

Cameron Park Community Services District  
2502 Country Club Drive  
Cameron Park, CA 95682



**Budget and Administration Committee**  
**Tuesday, May 4, 2021**  
**6:30 p.m.**

**TELECONFERENCE ZOOM MEETING**

<https://us02web.zoom.us/j/82074156093>

**Meeting ID: 820 7415 6093**

(Teleconference/Electronic Meeting Protocols are attached)

**Agenda**

Members: Chair Director Eric Aiston (EA), Vice Chair Director Felicity Wood Carlson (FC)

Alternate Director Monique Scobey (MS)

Staff: Jill Ritzman, General Manager

**CALL TO ORDER**

**ROLL CALL**

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

**ADOPTION OF AGENDA**

**APPROVAL OF CONFORMED AGENDA**

**OPEN FORUM**

*Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.*

**DEPARTMENT MATTERS**

- 1. El Dorado Disposal Proposed Rate Adjustment (J. England)**
- 2. Fiscal Year 2021-2022 Budget Review – General Fund 01, Fund 01 (District staff)**

**3. Fiscal Year 2021-2022 Landscaping and Lighting Budget, Funds 30-50** (J. Ritzman, M. Grassle)

**4. Fire Apparatus Lease Pay-down** (oral report, S. Moranz)

**5. Staff Updates**

- a. Check Register Review (L. Sanders-Ito)
- b. Finance Office Monthly Report (oral)
- c. Status of filling Finance/HR Officer vacancy; office work tasks and priorities
- d. Legislative Updates (J. Ritzman)

**6. Items for June & Future Committee Meetings**

- Special Funds/Reserves

**7. Items to take to the Board of Directors**

- El Dorado Disposal Proposed Rate Adjustment
- Fiscal Year 2021-2022 Landscaping and Lighting District Budgets, Funds 30-50

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

**ADJOURNMENT**



# Teleconference/Electronic Meeting Protocols

## Cameron Park Community Services District

(Effective April 2, 2020)

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

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

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

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

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

### **BOARD AND COMMITTEE MEMBERS:**

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

## **PUBLIC PARTICIPATION:**

- **Attendance.** The District’s office will remain closed to the public until further notice. Members of the public will be able to hear and/or see public meetings via phone, computer, or smart device. Information about how to observe the meeting is listed on the agenda of each meeting.
- **Agendas.** Agendas will be made available on the District’s website and to any members of the public who have a standing request, as provided for in the Brown Act.
- **Public Participation.** The public can observe and participate in a meeting as follows:
  - **How to Observe the Meeting:**
    - **Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833 or (346) 248 7799. Enter the Meeting ID# listed at the top of the applicable Board or Committee agenda followed by the pound (#) key. More phone numbers can be found on Zoom’s website at <https://us04web.zoom.us/j/6699006833> if the line is busy.
    - **Computer:** Watch the live streaming of the meeting from a computer by navigating to the link listed at the top of the applicable Board or Committee agenda using a computer with internet access that meets Zoom’s system requirements (<https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)
    - **Mobile:** Log in through the Zoom mobile app on a smartphone and enter the Meeting ID# listed at the top of the applicable Board or Committee agenda.
  - **How to Submit Public Comments:**
    - **Before the Meeting:** Please email your comments to [admin@cameronpark.org](mailto:admin@cameronpark.org), with “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed 3 minutes at staff’s cadence), prominently write “Read Aloud at Meeting” at the top of the email. Emails running longer than the time limit will not be finished. All comments received at least 2 hours prior to the meeting on the day the meeting will be held, will be included as an agenda supplement on the District’s website

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

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

#### **FOR ALL PARTICIPANTS:**

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

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



**Budget and Administration Committee**  
**Tuesday, April 13, 2021**  
**5:30 p.m.**

**TELECONFERENCE ZOOM MEETING**  
<https://us02web.zoom.us/j/89559877137>

**Meeting ID: 895 5987 7137**

(Teleconference/Electronic Meeting Protocols are attached)

**Conformed Agenda**

Members: Chair Director Eric Aiston (EA), Vice Chair Director Felicity Wood Carlson (FC)

Alternate Director Monique Scobey (MS)

Staff: Jill Ritzman, General Manager

**CALL TO ORDER 5:34**

**ROLL CALL EA/FC**

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

**ADOPTION OF AGENDA - Approved**

**APPROVAL OF CONFORMED AGENDA - Approved**

**OPEN FORUM**

*Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.*

**DEPARTMENT MATTERS**

**1. Assembly Constitutional Amendment 3 (J. Ritzman, F. Carlson)**

- *Committee members reviewed and discussed amendment. No action was taken.*

**2. Budget Review – General Fund 01, CC&R Fund 02** (District staff)

- *Committee members reviewed budgets with Department heads; discussed conceptual, programmatic changes; and requested staff bring back a revised budget.*

**3. Lighting And Landscape Fiscal Year 2020-2021 Budget Methodology And Upcoming Changes, Funds 30-50** (J. Ritzman, M. Grassle)

- *Committee members agreed that adjustments to Fund Balances were necessary, including lowering assessments in some LLADs. Requested staff to bring back specific LLAD budgets implementing strategies outlined in staff report.*

**4. Staff Updates**

- a. December Check Register Review (L. Sanders-Ito)
- b. Finance Office Monthly Report (oral)
  - *Draft audit received for staff review*
- c. Final Lease-Purchase Agreement, New Fire Engine (N. Garrison; J. Gaines)
- d. Fiscal Year 2020-2021 3<sup>rd</sup> Quarter Budget to Actuals (N. Garrison)
  - *Expenditures on track to meet budget thus far; move to Board of Directors as consent*
- e. Legislative Updates (J. Ritzman)
  - *District advocating County support CSDA’s Coalition for State support of Special Districts; funding request to County for American Rescue Funds in under development coordinating with other Special Districts.*
- f. Rasmussen Ground Water Pump Repairs (M. Grassle)
  - *Pump pulled and repaired, no significant expenditures but pump will need to be overhauled in next few years.*

**5. Items for May & Future Committee Meetings**

- Budget Development & Review: revisit General Fund, LLADs and CC&Rs; initiate Special Funds/Reserves

**6. Items to take to the Board of Directors**

- g. Fiscal Year 2020-2021 3<sup>rd</sup> Quarter Budget to Actuals

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

**ADJOURNMENT - 9:20pm**

Conformed Agenda Prepared by:

Conformed Agenda Approved by:

\_\_\_\_\_  
Jill Ritzman, General Manager  
Board Clerk

\_\_\_\_\_  
Director Eric Aiston, Chair  
Budget & Administration Committee



## Agenda Transmittal

**DATE:** May 4, 2021

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #1:** EL DORADO DISPOSAL ANNUAL FEE ADJUSTMENT

**RECOMMENDED ACTION:** REVIEW, DISCUSS AND FORWARD TO THE BOARD OF DIRECTORS

### BACKGROUND

The Solid Waste Services Agreement between El Dorado Disposal (EDD) and Cameron Park Community Services District (District), Section 18 – Compensation outlines the timeline, procedure and triggers for rate adjustments. Rates may be adjusted for Inflation/Deflation and Fuel Surcharge, as long as performance standards have been met.

### DISCUSSION

EDD is requesting adjustments under Section 18C – Inflation/Deflation and Fuel Surcharge. The Consumer Price Index – All Items – for the State of California increased by 1.667%. The fuel component experienced an increase of .34% increase. EDD is requesting a rate increase to capture both percentage changes, for a total increase of 2.007%. Percentage increase will be applied the same to all customers, including seniors and commercial. No additional rate adjustments are being requested.

EDD met and exceeded all customer service goals and performance standards. In 2020, education and outreach activities were added to the performance standards, to enhance recycling of the correct materials and assist in lowering recycling costs. New Residential Oops Cart Tagging Program provided immediate, direct feedback to residents.

### Attachments:

- 1A – Correspondence from El Dorado Disposal, March 26, 2021
- 1B – State of California, Consumer Price Index Calculator
- 1C – Fuel Component Calculation
- 1D – 2021 Diversion Plan





WASTE CONNECTIONS INC.  
*Connect with the Future®*

El Dorado Disposal Service  
P.O. Box 1270  
Diamond Springs, CA 95619  
(530) 626-4141

Jill Ritzman, General Manager  
Cameron Park Community Services District  
2502 Country Club Drive  
Cameron Park, CA 95682  
(530) 350-4652

Re: Annual Rate Adjustment

March 26, 2021

Dear Ms. Ritzman,

Pursuant to Section 18.C. of that certain Solid Waste Services Agreement, dated as of February 21, 2008 (the 'Agreement'), we are formally requesting that the District implement the automatic CPI adjustment for our hauling rates as provided for in Section 18.C of the Agreement. We have attached the CPI calculator as the reference. As you will see, the increase in the Consumer Price Index – All Items – for the State of California for the past year was 1.667%. Accordingly, we are requesting a 1.667% rate increase effective as of July 1, 2021.

In addition, we are formally requesting the review and approval of a change in the fuel component of the rate. The year over year comparison we do through the Purchaser's Price Index is done based on January to January view. This year, the fuel component increased slightly from 3.91% to 4.24%, a .34% change. Accordingly, the net rate increase effective July 1, 2021 is 2.007%. We have attached the PPI calculator for your reference.

We would like to review the Performance Standards with you, and also share with the public. As you know, we have summarized our performance and our program data in a monthly report, separately submitted to the CSD. We appreciate your co-operation and look forward to hearing from you. If you have any questions or need further information, please feel free to contact me at (530) 295-2854.

Sincerely,

A handwritten signature in black ink, appearing to read "JE", with a stylized flourish extending to the right.

Jeff England  
Site Manager  
Waste Connections of California, Inc. dba  
El Dorado Disposal Services

Cc: Sue Vandelinder

Attachments: Consumer Price Index Calculator  
Fuel Component Calculation

STATE OF CALIFORNIA  
OFFICE OF THE DIRECTOR - RESEARCH UNIT  
CONSUMER PRICE INDEX CALCULATOR

1) Select an Index	California CPI	Beginning Index value	280.638
2) Select index type	All Urban Consumers	Ending Index Value	285.315
3) Select beginning month	Annual Average		
4) Select beginning year	2019		
5) Select ending month	Annual Average		
6) Select ending year	2020		

Based upon the Index, index type, and the time period you have specified, the percent change in the Consumer Price Index is equal to:

1.7%

El Dorado Disposal  
 Fuel Component Calculation  
 For the Period January 2006 through January 2021

Item	Data Source	Beginning Period (Jan 06)	Current Period (Jan 21)	Index Change	% Increase	Beginning Fuel Component	Ending Fuel Component	Fuel Surcharge applied in 2020	Change for 2021
Diesel Fuel	PPI Commodity, #2 Diesel Series ID:wp057303	197.1	234.2	37.1	18.82%	3.57%	4.24%	3.91%	0.34%

[https://data.bls.gov/timeseries/WPU057303?data\\_tool=XGtable](https://data.bls.gov/timeseries/WPU057303?data_tool=XGtable)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2010	229.4	206.9	225.5	240	235.8	221.8	218.5	231.1	227.7	243.7	255.3	259.2
2011	270	289.3	321.8	339.8	326.4	333.7	327.8	307.3	317.8	310.6	337.1	311
2012	322	329.2	344.3	339.4	325.8	295.4	298.7	324.1	342.4	351	323.8	317.4
2013	318.9	342.4	321	318.3	307.7	304.8	311.6	319.3	328	318.4	307	314.7
2014	308.5	322	318.1	318.7	316.5	308.8	307.8	306.9	302.3	283.4	272.3	229.9
2015	182.6	191.5	193.1	183.8	202.6	198.7	194	189.2	169.4	173.5	167.4	130.8
2016	119.2	113.4	119.4	123.6	144.4	155.4	157.6	149.8	163.1	159.7	157	158.8
2017	161.1	163.5	161.3	162.9	173.6	171.5	179.6	188.9	204.2	213.5	223.7	223.8
2018	229.4	226.5	224.8	231.8	251.1	261.4	256.9	254.3	262.5	271.7	264.8	232.7
2019	201.1	218.3	239.3	237.7	235	204.4	220	207.2	218.4	220.5	223.1	231.1
2020	214.5	193.3	169.7	123.6	108.3	137.8	179.2	191	177.5	187.3	200.8(P)	224.7(P)
2021	234.2(P)	263.9(P)										

P : Preliminary. All indexes are subject to revision four months after original publication.



**El Dorado Disposal**  
A Waste Connections Company

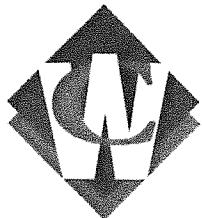


# 2021 Diversion Plan



WCNX

Waste Connections Inc.



## Waste Connections of California, Inc, dba El Dorado Disposal

According to the agreement between El Dorado County and Waste Connections of California, Inc, dba El Dorado Disposal, Section 19 A (5), "Contractor will provide the County with a strategic plan with specific program goals and objectives to increase Diversion rates consistent with the El Dorado County Solid Waste Management Plan. The plan should be based on the results of the prior year's activities and include a discussion of that year's programs, including strengths and weaknesses." This diversion plan outlines the progress made in 2020 and programs implemented as well as new programs to be instituted in 2021 and continued emphasis on established programs in order to maximize diversion tons and activities.

**GOAL** – *Our overall goal is to continue to focus on new and existing recycling programs, to comply with the Solid Waste Management Plan, and to explore new opportunities to divert more tons away from the landfill in partnership with El Dorado County. As we review this plan each year we will need to explore and research new material types, commodities and programs that will help aid us in continuing to fulfill this goal year-after-year.*

### **PROCESSING & DIVERSION – MRF (Material Recovery Facility)**

The following describes the current processes in place to sort and divert different commodities from the self-haul customer and the proposed changes:

#### **Program Updates and 2021 Proposed Projects**

- A. **Current Self Haul Operations** All self-haul customers are directed to the self-haul area to unload their unwanted materials. Our employees direct the customer where to unload and assess what kind of material they are disposing. The self-haul area attendant directs the customer where to unload yard waste/wood waste, plastics, glass, aluminum, cardboard, paper, metal, batteries, appliances, concrete, tile, asphalt, tires, commingled recycling, C&D, used oil, carpet and electronic wastes.
- B. **Diversion Program Updates** All diversion programs have continued with limited disruption during the reconstruction of the Material Recovery Facility which began in 2019 and the COVID-19 pandemic which began in March 2020.
  1. New Material Recovery Facility – Construction started in the spring of 2019 with remediation of the lime and grading of the facility. In 2020 contractor Doug Veerkamp finished the lime remediation and completed asphalt, gravel, and drainage.
  2. Cease Commercial MSW Sorting – El Dorado Disposal stopped sorting garbage to prepare for construction. It was deemed that less than 5% of the commercial stream contained recycle content (by weight).
  3. Move C&D and Green Waste Processing to Wetsel Oviatt – In order to be fully operational during construction, El Dorado Disposal moved C&D and Green Waste processing to Wetsel Oviatt, an off-site location on Latrobe Road. This site is not be open to the public. C&D material and Green Waste from customers is received at the Throwita Way site and

transferred to Wetsel Oviatt for processing. Larger C&D loads and Green Waste collected by El Dorado Disposal are taken directly to Wetsel Oviatt for processing.

4. C&D - The mobile shredder arrive late in 2017 and was fully operational in 2018. After shredding sorters remove small prohibited items from the C&D. This process has increased the C&D Diversion. The shredder is now located at Wetsel Oviatt where shredding is in full swing with material delivered to Potrero Hills Landfill to be used as alternative daily cover.
5. Recycle Encouragement Fee – This fee was implemented in 2018 and behavior is changing as a result, as customers want to avoid the fee and therefor recycle their material. A watchful eye is kept on the free recycling containers located on site in an effort to reduce contamination.
6. Mixed Recycling Drop Off –In 2019 and 2020 recycling areas signs were updated and improved to clarify recyclables items accepted. Material Recovery Facility staff has also been trained to identify contamination in the recycling bin and help customers shake out recyclables from bags.
7. Appliances - All appliances are staged for refrigerant evacuation and mercury switch removal. After evacuation these appliances are stockpiled with other metals to be loaded once a full load is ready.
8. Glass - Glass is stockpiled in debris boxes, and shipped to a recycling facility regularly.
9. Carpet - El Dorado Disposal partners with CARE Carpet Recycling to deliver a carpet recycling program to residents at a substantially reduced cost. Staff here meets with CARE representatives to discuss best practices on loading container and check in regularly on how the program is going.
10. Mattresses – El Dorado Disposal Partners with the California Mattress Stewardship Council to provide mattress collection and recycling for free for residents. Staff regularly meets with the Mattress Stewardship Council to discuss how the program is going. In 2020 El Dorado Disposal was selected and participated in the filming of a California Mattress Stewardship best practices video for storing and loading mattresses.
11. Textiles (clothing) – After several years looking for textile recycling partners, El Dorado Disposal postponed looking for partners in 2018 due to the recycling market downturn. It has been more productive to shift to sharing information about textile donation to local thrift stores through social media channels.
12. Tire Amnesty – There is large participation and enthusiasm for this program and El Dorado Disposal would like to continue this program when grants are available. Staff would like to determine a way to sustainably promote this program without causing a large volume of customers dropping off tires at the MRF at one time.

### C. 2021 Proposed Projects

1. New Material Recovery Facility – This year Unger Construction will be completing underground work along with erecting a new transfer station building. The new scale has been installed and once the transfer building is standing, electrical will be run from that new building to the new commercial scale system allowing for bypass of transfer trucks and El Dorado Disposal hauling trucks, reducing safety exposure for the public and increasing throughput for the public. The new transfer station building is expected to be

completed in October 2021. Once this project is complete, El Dorado Disposal will be preparing for the next phase of construction to include the administration building, break and changing rooms for employees and the public education center. In addition it will allow for the demolition of the existing administration building, paving the way for the new free drop off area, the new pay station and the new household hazardous waste building. Administration building is expected in 2022 and the demolition and other elements listed above are expected to commence in 2022/2023.

2. Complete Cameron Park Buyback Center – The Cameron Park Buyback Center has been a topic of discussion for many years. El Dorado Disposal invested in a new location in order to provide a secured area for residents to drop off recycling in addition to allowing for free overflow green waste drop off by residents of the Cameron Park Community Services District. Expected completion for this project is April 2021.

## **COLLECTION AND HAULING**

The following describes the current and proposed recycling programs offered to County residents and businesses:

### **Program Updates and 2021 Proposed Projects**

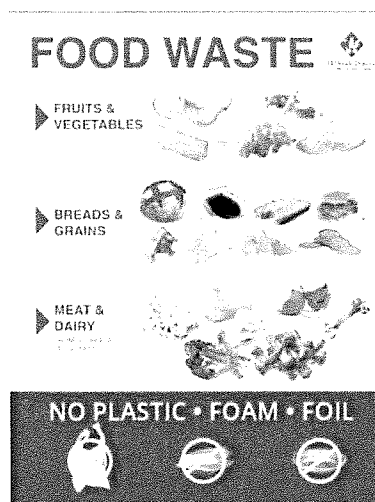
#### **A. Current Collection Diversion Programs:**

1. Area C Curbside Variable Cart Rate Program – Completed and ongoing since 2016
2. Area C Residential Cart Program (Trash and Recycling) – Completed and ongoing since 2016
3. Area C all Vouchers as in Area A – Completed and ongoing since 2016
4. Area C Spring/Fall curbside green waste special pick up program – Completed and ongoing since 2016

5. Commercial Food Waste Program (Assembly Bill 1826) – Between 2016 and 2018 the compliance thresholds continued to drop, and El Dorado Disposal grew our program from a pilot to a full commercial food waste route. 2019 was a notable year in that the threshold for compliance dropped to four yards of solid waste service which covers most businesses in El Dorado County. El Dorado County currently had a compliance rate of 82% for AB 1826 which according to Cal Recycle is one of the highest compliance rates in region.

In 2019 El Dorado Disposal began partnering with the UC Davis Anaerobic Digester to process this food waste and turn it into energy that powers research labs on the UC Davis campus. The Anaerobic Digester has limited volume and accepts only the highest quality feedstock, which means that contamination in the collected food waste must be kept to a minimum.

El Dorado Disposal provides hands on training and outreach to business owners, restaurant and property managers on how to properly participate in this program. El Dorado Disposal's





commercial food waste driver also provides feedback about contamination levels to the Sustainability Coordinator who will call the customer.

The 2020 COVID-19 pandemic caused a major disruption to food waste collection as businesses closed and re-opened due to stay at home orders. Despite setbacks, El Dorado Disposal has continued to work closely with customers to adjust service levels and continue food waste collection at lower volumes.

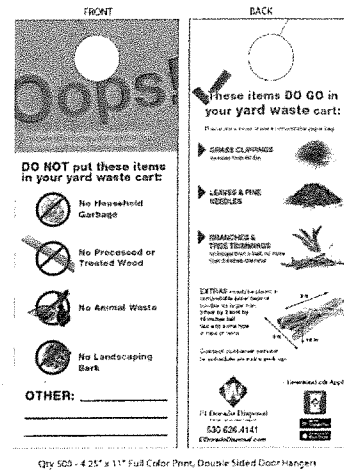
6. Commercial Green Waste Program (Assembly Bill 1826) -- AB 1826 also requires multi-family complexes that have five or more units and at least four yards of trash serviced per week to also recycle their green waste. In partnership with El Dorado County, property managers were contacted first via a mailed survey in 2018 and again with outreach phone calls in 2019 to verify that green waste is either being composted on site or being brought to El Dorado Disposal's Material Recovery Facility.
7. Curbside green waste program changes– Due to collection operational challenges and increasingly strict contamination requirements from Lopez Agriculture, El Dorado Disposal began phasing in optional green waste program changes. To participate in the twice a year unlimited green waste program El Dorado Disposal began strongly encouraging customers to call ahead to schedule a curbside green waste pick up and to use compostable paper bags.
8. Commercial Recycling Outreach (Assembly Bill AB 341) – Sustainability coordinator continues to meet with businesses and multi-family properties to verify compliance with AB 341 and start programs with business and multi-family properties that are not recycling. Sustainability Coordinator developed new image based collateral in English and Spanish for commercial businesses. These three flyers show what goes in the trash, recycling, and food waste bin (if applicable).
9. School Recycling Outreach – At the beginning of 2020, the Sustainability Coordinator was working closely with Marina Village to develop a recycling and food waste education and recycling program. However, with the COVID-19 pandemic related school closures this program is indefinitely postponed
10. Expand Large Venue Recycling Programs – Sustainability Coordinator meets with event managers on request to discuss strategies for waste diversion at events. At the beginning of 2020, Sustainability Coordinator met with event managers for Gold Hill Music Festival and Motherlode to implement recycling and waste reduction strategies. With COVID-19 pandemic related event limitations, large-scale events were canceled.
11. Residential Recycling Outreach -- Late in 2019 El Dorado Disposal rolled out the “Oops” cart tagging program which provides direct feedback to residents on contamination items in their container. This program is customer education focused and is designed to update and educate the resident to put the right items in the cart. After a driver spots contamination and leaves a tag on a customer's cart, El Dorado Disposal's customer service representatives makes an educational phone call and mails a recycling informational packet.
12. C&D Recycling – All contractors receive a 6 yard roll off box for trash only with every C&D roll off box that they order. El Dorado Disposal dispatch instructs contractor what material can be recycled in the C&D bin. Operations Supervisors also meet with contractors to discuss C&D recycling and address contamination issues as they arise. El Dorado Disposal also updated contractor signage to be included on roll off boxes and updated roll off agreement to include more complete information about accepted and non-accepted materials for C&D recycling

13. New Education and Outreach Coordinator – El Dorado Disposal hired an additional staff member that will focus on delivering sustainability related education and outreach programs to the community.

