Park Community Services District and Waste Connections** (S. VanDelinder)
Presentation was made by Jeff England
- 2. FY 2018/19 Budget Methodology and Expectations** – Discussion and Feedback (J. Ritzman)
- 3. District Finance Report** (J. Ritzman)

4. District Organizational Chart Items for March Committee Agenda (J. Ritzman)

5. Items to take to the Board of Directors

- *Quarter 2*
- *District Finance Report*

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT

Agenda Transmittal

DATE: March 6, 2018

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: BUDGET TEMPLATE & TIMELINE

RECOMMENDED ACTION: Receive & File

BUDGET TEMPLATE

Based upon discussion at last month's Budget & Administration Committee meeting, a budget template was developed and included elements recommended by the Committee (Attachment).

In addition to this template for budget numbers, each Department will included written descriptions to support the budget numbers. A sample Table of Contents is below:

1. Budget Report by General Manager, summarizing the budget and service levels.
2. Roll-Up of General Fund Budget by numbers
3. By Department: Administration, Fire & Emergency Services, Recreation, Parks, Community Center, CCR, LLADs,
 - a. Brief Description of Services & Programs
 - b. Budget Detail (line item) Descriptions
 - c. Budget Numbers

BUDGET TIMELINE

The new Finance/Human Resources Officer's priority upon arrival will be developing the Fiscal Year 2018-19 Budget. The specific timeline for staff, Budget & Administration Committee and Board of Directors is below:

March 12	Staff Budget Training
Week of April 2	draft budget meetings with Budget managers
April 18	Budget due to Finance/HR Officer
April 27	Committee Budget Report released
May 1	1 st Review by Budget & Administration Committee
June 1	Committee Budget Report released
June 5	2 nd Review by Budget & Administration Committee
June 20	Public Hearing, Board of Directors

BUDGET DEVELOPMENT & TRACKING CHANGES

Implementing a new financial software system, new budget templates and staff accountability, now is the time to make changes in how the District staff develops and tracks budgets. For example, the Community Center budget will no longer be a blend of recreation programs and facility maintenance costs. The new Community Center budget will be solely facility maintenance and operations costs. This will affect comparing past actuals to the current proposed budget in both Recreation and Community Center. In the future, program costs (example pool costs that includes both facilities and recreation) will be captured with the new financial software.

Attachment: Budget template



CAMERON PARK COMMUNITY SERVICES DISTRICT

Proposed Budget
 Department: XXXXXX
 Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ACTUAL	ANNUAL BUDGET	DECEMBER 2017 ACTUAL	VARIANCE	PCT	JAN - 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
4110	Property Tax										
4113	Franchise Fees										
4115	CC&R Special Tax										
4118	Delinquent Costs and Penalties										
4120	Quimby Fees										
4125	Fire Development										
4132	Fire - Plan Review										
4133	Plan Review Fund 9										
4135	Special Assessments										
4140	Arc Review Fees										
4142	Tuition										
4145	Youth Programs										
4146	Adult Programs										
4147	Youth Sports										
4148	Adult Sports										
4149	Camp Revenues										
4153	Senior Programs										
4154	Recreation Programs										
4170	Special Events										
4180	CP Lake Day - Kiosk										
4181	CP Lake Season Pass										
4182	CP Lake Reservations										
4183	Summer Kids Camp										
4184	CP Lake Concessions										
4185	Community Center Rentals										
4186	Gym Use Fees										
4187	Community Center Pool Use Fees										
4190	Parks/Field Use Revenue										
4195	Special Event Park Rental										
4209	Brochure Ads										
4215	Grill'n & Chill'n										
4220	Summer Spectacular										
4250	Donations										
4255	Sponsorships										
4260	JPA Reimbursable										
4261	Training Admin. Fee										
4262	Fire Apparatus Equip										
4320	Title III - Fire Safety										
4350	Special Assessments										
4400	Reimbursement										
4450	Settlements										
4505	Interest										
4600	Other Income										
	<i>Total Revenues</i>									\$ -	\$ -

