

# **CAMERON PARK COMMUNITY SERVICES DISTRICT**

## **ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT FOR PARK IMPACT FEE PROGRAM**

FY 2020-21

PREPARED FOR:

**BOARD OF DIRECTORS  
CAMERON PARK COMMUNITY SERVICES DISTRICT**

PREPARED BY:

  
**SCI Consulting Group**

4745 MANGLES BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
PHONE 707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

(THIS PAGE INTENTIONALLY LEFT BLANK)

## CAMERON PARK COMMUNITY SERVICES DISTRICT

---

### **BOARD OF DIRECTORS**

Eric Aiston, President  
Felicity Carlson, Vice President  
Sidney Bazett, Director  
Monique Scobey, Director  
Ellie Wooten, Director

### **GENERAL MANAGER**

Jill Ritzman

### **FINANCE/HUMAN RESOURCES OFFICER**

Christina Greek

### **PARKS AND FACILITIES SUPERINTENDENT**

Mike Grassle

### **IMPACT FEE CONSULTANT**

Blair Aas, SCI Consulting Group

(THIS PAGE INTENTIONALLY LEFT BLANK)

## EXECUTIVE SUMMARY

---

### INTRODUCTION

The Mitigation Fee Act (Government Code Section 66000 et. seq., hereafter the "Act") requires local agencies to report certain financial information regarding their development impact fee programs every year and every fifth year. These reporting requirements are applicable to the park impact fee ("Reportable Fee") program of the Cameron Park Community Services District ("District") adopted by the County of El Dorado ("County") on behalf of the District.

This *Five-Year Findings Report* provides the findings required by Section 66001(d)(1) of the Act for the District's Park Impact Fee Fund for fiscal year ending June 30, 2021. The District's last Five-Year Findings Report for their park impact fee fund was provided for fiscal year ending June 30, 2016.

### BACKGROUND

Section 66006(b) the Act requires that the following information, entitled "*Annual Report*," be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

In addition to the Annual Report, local agencies are required, for the fifth fiscal year following the first receipt of any development impact fee proceeds, and every five years thereafter, to

comply with Section 66001(d)(1) of the Act by affirmatively demonstrating that the local agency still needs unexpended development impact fee revenue to achieve the purpose for which it was originally imposed and that the local agency has a plan on how to use the unexpended balance to achieve that purpose.

Specifically, local agencies must make the following findings, entitled "*Five-Year Findings Report*," with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

In addition to the requirements set forth above, Section 66001(e) of the Act of the states that when sufficient funds have been collected to complete financing on incomplete public improvements, and the public improvements remain incomplete, the local agency shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or shall refund to the then-current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon.

However, 66001(f) of the Act states that if the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected and which serves the project on which the fee was originally imposed.

## ANNUAL REPORT (FISCAL YEAR 2020-21)

---

In accordance with Government Code Section 66006(b)(1) and (2), the Cameron Park Community Services District (the "District") provides the following information for fiscal year 2020-21 for District's Park Impact Fee Program.

### BRIEF DESCRIPTION OF THE REPORTABLE FEE

The purpose of the District's Park Impact Fee ("Reportable Fee") is to fund the cost of new and expanded parks and recreational facilities, open space area, and trails needed as a result of new development and to maintain the District's existing level of service for such facilities.

### REPORTABLE FEE AMOUNTS

The current Reportable Fees in effect at the end of fiscal year 2020-21 are shown below.

Land Use Category	Fee
Single Family Detached	\$4,894 / dwelling unit
Single Family Attached	\$3,690 / dwelling unit
Multi Family Unit	\$3,816 / dwelling unit
Mobile Home	\$2,467 / dwelling unit

### REPORTABLE FEE ACCOUNT BALANCES

The balance of the Reportable Fee account at the beginning of fiscal year 2020-21 was \$828,394.60. At the end of fiscal year 2020-21, the balance of the Reportable Fee fund was \$977,932.29.

### REPORTABLE FEES COLLECTED AND INTEREST EARNED

The amount of the fees collected during fiscal year 2020-21 was \$227,306.00. In addition, \$4,332.99 was earned in interest during the fiscal year. The total amount of fees and interest collected during fiscal year 2020-21 was \$231,638.99.