**B. 2021 Proposed Projects:**

1. Vouchers – El Dorado Disposal is continuing all voucher programs.
2. Commercial Food Waste Program (Assembly Bill 1826) – AB 1826 mandatory thresholds dropped in 2020 to include all businesses that produce more than 2 yards of trash per week. At the request of Cal Recycle, El Dorado Disposal, El Dorado County and the City of Placerville will be updating the AB 1826 informational plans. The change in threshold has created a massive outreach campaign and all elements of compliance are outlined, described and calendared in the EDC-EDD AB 1826 Compliance Report.
3. Curbside green waste program changes– Beginning in 2021, El Dorado County and Cameron Park residents will receive two yearly vouchers, one for spring and another for fall to set out up to 30 compostable paper bags no larger than 40 gallons not weighing more than 50 lbs each. The complimentary vouchers will not apply to green waste in plastic bags. Any green waste in plastic bags will be charged as trash. This green waste program change offers more flexibility to clear green waste on the customer's schedule and supports community wide vegetation management and fire safe efforts. El Dorado Disposal will also pursue these franchise agreement changes in the City of Placerville and El Dorado Hills. This change greatly reduces contamination allowing for significantly more diversion.
4. SB 1383 Implementation Planning – El Dorado Disposal will work in partnership with El Dorado County, City of Placerville, Cameron Park, and El Dorado Hills to prepare for a large scale residential implementation of SB 1383 in 2022. This includes a 2021 pilot program for residential food waste collection which will start no later than July 2021.
5. Evaluate green waste service expansion – El Dorado Disposal will begin to look at expanding green waste service to commercial customers to meet the need for AB 1826 and increase fire safety. El Dorado Disposal will also work with County staff on a program for residential green waste service in County Areas B and C.
6. Evaluate Residential Horse Manure Recycling Program (Auburn Lake Trails) – As part of El Dorado Disposal's green waste service expansion, options will be reviewed for collecting horse manure, which would be diverted through the compost solution identified for SB 1383.
7. Residential Recycling Outreach – El Dorado Disposal will focus on recycling education with community and local government groups to bring awareness to the changes in recycling markets and accepted material. The Sustainability Coordinator and managers will be available to present the "State of Recycling," "Recycling 101", and other Recycling workshops to educate the community about these changes that impact how residents recycle. El Dorado Disposal will be supporting this effort with more recycling education on social media. With the ongoing COVID-19 pandemic these presentations will be available on request in an online format.

8. Contamination Reduction Programs – With the continued need for increased residential and commercial customer education, El Dorado Disposal will expand its residential recycling “Oops” program to the commercial recycling and residential yard waste streams. A more concerted effort will be made on identifying contamination through the use of “hopper” cameras where the driver can identify contamination and notify the customer and customer service for follow up. Where necessary, a contamination charge will be implemented.
9. Commercial Recycling Outreach (Assembly Bill AB 341) – El Dorado Disposal will continue to evaluate compliance and help businesses start recycling programs as needed. Follow up site visits and waste characterizations will be completed.
10. C&D Recycling – El Dorado Disposal will make an effort to improve outreach to contractors around C&D recycling and placing only recyclables materials in the C&D Bins.
11. Event Recycling – El Dorado Disposal will support the community’s efforts to divert waste from events if they occur pending the COVID-19 pandemic limitations.







## Agenda Transmittal

**DATE:** May 4, 2021

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #2:** FISCAL YEAR 2021-2022 PRELIMINARY GENERAL FUND 01,  
DRAFT #2

**RECOMMENDED ACTION:** Review and Discuss

### INTRODUCTION

Staff is presenting the 2<sup>nd</sup> Draft - Fiscal Year 2021-2022 Preliminary Budgets for the General Fund 01 Departments. This report and attachments are updated with the Budget and Administration Committee's comments from the April meeting. The second draft continues to be a working document. Committee and public input is appreciated.

### DISCUSSION

Listed below are report back items and budget changes.

#### Fiscal Year 2021-2022 CC&R Budget

Staff reviewed and recommends no changes to the CC&R Budget at this time; therefore, staff is not returning to the Committee with a revised CC&R budget. The April Draft #1 of the CC&R budget will move to the Board of Directors. Staff acknowledges that resources for the operations of this office are limited, and working to maximize revenues from fees for services. The budget maintains the current level of service.

#### Fiscal Year 2021-2022 General Fund, Fund 01 Update

Staff updated the General Fund budget with comments from the April Committee meeting, and updated line items. Overall, line item changes were small. Administration Departments Professional Services reduced based on updated contractor information; over-time reduced to Fiscal Year 2020-2021 levels. Part-time wages reduced slightly in

the Fire Marshal/Weed Abatement program, Recreation Department, Parks and Community Center budgets.

The District received the second property tax payment for Fiscal Year 2020-2021. Due to the amount that exceeds budget and staff's preliminary assessment, staff is recommending no changes to the current Fiscal Year 2021-2022 estimates at this time.

The current General Fund deficit is \$5,701, which staff will work to eliminate before Board's June Budget hearings.

### Recreation Budget

In November 2019, staff presented to the Parks and Recreation Committee a new budget methodology which developed the Department's budget program by program, and spread overhead costs, including staff, to the various program areas. This methodology was used to develop the FY2020-2021 and FY2021-2022 budgets. COVID has significantly impacted Recreation services and programs.

The General Fund allocation to the Recreation Department in FY2021-2022 considers reduced services and additional costs related to the continuing pandemic impacts. In addition, the Receptionist position was reassigned from Administration to Recreation. Historically, the Receptionist is supported by a property tax allocation due to its support of all the District's departments.

The current draft 2021-2026 District Strategic Plan is placing a high priority on creating community with events and a higher engagement through social media, which may require a higher allocation from property taxes. Staff will continue to seek feedback from the Committee regarding their expectations for the Recreation Department budget.

### Cameron Park Lake – Park Entry Fees

Staff recommends that the initiative to change Cameron Park Lake entry fees be added to the work tasks outlined in the Strategic Plan for 2022. The District has charged entry fees for vehicles and pedestrians for many, many years. Examining negative and positive impacts, and developing options to change park entry fees will require thoughtful study by staff and the Board before implementation.

### Special Funds and Reserves

Due to the District's limited resources in the Finance Office, staff have been unable to develop budgets for the Fire and Facilities/Parks Reserves, Funds 07 and 80. Staff will keep the Committee apprised of a timeline for these budgets. The District's accounting consultant is working with staff.

Department staff submitted their requests for purchases and projects. Funding sources are identified to support the Reserves including revenues from the fire apparatus rental revenues and community center settlement agreements.

### **CONCLUSION**

The District continues to head in a positive direction to balance the budget, and to eventually enhance contributions to the Reserves to maintain the District's assets.

### Attachments:

2A: Budget Report, Table of Contents



**Cameron Park Community Services District**

**Fiscal Year 2021-22  
Preliminary Budget  
2nd Draft**

*Presented to:*

**Cameron Park Community Services District  
Budget and Administration Committee**

May 4, 2021



**Cameron Park Community Services District  
Preliminary Budget – 2nd Draft  
Fiscal Year 2021-22**

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### **CONCLUSION**

The District continues to head in a positive direction to balance the budget, and to eventually enhance contributions to the Reserves to maintain the District's assets.

# **Budget Methodology and Expectations**

## **Adopted March 21, 2018**

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

# Definitions

**General Fund:** The District's General Fund is the primary fund used for operations. All revenues and expenditures for administrative and operational tasks are recorded in the General Fund. The FY 2021-22 General Fund Budget is the plan for expenses and revenues for the upcoming fiscal year. Property taxes make up the largest portion of the General Fund revenues. Additional revenues in the General Fund include user fees, franchise fees, recreation program fees, sponsorships, and grants.

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

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



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# Cameron Park Community Services District

## POLICY HANDBOOK

**POLICY TITLE: Budget Preparation**

**POLICY NUMBER: 3020**

3020.1 The Board of Directors shall approve a preliminary budget for all funds by June 30 and a final budget for all funds by September 1 to meet state required deadlines.

3020.2 The Board of Directors shall approve preliminary and final Lighting and Landscape budgets to meet tax assessment requirements.

3020.3 The General Manager shall propose a budget development calendar for both the preliminary and final budget.

3020.4 The General Manager shall prepare an annual preliminary and final budget proposal for all funds.

3020.5 The Board's standing Finance Committee shall meet with the General Manager and review his/her annual preliminary and final budget proposals prior to review by the Board of Directors.

3020.6 The preliminary and final annual budgets, as reviewed and amended by the Finance Committee, shall be reviewed and adopted by the Board of Directors.

Adopted 08/19/2020 3020 – 1

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**\*POLICY GUIDE SERIES 3000-OPERATION\***

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

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

**General Policies**

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

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

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

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

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

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

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

**Revenue Policies**

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

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**\*POLICY GUIDE SERIES 3000-OPERATION\***

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

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

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

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

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

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

## **Reserve Policies**

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

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

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

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

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**\*POLICY GUIDE SERIES 3000-OPERATION\***

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

### **Debt Management Policy**

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

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

### **Investment Policy**

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

### **Fees and Charges Policy**

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

### **Purchasing Policy**

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

### **Performance Measures Policy**

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

## FY 2021-22 Budget Timeline

### PRELIMINARY BUDGET STATUTORILY REQUIRED TO APPROVE BY JUNE 30, 2021

*LLAD and CCR Funds to be approved by June 5, 2021*

April 1	Budget & Administration Committee Agenda posted	Draft Preliminary Budgets for General Fund, LLADs and CCR.
April 6	<b>Budget &amp; Administration Committee Meeting – General Fund 01, CCR Fund 02, LLADs Funds 30-50</b>	<b>Discuss Preliminary Draft Budgets for General Fund, CCR and LLADs special funds, and provide feedback to staff</b>
April 29	Budget & Administration Committee Agenda posted	Draft Preliminary Budgets for General Fund, CCR, LLADs, Capital Asset Reserves
May 4	<b>Budget &amp; Administration Committee Meeting – General Fund 01, CCR Fund 02, LLADs Funds 30-50; Capital Asset Reserves Funds 07 and 80</b>	Second review of General Fund, LLAD, CCR budgets; forward LLAD and CCR to Board of Directors; first review of Capital Asset Reserves.
May 19	<b>Board of Directors Budget Hearings for LLADs, CCR</b>	<b>LLADs, CCR budget must be approved by June 5, 2021.</b>
May 27	Budget & Administration Committee Agenda posted	FY 2021-22 2 <sup>nd</sup> Draft Preliminary Budget review
June 1	<b>Budget &amp; Administration Committee Meeting – Final Review of Budgets for General Fund and Special Funds</b>	<b>Final Review of proposed Preliminary Budgets; Discuss and Provide Feedback to Staff; Forward to Board of Directors</b>
June 10	Board of Directors Agenda posted	Review of Proposed Preliminary Budgets for District’s General and Special Funds
June 16	<b>Board of Directors Budget Hearings</b>	<b>Conduct Public Hearing and Consider Adoption of FY 2021-22 Preliminary Final Budget – General Fund and Special Funds</b>

### FINAL BUDGET STATUTORILY REQUIRED TO APPROVE BY SEPTEMBER 1, 2021

July 29	Budget & Administration Committee Agenda posted	FY 2021-22 Draft Final Budget
August 3	<b>Budget &amp; Administration Committee Meeting, General Fund 01 and all Special Funds</b>	Discuss and provide feedback to staff regarding edits to budgets; forward to Board of Directors
August 12	Board of Directors Agenda posted	FY 2021-22 Preliminary Final Budget
August 18	<b>Board of Directors Budget Hearings</b>	<b>Conduct Public Hearing and Consider Adoption of FY 2021-22 Final Budget</b>

**TENTATIVE PROJECT TIMELINE FOR CAMERON PARK CSD  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS  
FISCAL YEAR 2021-22 LEVY**

**Provided by SCI Consulting Group**

<u>Tentative Date</u>	<u>Tasks to be Completed (Detailed List)</u>	<u>Responsible</u>
March 17	Passage of resolution directing the preparation of the Engineer's Report and resolution authorizing LLAD and CC&R assessments	Board/District  SCI
April 15	Submit estimated assessment totals to District for budget preparation	
May 6	Budget and Administration Comm Final Review	District
May 19	Board of Director's LLAD Final budget Approval	District
June 5	Approved Final LLAD budget submitted to SCI	District/SCI
June 16	Complete and file Preliminary Engineer's Report with District	SCI
June 16	Passage of resolution preliminarily accepting Engineer's Report and scheduling the Public Hearing	Board/District
July 11	Publish notice of public hearing (must occur at least 10 days before Public Hearing)	SCI
July 11	Public Hearing and approval of resolution approving Engineer's Report and levying annual assessments	Board/District
August 10	Submission of assessments to County	SCI
September	Confirmation of final levies with County	SCI

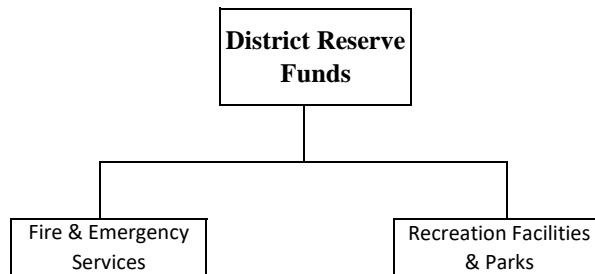
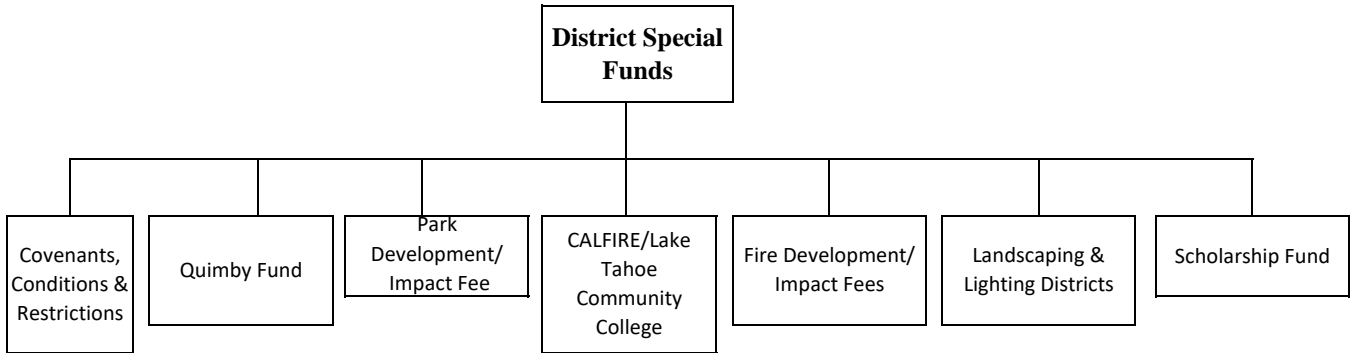
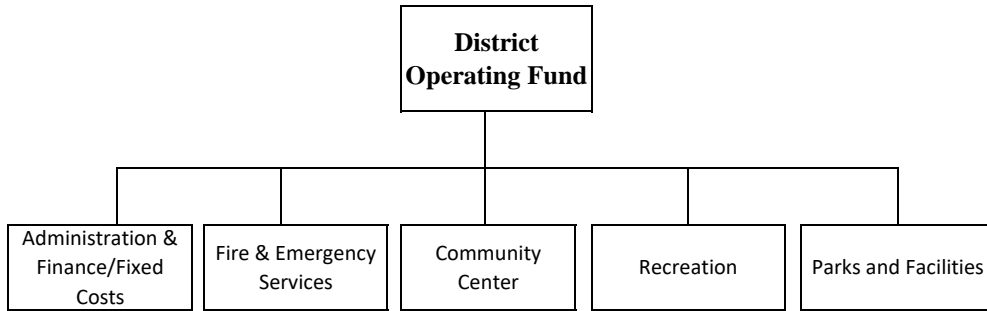
Note: Timelines may vary in the future.

# Cameron Park Community Services District

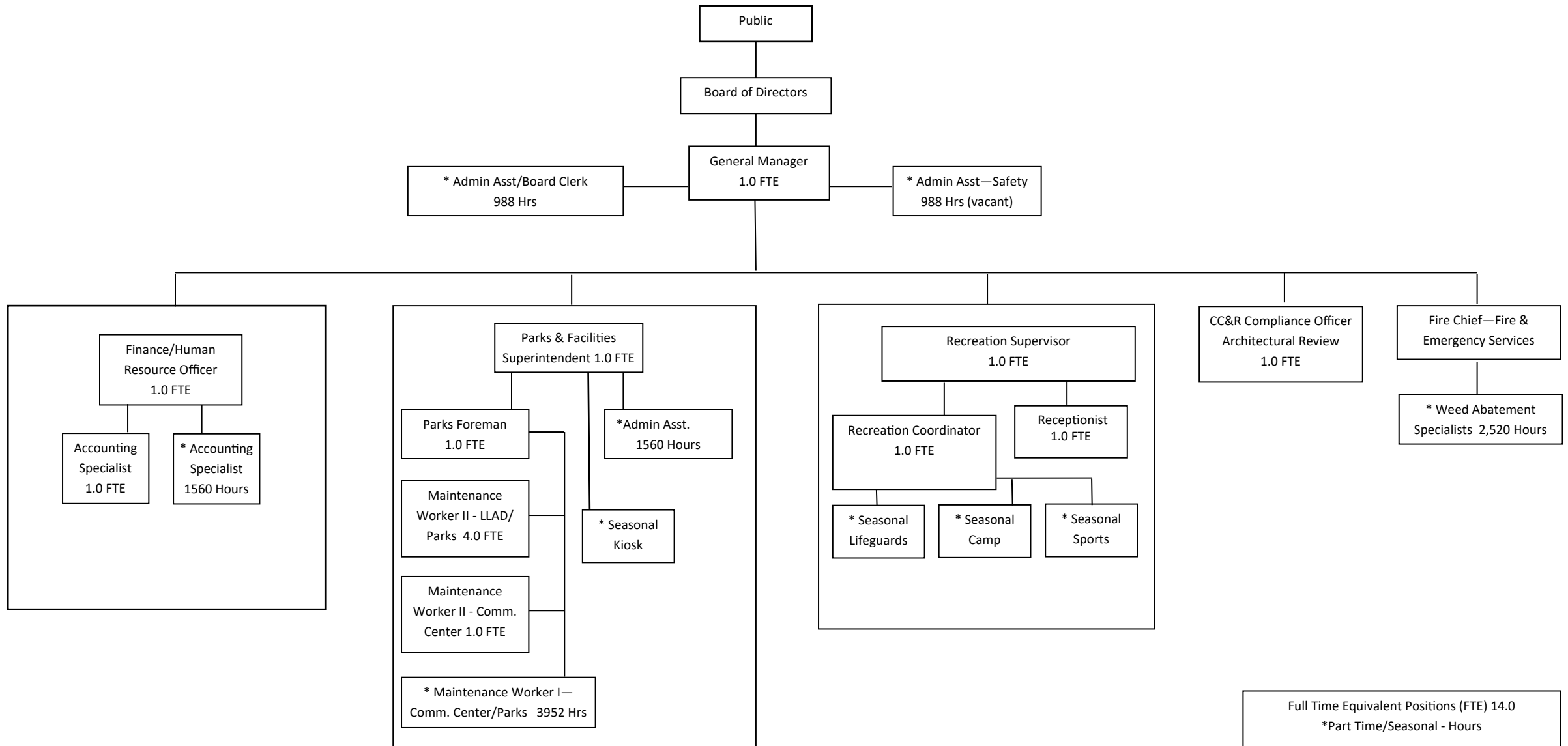
## District Funds Organizational Chart

### Preliminary Budget

FY 2021-2022

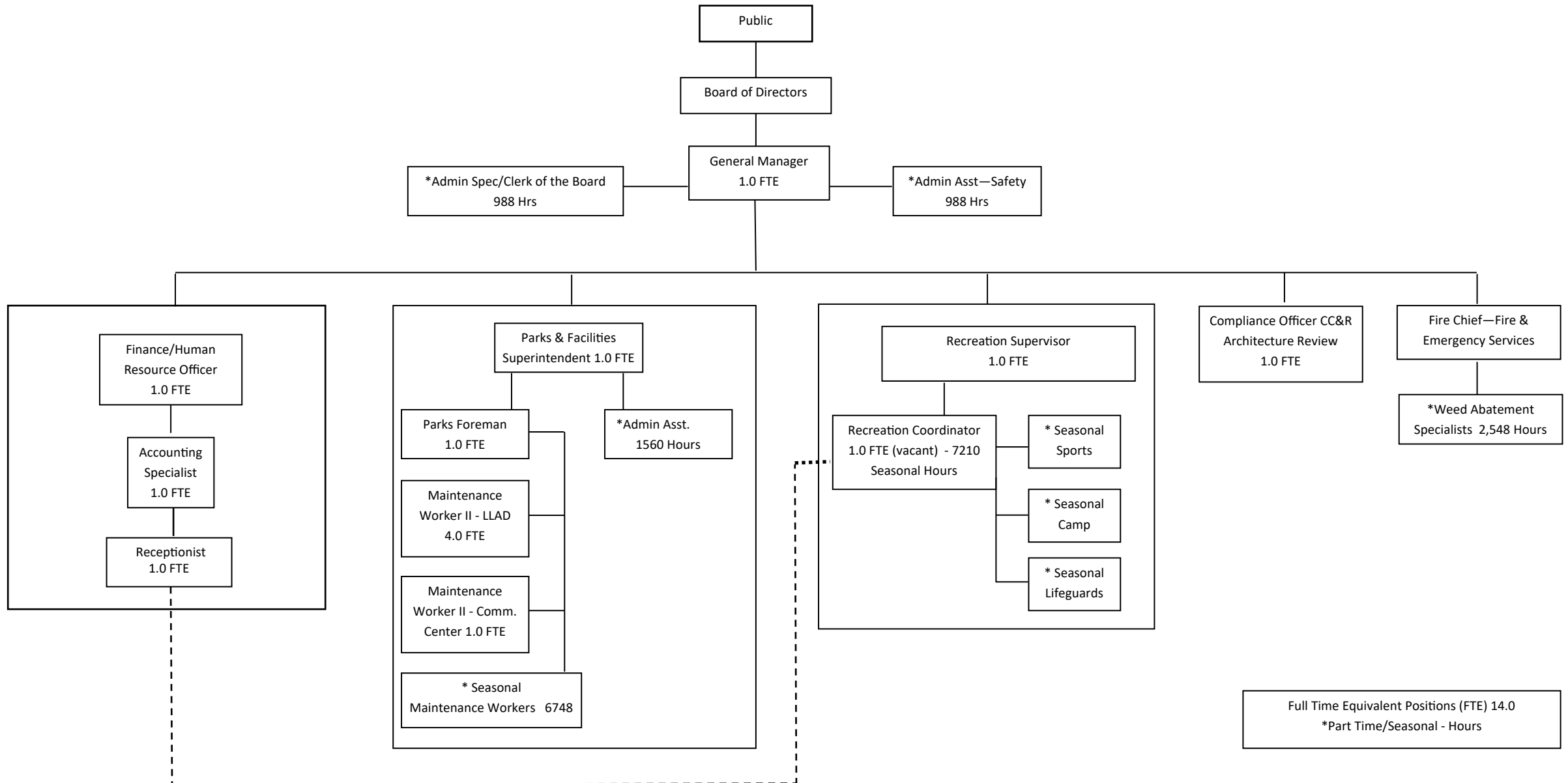


# Cameron Park Community Services District Preliminary Fiscal Year 2021-22





# Cameron Park Community Services District Preliminary Fiscal Year 2020-21



CAMERON PARK COMMUNITY SERVICES DISTRICT  
SALARY CHART  
FISCAL YEAR 2021-2022  
Effective July 1, 2020 (MOU 9/19/18 (3rd yr) and minimum wage increase)