CAMERON PARK COMMUNITY SERVICES DISTRICT

Proposed Budget
 Department: XXXXXX
 Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ACTUAL	ANNUAL BUDGET	DECEMBER 2017 ACTUAL	VARIANCE	PCT	JAN - 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5000	Salaries - Permanent										
5010	Salaries - Seasonal										
5020	Overtime										
5130	Health & Dental										
5135	Retired: Health										
5140	Vision Insurance										
5150	Retiree Benefits										
5160	Worker's Compensation										
5180	UI/TT Contribution										
5190	UI/TT Contribution										
	<i>Total salaries and benefits</i>									-	-
5209	Advertising/Marketin										
5210	Agency Admin										
5215	Agriculture										
5220	Audit/Accounting										
5221	Bank Charge										
5230	Clothing/Uniforms										
5231	Computer Software										
5235	Contractual Services										
5236	Contractual - PS										
5240	Contract Services -										
5250	Director Comp										
5260	Employer FICA/MED										
5265	Educational Material										
5270	Elections										
5275	Equipment-Minor/Smal										
5280	Ext Data Processing										
5282	Refund -- Deposit										
5285	Fire & Safety Sup										
5290	Fire Prevent & Insp										
5295	Fire Turnout Gear										
5296	Fire: Resident Shift										
5300	Food										
5305	Fuel										
5310	Govt Fees & Permits										
5315	Household Supplies										
5316	Instructors										
5317	Interest										
5320	Insurance										
5335	Legal Services										
5340	Maint. - Vehicle Sup										
5345	Maint. - Buildings										
5350	Maint. - Equipment										
5355	Maint. - Grounds										
5360	Maint. Radio/Phones										
5365	Maint. Tires & Tubes										
5370	Maint. Vehicle										

CAMERON PARK COMMUNITY SERVICES DISTRICT

Proposed Budget
 Department: XXXXXX
 Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ACTUAL	ANNUAL BUDGET	DECEMBER 2017 ACTUAL	VARIANCE	PCT	JAN - 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5375	Medical Supplies										
5380	Memberships/Subscrip										
5385	Mileage Reimburse										
5395	Miscellaneous										
5400	Office Supplies										
5405	Pool Chemicals										
5410	Postage										
5415	Printing										
5420	Professional Service										
5421	Program Supplies										
5425	Public & Legal Not										
5430	Radios										
5431	Refund -- Activity/P										
5435	Rent/Lease - Bldgs										
5440	Rent/Lease - Equip										
5455	Staff Development										
5460	Grill'n & Chill'n										
5465	Special Events										
5466	Summer Spectacular										
5470	Telephone										
5480	Travel/Lodging										
5486	Tuition										
5490	Utilities - Water										
5492	Utilities - Elec/Gas										
5493	Utilities - Garbage										
5500	Vandalisim										
5501	Cal Fire In Kind Pur										
5625	Capital Equipment Ex										
5626	Fire Engine										
		#REF!	#REF!	#REF!	#REF!	#REF!	100%		#REF!		
	<i>Total services and supplies</i>	#REF!	#REF!	#REF!	#REF!	#REF!	100%	-	-	-	-
	<i>Total Expenditures</i>	#REF!	#REF!	#REF!	#REF!	#REF!	100%	\$ -	#REF!	\$ -	\$ -
<i>Department Summary</i>											
<i>Revenue</i>											
	01-1000 ADMIN									#REF!	#REF!
	01-3000 FIRE & JPA									#REF!	#REF!
	01-4000 PARKS									#REF!	#REF!
	01-5000 RECREATION									#REF!	#REF!
	01-7000 COMM CTR									#REF!	#REF!
										#REF!	#REF!
<i>Expenditures</i>											
	01-1000 ADMIN									#REF!	#REF!
	01-3000 FIRE & JPA									#REF!	#REF!
	01-4000 PARKS									#REF!	#REF!
	01-5000 RECREATION									#REF!	#REF!
	01-7000 COMM CTR									#REF!	#REF!
										#REF!	#REF!

Agenda Transmittal

DATE: March 6, 2018

FROM: Jill Ritzman, General Manager

AGENDA ITEM #3: **District Legal Services Scope of Work, Costs**

RECOMMENDED ACTION: Provide Input to General Manager

BUDGET ACCOUNT: ADMIN 1000, LEGAL SERVICES 5335

BUDGET IMPACT: Budget Allocation \$36,000; Spent as of Dec 31, 2017 \$6,654

BACKGROUND

The Cameron Park Community Services District (District) entered into an agreement with Prentice, Long and Epperson in July 2017. This is a two-year contract for legal services, with a billable rate of \$180/hour.

FINANCIAL IMPACTS

The District budgeted \$36,000 for legal services, which appears to be the standard for recent budgets. Actual expenditures recent years is outlined below:

FY 2014/15 = \$39,038

FY 2015/16 = \$36,570

FY 2016/17 = \$87,582

For the current FY 2017/18, the budget for legal services is \$36,000; expenditures in the first two quarters, to December 31, 2017 (50% of the year) is only \$6,654. The rate of expenditure may increase slightly with the upcoming Local Governance Workshop lead by legal counsel; involvement in the Fire & Emergency Services Request for Proposal and upcoming new agreement; recent weekend consult for the February Special Board Meeting, or another unforeseen issue needing legal services.

DISCUSSION

Current services provided by Jason Epperson, District legal counsel, includes attending monthly Board meetings and responding to the General Managers request for opinions or feedback, which occurs about twice a month. Jason and his partner will be conducting the March and April Local Governance Workshops. Staff current strategy for legal services is risk prevention, and recommends that legal counsel continue to attend most, if not all, upcoming Board meetings.