**USE OF REPORTABLE FEES**

For fiscal year 2020-21, Reportable Fees were expended on four improvements detailed in Figure 1 totaling \$79,828.24. The County's 1% fee for administration of the fee program totaled \$2,273.06.

**FIGURE 1 – USE OF REPORTABLE FEES**

<u>Improvement Project</u>	<u>Total Expenditure</u>	<u>% Funded with Reportable Fee</u>
New (Added) Disc Golf Course	\$3,131.02	100%
New (Added) Pickle Ball Courts (Stripping)	\$2,401.32	100%
New (Added) T-Ball Field	\$20,619.75	100%
New Splash and Spray Park (Design Work)	\$53,676.15	4.9%
Fee Program Administration	\$2,273.06	100%

**IDENTIFICATION OF INCOMPLETE IMPROVEMENTS**

The District expended \$53,676.15 on design work for the construction of a new \$1.1 million splash and spray park at Cameron Park Lake. The District anticipates that construction will be completed by Spring 2023.

**INTERFUND TRANSFERS AND LOANS**

There were no other interfund transfers or interfund loans from the Reportable Fee fund in fiscal year 2020-21.

**REFUNDS**

The District issued no refund of Reportable Fees in fiscal year 2020-21.



## FIVE-YEAR REPORT (AS OF JUNE 30, 2021)

---

In accordance with Government Code Section 66001(d)(1), the Cameron Park Community Services District (the "District") affirmatively demonstrate that the District still needs unexpended fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose.

### UNEXPENDED REPORTABLE FEES

The District's Park impact fee ("Reportable Fee") fund balance as of June 30, 2021, was \$977,932.29.

### PURPOSE OF THE REPORTABLE FEE

The purpose of the Reportable Fee imposed and collected on new residential development within the District is to fund the construction of new park and recreational facilities, including community use facilities, to serve the new service population created by new residential development within the District. Specifically, the District's unexpended Reportable Fee fund balance will fund the following projects:

**FIGURE 2 – IMPROVEMENTS TO BE FUNDED WITH UNEXPENDED REPORTABLE FEES**

Improvement / Purchase	Estimated Cost
New Splash and Spray Park at Cameron Park Lake	\$1,093,030
<b>TOTAL</b>	<b>\$1,093,030</b>

Source: Cameron Park Community Services District

### RELATIONSHIP BETWEEN THE REPORTABLE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

There is reasonable relationship between the unexpended Reportable Fee balance and the purpose of the Reportable Fee, by reason of the fact that the additional service population generated by the development projects that paid the Reportable Fee created the need for new park and recreational facilities, including community use facilities, to maintain the District's level of service. The District intends to use the unexpended Reportable Fee fund balance to fund the installation of new (added) recreational facilities which will expand the District's recreational facilities to serve the District's growing service population.

**SOURCES OF FUNDING FOR INCOMPLETE IMPROVEMENTS FUNDED BY UNEXPENDED REPORTABLE FEES**

The estimated cost of the District's incomplete improvements funded by the unexpended Reportable Fee and the sources and amounts of funding anticipated to complete the financing of the incomplete improvements are shown in Figure 3 below.

**FIGURE 3 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS**

Incomplete Improvement	Anticipated Funding			Estimated Cost
	Expended Prior to June 30, 2021 <sup>1</sup>	Unexpended Reportable Fees <sup>2</sup>	Private Donations	
New Splash and Spray Park at Cameron Park Lake	\$53,676	\$977,932	\$61,422	\$1,093,030
<b>TOTAL</b>	<b>\$53,676</b>	<b>\$977,932</b>	<b>\$61,422</b>	<b>\$1,093,030</b>

Source: Cameron Park Community Services District

Notes:

<sup>1</sup> Reportable fees expended prior to June 30, 2021.

<sup>2</sup> Reportable fees collected and unexpended as of June 30, 2021.

**APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING**

The approximate dates on which the funding anticipated to complete financing of the District's incomplete improvements is expected to be deposited into the Reportable Fees fund is shown in Figure 4 below.

**FIGURE 4 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING**

Incomplete Improvement	Unexpended Reportable Fees	Private Donations	Construction Completion / Purchase Date
New Splash and Spray Park at Cameron Park Lake	Balance as of June 30, 2021	FY 2021-22; FY 2022-23	Spring 2023

Source: Cameron Park Community Services District

(This Page Intentionally Left Blank)