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

ANNUAL RATE	FY21/22	7.50% COLA (4% from MOU & 3.50% (partial) base on min wage increase of \$1.00 over \$13.00 min)												
General Manager	NEGOTIATED = 115,500													
Parks Superintendent	60,490.51	62,002.77	63,552.84	65,141.66	66,770.20	68,439.46	70,150.44	71,904.21	73,701.81	75,544.36	77,432.96	79,368.79	81,353.01	
Finance/Human Resources Officer	60,490.51	62,002.77	63,552.84	65,141.66	66,770.20	68,439.46	70,150.44	71,904.21	73,701.81	75,544.36	77,432.96	79,368.79	81,353.01	
Accounting Specialist	37,475.63	38,412.52	39,372.83	40,357.16	41,366.09	42,400.24	43,460.24	44,546.74	45,660.41	46,801.92	47,971.97	49,171.27	50,400.56	
Receptionist	29,120.00	29,848.00	30,594.20	31,359.06	32,143.03	32,946.61	33,770.27	34,614.53	35,479.89	36,366.89	37,276.06	38,207.96	39,163.16	
Maintenance Worker II	33,082.87	33,909.94	34,757.69	35,626.63	36,517.30	37,430.23	38,365.98	39,325.13	40,308.26	41,315.97	42,348.87	43,407.59	44,492.78	
Recreation Coordinator	37,475.63	38,412.52	39,372.83	40,357.15	41,366.08	42,400.23	43,460.24	44,546.75	45,660.41	46,801.93	47,971.97	49,171.27	50,400.55	
Recreation Supervisor	51,056.20	52,332.61	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.20	65,356.25	66,990.16	68,664.91	
CC&R Compliance Officer	51,056.20	52,332.61	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.20	65,356.25	66,990.16	68,664.91	
Parks Maintenance Foreman	40,387.08	41,396.76	42,431.68	43,492.47	44,579.78	45,694.28	46,836.63	48,007.55	49,207.74	50,437.93	51,698.88	52,991.35	54,316.14	

HOURLY RATE	FY21/22	7.50% COLA (4% from MOU & 3.50% (partial) base on min wage increase of \$1.00 over \$13.00 min)												
General Manager	NEGOTIATED = 115,500													
Parks Superintendent	29.08	29.81	30.55	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	
Finance/Human Resources Officer	29.08	29.81	30.55	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	
Accounting Specialist	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23	
Receptionist	14.00	14.35	14.71	15.08	15.45	15.84	16.24	16.64	17.06	17.48	17.92	18.37	18.83	
Maintenance Worker II	15.91	16.30	16.71	17.13	17.56	18.00	18.45	18.91	19.38	19.86	20.36	20.87	21.39	
Recreation Coordinator	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23	
Recreation Supervisor	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01	
CC&R Compliance Officer	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01	
Parks Maintenance Foreman	19.42	19.90	20.40	20.91	21.43	21.97	22.52	23.08	23.66	24.25	24.86	25.48	26.11	

PART TIME POSITIONS	(Generally less than 19 hrs per week)												
Admin Assist I (clerical)	14.00	14.35	14.70	15.07	15.51	15.90	16.21	16.62	17.10	17.53	17.97	18.41	18.88
Admin Assist II (Board clerk, Safety, Weed Abatement)	17.77	18.21	18.66	19.12	19.68	20.17	20.57	21.08	21.70	22.24	22.80	23.37	23.95
Parks & Facilities Maintenance Worker I	14.00	14.35	14.70	15.07	15.51	15.90	16.21	16.62	17.10	17.53	17.97	18.41	18.88
Rec/Aquatics Leaders	17.36	17.79	18.23	18.68	19.23	19.71	20.10	20.60	21.20	21.73	22.27	22.83	23.40

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

NOTE: Wage scale to be adjusted as minimum wage changes

Changes highlighted in yellow were made due to errors (highlighted on FT rows) and omissions ( for steps 8-13 on PT rows), updated revised by Vicky 8/6/20

## Revenue Allocation for Parks, Recreation, and Community Center

Acct #	DESCRIPTION	Percentage Allocated
<b>4154</b>	Youth & Adult Programs, Youth & Adult Sports, Senior Programs, Special Events, & Summer Kidz Kamps	100%
	Pool Programs (swim lessons, lap swim, etc.)	100%
<b>4187</b>	Pool Rental Fees - External Customers (Swim teams etc.)	50%
		50%
<b>4181</b>	Annual Passes (Lake/Pool Combo) (Split by Parks, Rec & CC)	25%
		50%
		25%
<b>4186</b>	Gym Rentals	50%
		50%
<b>4182</b>	Picnic Site Rental	100%
<b>4180</b>	Lake Entries - Daily (Kiosk)	100%
<b>4190</b>	Sports Fields Rentals (except D. West (LLAD))	80%
		20%
<b>4190</b>	Fund 43 - Dave West Sports Field (LLAD)	80%
		20%
	Parks - 4000	
	Recreation - 5000	
	Community Center - 7000	

Cameron Park Community Services District  
 Final Budget Summary  
 Fiscal Year 2021-22  
 May 4, 2021

*** Operating Budget								
Fixed Costs	Admin	Fire	Weed Ord	Parks	Comm Cntr	Recr	Total	
Revenues - fees & other sources	-	222,800	1,166,000	158,120	92,490	115,889	244,139	1,999,438
Property Tax allocation	466,959	308,824	2,973,423	28,780	428,062	222,797	153,513	4,582,358
Sub-total Revenues	466,959	531,624	4,139,423	186,900	520,552	338,686	397,652	6,581,796
Expenditures	466,959	531,624	4,139,423	188,801	520,552	340,586	399,552	6,587,497
(over) under	-	-	-	(1,901)	-	(1,900)	(1,900)	(5,702)
% of Total Property Tax	10%	7%	65%	1%	9%	5%	3%	100%

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

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2021 Through 6/30/2022

		FY2020 21 Final Budget	FY2020-21 Year-to-Date Actuals	FY2021-22 Proposed Budget	Variance 2021 to 2022	FY2020 21 Variance Percentage
<b>Operating Revenue</b>						
Property Taxes	4110	4,327,061.00	2,588,108.06	4,582,357.79	255,296.79	5.90%
Franchise Fees	4113	200,000.00	101,726.85	200,000.00	0.00	0.00%
Fire Marshall Plan Review	4132	40,000.00	26,097.80	45,000.00	5,000.00	12.50%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	23,163.00	122,639.00	5,720.62	4.89%
Transfer In	4165	24,570.00	22,146.00	0.00	(24,570.00)	(100.00)%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Lake Entries - Daily (Kiosk)	4180	0.00	0.00	35,660.00	35,660.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	66,782.00	36,810.50	75,000.00	8,218.00	12.31%
Picnic Site Rentals	4182	0.00	120.00	1,500.00	1,500.00	0.00%
Assembly Hall & Classroom Re...	4185	15,304.00	13,965.00	35,139.00	19,835.00	129.61%
Gym Rentals	4186	27,810.00	20,418.90	26,000.00	(1,810.00)	(6.51)%
Pool Rental Fees	4187	87,215.00	82,637.69	98,000.00	10,785.00	12.37%
Sports Field Rentals	4190	27,070.00	10,842.96	19,580.00	(7,490.00)	(27.67)%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Sponsorships	4255	14,500.00	0.00	20,000.00	5,500.00	37.93%
JPA Reimbursable	4260	1,150,000.00	862,499.97	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	(10,000.00)	(50.00)%
Reimbursement	4400	6,776.00	25,636.97	1,800.00	(4,976.00)	(73.44)%
Weed Abatement	4410	4,020.00	9,798.43	0.00	(4,020.00)	(100.00)%
Interest Income	4505	25,000.00	4,624.39	19,000.00	(6,000.00)	(24.00)%
Other Income	4600	12,000.00	2,802.90	8,000.00	(4,000.00)	(33.33)%
Grant - CI	4605	153,794.00	108,117.66	132,120.00	(21,674.00)	(14.09)%
<b>Total Operating Revenue</b>		<b>6,318,820.38</b>	<b>3,961,646.04</b>	<b>6,581,795.79</b>	<b>(262,975.41)</b>	<b>4.16%</b>
<b>Expenditures</b>						
Salaries - Perm.	5000	668,160.00	580,085.82	767,991.00	(99,831.00)	(14.94)%
Salaries - Seasonal	5010	90,540.00	71,616.72	138,175.00	(47,635.00)	(52.61)%
Overtime	5020	7,050.00	13,003.92	6,750.00	300.00	4.26%
Health Benefit	5130	118,523.00	113,472.89	105,025.00	13,498.00	11.39%
Retiree Health Benefit	5135	78,016.00	84,143.61	76,025.00	1,991.00	2.55%
Dental Insurance	5140	9,663.00	9,580.02	9,459.00	204.00	2.11%
Vision Insurance	5150	1,396.00	1,576.80	1,469.00	(73.00)	(5.23)%
CalPERS Employer Retirement	5160	207,664.00	195,916.84	249,816.00	(42,152.00)	(20.30)%
Worker's Compensation	5170	57,914.00	53,016.48	34,858.09	23,055.91	39.81%
FICA/Medicare Employer Cont...	5180	23,999.00	16,159.70	26,209.00	(2,210.00)	(9.21)%
UI/TT Contribution	5190	10,689.00	7,968.62	11,161.00	(472.00)	(4.42)%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2021 Through 6/30/2022

		FY2020 21 Final Budget	FY2020-21 Year-to-Date Actuals	FY2021-22 Proposed Budget	Variance 2021 to 2022	FY2020 21 Variance Percentage
Advertising/Marketing	5209	7,810.00	8,125.31	15,200.00	(7,390.00)	(94.62)%
Agriculture	5215	14,816.00	12,897.36	14,400.00	416.00	2.81%
Audit/Accounting	5220	30,000.00	17,398.97	36,000.00	(6,000.00)	(20.00)%
Bank Charge	5221	10,000.00	4,161.24	3,800.00	6,200.00	62.00%
Clothing/Uniforms	5230	4,285.00	2,169.46	6,350.00	(2,065.00)	(48.19)%
Computer Software	5231	27,200.00	24,753.37	31,721.00	(4,521.00)	(16.62)%
Computer Hardware	5232	5,500.00	3,823.69	7,250.00	(1,750.00)	(31.82)%
Contractual Services	5235	10,000.00	12,558.10	10,000.00	0.00	0.00%
Contractual - Provider Services	5236	4,059,061.00	1,673,358.72	4,160,537.26	(101,476.26)	(2.50)%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	50,000.00	(20.00)%
Contract Services - Other	5240	163,438.00	205,842.48	180,290.00	(16,852.00)	(10.31)%
Director Compensation	5250	18,000.00	8,300.00	16,800.00	1,200.00	6.67%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	0.00	0.00%
Educational Materials	5265	12,500.00	13,470.21	11,000.00	1,500.00	12.00%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	9,340.00	4,431.57	8,500.00	840.00	8.99%
Fire & Safety Supplies	5285	3,913.04	3,255.01	3,450.00	463.04	11.83%
Fire Prevention & Inspection	5290	1,200.00	1,445.00	1,100.00	100.00	8.33%
Fire Turnout Gear	5295	31,000.00	6,958.16	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	14,200.00	14,240.00	20,200.00	(6,000.00)	(42.25)%
Food	5300	2,750.00	1,408.07	2,500.00	250.00	9.09%
Fuel	5305	38,200.00	29,386.87	34,000.00	4,200.00	10.99%
Government Fees/Permits	5310	25,382.00	18,748.63	25,400.00	(18.00)	(0.07)%
Household Supplies	5315	26,700.00	22,886.85	29,000.00	(2,300.00)	(8.61)%
Instructors	5316	1,000.00	1,215.00	6,500.00	(5,500.00)	(550.00)%
Insurance	5320	130,000.00	129,411.74	164,091.00	(34,091.00)	(26.22)%
Legal Services	5335	15,000.00	11,899.50	15,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	1,700.00	1,085.04	2,200.00	(500.00)	(29.41)%
Maint. - Buildings	5345	27,900.00	22,437.19	23,000.00	4,900.00	17.56%
Maint. - Equipment	5350	42,225.00	27,572.92	43,040.00	(815.00)	(1.93)%
Maint. - Grounds	5355	50,026.00	33,970.88	42,500.00	7,526.00	15.04%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	14,800.00	4,567.30	13,600.00	1,200.00	8.11%
Maint. - Vehicle	5370	33,750.00	29,014.42	25,500.00	8,250.00	24.44%
Medical Supplies	5375	700.00	0.00	0.00	700.00	100.00%
Memberships/Subscriptions	5380	10,160.00	9,800.32	10,660.00	(500.00)	(4.92)%
Mileage Reimbursement	5385	1,250.00	128.58	500.00	750.00	60.00%
Miscellaneous	5395	100.00	0.00	0.00	100.00	100.00%
Office Supplies/Expense	5400	10,200.00	6,071.22	9,700.00	500.00	4.90%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2021 Through 6/30/2022

		FY2020 21 Final Budget	FY2020-21 Year-to-Date Actuals	FY2021-22 Proposed Budget	Variance 2021 to 2022	FY2020 21 Variance Percentage
Pool Chemicals	5405	26,827.00	26,317.91	25,000.00	1,827.00	6.81%
Postage	5410	10,300.00	1,297.67	7,650.00	2,650.00	25.73%
Printing	5415	1,100.00	156.56	850.00	250.00	22.73%
Professional Services	5420	93,587.00	70,983.14	74,110.00	19,477.00	20.81%
Program Supplies	5421	2,579.00	37.47	19,730.00	(17,151.00)	(665.03)%
Publications & Legal Notices	5425	600.00	186.50	600.00	0.00	0.00%
Radios	5430	3,000.00	2,672.25	3,000.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	7,060.00	(7,060.00)	0.00%
Rent/Lease - Equipment	5440	4,200.00	2,031.01	3,400.00	800.00	19.05%
Staff Development	5455	19,300.00	15,455.34	23,250.00	(3,950.00)	(20.47)%
Special Events	5465	500.00	516.84	0.00	500.00	100.00%
Phones/internet	5470	41,600.00	33,015.44	42,100.00	(500.00)	(1.20)%
Utilities - Water	5490	38,500.00	35,127.12	46,000.00	(7,500.00)	(19.48)%
Utilities - Electric/Gas	5492	147,860.00	163,470.67	173,500.00	(25,640.00)	(17.34)%
Utilites - Water/Irrigation	5495	350.00	689.02	0.00	350.00	100.00%
Vandalism	5500	2,200.00	985.10	1,700.00	500.00	22.73%
Cal Fire In Kind Purchases	5501	12,400.00	5,745.19	12,500.00	(100.00)	(0.81)%
Capital Equipment Expense	5625	0.00	1,000.00	0.00	0.00	0.00%
Transfer Out	7000	9,020.00	9,080.00	9,020.00	0.00	0.00%
<b>Total Expenditures</b>		<u>6,297,943.04</u>	<u>3,888,342.76</u>	<u>6,587,497.35</u>	<u>289,554.31</u>	<u>4.60%</u>
<b>Net Revenue Over Expenditures</b>		<u>20,877.34</u>	<u>73,303.28</u>	<u>(5,701.56)</u>	<u>(26,578.90)</u>	<u>(127.31)%</u>

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## Department of Administration and Finance

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

- 3 Full-time employees assigned including the General Manager, Finance/Human Resources Officer, and Accounting Specialist;
- 2 funded Part-time employees - Accounting Specialist and Administrative Assistant II - Board Clerk. The Administrative Assistant – Safety Specialist remains unfunded and tasks dispersed to other staff.

Administration and Finance Department's responsibilities include:

- Financial and accounting support for all departments including accounting, accounts payable, budget development and monitoring, accounts receivable, payroll, debt service, cash controls, Capital Improvement Project budgets/tracking, annual audit, various State reporting, Year-End closing, General Ledger maintenance, cash and bank reconciliations, and other financial reporting.
- Manage District funds: General Fund, CC&R Fund, Community Center Bond, LLAD funds, Reserves and Special Funds; responsible for financial transactions and various reporting between the County and District for District funds.
- Human Resources is responsible for recruitment and hiring of District full and part time employees; negotiates labor contract; managing the CalPERS employee benefits and pension program; managing workers' compensation claims and return to work; processing up to 75 seasonal part-time employees.
- Clerical duties for Board of Directors public meetings such as agenda and minute preparation.
- Primary point of contact for Special District Risk Management Association, District's liability and workers compensation insurer. Collects information regarding claims against the District.
- Consults with legal counsel and manages legal services contract.
- Oversees information technology (software, hardware, and connectivity) and managing contract with ExecuTech, who serves as the District's IT specialist, maintains and replaces equipment, and makes recommendations annually for required upgrades and replacements.
- Responsible for the operation of Abila (financial software), and interfaces with Rec Trac for revenues.



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

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

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
1000 - Administration  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	363,712.00	2,580,331.64	308,823.60	(54,888.40)	(15.09)%
Franchise Fees	4113	200,000.00	101,726.85	200,000.00	0.00	0.00%
Transfer In	4165	19,570.00	17,146.00	0.00	(19,570.00)	(100.00)%
Reimbursement	4400	6,776.00	6,776.00	1,800.00	(4,976.00)	(73.44)%
Interest Income	4505	25,000.00	3,930.88	19,000.00	(6,000.00)	(24.00)%
Other Income	4600	2,000.00	1,044.64	2,000.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>617,058.00</u>	<u>2,710,956.01</u>	<u>531,623.60</u>	<u>(85,434.40)</u>	<u>(13.85)%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	302,768.00	231,171.21	288,457.00	(14,311.00)	(4.73)%
Overtime	5020	3,000.00	9,480.15	3,000.00	0.00	0.00%
Health Benefit	5130	38,776.00	29,664.68	28,003.00	(10,773.00)	(27.78)%
Dental Insurance	5140	4,009.00	3,014.82	2,964.00	(1,045.00)	(26.07)%
Vision Insurance	5150	391.00	490.80	391.00	0.00	0.00%
CalPERS Employer Retirement	5160	21,902.00	16,848.27	21,894.00	(8.00)	(0.04)%
Worker's Compensation	5170	19,427.00	16,753.21	2,720.60	(16,706.40)	(86.00)%
FICA/Medicare Employer Cont...	5180	5,494.00	4,226.86	4,183.00	(1,311.00)	(23.86)%
UI/TT Contribution	5190	1,519.00	1,368.74	3,461.00	1,942.00	127.85%
Advertising/Marketing	5209	1,000.00	478.03	1,000.00	0.00	0.00%
Audit/Accounting	5220	0.00	13,237.72	20,000.00	20,000.00	0.00%
Bank Charge	5221	10,000.00	4,161.24	600.00	(9,400.00)	(94.00)%
Clothing/Uniforms	5230	200.00	142.11	200.00	0.00	0.00%
Computer Software	5231	12,000.00	13,066.22	15,000.00	3,000.00	25.00%
Computer Hardware	5232	1,000.00	2,429.76	2,500.00	1,500.00	150.00%
Contract Services - Other	5240	18,700.00	13,039.12	18,700.00	0.00	0.00%
Director Compensation	5250	18,000.00	8,300.00	16,800.00	(1,200.00)	(6.67)%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Food	5300	500.00	949.69	1,000.00	500.00	100.00%
Legal Services	5335	15,000.00	11,899.50	15,000.00	0.00	0.00%
Maint. - Equipment	5350	100.00	2,539.66	3,040.00	2,940.00	2,940.00%
Memberships/Subscriptions	5380	9,000.00	8,825.50	9,000.00	0.00	0.00%
Mileage Reimbursement	5385	500.00	128.58	200.00	(300.00)	(60.00)%
Miscellaneous	5395	100.00	0.00	0.00	(100.00)	(100.00)%
Office Supplies/Expense	5400	2,500.00	2,119.31	2,500.00	0.00	0.00%
Postage	5410	1,200.00	906.81	1,100.00	(100.00)	(8.33)%
Printing	5415	100.00	0.00	100.00	0.00	0.00%
Professional Services	5420	46,683.00	48,463.66	38,710.00	(7,973.00)	(17.08)%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
1000 - Administration  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Publications & Legal Notices	5425	100.00	150.00	100.00	0.00	0.00%
Staff Development	5455	2,500.00	901.98	3,500.00	1,000.00	40.00%
Phones/internet	5470	4,700.00	4,018.26	5,000.00	300.00	6.38%
Utilities - Electric/Gas	5492	20,000.00	18,249.02	22,500.00	2,500.00	12.50%
Total Expenditures		<u>561,169.00</u>	<u>467,069.91</u>	<u>531,623.60</u>	<u>(29,545.40)</u>	<u>(5.26)%</u>
Net Revenue Over Expenditures		<u>55,889.00</u>	<u>2,243,886.10</u>	<u>0.00</u>	<u>(55,889.00)</u>	<u>(100.00)%</u>

**ADMINISTRATION DEPARTMENT  
BUDGET DETAIL  
FY2021-2022**

**ACCOUNT    DESCRIPTION**

4110                    Property Tax

4113                    Franchise Fee

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

4400                    Reimbursement

Reimbursement for Administrative Fee for Fund 05 – Lake Tahoe Community College/CALFIRE Training.

4505                    Interest

Interest for money held at County and Umpqua Bank.

4600                    Other Income

Umpqua Commercial Credit Card purchasing rebate.

5000                    Salaries – Permanent

Full-time salaries for three positions include General Manager, Finance/HR Officer, and Accounting Specialist; two part-time, year-round employees – Accounting Specialist, and Admin Assist II - Board Clerk. Admin Assist II - Safety Officer is unfunded. Receptionist was moved to Recreation Department, under the supervision of the Recreation Supervisor.

5020                    Overtime

Overtime necessary to meet reporting deadlines.

5130                    Health Benefit

Health insurance for current employees.

5140                    Dental Insurance

Dental insurance paid for employees.

5150                    Vision Insurance

Vision Insurance paid for employees.

5160                    CalPERS Employer Retirement

Employer contribution to CalPERS pension costs for current employees.

5170                    Worker's Compensation

Worker's Compensation costs paid for employees.

5180                    FICA/Medicare Employer Contribution

FICA/Medicare costs paid for employees.

5190                    UI/TT Contribution

UI/TT Contribution costs paid for employees.

5209                    Advertising/Marketing

Job postings, public notices, etc.

5220                    Audit/Accounting

Eide Bailly (formerly VTD) accounting services budgeted to train new Finance/HR Officer and provide ongoing support; Audit costs budgeted in Fixed Costs (9000).

5221                    Bank Charge

Credit Card transaction fees allocated to Departments receiving revenues via credit cards.

5230                    Clothing/Uniforms

District logo shirts for staff and Board Members.

5231                    Computer Software

Software renewals including annual costs for Abila, Adobe, and portion of Streamline website.

5232                    Computer Hardware

Routine replacement costs recommended by ExecuTech, which includes two new computers. Staff is evaluating the necessity of additional computers due to fewer administrative and recreation staff.

5240                    Contract Services - Other

Portion of ExecuTech service fee, Paycheck time clock fees and payroll.

5250                    Director Comp

Director compensation for 4 Directors, 3 meetings per month plus 6 special meetings.

5265 Educational Materials

No significant costs in past years; will use Staff Development line item for any education materials costs.

5270 Elections

Non-election year.

5300 Food

Water delivery & rental, food for special public meetings, and employee appreciation.

5335 Legal Services

Average 7 hours per month for Board Meetings and on-going support.

5350 Maint. – Equipment

Copier lease and copy costs; Per copy allocation by meter to Admin, Recreation, CC&R.

5380 Memberships/Subscriptions

El Dorado County Chamber of Commerce  
Shingle Springs/Cameron Park Chamber of Commerce  
California Special District Association  
Gold County CSDA  
Government Finance Office Association

5385 Mileage Reimbursement

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

5395 Miscellaneous

5400 Office Supplies

Paper, Envelopes, folders, etc.

5410 Postage

Postage meter rental; postage for front desk, finance/accounts payable & administration

5415 Printing

Printing for workshops, brochures, banners.

5420 Professional Services

ARC Alternatives for solar consulting \$23,710; General Manager Recruitment \$16,000; Grant Writer reduced.

5425                    Publications & Legal Notices

Legal notices, public notices, maps.

5455                    Staff Development

Training, workshops for staff and Board members. Increase due to incoming General Manager and Finance Officer for CSDA Special District Leadership Academy Conference

5470                    Telephone/Internet

TPX, AT&T, General Manager cell phone allowance \$100/mo.

5480                    Travel/Lodging

No expected travel at this time.

5492                    Utilities – Electric/Gas

Admin portion of utilities.

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
9000 - Fixed Costs  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	422,585.00	0.00	466,959.00	44,374.00	10.50%
Total Operating Revenue		<u>422,585.00</u>	<u>0.00</u>	<u>466,959.00</u>	<u>44,374.00</u>	<u>10.50%</u>
Expenditures						
Retiree Health Benefit	5135	73,016.00	86,365.90	76,025.00	3,009.00	4.12%
CalPERS Employer Retirement	5160	144,269.00	145,319.00	193,043.00	48,774.00	33.81%
Audit/Accounting	5220	30,000.00	9,483.75	16,000.00	(14,000.00)	(46.67)%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	0.00	0.00%
Government Fees/Permits	5310	20,000.00	12,488.75	13,500.00	(6,500.00)	(32.50)%
Insurance	5320	130,000.00	129,411.74	164,091.00	34,091.00	26.22%
Total Expenditures		<u>401,585.00</u>	<u>387,321.87</u>	<u>466,959.00</u>	<u>65,374.00</u>	<u>16.28%</u>
Net Revenue Over Expenditures		<u>21,000.00</u>	<u>(387,321.87)</u>	<u>0.00</u>	<u>(21,000.00)</u>	<u>(100.00)%</u>



**FIXED COSTS  
BUDGET DETAIL  
FY 2021-2022**

**ACCOUNT    DESCRIPTION**

4110                    Property Taxes

Amount allocated is to cover these mandatory costs; costs are incurred whether the District is open or not.

5135                    Retiree Health Benefit

Based on year-to-date actuals from FY2020-2021 for monthly payment to CalPERS, which may adjust due to age of the retiree.

5160                    CalPERS Employer Retirement

Payment to CalPERS for unfunded pension liability based on actuarial provided by CalPERS; making one annual payment saves 3.5%.

5220                    Audit/Accounting

Annual auditor costs

5260                    EDC Department Agency

Annual LAFCO costs

5310                    Government Fees/Permits

Cameron Park Lake dam annual permit fee to State of California; OSHA penalty payments

5320                    Insurance

Special District Risk Management Association annual payment for liability insurance.

## **Department of Fire and Emergency Services**

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

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

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

### **Intern Fire Fighters**

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

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

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

### **Fire Marshal Services**

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

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### **Cameron Park Weed Abatement Ordinance Implementation**

One part-time and one seasonal staff are assigned to assist the Fire Marshal in keeping Cameron Park safe from fires by implementing the Cameron Park Weed Abatement Ordinance.

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

### **CAL FIRE Emergency Command Center – Dispatch Services**

Cameron Park contracts with the CAL FIRE Emergency Command Center for Dispatch Services. The district is responsible to pay for all 911 calls that are not medical related. Fires, haz-mats, etc...

### **Apparatus Rental Reimbursements**

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

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
3000 - Fire  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	2,921,211.00	0.00	2,973,422.90	52,211.90	1.79%
Fire Marshall Plan Review	4132	40,000.00	26,097.80	0.00	(40,000.00)	(100.00)%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
JPA Reimbursable	4260	1,150,000.00	862,499.97	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	(10,000.00)	(50.00)%
Reimbursement	4400	0.00	5,109.84	0.00	0.00	0.00%
Other Income	4600	10,000.00	1,758.26	6,000.00	(4,000.00)	(40.00)%
<b>Total Operating Revenue</b>		<u>4,141,211.00</u>	<u>916,472.33</u>	<u>4,139,422.90</u>	<u>(1,788.10)</u>	<u>(0.04)%</u>
<b>Expenditures</b>						
Retiree Health Benefit	5135	0.00	(2,222.29)	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	0.00	99.90	0.00	0.00	0.00%
Worker's Compensation	5170	0.00	0.00	1,335.64	1,335.64	0.00%
Clothing/Uniforms	5230	1,500.00	200.00	2,000.00	500.00	33.33%
Computer Software	5231	2,500.00	1,784.60	2,500.00	0.00	0.00%
Computer Hardware	5232	3,000.00	704.03	3,000.00	0.00	0.00%
Contractual Services	5235	10,000.00	10,315.76	0.00	(10,000.00)	(100.00)%
Contractual - Provider Services	5236	4,059,061.00	1,673,358.72	4,160,537.26	101,476.26	2.50%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	(50,000.00)	20.00%
Contract Services - Other	5240	31,000.00	16,788.10	31,000.00	0.00	0.00%
Educational Materials	5265	2,500.00	0.00	1,000.00	(1,500.00)	(60.00)%
Equipment-Minor/Small Tools	5275	2,000.00	627.13	2,000.00	0.00	0.00%
Fire & Safety Supplies	5285	1,500.00	1,158.28	1,000.00	(500.00)	(33.33)%
Fire Turnout Gear	5295	31,000.00	6,958.16	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	14,200.00	14,240.00	20,200.00	6,000.00	42.25%
Food	5300	1,000.00	94.47	1,000.00	0.00	0.00%
Fuel	5305	35,000.00	27,324.50	30,000.00	(5,000.00)	(14.29)%
Government Fees/Permits	5310	1,000.00	2,077.38	1,000.00	0.00	0.00%
Household Supplies	5315	7,500.00	5,928.91	7,500.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	0.00	203.72	0.00	0.00	0.00%
Maint. - Buildings	5345	11,000.00	10,337.12	11,000.00	0.00	0.00%
Maint. - Equipment	5350	25,000.00	19,526.01	25,000.00	0.00	0.00%
Maint. - Grounds	5355	3,000.00	2,350.85	3,000.00	0.00	0.00%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	10,000.00	3,556.89	10,000.00	0.00	0.00%
Maint. - Vehicle	5370	28,000.00	27,001.94	20,000.00	(8,000.00)	(28.57)%
Memberships/Subscriptions	5380	850.00	629.82	850.00	0.00	0.00%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
3000 - Fire  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Office Supplies/Expense	5400	4,500.00	1,806.08	4,500.00	0.00	0.00%
Postage	5410	500.00	275.96	500.00	0.00	0.00%
Printing	5415	500.00	156.56	500.00	0.00	0.00%
Professional Services	5420	2,000.00	1,119.00	2,000.00	0.00	0.00%
Publications & Legal Notices	5425	500.00	0.00	500.00	0.00	0.00%
Radios	5430	3,000.00	2,672.25	3,000.00	0.00	0.00%
Staff Development	5455	15,000.00	13,973.36	12,500.00	(2,500.00)	(16.67)%
Phones/internet	5470	15,000.00	9,359.68	13,000.00	(2,000.00)	(13.33)%
Utilities - Water	5490	12,000.00	7,519.36	10,000.00	(2,000.00)	(16.67)%
Utilities - Electric/Gas	5492	28,000.00	22,390.91	26,000.00	(2,000.00)	(7.14)%
Capital Equipment Expense	5625	0.00	1,000.00	0.00	0.00	0.00%
Total Expenditures		<u>4,113,611.00</u>	<u>1,884,770.21</u>	<u>4,139,422.90</u>	<u>25,811.90</u>	<u>0.63%</u>
Net Revenue Over Expenditures		<u>27,600.00</u>	<u>(968,297.88)</u>	<u>0.00</u>	<u>(27,600.00)</u>	<u>(100.00)%</u>

**FIRE DEPARTMENT**  
**and El Dorado County Joint Powers Authority Ambulance Services**  
**BUDGET DETAIL**  
**FY2021-22**

**ACCOUNT DESCRIPTION**

4110 Revenue - Property Tax

Property tax allocation.

4132 Revenue – Fire Marshal Plan Review

Moved to 8000 Weed Abatement budget.

4260 Revenue - JPA Reimbursable

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

4262 Revenue - Fire Apparatus Equipment Rental

Revenues related to renting fire equipment and personnel to CA Office of Emergency Services. \$10,000 of revenues received from equipment reimbursement goes to funding equipment maintenance, line item 5370. The rest of the revenues received goes to Fire & Emergency Svcs Capital Asset Reserves Fund 07.

4600 Other Income

Fuel reimbursement from CSD Parks and CC&R Departments.

5010 Salaries - Seasonal

Moved to 8000 Weed Abatement budget.

5230 Clothing/Uniforms

Cameron Park Fire Department provides uniform clothing to Resident Firefighters.

5231 Computer Software

Fire operations and administration software; FYI Telecommunication

4 AVL MDT Radio Mobile annual licenses

Employee scheduling software annual fee and maintenance

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

5232 Computer Hardware

Fire Department computers and tablets.

5235 Contractual Services

Moved to 8000 Weed Abatement budget.

5236 Contract Services

Expenditures for CAL FIRE contract for Fire and Paramedic services.

5237 Contract Under Utilization

Anticipated savings on CAL FIRE contract based on historical expenditures.

5240 Contract Services

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

5265 Educational Material

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

5275 Equipment – Minor/Small Tools

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

5285 Fire and Safety Supplies

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

5295 Fire Turnout Gear

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

5296 Fire-Volunteer/Resident

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

5300                    Food

Provide meals to firefighters while on emergency incident, training, extended fire rehab, meetings, etc.

5305                    Fuel

To provide fuel to all CSD vehicles / equipment from the fuel vault located at Fire Station 89. Fire receives reimbursement from other Departments for fuel costs.

5310                    Government Fees/Permits

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

5315                    Household Supplies

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

5345                    Maint. - Buildings

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

5350                    Maint. – Equipment

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

5355                    Maint. – Grounds

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

5360                    Maint. - Radio/Phones

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

5365                    Maint. - Tires/Tubes

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



5370                    Maint. - Vehicle

Repair and maintenance of Fire Engines and light trucks.

5380                    Memberships/Subscriptions

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

5400                    Office Supplies/Expense

To provide office supplies to Fire Station 88/89.

5410                    Postage

Fire Station 88/89 mailings and certified letters.

5415                    Printing

Flyers, posters, business cards

5420                    Professional Services

Fire alarm monitoring for Fire Station 88 and 89  
DOJ Background / Fingerprints / Resident Physicals / Pest Control

5425                    Publications & Legal Notices

Newspaper legal notices

5430                    Radios

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

5455                    Staff Development

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

5470                    Phones/Internet

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

5490 Utilities - Water

Station 88 and 89

5492 Utilities – Electric/Gas

Station 88 and 89

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
8000 - Weed Abatement  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	35,516.00	0.00	28,780.34	(6,735.66)	(18.97)%
Fire Marshall Plan Review	4132	0.00	0.00	45,000.00	45,000.00	0.00%
Weed Abatement	4410	4,020.00	9,798.43	0.00	(4,020.00)	(100.00)%
Grant - CI	4605	133,794.00	108,117.66	113,120.00	(20,674.00)	(15.45)%
<b>Total Operating Revenue</b>		<u>173,330.00</u>	<u>117,916.09</u>	<u>186,900.34</u>	<u>13,570.34</u>	<u>7.83%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	29,948.00	26,939.87	32,885.00	2,937.00	9.81%
Salaries - Seasonal	5010	9,600.00	2,589.70	18,150.00	8,550.00	89.06%
CalPERS Employer Retirement	5160	2,480.00	2,072.83	2,496.00	16.00	0.65%
Worker's Compensation	5170	2,487.00	3,499.09	199.86	(2,287.14)	(91.96)%
FICA/Medicare Employer Cont...	5180	1,187.00	562.36	1,945.00	758.00	63.86%
UI/TT Contribution	5190	434.00	364.46	625.00	191.00	44.01%
Clothing/Uniforms	5230	500.00	175.80	250.00	(250.00)	(50.00)%
Computer Software	5231	1,000.00	0.00	1,000.00	0.00	0.00%
Computer Hardware	5232	1,500.00	526.92	1,000.00	(500.00)	(33.33)%
Contractual Services	5235	0.00	0.00	10,000.00	10,000.00	0.00%
Contract Services - Other	5240	77,848.00	161,237.73	100,000.00	22,152.00	28.46%
Educational Materials	5265	10,000.00	13,470.21	10,000.00	0.00	0.00%
Fire & Safety Supplies	5285	0.00	0.00	500.00	500.00	0.00%
Memberships/Subscriptions	5380	0.00	0.00	500.00	500.00	0.00%
Office Supplies/Expense	5400	1,000.00	738.47	1,000.00	0.00	0.00%
Postage	5410	8,500.00	0.00	6,000.00	(2,500.00)	(29.41)%
Printing	5415	500.00	0.00	250.00	(250.00)	(50.00)%
Professional Services	5420	0.00	325.00	0.00	0.00	0.00%
Publications & Legal Notices	5425	0.00	36.50	0.00	0.00	0.00%
Staff Development	5455	0.00	0.00	2,000.00	2,000.00	0.00%
<b>Total Expenditures</b>		<u>146,984.00</u>	<u>212,538.94</u>	<u>188,800.86</u>	<u>41,816.86</u>	<u>28.45%</u>
<b>Net Revenue Over Expenditures</b>		<u>26,346.00</u>	<u>(94,622.85)</u>	<u>(1,900.52)</u>	<u>(28,246.52)</u>	<u>(107.21)%</u>

**FIRE DEPARTMENT**  
**Fire Marshal and Weed Abatement Program**  
**BUDGET DETAIL**  
**FY2021-22**

**ACCOUNT DESCRIPTION**

4110                      Revenue - Property Tax

Property Tax allocation.

4132                      Revenue – Fire Marshal Plan Review

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

4410                      Revenue - Weed Abatement

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

4605                      Revenue – CCI Grant

Revenues received from the California Climate Investment (CCI) Grant for Fire Prevention and Educational materials. \$85,000 allotted for fuels reduction work, \$10,000 allotted for educational material, \$6,000 allotted for postage. All revenues received from the grant will also have a 12% administrative fee included.

5000                      Salaries – Permanent

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

5010                      Salaries - Seasonal

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

5160                      CalPERS Employer Retirement

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

5170                      Worker’s Compensation

Worker’s Compensation for weed abatement staff.

5180 FICA/Medicare Employer Contribution

FICA/Medicare Employer Contribution for season part-time weed abatement employee.

5190 UI/TT Contribution

UI/TT Employer Contribution for weed abatement staff.

5230 Clothing/Uniform

Uniforms for Weed Abatement Specialists.

5231 Computer Software

Miscellaneous computer software, ESRI, Parcel Quest.

5232 Computer Hardware

Weed abatement computers and tablets.

5235 Contractual Services

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

5240 Contract Services - Other

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

5265 Educational Material

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

5285 Fire and Safety Supplies

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

5380 Memberships/Subscriptions

Prevention National Fire Protection Association Subscription / Memberships.

5400 Office Supplies

Office supplies to support Fire Marshal and weed abatement program.

5410 Postage

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

5415                    Printing

Flyers, posters, business cards

5455                    Staff Development

Fire Training Staff development funds allow for career enhancement and development through education of all staff and new recruits. This fund is to cover annual training and recertification on licenses.

## Department of Parks and Facilities

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

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

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

### **Community Center (7000)**

Facilities staff is responsible for:

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

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

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

Pool heater, sand in filters and vacuum was replaced, providing more efficiency and effectiveness with less costs. Pool's solar system is fully functional.

### **Community and Neighborhood Parks (4000)**

The District has four community parks and five neighborhood parks. Amenities include playgrounds, pools, disc golf course, picnic tables, restrooms, sports fields, parking lots, signage, sport courts, pathways, drainage, fencing and landscaping.

Sports fields are located at Christa McAuliffe, David West and Rasmussen parks. Parks staff maintain turf grass, irrigation systems, and strips ball fields for recreation programs. Parks staff works closely with youth and adult sports groups such as little league, soccer and rugby. Sports fields at Christa McAuliffe Park is being renovated Spring 2021, and Rasmussen and David West sports fields are scheduled for Fall 2021.



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Annual Maintenance Agreements with Ponderosa Little League and Prospector Soccer will augment District funds to preserve the renovated fields.

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

Parks staff applies herbicides and fertilizer throughout the park and open space system. El Dorado Weed Control sprays fire breaks throughout the District's open space properties. This is part of the departments Fire Fuel Reduction program, partially offset by the California Climate Investment Grant funds.

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

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

Parks employees, with the assistance of Growlersburg crews, maintains 50 acres of open space. The budget request includes a continuation of the spray program for weed prevention, which has proved very successful.

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

The District has twenty LLADs, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. Staff are implementing the recommendations of the LLAD Ad Hoc Committee.

LLAD Descriptions are behind the LLAD tab.

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
4000 - Parks and Facilities  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	415,693.00	0.00	428,062.29	12,369.29	2.98%
Lake Entries - Daily (Kiosk)	4180	0.00	0.00	35,660.00	35,660.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	43,598.00	14,685.85	18,750.00	(24,848.00)	(56.99)%
Picnic Site Rentals	4182	0.00	120.00	1,500.00	1,500.00	0.00%
Pool Rental Fees	4187	0.00	(30.00)	0.00	0.00	0.00%
Sports Field Rentals	4190	22,070.00	8,840.99	17,580.00	(4,490.00)	(20.34)%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Reimbursement	4400	0.00	12,776.72	0.00	0.00	0.00%
Grant - CI	4605	20,000.00	0.00	19,000.00	(1,000.00)	(5.00)%
<b>Total Operating Revenue</b>		<u>501,361.00</u>	<u>37,593.56</u>	<u>520,552.29</u>	<u>19,191.29</u>	<u>3.83%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	172,301.00	158,729.75	185,128.00	12,827.00	7.44%
Salaries - Seasonal	5010	0.00	0.00	17,075.00	17,075.00	0.00%
Overtime	5020	2,300.00	1,614.02	2,000.00	(300.00)	(13.04)%
Health Benefit	5130	40,228.00	47,614.02	31,436.00	(8,792.00)	(21.86)%
Dental Insurance	5140	2,699.00	4,375.80	2,656.00	(43.00)	(1.59)%
Vision Insurance	5150	525.00	716.76	442.00	(83.00)	(15.81)%
CalPERS Employer Retirement	5160	22,866.00	21,013.96	13,304.00	(9,562.00)	(41.82)%
Worker's Compensation	5170	17,000.00	16,912.26	18,127.29	1,127.29	6.63%
FICA/Medicare Employer Cont...	5180	4,281.00	2,602.19	5,394.00	1,113.00	26.00%
UI/TT Contribution	5190	1,736.00	1,617.22	2,439.00	703.00	40.50%
Advertising/Marketing	5209	0.00	201.05	0.00	0.00	0.00%
Agriculture	5215	14,385.00	12,659.22	14,000.00	(385.00)	(2.68)%
Clothing/Uniforms	5230	1,500.00	1,050.92	1,200.00	(300.00)	(20.00)%
Computer Software	5231	3,500.00	2,629.35	3,781.00	281.00	8.03%
Computer Hardware	5232	0.00	172.62	500.00	500.00	0.00%
Contractual Services	5235	0.00	2,242.34	0.00	0.00	0.00%
Contract Services - Other	5240	24,000.00	4,925.79	19,000.00	(5,000.00)	(20.83)%
Equipment-Minor/Small Tools	5275	4,700.00	1,056.29	4,000.00	(700.00)	(14.89)%
Fire & Safety Supplies	5285	1,363.04	1,090.24	1,000.00	(363.04)	(26.63)%
Food	5300	500.00	177.03	500.00	0.00	0.00%
Fuel	5305	3,200.00	2,062.37	4,000.00	800.00	25.00%
Government Fees/Permits	5310	900.00	1,462.21	8,000.00	7,100.00	788.89%
Household Supplies	5315	8,200.00	7,376.33	8,000.00	(200.00)	(2.44)%
Maint. - Vehicle Supplies	5340	1,200.00	881.32	2,200.00	1,000.00	83.33%
Maint. - Buildings	5345	4,900.00	3,227.57	4,000.00	(900.00)	(18.37)%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
4000 - Parks and Facilities  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Maint. - Equipment	5350	8,000.00	4,829.70	5,000.00	(3,000.00)	(37.50)%
Maint. - Grounds	5355	45,000.00	30,238.09	37,500.00	(7,500.00)	(16.67)%
Maint. - Tires & Tubes	5365	3,600.00	1,010.41	2,400.00	(1,200.00)	(33.33)%
Maint. - Vehicle	5370	5,250.00	1,443.86	4,500.00	(750.00)	(14.29)%
Medical Supplies	5375	250.00	0.00	0.00	(250.00)	(100.00)%
Mileage Reimbursement	5385	750.00	0.00	200.00	(550.00)	(73.33)%
Office Supplies/Expense	5400	1,000.00	883.50	1,000.00	0.00	0.00%
Pool Chemicals	5405	2,832.00	1,605.83	0.00	(2,832.00)	(100.00)%
Postage	5410	0.00	70.86	50.00	50.00	0.00%
Professional Services	5420	42,040.00	21,424.48	30,500.00	(11,540.00)	(27.45)%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	3,900.00	1,581.01	3,000.00	(900.00)	(23.08)%
Staff Development	5455	1,000.00	210.00	2,500.00	1,500.00	150.00%
Phones/internet	5470	8,900.00	8,352.99	10,500.00	1,600.00	17.98%
Utilities - Water	5490	19,500.00	20,417.26	27,500.00	8,000.00	41.03%
Utilities - Electric/Gas	5492	25,000.00	18,539.59	25,000.00	0.00	0.00%
Utilites - Water/Irrigation	5495	350.00	689.02	0.00	(350.00)	(100.00)%
Vandalism	5500	1,200.00	908.01	1,200.00	0.00	0.00%
Cal Fire In Kind Purchases	5501	12,400.00	5,745.19	12,500.00	100.00	0.81%
Transfer Out	7000	9,020.00	9,050.00	9,020.00	0.00	0.00%
Total Expenditures		<u>522,276.04</u>	<u>423,900.58</u>	<u>520,552.29</u>	<u>(1,723.75)</u>	<u>(0.33)%</u>
Net Revenue Over Expenditures		<u>(20,915.04)</u>	<u>(386,307.02)</u>	<u>0.00</u>	<u>20,915.04</u>	<u>(100.00)%</u>

**PARKS & FACILITIES DEPARTMENT**  
**Parks, Open Space and Unimproved Properties**  
**BUDGET DETAIL**  
**FY2021-22**

**ACCOUNT      DESCRIPTION**

4110              Property Tax

Property Tax Allocation

4180              Lake Entry – Daily Kiosk Revenues

100% dedicated to Parks 4000

4180              Annual Passes

Funds generated from sale of Annual Passes; 25% dedicated to Parks 4000

4182              CP Lake Picnic Reservations

Parks receives 100% of the revenues generated from picnic reservations.

4190              Parks/Field Use Revenue

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

4605              Grant – CCI

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

5000              Salaries – Permanent

Full time benefitted district employees

Positions allocated to Parks:

- Park Superintendent 40%
- Park Foreman 70%
- Admin Assistant part-time, year-round 1,248 hours
- 2 – Full-time Park Maintenance Worker IIs
- 1,712 part-time staff hours (3)

5010              Salaries – Seasonal

1,250 hours for kiosk workers for 5 months of operations

5020 Overtime

Over-time compensation for employees to cover for sick leave absences, unplanned staff schedule changes, special events and call-outs on evenings and weekends.

5130 Health & Dental

Health and dental for full time benefitted employees

5140 Dental Insurance

Dental insurance for full time benefitted employees

5150 Vision Insurance

Vision insurance for full time benefitted employees

5160 Retiree Benefits

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

5170 Worker's Compensation

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

5180 FICA/Medicare Employer Contribution

Employer's contribution to employee's Social Security.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5215 Agriculture

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

Aquatic herbicides \$4,600

Turf grass seed \$3,500

Turf grass fertilizer \$4,100

Weed abatement chemicals - \$1,800

5230 Clothing/Uniforms

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

5231                    Computer Software

Portion of Streamline website and Firewall; Portion of MaintainX software, used to log assets, create work orders and to save all playground and vehicle information.

5231                    Computer Hardware

5240                    Contract Services - Other

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

5265                    Educational Material

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

5275                    Equipment-Minor/Small

Equipment and tools used by staff to perform their day to day tasks. Also includes the tools used by CalFire (Growlersburg) to help the district maintain the open space properties.

5285                    Fire & Safety Supplies

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

5300                    Food

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

5305                    Fuel

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

5310                    Gov't Fees & Permits

Cost related to Department of Pesticide Regulations, Air Quality Control, and Environmental Health permits. Permits are for the districts pesticide program and use of the chipper. Account also covers Stratus Environmental cost to maintain diversion reports and water qualify for Cameron Park Lake

5315                    Household Supplies

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

5340                    Maint. – Vehicle Supplies

This account is used for minor vehicle supplies and equipment. Equipment includes tool boxes, windshield wipers, floor mats, truck racks and other misc. Need to add an additional utility rack to a District vehicle.

5345                    Maint. – Buildings

This account is used to maintain and repair buildings for which the parks department is responsible for. This includes the parks shop, park restrooms, well houses, kiosk and concession stand.

5350                    Maint. – Equipment

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

5355                    Maint. – Grounds

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

5365                    Maint. Tires & Tubes

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

5370                    Main. Vehicle

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

5375                    Medical Supplies

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

5380                    Memberships/Subscriptions

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

5385                    Mileage Reimburse

Account is used for mileage reimbursement as needed.

5400 Office Supplies

This account funds the various office supplies needed to operate.

5405 Pool Chemicals

Not anticipating a Splash Pad until at least the summer of 2022.

5420 Professional Services

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

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

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

**DSA** (portion of) – Provides I.T. and technical support for the department.

Streamline (portion of) - website host and maintenance costs.

5440 Rent/Lease – Equipment

Equipment rental such as vibrating plate to repair decomposed granite walk; excavator for main line water repairs, tree root excavation. Also include a lift to decorate the Christmas tree at Christa McAuliffe Park.

5455 Staff Development

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

5470 Telephone

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

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

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

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

5490 Utilities – Water

This account is for the parks department irrigation and restroom water. Cost increased due to irrigation at the Christa McAuliffe T-ball field.

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Parks. The District is looking into energy efficiencies such as Led lighting and solar energy.



5500                    Vandalism

Vandalism is an unforeseen expense and is solely based on damage done. Damage in excess of \$1,000 can be billed to insurance.

5501                    Cal Fire In Kind Purchases

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

7000                    Transfer Out

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

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
7000 - Community Center  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	168,344.00	0.00	222,796.96	54,452.96	32.35%
Annual Passes (Lake/Pool Co...)	4181	0.00	5,085.97	18,750.00	18,750.00	0.00%
Assembly Hall & Classroom Re...	4185	15,304.00	13,965.00	35,139.00	19,835.00	129.61%
Gym Rentals	4186	12,342.00	10,209.40	13,000.00	658.00	5.33%
Pool Rental Fees	4187	87,215.00	48,789.47	49,000.00	(38,215.00)	(43.82)%
Reimbursement	4400	0.00	974.41	0.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>283,205.00</u>	<u>79,024.25</u>	<u>338,685.96</u>	<u>55,480.96</u>	<u>19.59%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	67,900.00	62,469.29	120,751.00	52,851.00	77.84%
Overtime	5020	1,000.00	1,350.19	1,000.00	0.00	0.00%
Health Benefit	5130	14,519.00	8,700.17	16,225.00	1,706.00	11.75%
Dental Insurance	5140	1,485.00	625.00	1,633.00	148.00	9.97%
Vision Insurance	5150	219.00	119.46	245.00	26.00	11.87%
CalPERS Employer Retirement	5160	6,988.00	2,309.80	9,367.00	2,379.00	34.04%
Worker's Compensation	5170	9,000.00	8,906.76	7,640.48	(1,359.52)	(15.11)%
FICA/Medicare Employer Cont...	5180	3,934.00	1,784.28	3,896.00	(38.00)	(0.97)%
UI/TT Contribution	5190	1,000.00	725.48	1,699.00	699.00	69.90%
Advertising/Marketing	5209	800.00	1,051.53	1,200.00	400.00	50.00%
Agriculture	5215	431.00	238.14	400.00	(31.00)	(7.19)%
Bank Charge	5221	0.00	0.00	1,600.00	1,600.00	0.00%
Clothing/Uniforms	5230	0.00	0.00	900.00	900.00	0.00%
Computer Software	5231	500.00	368.35	1,940.00	1,440.00	288.00%
Contract Services - Other	5240	5,890.00	4,925.87	5,890.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,640.00	2,748.15	2,500.00	(140.00)	(5.30)%
Fire & Safety Supplies	5285	950.00	1,006.49	950.00	0.00	0.00%
Fire Prevention & Inspection	5290	1,200.00	1,445.00	1,100.00	(100.00)	(8.33)%
Food	5300	50.00	121.81	0.00	(50.00)	(100.00)%
Government Fees/Permits	5310	3,482.00	2,720.29	2,900.00	(582.00)	(16.71)%
Household Supplies	5315	11,000.00	9,923.56	13,500.00	2,500.00	22.73%
Maint. - Vehicle Supplies	5340	500.00	0.00	0.00	(500.00)	(100.00)%
Maint. - Buildings	5345	12,000.00	8,872.50	8,000.00	(4,000.00)	(33.33)%
Maint. - Equipment	5350	9,000.00	4,943.38	10,000.00	1,000.00	11.11%
Maint. - Grounds	5355	2,026.00	1,381.94	2,000.00	(26.00)	(1.28)%
Maint. - Tires & Tubes	5365	1,200.00	0.00	1,200.00	0.00	0.00%
Maint. - Vehicle	5370	500.00	590.36	1,000.00	500.00	100.00%
Medical Supplies	5375	250.00	0.00	0.00	(250.00)	(100.00)%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
7000 - Community Center  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Office Supplies/Expense	5400	200.00	220.50	200.00	0.00	0.00%
Pool Chemicals	5405	23,995.00	24,979.72	25,000.00	1,005.00	4.19%
Professional Services	5420	400.00	300.00	400.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	225.00	200.00	200.00	0.00%
Staff Development	5455	250.00	0.00	250.00	0.00	0.00%
Phones/internet	5470	8,000.00	7,007.32	8,000.00	0.00	0.00%
Utilities - Water	5490	7,000.00	7,190.50	8,500.00	1,500.00	21.43%
Utilities - Electric/Gas	5492	54,860.00	91,109.98	80,000.00	25,140.00	45.83%
Vandalism	5500	1,000.00	77.09	500.00	(500.00)	(50.00)%
Transfer Out	7000	0.00	30.00	0.00	0.00	0.00%
<b>Total Expenditures</b>		<u>254,169.00</u>	<u>258,467.91</u>	<u>340,586.48</u>	<u>86,417.48</u>	<u>34.00%</u>
<b>Net Revenue Over Expenditures</b>		<u>29,036.00</u>	<u>(179,443.66)</u>	<u>(1,900.52)</u>	<u>(30,936.52)</u>	<u>(106.55)%</u>

**PARKS & FACILITIES DEPARTMENT**  
**Community Center**  
**BUDGET DETAIL**  
**FY2021-22**

**ACCOUNT      DESCRIPTION**

4110              Property Taxes

Property tax allocation to the Community Center.

4181              Annual Passes

25% of annual pass sales to offset costs of running community pool.

4185              CC Facility Rentals

Revenue generated from rentals of the Community Center. Amount is based on past actuals in Rec Trac. 100% dedicated to Community Center.

4186              Gym Rentals

50% of gym rental revenues to offset costs of staffing and maintaining community center gym.

4187              Pool Use Fees

50% of pool use fees to offset costs of maintaining community pool.

5000              Salaries – Permanent

Staffing allocation to Community Center:

- 40% of the Parks & Facilities Superintendent;
- 10% of the Parks Foreman,
- 1 Full-time Maintenance II Worker assigned to Community Center,
- 10% of two Parks Maintenance II Workers for landscaping duties,
- 1.3 Full Time Equivalent (FTE) for part-time employees

5020              Overtime

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

5130              Health Benefit

Health and dental for full-time benefitted employees.

5140              Dental Insurance

Dental insurance for full-time benefitted employees.

5150                    Vision Insurance

Vision insurance for full-time benefitted employees

5160                    CalPERS Employer Retirement

Employer's contribution to CalPERS pension.

5170                    Worker's Compensation

Employer's contribution to Worker's Compensation Insurance.

5180                    FICA/Medicare Employer Contribution

Employer's contribution to Medicare/Social Security.

5190                    UI/TT Contribution

Employer's contribution to Unemployment Insurance.

5209                    Advertising/Marketing

Portion of District e-newsletters/mailers.

5215                    Agriculture

Fertilizer and Herbicide application.

5230                    Clothing/Uniforms

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

5231                    Computer Software

Portion of Streamline web services.

Portion of MaintainX, new App for managing work requests and inventory.

5240                    Contract Services - Other

Portion of Executech IT support services.

5275                    Equipment-Minor/Small Tools

Day to day tools and equipment for staff to maintain the Community Center.

5285                    Fire and Safety Supplies

Fire/safety and first aid related items.

5290                    Fire prevention and inspection

Annual fire sprinkler test/inspections.

5310                    Government Fees/Permits

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

5315                    Household Supplies

Cintas is our services provider for all janitorial supplies.

5345                    Maint. – Buildings

Maintenance and repair of the Community Center grounds. Items include: plumbing, electrical, windows, doors, etc.

5350                    Maint. – Equipment

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

5355                    Maint. – Grounds

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

5365                    Maint. – Tires & Tubes

Tires for District vehicles used for the Community Center.

5370                    Maint. Vehicle

Maintenance and repair of District vehicles used for the Community Center.

5400                    Office Supplies

Office supplies, as needed.

5405                    Pool Chemicals

Items used to chemically treat the pool. Chemicals used include: cyanuric acid, sodium hypochlorite, muriatic acid, carbon dioxide, and sodium chloride.

5420                    Professional Services

Sierra Security quarterly alarm testing.

5440 Rent/Lease – Equipment

CardConnect monthly terminal fee.

5455 Staff Development

Training for full-time staff. Irrigation, pesticide, and pool training are a focal point. Training did not take place in 2020-21 due to COVID-19.

5470 Telephone/Internet

2 cell phones, 1 hot spot for irrigation system and portion of the landline phones and internet.

5490 Utilities – Water

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

5492 Utilities – Electric/Gas

Electric and gas consumption for the Community Center, including the pool. The new 97% efficient pool heater should will help lower the cost to heat the pool. Budget estimate based on review of past costs for two years, which was challenging given the closure of the facility, changes in use and benefits of new operating systems.

## LANDSCAPING AND LIGHTING DISTRICTS – Funds 30-50

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

**45 Northview** – Northview consists of a playground, decomposed granite trail, creek, open space and landscaping along Auburn Hills. The majority of Northview Park is open space and is part of the District weed abatement responsibilities. \$1,000 will be reimbursed through the CCI Grant to help maintain the open space.

**43 David West Park** – David West LLAD has three components: community sports field with park amenities (parking lot, shrubbery and trees throughout the park), street lights and open space with detention basins. *Due to the nature of David West serving as a community park, the LLAD Ad Hoc Committee and staff are recommending that the District support the park's operations. A total of \$9,020 is allocated out of the Parks Department, Fund 01 to help offset the cost of David West and to remedy its deficit Fund Balance. The additional funding will help with the maintenance cost of the baseball field and surrounding open space lots. \$1,100 is budget through the CCI Grant to help maintain the open space.* Facility use revenues from Little League are received in this LLAD as well.

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

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

**Bar J A 39 & 50** – Bar J A consists of landscaping along Country Club and Merrychase Drives and a pedestrian pathway, and several street lights with the nearby sub division.



Historically, staff expended funds from only Fund 39, instead of using the resident approved new assessment Fund 50. Staff will budget in both Funds to address the deficit in Fund 39. Bar J A maintenance activities is adequately funded with both Funds.

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

### **Street Light LLADs**

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

48 Silver Springs

44 Cambridge Oaks

47 Cameron Woods 8

38 Cameron Woods 1-4

37 Unit 12

34 Viewpoint

33 Unit 8

32 Unit 7

31 Unit 6

30 Airpark

35 Goldorado

36 Unit 11

41 Creekside

LLAD Overview					
updated 4-26-2021					
Based on Abila Reports					
Street Lights only					
	8-Jun-20	18-Mar-21	current annual assessment	operating with deficit?	action steps
30 - Airpark	87,082	82,544	19,305	yes	<i>suspend assessment for expected 3 years 2024; operates typically with slight deficit</i>
31 - Unit 6	86,304	35,226	16,568	yes	<i>keep as is; operates with a deficit</i>
32 - Unit 7	39,637	36,869	12,544	yes	<i>keep as is; operates with a deficit</i>
33 - Unit 8	43,434	39,420	15,494	yes	<i>keep as is; operates with a deficit</i>
34 - Viewpoint	(7,843)	(11,077)	6,218	yes	<i>15 street lights; turn off atleast half the lights</i>
35 - Goldorado	(4,676)	(6,526)	2,935	yes	<i>LED lights installed 2018 or 19; seek funding agreemt with Marshall &amp; Ponte Palmero</i>
36 - Unit 11	24,099	21,884	6,883	yes	<i>keep as is; operates with a deficit</i>
37 - Unit 12	32,827	29,168	12,340	yes	<i>keep as is; operates with a deficit</i>
38 - Cameron Woods 1-4	21,570	19,145	7,790	no	<i>suspend assessment for expected 2 years 2022</i>
39 - Bar JA	(63,324)	(79,464)	24,264	no	<i>keep as is; budget operations to Fund 50 Bar JA #2</i>
40 - Bar JB	5,382	314	10,652	yes	<i>staff minimizing irrigation and will monitor health of mature trees</i>
41 - Creekside	2,816	2,481	2,449	no	<i>keep as is; balanced budget</i>
42 - Eastwood	175,290	169,755	40,908	no	<i>suspend assessment for expected 3 years 2024; lower assessment in future years</i>
43 - David West	(23,195)	(30,523)	18,150	no	<i>contribution from GF01 will correct in time; monitor</i>
44 - Cambridge	10,174	9,433	1,637	yes	<i>keep as is; operates with a slight deficit</i>
45 - Northview	5,799	5,338	29,808	no	<i>keep as is; balanced budget</i>
46 - Cameron Valley	56,592	53,673	12,782	yes	<i>keep as is; operates with a slight deficit</i>
47 - Cameron Woods 8	50,510	52,164	5,999	no	<i>suspend assessment for expected 16 years 2037</i>
48 - Silver Springs	12,130	11,930	tbd	no	<i>new LLAD starts in FY2021-22</i>
49 - Bell Woods	(598)	(597)			<i>not active</i>
50 - Bar JA #2	125,237	136,155	22,967	no	<i>keep as is until FB evens with Fund 39; monitor</i>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
30 - Airpark LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	31.84	0.00	0.00	0.00%
Special Assessments	4135	19,305.00	11,259.87	0.00	(19,305.00)	(100.00)%
Interest Income	4505	2,400.00	503.13	1,500.00	(900.00)	(37.50)%
Total Operating Revenue		<u>21,705.00</u>	<u>11,794.84</u>	<u>1,500.00</u>	<u>(20,205.00)</u>	<u>(93.09)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	20,632.00	15,143.24	20,632.00	0.00	0.00%
Total Expenditures		<u>22,743.00</u>	<u>16,180.74</u>	<u>22,743.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>(1,038.00)</u>	<u>(4,385.90)</u>	<u>(21,243.00)</u>	<u>(20,205.00)</u>	<u>1,946.53%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
31 - Unit 6 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	18.09	0.00	0.00	0.00%
Special Assessments	4135	16,568.00	9,796.61	16,568.00	0.00	0.00%
Interest Income	4505	1,500.00	335.14	1,500.00	0.00	0.00%
Total Operating Revenue		<u>18,068.00</u>	<u>10,149.84</u>	<u>18,068.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	19,512.00	13,096.00	19,512.00	0.00	0.00%
Total Expenditures		<u>21,623.00</u>	<u>14,133.50</u>	<u>21,623.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>(3,555.00)</u>	<u>(3,983.66)</u>	<u>(3,555.00)</u>	<u>0.00</u>	<u>0.00%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
32 - Unit 7 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	22.39	0.00	0.00	0.00%
Special Assessments	4135	12,554.00	7,281.89	12,554.00	0.00	0.00%
Interest Income	4505	1,200.00	248.63	1,200.00	0.00	0.00%
Total Operating Revenue		<u>13,754.00</u>	<u>7,552.91</u>	<u>13,754.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	12,700.00	9,441.71	12,700.00	0.00	0.00%
Total Expenditures		<u>14,811.00</u>	<u>10,479.21</u>	<u>14,811.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>(1,057.00)</u>	<u>(2,926.30)</u>	<u>(1,057.00)</u>	<u>0.00</u>	<u>0.00%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
33 - Unit 8 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	0.00	22.44	0.00	0.00	0.00%
Special Assessments	4135	15,494.00	8,757.89	15,494.00	0.00	0.00%
Interest Income	4505	1,400.00	297.94	1,400.00	0.00	0.00%
Total Operating Revenue		<u>16,894.00</u>	<u>9,078.27</u>	<u>16,894.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	16,008.00	11,935.46	16,008.00	0.00	0.00%
Total Expenditures		<u>18,119.00</u>	<u>12,972.96</u>	<u>18,119.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>(1,225.00)</u>	<u>(3,894.69)</u>	<u>(1,225.00)</u>	<u>0.00</u>	<u>0.00%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
34 - Viewpoint LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	19.25	0.00	0.00	0.00%
Special Assessments	4135	6,218.00	3,346.09	6,218.00	0.00	0.00%
Interest Income	4505	300.00	56.24	300.00	0.00	0.00%
Total Operating Revenue		<u>6,518.00</u>	<u>3,421.58</u>	<u>6,518.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	7,620.00	5,628.11	7,686.00	66.00	0.87%
Total Expenditures		<u>9,731.00</u>	<u>6,665.61</u>	<u>9,797.00</u>	<u>66.00</u>	<u>0.68%</u>
Net Revenue Over Expenditures		<u>(3,213.00)</u>	<u>(3,244.03)</u>	<u>(3,279.00)</u>	<u>(66.00)</u>	<u>2.05%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
35 - Goldorado LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	2,935.00	1,639.15	2,935.00	0.00	0.00%
Interest Income	4505	170.00	40.31	75.00	(95.00)	(55.88)%
Total Operating Revenue		<u>3,105.00</u>	<u>1,679.46</u>	<u>3,010.00</u>	<u>(95.00)</u>	<u>(3.06)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	2,552.00	2,522.96	3,444.00	892.00	34.95%
Total Expenditures		<u>4,663.00</u>	<u>3,560.46</u>	<u>5,555.00</u>	<u>892.00</u>	<u>19.13%</u>
Net Revenue Over Expenditures		<u>(1,558.00)</u>	<u>(1,881.00)</u>	<u>(2,545.00)</u>	<u>(987.00)</u>	<u>63.35%</u>



**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
36 - Unit 11 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	22.13	0.00	0.00	0.00%
Special Assessments	4135	6,883.00	3,509.88	6,883.00	0.00	0.00%
Interest Income	4505	700.00	141.23	450.00	(250.00)	(35.71)%
Total Operating Revenue		<u>7,583.00</u>	<u>3,673.24</u>	<u>7,333.00</u>	<u>(250.00)</u>	<u>(3.30)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	6,232.00	4,669.21	6,372.00	140.00	2.25%
Total Expenditures		<u>8,343.00</u>	<u>5,706.71</u>	<u>8,483.00</u>	<u>140.00</u>	<u>1.68%</u>
Net Revenue Over Expenditures		<u>(760.00)</u>	<u>(2,033.47)</u>	<u>(1,150.00)</u>	<u>(390.00)</u>	<u>51.32%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
37 - Unit 12 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	6.52	0.00	0.00	0.00%
Special Assessments	4135	12,340.00	6,823.29	12,340.00	0.00	0.00%
Interest Income	4505	1,000.00	232.18	650.00	(350.00)	(35.00)%
Total Operating Revenue		<u>13,340.00</u>	<u>7,061.99</u>	<u>12,990.00</u>	<u>(350.00)</u>	<u>(2.62)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	12,879.00	9,617.66	13,140.00	261.00	2.03%
Total Expenditures		<u>14,990.00</u>	<u>10,655.16</u>	<u>15,251.00</u>	<u>261.00</u>	<u>1.74%</u>
Net Revenue Over Expenditures		<u>(1,650.00)</u>	<u>(3,593.17)</u>	<u>(2,261.00)</u>	<u>(611.00)</u>	<u>37.03%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
38 - Cameron Woods 1-4 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	4.51	0.00	0.00	0.00%
Special Assessments	4135	7,790.00	4,636.38	0.00	(7,790.00)	(100.00)%
Interest Income	4505	650.00	129.93	400.00	(250.00)	(38.46)%
Total Operating Revenue		<u>8,440.00</u>	<u>4,770.82</u>	<u>400.00</u>	<u>(8,040.00)</u>	<u>(95.26)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	6,406.00	4,798.94	6,552.00	146.00	2.28%
Total Expenditures		<u>8,517.00</u>	<u>5,836.44</u>	<u>8,663.00</u>	<u>146.00</u>	<u>1.71%</u>
Net Revenue Over Expenditures		<u>(77.00)</u>	<u>(1,065.62)</u>	<u>(8,263.00)</u>	<u>(8,186.00)</u>	<u>10,631.17%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
39 - Bar J 15a LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	0.00	15.20	0.00	0.00	0.00%
Special Assessments	4135	24,265.00	13,308.43	24,265.00	0.00	0.00%
Interest Income	4505	1,400.00	331.60	1,400.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>25,665.00</u>	<u>13,655.23</u>	<u>25,665.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	10,491.00	11,932.82	0.00	(10,491.00)	(100.00)%
Overtime	5020	0.00	73.79	0.00	0.00	0.00%
Health Benefit	5130	1,787.00	0.00	0.00	(1,787.00)	(100.00)%
Worker's Compensation	5170	788.00	0.00	0.00	(788.00)	(100.00)%
FICA/Medicare Employer Cont...	5180	0.00	180.03	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	145.19	0.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	0.00	(1,100.00)	(100.00)%
Maint. - Equipment	5350	400.00	0.00	0.00	(400.00)	(100.00)%
Maint. - Grounds	5355	1,200.00	200.00	0.00	(1,200.00)	(100.00)%
Staff Development	5455	50.00	0.00	0.00	(50.00)	(100.00)%
Phones/internet	5470	75.00	0.00	0.00	(75.00)	(100.00)%
Utilities - Electric/Gas	5492	7,500.00	14,438.86	0.00	(7,500.00)	(100.00)%
Utilites - Water/Irrigation	5495	1,750.00	1,714.70	0.00	(1,750.00)	(100.00)%
<b>Total Expenditures</b>		<u>25,141.00</u>	<u>29,722.89</u>	<u>0.00</u>	<u>(25,141.00)</u>	<u>(100.00)%</u>
<b>Net Revenue Over Expenditures</b>		<u>524.00</u>	<u>(16,067.66)</u>	<u>25,665.00</u>	<u>25,141.00</u>	<u>4,797.90%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
50 - BarJ 15a #2 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	0.00	14.38	0.00	0.00	0.00%
Special Assessments	4135	22,967.00	12,565.39	22,967.00	0.00	0.00%
Interest Income	4505	1,600.00	444.43	1,600.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>24,567.00</u>	<u>13,024.20</u>	<u>24,567.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	10,499.00	0.00	16,500.00	6,001.00	57.16%
Health Benefit	5130	1,787.00	0.00	3,000.00	1,213.00	67.88%
Worker's Compensation	5170	788.00	0.00	1,400.00	612.00	77.66%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Agriculture	5215	0.00	190.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	600.00	0.00	200.00	(400.00)	(66.67)%
Maint. - Grounds	5355	1,200.00	1,028.09	5,000.00	3,800.00	316.67%
Maint. - Vehicle	5370	0.00	31.68	1,100.00	1,100.00	0.00%
Staff Development	5455	50.00	0.00	200.00	150.00	300.00%
Phones/internet	5470	75.00	0.00	120.00	45.00	60.00%
Utilities - Electric/Gas	5492	7,500.00	0.00	19,728.00	12,228.00	163.04%
Utilites - Water/Irrigation	5495	1,750.00	0.00	4,728.00	2,978.00	170.17%
<b>Total Expenditures</b>		<u>25,349.00</u>	<u>2,287.27</u>	<u>53,276.00</u>	<u>27,927.00</u>	<u>110.17%</u>
<b>Net Revenue Over Expenditures</b>		<u>(782.00)</u>	<u>10,736.93</u>	<u>(28,709.00)</u>	<u>(27,927.00)</u>	<u>3,571.23%</u>

## Bar J A 39 & 50 BUDGET DETAIL

ACCOUNT	DESCRIPTION
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<u>4135</u>	<u>Special Assessments</u>
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Special property assessment to maintain landscaped area

<u>4505</u>	<u>Interest</u>
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Interest Income

<u>4605</u>	<u>Grant- CCI</u>
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<u>5000</u>	<u>Salaries Perm, part time</u>
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Portion of staff salaries to maintain LLAD

<u>5130</u>	<u>Health &amp; Dental</u>
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Portion of employee's health and dental

<u>5140</u>	<u>Vision Insurance</u>
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Portion of employee's vision insurance

<u>5160</u>	<u>Worker's Compensation</u>
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Portion of employee's cost

<u>5190</u>	<u>UI/TT Contribution</u>
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<u>5210</u>	<u>Agency Admin</u>
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Portion of LLAD'S contribution

<u>5215</u>	<u>Agriculture</u>
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<u>5350</u>	<u>Maint. – Equipment</u>
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Small tools, vehicle maintenance and safety supplies

<u>5355</u>	<u>Maint. – Grounds</u>
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Maintains asphalt pathway, irrigation systems and existing landscape. Staff will continue to add additional plants along Country Club Drive.

5370                    Maint-Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

Portion of the LLAD'S cell phone cost

5492                    Utilities – Electric/Gas

Covers the cost of the street lights within the LLAD

5495                    Irrigation Water

Water to maintain the existing landscape

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Bar J 15b LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Special Assessments	4135	10,652.00	5,703.32	10,652.00	0.00	0.00%
Interest Income	4505	700.00	139.79	700.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>11,352.00</u>	<u>5,843.11</u>	<u>11,352.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	5,978.00	6,228.02	6,250.00	272.00	4.55%
Overtime	5020	0.00	11.97	0.00	0.00	0.00%
Health Benefit	5130	1,112.00	0.00	833.00	(279.00)	(25.09)%
Worker's Compensation	5170	469.00	0.00	411.00	(58.00)	(12.37)%
FICA/Medicare Employer Cont...	5180	0.00	91.54	159.00	159.00	0.00%
UI/TT Contribution	5190	0.00	68.66	110.00	110.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Maint. - Equipment	5350	300.00	0.00	100.00	(200.00)	(66.67)%
Maint. - Grounds	5355	900.00	484.20	750.00	(150.00)	(16.67)%
Maint. - Vehicle	5370	0.00	31.69	100.00	100.00	0.00%
Staff Development	5455	50.00	0.00	100.00	50.00	100.00%
Phones/internet	5470	120.00	0.00	0.00	(120.00)	(100.00)%
Utilities - Electric/Gas	5492	1,582.00	1,455.97	1,968.00	386.00	24.40%
Utilites - Water/Irrigation	5495	950.00	1,636.23	1,200.00	250.00	26.32%
<b>Total Expenditures</b>		<u>12,561.00</u>	<u>11,045.78</u>	<u>13,081.00</u>	<u>520.00</u>	<u>4.14%</u>
<b>Net Revenue Over Expenditures</b>		<u>(1,209.00)</u>	<u>(5,202.67)</u>	<u>(1,729.00)</u>	<u>(520.00)</u>	<u>43.01%</u>



**Bar J B 40**  
**BUDGET DETAIL**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>
<u>4135</u>	<u>Special Assessments</u> Special property assessment to maintain landscaped area
<u>4505</u>	<u>Interest</u> Interest Income
<u>4605</u>	<u>Grant- CCI</u>
<u>5000</u>	<u>Salaries Perm, part time</u> Portion of staff salaries to maintain LLAD.
<u>5130</u>	<u>Health &amp; Dental</u> Portion of employee's health and dental
<u>5140</u>	<u>Vision Insurance</u> Portion of employee's vision insurance
<u>5160</u>	<u>Worker's Compensation</u> Portion of employee's cost
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Admin</u> Portion of LLAD'S contribution
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment</u> Small tools, vehicle maintenance and safety supplies
<u>5355</u>	<u>Maint. – Grounds</u> Maintains concrete pathway, irrigation system and existing landscape

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

Portion of the LLAD'S cell phone cost

5492                    Utilities – Electric/Gas

Covers the cost of the street lights within the LLAD

5495                    Irrigation Water

Water to maintain the existing landscape

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
41 - Creekside LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	2,449.00	1,121.85	2,449.00	0.00	0.00%
Interest Income	4505	150.00	31.37	150.00	0.00	0.00%
Total Operating Revenue		<u>2,599.00</u>	<u>1,153.22</u>	<u>2,599.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
UI/TT Contribution	5190	0.00	4.95	0.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	780.00	518.82	708.00	(72.00)	(9.23)%
Total Expenditures		<u>2,891.00</u>	<u>1,561.27</u>	<u>2,819.00</u>	<u>(72.00)</u>	<u>(2.49)%</u>
Net Revenue Over Expenditures		<u>(292.00)</u>	<u>(408.05)</u>	<u>(220.00)</u>	<u>72.00</u>	<u>(24.66)%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
42 - Eastwood LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	0.00	39.11	0.00	0.00	0.00%
Special Assessments	4135	40,908.00	25,832.76	0.00	(40,908.00)	(100.00)%
Interest Income	4505	5,700.00	1,121.98	3,800.00	(1,900.00)	(33.33)%
<b>Total Operating Revenue</b>		<u>46,608.00</u>	<u>26,993.85</u>	<u>3,800.00</u>	<u>(42,808.00)</u>	<u>(91.85)%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	20,266.00	15,848.61	20,000.00	(266.00)	(1.31)%
Overtime	5020	0.00	71.91	0.00	0.00	0.00%
Health Benefit	5130	5,821.00	0.00	3,800.00	(2,021.00)	(34.72)%
Worker's Compensation	5170	2,044.00	0.00	1,800.00	(244.00)	(11.94)%
FICA/Medicare Employer Cont...	5180	0.00	238.37	360.00	360.00	0.00%
UI/TT Contribution	5190	0.00	175.71	250.00	250.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	550.00	(550.00)	(50.00)%
Agriculture	5215	2,000.00	1,757.47	1,200.00	(800.00)	(40.00)%
Equipment-Minor/Small Tools	5275	0.00	87.90	200.00	200.00	0.00%
Maint. - Equipment	5350	700.00	0.00	300.00	(400.00)	(57.14)%
Maint. - Grounds	5355	8,900.00	12,857.22	11,800.00	2,900.00	32.58%
Maint. - Vehicle	5370	0.00	585.09	1,100.00	1,100.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	35.79	120.00	0.00	0.00%
Utilities - Electric/Gas	5492	2,031.00	1,289.41	1,752.00	(279.00)	(13.74)%
Utilites - Water/Irrigation	5495	2,934.00	2,543.98	3,336.00	402.00	13.70%
<b>Total Expenditures</b>		<u>46,016.00</u>	<u>36,528.96</u>	<u>46,668.00</u>	<u>652.00</u>	<u>1.42%</u>
<b>Net Revenue Over Expenditures</b>		<u>592.00</u>	<u>(9,535.11)</u>	<u>(42,868.00)</u>	<u>(43,460.00)</u>	<u>(7,341.22)%</u>

## Eastwood 42 BUDGET DETAIL

<b>ACCOUNT</b>	<b>DESCRIPTION</b>
<u>4135</u>	<u>Special Assessments</u>
	Special property assessment to maintain landscaped area
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD.
<u>5130</u>	<u>Health &amp; Dental</u>
	Portion of employee's health and dental
<u>5140</u>	<u>Vision Insurance</u>
	Portion of employee's vision insurance
<u>5160</u>	<u>Worker's Compensation</u>
	Portion of employee's cost
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Admin</u>
	Portion of LLAD'S contribution
<u>5215</u>	<u>Agriculture</u>
	Turf grass seed, broad leaf treatment and fertilizers.
<u>5350</u>	<u>Maint. – Equipment</u>
	Small tools, vehicle maintenance and safety supplies

5355                    Maint. – Grounds

Cost to maintain turf grass, Irrigation, oak trees and landscaping along Meder road. \$9,000 is budgeted to contract out the maintenance of the hedges along Meder road.

5370                    Maint-Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

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

5492                    Utilities – Electric/Gas

Covers the cost of the street lights within the LLAD

5495                    Irrigation Water

Water to maintain the existing landscape

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
43 - David West LLAD (Crazy Horse)  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Special Assessments	4135	18,150.00	10,469.33	18,150.00	0.00	0.00%
Transfer In	4165	9,020.00	9,020.00	9,020.00	0.00	0.00%
Sports Field Rentals	4190	5,700.00	3,981.40	5,700.00	0.00	0.00%
Interest Income	4505	1,500.00	288.71	1,000.00	(500.00)	(33.33)%
Grant - CI	4605	2,500.00	0.00	1,100.00	(1,400.00)	(56.00)%
<b>Total Operating Revenue</b>		<u>36,870.00</u>	<u>23,759.44</u>	<u>34,970.00</u>	<u>(1,900.00)</u>	<u>(5.15)%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	17,798.00	14,143.65	17,000.00	(798.00)	(4.48)%
Overtime	5020	0.00	47.17	0.00	0.00	0.00%
Health Benefit	5130	3,454.00	0.00	3,200.00	(254.00)	(7.35)%
Worker's Compensation	5170	1,525.00	0.00	1,600.00	75.00	4.92%
FICA/Medicare Employer Cont...	5180	0.00	198.76	320.00	320.00	0.00%
UI/TT Contribution	5190	0.00	143.53	220.00	220.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Agriculture	5215	1,500.00	1,758.45	990.00	(510.00)	(34.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	650.00	0.00	200.00	(450.00)	(69.23)%
Maint. - Grounds	5355	3,600.00	2,591.55	2,600.00	(1,000.00)	(27.78)%
Maint. - Vehicle	5370	0.00	131.69	1,100.00	1,100.00	0.00%
Professional Services	5420	0.00	467.19	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	467.19	1,920.00	1,920.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	0.00	120.00	0.00	0.00%
Utilities - Electric/Gas	5492	750.00	150.22	300.00	(450.00)	(60.00)%
Utilites - Water/Irrigation	5495	3,500.00	3,122.92	4,380.00	880.00	25.14%
<b>Total Expenditures</b>		<u>34,097.00</u>	<u>24,259.82</u>	<u>35,350.00</u>	<u>1,253.00</u>	<u>3.67%</u>
<b>Net Revenue Over Expenditures</b>		<u>2,773.00</u>	<u>(500.38)</u>	<u>(380.00)</u>	<u>(3,153.00)</u>	<u>(113.70)%</u>

## David West 43 BUDGET DETAIL

**ACCOUNT      DESCRIPTION**

4135              Special Assessments

Special property assessment to maintain landscaped area

4190              Parks and Fac. Rev – Sports Fields

Revenue generated by outside user groups

7000              Transfer In

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

4505              Interest

Interest Income

4605              Grant- CI

\$1,100 to be reimbursed to help maintain the open space per the District Weed Abatement Ordinance

5000              Salaries Perm, part time

Portion of staff salaries to maintain LLAD.

5130              Health & Dental

Portion of employee's health and dental

5140              Vision Insurance

Portion of employee's vision insurance

5160              Worker's Compensation

Portion of employee's cost

5190              UI/TT Contribution

5210              Agency Admin

Portion of LLAD'S contribution



5215                    Agriculture

Turf grass seed and fertilizers. Includes treating the Nut sedge that has started to take over the turf grass.

5350                    Maint. – Equipment

Small tools, vehicle maintenance and safety supplies

5355                    Maint. – Grounds

Cost to maintain baseball field, dugouts, existing landscape, open space and the parking lot etc.

5370                    Maint-Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5440                    Rental/Lease Equipment

Covers the annual cost to rent the Porter Potty

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

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

5492                    Utilities – Electric/Gas

Covers the cost of the street lights within the LLAD

5495                    Irrigation Water

Water to maintain the existing landscape

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
44 - Cambridge Oaks LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	1,637.00	711.53	1,637.00	0.00	0.00%
Interest Income	4505	260.00	49.32	200.00	(60.00)	(23.08)%
Total Operating Revenue		<u>1,897.00</u>	<u>760.85</u>	<u>1,837.00</u>	<u>(60.00)</u>	<u>(3.16)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	110.00	0.00	110.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	644.00	445.20	612.00	(32.00)	(4.97)%
Total Expenditures		<u>2,755.00</u>	<u>1,482.70</u>	<u>2,723.00</u>	<u>(32.00)</u>	<u>(1.16)%</u>
Net Revenue Over Expenditures		<u>(858.00)</u>	<u>(721.85)</u>	<u>(886.00)</u>	<u>(28.00)</u>	<u>3.26%</u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
45 - Northview LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Special Assessments	4135	29,808.00	15,960.73	29,808.00	0.00	0.00%
Interest Income	4505	700.00	187.83	500.00	(200.00)	(28.57)%
Grant - CI	4605	2,500.00	0.00	1,000.00	(1,500.00)	(60.00)%
<b>Total Operating Revenue</b>		<u>33,008.00</u>	<u>16,148.56</u>	<u>31,308.00</u>	<u>(1,700.00)</u>	<u>(5.15)%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	17,308.00	11,672.25	15,000.00	(2,308.00)	(13.33)%
Overtime	5020	0.00	25.53	0.00	0.00	0.00%
Health Benefit	5130	3,454.00	0.00	3,000.00	(454.00)	(13.14)%
Worker's Compensation	5170	1,483.00	0.00	1,400.00	(83.00)	(5.60)%
FICA/Medicare Employer Cont...	5180	0.00	166.21	300.00	300.00	0.00%
UI/TT Contribution	5190	0.00	144.06	200.00	200.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.49	1,100.00	0.00	0.00%
Agriculture	5215	0.00	20.23	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	850.00	0.00	200.00	(650.00)	(76.47)%
Maint. - Grounds	5355	3,900.00	3,589.45	3,100.00	(800.00)	(20.51)%
Maint. - Vehicle	5370	0.00	179.42	1,100.00	1,100.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	0.00	0.00	(120.00)	(100.00)%
Utilities - Electric/Gas	5492	4,370.00	0.00	0.00	(4,370.00)	(100.00)%
Utilites - Water/Irrigation	5495	(2,720.00)	892.07	1,980.00	4,700.00	(172.79)%
<b>Total Expenditures</b>		<u>29,965.00</u>	<u>17,726.71</u>	<u>27,680.00</u>	<u>(2,285.00)</u>	<u>(7.63)%</u>
<b>Net Revenue Over Expenditures</b>		<u>3,043.00</u>	<u>(1,578.15)</u>	<u>3,628.00</u>	<u>585.00</u>	<u>19.22%</u>

## Northview 45 BUDGET DETAIL

ACCOUNT	DESCRIPTION
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<u>4135</u>	<u>Special Assessments</u>
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Special property assessment to maintain the LLAD

<u>4505</u>	<u>Interest</u>
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Interest Income

<u>4605</u>	<u>Grant- CCI</u>
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\$1,000 to be reimbursed to help maintain the open space per the weed abatement ordinance

<u>5000</u>	<u>Salaries Perm, part time</u>
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Portion of staff salaries to maintain LLAD

<u>5130</u>	<u>Health &amp; Dental</u>
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Portion of employee's health and dental

<u>5140</u>	<u>Vision Insurance</u>
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Portion of employee's vision insurance

<u>5160</u>	<u>Worker's Compensation</u>
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Portion of employee's cost

<u>5190</u>	<u>UI/TT Contribution</u>
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<u>5210</u>	<u>Agency Admin</u>
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Portion of LLAD'S contribution

<u>5215</u>	<u>Agriculture</u>
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<u>5350</u>	<u>Maint. – Equipment</u>
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Small tools, vehicle maintenance and safety supplies

5355                    Maint. – Grounds

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

5370                    Maint-Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

Portion of the LLAD'S cell phone cost

5492                    Utilities – Electric/Gas

Northview Park is powered with an existing solar panel

5495                    Irrigation Water

Water to maintain the existing landscape

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
46 - Cameron Valley LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	94.24	0.00	0.00	0.00%
Special Assessments	4135	0.00	7,297.65	12,782.00	12,782.00	0.00%
Interest Income	4505	0.00	352.96	730.00	730.00	0.00%
Total Operating Revenue		<u>0.00</u>	<u>7,744.85</u>	<u>13,512.00</u>	<u>13,512.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	0.00	7,689.34	6,973.00	6,973.00	0.00%
Overtime	5020	0.00	54.14	0.00	0.00	0.00%
Health Benefit	5130	0.00	0.00	834.00	834.00	0.00%
Worker's Compensation	5170	0.00	0.00	412.00	412.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	104.10	160.00	160.00	0.00%
UI/TT Contribution	5190	0.00	94.19	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,037.49	1,100.00	1,100.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	100.00	100.00	0.00%
Maint. - Equipment	5350	0.00	0.00	100.00	100.00	0.00%
Maint. - Grounds	5355	0.00	1,560.05	1,600.00	1,600.00	0.00%
Maint. - Vehicle	5370	0.00	31.68	200.00	200.00	0.00%
Staff Development	5455	0.00	0.00	100.00	100.00	0.00%
Utilities - Electric/Gas	5492	0.00	68.38	120.00	120.00	0.00%
Utilites - Water/Irrigation	5495	0.00	1,454.16	1,932.00	1,932.00	0.00%
Total Expenditures		<u>0.00</u>	<u>12,093.53</u>	<u>13,741.00</u>	<u>13,741.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>(4,348.68)</u>	<u>(229.00)</u>	<u>(229.00)</u>	<u>0.00%</u>

## Cameron Valley 46 BUDGET DETAIL

ACCOUNT	DESCRIPTION
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<u>4135</u>	<u>Special Assessments</u>
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Special property assessment to maintain landscaped area

<u>4505</u>	<u>Interest</u>
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Interest Income

<u>4605</u>	<u>Grant- CI</u>
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<u>5000</u>	<u>Salaries Perm, part time</u>
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Portion of staff salaries to maintain LLAD.

<u>5130</u>	<u>Health &amp; Dental</u>
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Portion of employee's health and dental

<u>5140</u>	<u>Vision Insurance</u>
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Portion of employee's vision insurance

<u>5160</u>	<u>Worker's Compensation</u>
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Portion of employee's cost

<u>5190</u>	<u>UI/TT Contribution</u>
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<u>5210</u>	<u>Agency Admin</u>
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Portion of LLAD'S contribution

<u>5215</u>	<u>Agriculture</u>
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<u>5350</u>	<u>Maint. – Equipment</u>
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Small tools, vehicle maintenance and safety supplies

<u>5355</u>	<u>Maint. – Grounds</u>
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Maintain existing landscaping and trees. Also cover the cost for Growlersburg's assistance.

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

Portion of the LLAD'S cell phone cost

5492                    Utilities – Electric/Gas

Covers the cost of the street lights within the LLAD

5495                    Irrigation Water

Water to maintain the existing landscape



**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
47 - Cameron Woods 8 LLAD  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	5,999.00	3,646.17	0.00	(5,999.00)	(100.00)%
Interest Income	4505	1,000.00	198.14	600.00	(400.00)	(40.00)%
Total Operating Revenue		<u>6,999.00</u>	<u>3,844.31</u>	<u>600.00</u>	<u>(6,399.00)</u>	<u>(91.43)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	901.00	0.00	0.00%
Health Benefit	5130	101.00	0.00	110.00	9.00	8.91%
Agency Administration Fee	5210	1,100.00	1,037.49	1,100.00	0.00	0.00%
Utilities - Electric/Gas	5492	1,352.00	1,037.63	1,416.00	64.00	4.73%
Total Expenditures		<u>3,454.00</u>	<u>2,075.12</u>	<u>3,527.00</u>	<u>73.00</u>	<u>2.11%</u>
Net Revenue Over Expenditures		<u><u>3,545.00</u></u>	<u><u>1,769.19</u></u>	<u><u>(2,927.00)</u></u>	<u><u>(6,472.00)</u></u>	<u><u>(182.57)%</u></u>

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
48 - Silver Springs LLAD  
From 7/1/2021 Through 6/30/2022

	FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %	
<b>Operating Revenue</b>						
Special Assessments	4135	0.00	0.00	30,894.28	30,894.28	0.00%
Interest Income	4505	0.00	47.95	0.00	0.00	0.00%
<b>Total Operating Revenue</b>	<u>0.00</u>	<u>47.95</u>	<u>30,894.28</u>	<u>30,894.28</u>	<u>0.00%</u>	
<b>Expenditures</b>						
Salaries - Perm.	5000	0.00	0.00	11,375.00	11,375.00	0.00%
Health Benefit	5130	0.00	0.00	1,916.00	1,916.00	0.00%
Worker's Compensation	5170	0.00	0.00	905.00	905.00	0.00%
Agency Administration Fee	5210	0.00	281.35	1,100.00	1,100.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	300.00	300.00	0.00%
Maint. - Equipment	5350	0.00	0.00	200.00	200.00	0.00%
Maint. - Grounds	5355	0.00	0.00	2,000.00	2,000.00	0.00%
Maint. - Vehicle	5370	0.00	0.00	200.00	200.00	0.00%
Staff Development	5455	0.00	0.00	100.00	100.00	0.00%
Phones/internet	5470	0.00	0.00	240.00	240.00	0.00%
Utilities - Electric/Gas	5492	0.00	0.00	460.00	460.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	1,800.00	1,800.00	0.00%
<b>Total Expenditures</b>	<u>0.00</u>	<u>281.35</u>	<u>20,596.00</u>	<u>20,596.00</u>	<u>0.00%</u>	
<b>Net Revenue Over Expenditures</b>	<u>0.00</u>	<u>(233.40)</u>	<u>10,298.28</u>	<u>10,298.28</u>	<u>0.00%</u>	

## Silver Springs, Fund 48 BUDGET DETAIL

ACCOUNT	DESCRIPTION
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<u>4135</u>	<u>Special Assessments -</u>
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Special property assessment to maintain landscaped area

<u>4505</u>	<u>Interest</u>
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Interest Income

<u>5000</u>	<u>Salaries Perm, part time</u>
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Salaries were budgeted using current staffing cost. Once the LLAD is completely turned over to the District Silver Springs will be budgeted with the rest of the LLAD'S. A percentage of staff salaries is currently spread throughout all of the LLAD'S. A best guess estimated has been made taking in the size and scope of services needed to maintain Silver Springs LLAD. The level of maintenance required will likely increase as the landscaping become established.

<u>5130</u>	<u>Health &amp; Dental</u>
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Portion of employee's health and dental

<u>5140</u>	<u>Vision Insurance</u>
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Portion of employee's vision insurance

<u>5160</u>	<u>Worker's Compensation</u>
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Portion of employee's cost

<u>5190</u>	<u>UI/TT Contribution</u>
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<u>5210</u>	<u>Agency Admin</u>
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Portion of LLAD'S contribution

<u>5215</u>	<u>Agriculture</u>
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At this time the District is not responsible for any open space maintenance or park property. If this changes through phase 2 or 3 additional funding will be added to this line item.

<u>5275</u>	<u>Minor Equipment/Small Tools</u>
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Misc. tools and equipment to perform maintenance related tasks

5350                    Maint. – Equipment

LLAD contribution to maintain equipment including Weed Eater, Mower and Hedgers.

5355                    Maint. – Grounds

Maintains, existing landscaping, sidewalk and neighborhood signage. Does not include fencing or concrete wall maintenance. The Engineer's report from 2006-07 mentions fencing and sound walls. A conversation took place between the developer and the District in October of 2020. It was determined that the residents were responsible for any common structure (fence or wall). That aspect may change when phases 2 and 3 are developed.

5370                    Maint-Vehicle

LLAD contribution towards maintaining District vehicles.

5455                    Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470                    Telephone

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

5492                    Utilities – Electric/Gas

The developer mentioned that there is no street lights being proposed during the 1<sup>st</sup> phase of construction. The only electricity is to power the irrigation controller.

5495                    Irrigation Water

Water to maintain the existing landscape. All landscaping is water through drip irrigation.

**LANDSCAPING and LIGHTING DISTRICTS (LLAD)**  
**Airpark, Goldorado, Unit 11, Unit 6, Unit 7, Unit 8, Unit 12, Viewpoint,**  
**Cambridge Oaks, Cameron Woods 1-4, Cameron Woods 8, and**  
**Creekside 41**  
**BUDGET DETAIL**

**ACCOUNT      ACCOUNT DESC.**

4135              Special Assessments

Special property assessment to pay street light electrical costs

4190              Sports Field Rentals

Revenue generated from rental of Dave West Park sports fields

7000              Transfer In

Transfer of funds from Fund 01 – Parks 4000 to support maintenance of David West Community Park, baseball field, and portion of open space.

4505              Interest

Interest Income

4605              Grant- CCI

5000              Salaries Perm, part time

Portion of staff salaries to maintain LLAD. 11% of the total LLAD salaries is allocated.

5130              Health & Dental

Portion of health and dental for full time benefitted employees

5140              Vision Insurance

Portion of vision insurance for full time benefitted employees

5160              Worker's Compensation

Portion of contribution to employee's Worker's Compensation Insurance

5190              UI/TT Contribution

Portion of contribution to employee's Unemployment Insurance

5210              Agency Administration Fee

Portion of LLADs contribution for SCI Consulting costs.

5215                    Agriculture

5350                    Maint. – Equipment

5355                    Maint. – Grounds

5455                    Staff Development

5470                    Telephone

5492                    Utilities – Electric/Gas

Cost to operate street lights within the LLAD'S

5495                    Utilities – Water/Irrigation

Cost to irrigate landscaping

## **Department of Recreation**

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Beginning in March 2020, the Recreation Department shifted its focus of services and programs in response to the pandemic. Staff took a lead on disseminating information to residents and co-workers regarding the pandemic, appropriate pre-cautions when using parks, and facility closures. CDC and OSHA guidelines were reviewed and disseminated. Staff created new COVID safe activities, such as the Virtual Recreation Center; and concentrated their efforts on programming at the Community Pool which was considered a safe recreation amenity.

The Fiscal Year 2021-2022 Recreation Department budget represents a renewal of recreation programs and services, which will be phased in over time considering any required COVID protocols and the Solar System construction project at the Community Center. Recreation staff will rebuilding keeping in mind the Program Strategies & Priorities (next page). Traditional programs such as enrichments classes, sports and day camp will continue, along with new programs yet to be determined. When large groups can gather, Halloween, Santa Swim and other special events will return.

Program registration is taken with Rec Trac. The Receptionist is assigned to the Recreation Department to staff the public counter and serving as the customers' first point of contact as follows:

- assists customers with recreation program registration, facility reservations, CC&R forms and processes;
- collects revenues and daily cash reconciliations;
- develops Rec Trac reports.

Recreation staff coordinate the District's communications for all Departments on the website, eNewsletter, twice yearly mailer, Facebook and Next Door. Activity Guide is not budgeted.

Department staff includes:

- 3 Full-time employees including the Recreation Supervisor, Recreation Coordinator, and Front Desk.
- Up to 75 Part-time, seasonal employees who serve as lifeguards, summer camp counselors, sports scorekeepers, and special event staff.

## Recreation Department Program Strategies & Priorities

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



**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
5000 - Recreation  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	0.00	0.00	153,512.70	153,512.70	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	26,879.00	122,639.00	5,720.62	4.89%
Transfer In	4165	5,000.00	5,000.00	0.00	(5,000.00)	(100.00)%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	23,184.00	19,543.18	37,500.00	14,316.00	61.75%
Gym Rentals	4186	15,468.00	10,209.50	13,000.00	(2,468.00)	(15.96)%
Pool Rental Fees	4187	0.00	33,878.22	49,000.00	49,000.00	0.00%
Sports Field Rentals	4190	5,000.00	2,001.97	2,000.00	(3,000.00)	(60.00)%
Sponsorships	4255	14,500.00	0.00	20,000.00	5,500.00	37.93%
<b>Total Operating Revenue</b>		<u>180,070.38</u>	<u>97,434.37</u>	<u>397,651.70</u>	<u>217,581.32</u>	<u>120.83%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	95,243.00	100,775.70	140,770.00	45,527.00	47.80%
Salaries - Seasonal	5010	80,940.00	69,027.02	102,950.00	22,010.00	27.19%
Overtime	5020	750.00	559.56	750.00	0.00	0.00%
Health Benefit	5130	25,000.00	27,494.02	29,361.00	4,361.00	17.44%
Retiree Health Benefit	5135	5,000.00	0.00	0.00	(5,000.00)	(100.00)%
Dental Insurance	5140	1,470.00	1,564.40	2,206.00	736.00	50.07%
Vision Insurance	5150	261.00	249.78	391.00	130.00	49.81%
CalPERS Employer Retirement	5160	9,159.00	8,253.08	9,712.00	553.00	6.04%
Worker's Compensation	5170	10,000.00	6,945.16	4,834.22	(5,165.78)	(51.66)%
FICA/Medicare Employer Cont...	5180	9,103.00	6,984.01	10,791.00	1,688.00	18.54%
UI/TT Contribution	5190	6,000.00	3,892.72	2,937.00	(3,063.00)	(51.05)%
Advertising/Marketing	5209	6,010.00	6,394.70	13,000.00	6,990.00	116.31%
Bank Charge	5221	0.00	0.00	1,600.00	1,600.00	0.00%
Clothing/Uniforms	5230	585.00	600.63	1,800.00	1,215.00	207.69%
Computer Software	5231	7,700.00	8,137.48	7,500.00	(200.00)	(2.60)%
Computer Hardware	5232	0.00	(9.64)	250.00	250.00	0.00%
Contract Services - Other	5240	6,000.00	4,925.87	5,700.00	(300.00)	(5.00)%
Fire & Safety Supplies	5285	100.00	0.00	0.00	(100.00)	(100.00)%
Food	5300	700.00	65.07	0.00	(700.00)	(100.00)%
Instructors	5316	1,000.00	1,215.00	6,500.00	5,500.00	550.00%
Maint. - Equipment	5350	125.00	184.17	0.00	(125.00)	(100.00)%
Medical Supplies	5375	200.00	0.00	0.00	(200.00)	(100.00)%
Memberships/Subscriptions	5380	310.00	345.00	310.00	0.00	0.00%
Mileage Reimbursement	5385	0.00	0.00	100.00	100.00	0.00%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
5000 - Recreation  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Office Supplies/Expense	5400	1,000.00	303.36	500.00	(500.00)	(50.00)%
Postage	5410	100.00	44.04	0.00	(100.00)	(100.00)%
Professional Services	5420	2,464.00	601.00	2,500.00	36.00	1.46%
Program Supplies	5421	2,579.00	529.37	19,730.00	17,151.00	665.03%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	0.00	7,060.00	7,060.00	0.00%
Rent/Lease - Equipment	5440	300.00	225.00	200.00	(100.00)	(33.33)%
Staff Development	5455	550.00	370.00	2,500.00	1,950.00	354.55%
Special Events	5465	500.00	516.84	0.00	(500.00)	(100.00)%
Phones/internet	5470	5,000.00	4,437.89	5,600.00	600.00	12.00%
Utilities - Electric/Gas	5492	20,000.00	18,249.06	20,000.00	0.00	0.00%
Total Expenditures		<u>298,149.00</u>	<u>272,880.29</u>	<u>399,552.22</u>	<u>101,403.22</u>	<u>34.01%</u>
Net Revenue Over Expenditures		<u>(118,078.62)</u>	<u>(175,445.92)</u>	<u>(1,900.52)</u>	<u>116,178.10</u>	<u>(98.39)%</u>

**RECREATION DEPARTMENT  
BUDGET DETAIL  
FY2021-22**

**ACCOUNT DESCRIPTION**

4110 Property Tax

No property tax allocation

4154 Recreation Program Revenue

Sum of all recreation program revenues generated from enrichment classes, adult and youth sports, day camp, aquatics, special events, and senior programs. Rec Trac software track revenues associated with each program.

4181 Annual Passes

50% of annual pass sales to offset costs of staffing lifeguards at community pool.

4186 Gym Rentals

50% of gym rental revenues to offset cost of scheduling user groups; recreation staff to fill in when facilities staff is not available.

4187 Pool Rental Fees

50% of pool rental fees to offset cost of staffing lifeguards at community pool.

4190 Sports Field Rentals

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

4255 Sponsorships

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

5000 Salaries – Permanent

Three full time benefitted district employees, Recreation Supervisor, Recreation Coordinator and Receptionist. Receptionist was previously assigned in Administration.

5010 Salaries – Seasonal

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

5020 Overtime

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

5130                    Health Benefit

Health for full time benefitted employees.

5140                    Dental Insurance

Dental insurance for full time benefitted employees.

5150                    Vision Insurance

Vision Insurance for full time benefitted employees.

5160                    CalPERS Employee Retirement

Cost of employer's share of retirement costs.

5170                    Worker's Compensation

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

5180                    FICA/Medicare Employer Contribution

Employer's contribution to FICA/Medicare.

5190                    UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5209                    Advertising/Marketing

2 Activity mailers – including design, printing and mailing. While Recreation has the burden of cost, this benefits the CSD as a whole.

Monthly E-Newsletter, designer, and mail chimp costs \$100/month. Mail chimp will be switched to the mail service associated with the new website hosted by Streamline as time permits; it was part of their service package and cheaper than mail chimp.

Boosting Facebook posts to advertise programs and events

5221                    Bank Charge

Cost for use of credit cards.

5230                    Clothing/Uniforms

Employee uniforms including shirts for recreation staff and swim/sun/weather protection attire for lifeguards, face masks, and hip packs.

5231                    Computer Software

Rec Trac annual maintenance fee, Streamline web services, Adobe Acrobat

5232 Computer Hardware

iPad/notebook for pool to track attendance.

5240 Contract Services

Allocation of Executech computer maintenance costs.

5285 Safety Supplies

Moved to program supplies.

5316 Instructors

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

5375 Medical Supplies

Medical supplies associated with Aquatics.

5380 Memberships/Subscriptions

CPRS Membership for two staff members, WhenToWork staff scheduling subscription.

5385 Mileage Reimbursement

Reimbursement for staff using personal car for work.

5400 Office Supplies

Office supplies dedicated to recreation programming.

5420 Professional Services

Livescan fingerprinting, DOJ, Drug Testing. This account was used in past for entertainers, tickets, buses for special events and day camp, which is now greatly reduced or eliminated due to COVID.

5421 Program Supplies

Program supplies for special events and recreation programs.

5435 Rent/Lease – Bldgs

Rent for Camerado School gym for the youth basketball program.

5455 Staff Development

Training for full-time and seasonal staff.

5470 Telephone/Internet

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

5492 Utilities – Electric/Gas

Allocation of office utilities.

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## **Department of Covenants, Conditions and Restrictions**

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

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

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

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

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

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

**Legal Services**

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



**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
02 - CC&R  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
<b>Operating Revenue</b>						
Property Taxes	4110	0.00	133.45	0.00	0.00	0.00%
Special Assessments	4135	81,600.00	45,245.16	81,600.00	0.00	0.00%
Arc Review Fees	4140	19,500.00	20,025.00	21,000.00	1,500.00	7.69%
Interest Income	4505	4,000.00	819.33	2,500.00	(1,500.00)	(37.50)%
Other Income	4600	0.00	2,500.00	0.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>105,100.00</u>	<u>68,722.94</u>	<u>105,100.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>Expenditures</b>						
Salaries - Perm.	5000	60,694.00	51,551.05	60,694.00	0.00	0.00%
Overtime	5020	0.00	1,448.02	1,200.00	1,200.00	0.00%
Health Benefit	5130	9,222.00	9,470.51	9,787.00	565.00	6.13%
Dental Insurance	5140	735.00	687.50	735.00	0.00	0.00%
Vision Insurance	5150	130.00	130.32	130.00	0.00	0.00%
CalPERS Employer Retirement	5160	4,240.00	3,880.12	4,607.00	367.00	8.66%
Worker's Compensation	5170	3,702.00	0.00	1,305.91	(2,396.09)	(64.72)%
FICA/Medicare Employer Cont...	5180	880.00	717.64	880.00	0.00	0.00%
UI/TT Contribution	5190	217.00	532.01	117.00	(100.00)	(46.08)%
Advertising/Marketing	5209	0.00	202.70	550.00	550.00	0.00%
Agency Administration Fee	5210	2,000.00	0.00	2,000.00	0.00	0.00%
Bank Charge	5221	200.00	0.00	1,600.00	1,400.00	700.00%
Clothing/Uniforms	5230	150.00	345.35	325.00	175.00	116.67%
Computer Software	5231	4,101.00	3,767.34	4,250.00	149.00	3.63%
Computer Hardware	5232	0.00	32.16	0.00	0.00	0.00%
Contract Services - Other	5240	3,000.00	5,268.21	6,000.00	3,000.00	100.00%
Food	5300	200.00	19.50	200.00	0.00	0.00%
Fuel	5305	950.00	62.83	600.00	(350.00)	(36.84)%
Insurance	5320	3,017.00	0.00	0.00	(3,017.00)	(100.00)%
Legal Services	5335	12,000.00	3,246.36	12,000.00	0.00	0.00%
Maint. - Equipment	5350	200.00	18.46	200.00	0.00	0.00%
Maint. - Grounds	5355	0.00	(177.50)	0.00	0.00	0.00%
Maint. - Vehicle	5370	500.00	531.99	525.00	25.00	5.00%
Memberships/Subscriptions	5380	30.00	0.00	30.00	0.00	0.00%
Office Supplies/Expense	5400	500.00	91.06	300.00	(200.00)	(40.00)%
Postage	5410	300.00	151.94	300.00	0.00	0.00%
Printing	5415	500.00	228.98	500.00	0.00	0.00%
Professional Services	5420	0.00	98.00	98.00	98.00	0.00%
Publications & Legal Notices	5425	300.00	0.00	300.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	0.00	200.00	200.00	0.00%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
02 - CC&R  
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Staff Development	5455	500.00	0.00	500.00	0.00	0.00%
Phones/internet	5470	4,500.00	3,502.12	4,500.00	0.00	0.00%
Transfer Out	7000	0.00	17,146.00	0.00	0.00	0.00%
Total Expenditures		<u>112,768.00</u>	<u>102,952.67</u>	<u>114,433.91</u>	<u>1,665.91</u>	<u>1.48%</u>
Net Revenue Over Expenditures		<u>(7,668.00)</u>	<u>(34,229.73)</u>	<u>(9,333.91)</u>	<u>(1,665.91)</u>	<u>21.73%</u>

**COVENANTS, CONDITIONS AND RESTRICTIONS DEPARTMENT**  
**Fund 02**  
**BUDGET DETAIL**  
**FY2021-22**

**ACCOUNT DESCRIPTION**

4135 Property Tax/Special Assessment

\$12 per parcel assessment for approximately 6,800 parcels. El Dorado County Fee for facilitating the assessment is deducted prior to funds disbursement.

4140 Architectural Review Fees

Annual revenue based on past actuals; adjusted for fee increase effective 1/1/2020. Individual project fees determined by fee schedule.

4505 Interest Income

Interest for fund account money at the County.

5000 Salaries – Permanent

1 Full time employee - CC&R Compliance Officer. Costs for position is divided between CC&R (65%) and ARC (35%).

5020 Overtime

Overtime needed for upcoming projects.

5130 Health Benefit

Employer's contribution to health insurance.

5140 Dental Insurance

Employer's contribution to dental insurance.

5150 Vision Insurance

Employer's contribution to vision insurance.

5160 CalPERS Employer Retirement

Employer contribution for CalPERS retirement.

5170 Worker's Compensation

Employer's contribution to worker's compensation insurance.

5180 FICA/Medicare

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

5190 UI/TT Contribution

Employer's contribution to employee's unemployment insurance.

5209 Advertising/Marketing

Brochures and community education.

5210 Agency Administration Fee

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

5221 Bank Charge

Merchant service fee charges.

5230 Clothing/Uniform

District logo shirts/jacket/hat for CC&R staff.

5231 Computer Software

Annual contract fee to Comcate for software used in CC&R enforcement.

5232 Computer Hardware

None anticipated for FY 2021-22.

5240 Contract Services

DSA Technologies for computer maintenance; Streamline website maintenance.

5300 Food

Cost of food for special public meetings/workshops.

5305 Fuel

Gas for vehicle used for CC&R enforcement vehicle.

5335 Legal Services

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

5350 Maintenance – Equipment

Copier lease and metered copy costs.

5370                    Maintenance - Vehicle

Maintenance for CC&R vehicle; new tires, oil changes, wipers, etc.

5380                    Memberships/Subscriptions

Allocation of District's membership fees (CSDA, Shingle Springs/Cameron Park Chamber fee, etc)

5400                    Office Supplies

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

5410                    Postage

Stamps & certified letters.

5415                    Printing

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

5425                    Publications & Legal Notices

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

5455                    Staff Development

Staff and Committee Member training and development.

5470                    Telephone

Allocated cost of landline telephone usage and internet. Cell phone for CC&R enforcement staff.



## **Agenda Transmittal**

**DATE:** May 4, 2021

**FROM:** Jill Ritzman, General Manager  
Mike Grassle, Parks & Facilities Superintendent

**AGENDA ITEM #3:** **FISCAL YEAR 2021-2022 LANDSCAPING AND LIGHTING  
DISTRICT BUDGET**

**RECOMMENDED ACTION:** Review and Discuss

### **BACKGROUND**

In April, staff and the Budget and Administration Committee discussed options to address positive and negative Fund Balances in the Landscaping and Lighting Districts (LLADs). With the Committee's input, staff made the following budget changes:

- Assessments would be suspended for LLADs with very high Fund Balances and without an operational deficit for a period of time that reduces the Fund Balance to an appropriate amount (target amount is 6 months of operational costs).
- Assessments would be continued for most LLADs with very high Fund Balances and with an operational deficit, because the Fund Balance is being used each year to fund operational costs.
- For LLADs with a negative Fund Balance, staff would take action steps to remedy the shortfall. Before action is taken, staff will present an action plan to the Board of Directors.

### **DISCUSSION**

Except for the changes in assessments, there are few changes to the Fiscal Year 2021-2022 LLAD budgets. With the Committee's support, the FY 21-22 LLAD budgets will be presented to the Board of Directors in May, and become the basis for the Engineer's

Report that is presented to the Board of Directors in June. The Engineer's Report sets the LLAD assessments.

Silver Springs is being activated in Fiscal Year 2021-2022. Staff is developing the budget now and will hand-carry the budget to the May Committee meeting.

With input from the Budget and Administration Committee, staff will finalize LLAD budgets for the May Committee meeting, which will become the basis for the Engineers Report and assessment.

Attachment:

3A – Summary of LLAD Fund Balances

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
	Payroll GL PP08 04-16-21	32,448.62	4/16/2021	Payroll GL 04-16-21
		32,448.62	4/16/2021	Total Payroll GL 04-16-21
Abila	Accounting software May 2021	795.30	4/15/2021	33748
		795.30	4/15/2021	Total 33748
Airgas National Carbonation	CO2 Cylinder Rental Pool 03/31/21	82.25	4/15/2021	33749
Airgas National Carbonation	CO2 fill, Pool 04/05/21	317.27	4/15/2021	
		399.52	4/15/2021	Total 33749
Airgas National Carbonation	CO2 fill, pool 04/15/21	267.64	4/29/2021	33796
		267.64	4/29/2021	Total 33796
Alhambra	Office Water/Cooler 03/22 & 04/05/21	39.08	4/15/2021	33750
		39.08	4/15/2021	Total 33750
Angius & Terry LLP	CC&R Legal - Silver Springs LLAD March 2021	1,200.00	4/29/2021	33797
		1,200.00	4/29/2021	Total 33797
ARC Alternatives	Solar Consulting March 2021	8,589.00	4/15/2021	33751
		8,589.00	4/15/2021	Total 33751
AT&T Calnet 3	FD Phones 03/24-04/23/21 JPA/Fire splits BAN 9391035822	160.70	4/29/2021	33798
		160.70	4/29/2021	Total 33798
AT&T Calnet 3	FD89 Fax line Jpa/Fire split 03/10-04/09/21	23.51	4/15/2021	33752
		23.51	4/15/2021	Total 33752
California Public Employee's Retirement System	PP08 04-16-21 CalPERS Retirement - Classic	521.68	4/16/2021	1001825540
		521.68	4/16/2021	Total 1001825540



**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

Vendor Name	Description	Check Amount	Check Date	Check #
California Public Employee's Retirement System	PP08 04-16-21 CalPERS Retirement - Pepra	3,626.27	4/16/2021	1001825542
		3,626.27	4/16/2021	Total 1001825542
CalPERS 457 Plan	PP08 04-16-21 CalPERS 457 Plan	200.00	4/16/2021	1001825538
		200.00	4/16/2021	Total 1001825538
Capital Live Scan	Pre-emp FP's FD WA emp 03/31/21	21.00	4/29/2021	33800
		21.00	4/29/2021	Total 33800
Carbon Copy, Inc.	CC Copier Count April 2021	47.36	4/22/2021	33774
		47.36	4/22/2021	Total 33774
Carbon Copy, Inc.	FD89 Copier count April 2021	57.60	4/29/2021	33801
		57.60	4/29/2021	Total 33801
CardConnect	Bolt CC Device rentals April 2021	50.00	4/29/2021	33802
		50.00	4/29/2021	Total 33802
Cintas Corporation #622	CC Janitorial Supplies 04/08/21	242.51	4/15/2021	33753
		242.51	4/15/2021	Total 33753
Cintas Corporation #622	CC Janitorial Supplies 04/114/21	192.32	4/22/2021	33775
		192.32	4/22/2021	Total 33775
Cintas Corporation #622	CC Janitorial Supplies 04/21/21	341.95	4/29/2021	33803
		341.95	4/29/2021	Total 33803
Comcast	FD 88 Internet 04/14-05/13/21	87.95	4/29/2021	33804
		87.95	4/29/2021	Total 33804
Comcast	FD89 Internet Jpa/Fire Split 04/11-05/10/21	154.69	4/15/2021	33754

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		154.69	4/15/2021	Total 33754
Delta Dental of California	Dental - May 2021	1,050.71	4/22/2021	33776
		1,050.71	4/22/2021	Total 33776
Department of Justice	FDWA Pre-emp bg check March 2021	32.00	4/15/2021	33755
		32.00	4/15/2021	Total 33755
Department of Water Resources	Annual Dam Fees FY 21/22	5,883.00	4/29/2021	33805
		5,883.00	4/29/2021	Total 33805
Dept. of Forestry & Fire Protection	FD - RFRT Certs 3/26/21	1,200.00	4/15/2021	33756
		1,200.00	4/15/2021	Total 33756
Eide Bailly LLP	CPA Srvcs for March 2021 for FY 19/20 Audit, etc.	5,322.50	4/29/2021	33806
		5,322.50	4/29/2021	Total 33806
El Dorado County Environmental Mgmt.	FD89 Env Mgmt FA0000802	306.00	4/15/2021	33757
		306.00	4/15/2021	Total 33757
El Dorado County Sheriff's Department	CC Annual Alarm Permit renewal PERM#8436	25.00	4/22/2021	33777
El Dorado County Sheriff's Department	Lake Annual Alarm Permit renewal PERM#458	25.00	4/22/2021	
		50.00	4/22/2021	Total 33777
El Dorado Press	FD Training tower plans, copies 04/27/21	4.82	4/29/2021	33807
		4.82	4/29/2021	Total 33807
Elizabeth Hoodfar	Kidz Kamp refund - unable to attend (prepaid)	2,232.00	4/22/2021	33784

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		2,232.00	4/22/2021	Total 33784
Epperson Law Group, PC	Legal Srvcs, mtgs, calls, etc March 2021	486.00	4/15/2021	33758
		486.00	4/15/2021	Total 33758
Ewing Irrigation Products, Inc.	Christa irrig supplies 03/12/21	3.23	4/15/2021	33759
		3.23	4/15/2021	Total 33759
Ewing Irrigation Products, Inc.	Parks-solenoid 04/06/21	35.23	4/22/2021	33778
Ewing Irrigation Products, Inc.	Parks/CC Irrig supplies (partial reserves for CM) 04/15/21	1,081.75	4/22/2021	
		1,116.98	4/22/2021	Total 33778
Failsafe Testing LLC	FD Annual ladder testing 04/19/21	1,798.75	4/29/2021	33808
		1,798.75	4/29/2021	Total 33808
Financial Pacific Leasing, Inc	Fire Truck interest pymt 04/14/21	530.42	4/22/2021	33779
		530.42	4/22/2021	Total 33779
Fire Facilities, Inc.	Fire Training Tower - Materials/Tax/Freight 04/19/21	243,118.44	4/29/2021	33809
		243,118.44	4/29/2021	Total 33809
Foothill Auto Service, Inc.	Parks, 2015 Ford F250, oil change 04/20/21	90.55	4/22/2021	33780
		90.55	4/22/2021	Total 33780
Gold Country Hardware	Parks, Swamp cooler 04/20/21	51.02	4/22/2021	33781
		51.02	4/22/2021	Total 33781
Hangtown Fire Control, Inc.	CC Hood System service 03/24/21	168.63	4/22/2021	33782
		168.63	4/22/2021	Total 33782

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

Vendor Name	Description	Check Amount	Check Date	Check #
Hangtown Fire Control, Inc.	FD88 hood service 04/12/21	168.63	4/15/2021	33760
Hangtown Fire Control, Inc.	FD89 Hood service 04/12/21	128.41	4/15/2021	
		297.04	4/15/2021	Total 33760
Highlander Termite & Pest Control	CC Pest control 04/14/21 #941	75.00	4/15/2021	33762
		75.00	4/15/2021	Total 33762
Highlander Termite & Pest Control	FD89 Pest Control 04/14/21 #713	75.00	4/15/2021	33761
		75.00	4/15/2021	Total 33761
Hunt & Sons	FD Fuel 04/23/21	1,428.12	4/29/2021	33810
		1,428.12	4/29/2021	Total 33810
Hunt & Sons	Fuel 04/09/21	1,463.53	4/15/2021	33763
		1,463.53	4/15/2021	Total 33763
John Raslear	swim refund April 2021	10.00	4/22/2021	33791
		10.00	4/22/2021	Total 33791
Johnathon McPherson II	FD89 Upstairs Carpet replaced 04/20/21	4,450.00	4/29/2021	33799
		4,450.00	4/29/2021	Total 33799
Joshua C. Marks	Janitorial, Parks Restrooms 04/07,14,21,28	1,250.00	4/29/2021	33812
		1,250.00	4/29/2021	Total 33812
JS West Propane Gas	Propane fill, Pool 03/01/21 (\$2.21 gal)	2,641.17	4/22/2021	33786
		2,641.17	4/22/2021	Total 33786
JS West Propane Gas	Propane fill, pool 03/04/21 (\$2.21 gal)	1,436.94	4/22/2021	33787
		1,436.94	4/22/2021	Total 33787

## Cameron Park Community Services District

## Check/Voucher Register - Check Register

From 4/9/2021 Through 4/30/2021

Vendor Name	Description	Check Amount	Check Date	Check #
JS West Propane Gas	Propane fill, Pool 04/09/21 (\$1.83 gal)	1,616.07	4/22/2021	33785
		1,616.07	4/22/2021	Total 33785
JS West Propane Gas	Propane fill, Pool 04/16/21 (\$1.61 gal)	1,120.24	4/29/2021	33811
		1,120.24	4/29/2021	Total 33811
Logan Stern	Res ff shifts 04/07,14,21,28	320.00	4/29/2021	33821
		320.00	4/29/2021	Total 33821
Matthew Dean Mickelson	Res ff shifts 03/04,11,18,19,25,26	480.00	4/15/2021	33764
Matthew Dean Mickelson	Res ff shifts 04/01,02,08,09,15,16	480.00	4/15/2021	
		960.00	4/15/2021	Total 33764
National Aquatic Services, Inc	Pool Heater Installation 04/15/21	16,315.00	4/22/2021	33788
		16,315.00	4/22/2021	Total 33788
North Machine Shop	Parks, chipper blade sharpening 03/18/21	35.60	4/22/2021	33789
		35.60	4/22/2021	Total 33789
Pathian Administrators	Vision Benefits - May 2021	134.46	4/22/2021	33790
		134.46	4/22/2021	Total 33790
Paychex	Paychex Flex/Mobile fees for March 2021	176.80	4/20/2021	1259222
		176.80	4/20/2021	Total 1259222
Paychex	Paychex Payroll Fees for 04-16-21 PPO8	245.30	4/16/2021	2021041201
		245.30	4/16/2021	Total 2021041201
PG&E	CC Elec. 03/22-04/20/21 W/ LP #6	4,787.09	4/29/2021	33815
		4,787.09	4/29/2021	Total 33815

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

Vendor Name	Description	Check Amount	Check Date	Check #
PG&E	Elec. 03/18-04/16/21 11 lamps	162.57	4/29/2021	33814
		162.57	4/29/2021	Total 33814
PG&E	Elec. 03/18-04/16/21 8 lamps	118.23	4/29/2021	33813
		118.23	4/29/2021	Total 33813
Prep Concrete & Construction	FD89 App Bay Annual Maint 03/14/21	800.00	4/29/2021	33816
		800.00	4/29/2021	Total 33816
Public Employee's Union Local 1	Union dues foe payroll 04/30/21	65.42	4/29/2021	33817
		65.42	4/29/2021	Total 33817
Public Employee's Union Local 1	Union Dues for Payroll 04-16-21	86.94	4/15/2021	33765
		86.94	4/15/2021	Total 33765
Randy Hendel	Family Pass refund - Moving April 2021	162.00	4/22/2021	33783
		162.00	4/22/2021	Total 33783
Riebes Auto Parts	FD 88 E88 auto parts 04/24/21	91.14	4/29/2021	33818
Riebes Auto Parts	Parks oil & steering fluid 04/22/21	21.74	4/29/2021	
		112.88	4/29/2021	Total 33818
Safety-Kleen Systems, Inc.	Manifest fee for part#875020 (04/05/21)	20.00	4/22/2021	33792
		20.00	4/22/2021	Total 33792
Safety-Kleen Systems, Inc.	Removal of Parks 55 Gal cutting oil drum 4/1/21	284.88	4/15/2021	33766
		284.88	4/15/2021	Total 33766
SDRMA	Prop/Liab insurance for added Parks equipment FY 20/21	234.33	4/15/2021	33767
		234.33	4/15/2021	Total 33767
Shirley St. Pierre	Lap Swim refunds April 2021	15.00	4/29/2021	33820

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

From 4/9/2021 Through 4/30/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		15.00	4/29/2021	Total 33820
Sierra Office Systems and Products	Fire Prev Mailers, Design & Mailing 04/14/21	1,595.00	4/29/2021	33819
Sierra Office Systems and Products	Fire Prev Mailers, Postage for mailing 04/16/21	1,552.05	4/29/2021	
		3,147.05	4/29/2021	Total 33819
Stratus Environmental, Inc	Lake Monitoring CSD Lake May 2020 to FY 20/21	1,621.00	4/22/2021	33793
		1,621.00	4/22/2021	Total 33793
Streamline	Streamline Web/Engage Mthly 04/01-05/01/21	370.00	4/15/2021	33768
		370.00	4/15/2021	Total 33768
Tailored Tree, Inc.	Weed Abatement work 2840 Cambridge 4/12/21	53,900.00	4/15/2021	33769
		53,900.00	4/15/2021	Total 33769
Tailored Tree, Inc.	Weed Abatement work 2989 Cambridge 4/13/21	35,200.00	4/15/2021	33770
		35,200.00	4/15/2021	Total 33770
Tailored Tree, Inc.	Weed Abatement work Knollwood Dr. 4/13/21	23,100.00	4/15/2021	33771
		23,100.00	4/15/2021	Total 33771
TPX Communications	Com Center Phones/Internet April 2021	956.14	4/15/2021	33772
		956.14	4/15/2021	Total 33772
Umpqua Bank	CC Merch Fees - Vantiv/Umpqua March 2021	529.88	4/9/2021	Merch Fees
		529.88	4/9/2021	Total Merch Fees
Umpqua Bank	Maintenance Fee for March 2021	52.98	4/20/2021	Bank Maint Fee
		52.98	4/20/2021	Total Bank Maint Fee

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 4/9/2021 Through 4/30/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Verizon Business	FD Business line fees March 2021 #72620200	5.58	4/15/2021	33773
		5.58	4/15/2021	Total 33773
Verizon Wireless	FD wireless 03/16-04/15/21	471.83	4/29/2021	33822
		471.83	4/29/2021	Total 33822
Verizon Wireless	Parks hot spots/lpads 03/11-04/10/21	181.00	4/22/2021	33795
		181.00	4/22/2021	Total 33795
Verizon Wireless	Wireless Phones CC, Rec, Parks, CCR 03/11-04/10/21	495.30	4/22/2021	33794
		495.30	4/22/2021	Total 33794
Vermont Systems, Inc	Annual Passes - pre-printed fobs 1000 04/18/21	491.90	4/29/2021	33823
Vermont Systems, Inc	Online pass mgmt system module for Rec Trac 02/24/21	1,232.63	4/29/2021	
		1,724.53	4/29/2021	Total 33823
Report Total		475,566.65		