



Established: June 3, 1961

Board of Directors Regular Meeting Agenda Wednesday, June 17, 2026

6:30pm

2502 Country Club Drive
Cameron Park, CA 95682 – Social Room

Board Members

Dawn Wolfson, President

Katie Gilchrest, Vice President

Tim Israel, Director

Sidney Bazett, Director

J.R. Hichborn, Director

Mission Statement

“To preserve and enhance the quality of life and to safeguard the health, safety, and welfare of our community”

CALL TO ORDER

- Roll Call
- Pledge of Allegiance
- Moment of Silence to Honor Service Members
 - Military, Law Enforcement, Fire, Emergency Personnel
- Adoption of Agenda

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 Board; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Board. The Board reserves the right to waive said rules by a majority vote.

PRESENTATIONS

GENERAL PUBLIC COMMENT

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

CORRESPONDENCE

LEGAL UPDATES

CONSENT CALENDAR

Receive & File:

1. District Report for May 2026
 - a. General Manager's Report (M. Hornstra)
 - b. Parks & Facilities (D. Garrison)
 - c. Recreation (C. Lowe)
 - d. CC&R Report (J. Mog)
 - e. Wildfire Mitigation (A. Bourriague)
 - f. Fire Department (K. Richards)
2. May 2026 Financial Report (M. Hornstra)

Approve:

3. Minutes of May 20, 2026 – Board of Directors Meeting (N. Garrison)

REVIEW ITEMS PULLED FOR DISCUSSION

GENERAL BUSINESS

4. APPROVE Resolution 2026-12 Approving the Preliminary Engineer's Report, Declaring the Intention to Continue Assessments for the Fiscal Year 2026-27, and Providing for Notice of Public Hearing for the Landscaping and Lighting Districts
5. PUBLIC HEARING - APPROVE Resolution 2026-13 Establishing Appropriations Limitation for FY 2026-27 for the Cameron Park Community Services District
6. PUBLIC HEARING - APPROVE Resolution 2026-14 Establishing Rates for the Collection of Solid Waste Within the Cameron Park Community Services District (M. Hornstra)
7. PUBLIC HEARING – APPROVE Resolution 2026-15 Adopting FY 2026-27 Preliminary Budget
8. APPROVE Criminal Offender Record Information (CORI) Management and Use Policy 3410

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

ADJOURNMENT OF MEETING

The next regularly scheduled meeting of the Cameron Park Community Services District Board of Directors is **Wednesday, July 15th at 6:30pm**, in the Social Room at 2502 Country Club Drive, Cameron Park, CA 95682

This agenda and packet items are available online at the CPCSD website:
<https://www.cameronpark.org/board-of-directors>

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the Board Clerk at (530) 677-2231 or boardclerk@cameronpark.org. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.



DISTRICT MONTHLY REPORT FOR MAY 2026

June 17, 2026

GENERAL MANAGER (M. Hornstra)

The month of May has been quite busy here at the Community Center and at our various park locations.

Our recreation staff has been finalizing the many details for the youth summer camps, on-boarding the new seasonal recreation staff and lifeguards, and finalizing the many details for our Summer Spectacular event which celebrates our Country's 250th anniversary, as well as the 25th anniversary of the event itself. Tickets are on sale now at the Community center as well as at Bel-Air Market, Forklift, and Grocery Outlet stores.

We were excited to welcome the El Dorado County Certified Farmer's Market to our Community Center parking lot in May. The market will be here at the center every Friday from 8:00 to 12:00 throughout the summer and into fall. Since starting on May 22nd, the market has seen steady visitor growth as well as increased interest from other vendors in participating at this market.

Our Parks and Facilities staff is hard at work making sure our facilities are prepared for the busy summer season. Critical HVAC repairs at the Community Center are being completed to ensure participants have a comfortable environment to enjoy our programs. In May, the parks staff started to tackle weed abatement issues around the district's park and open spaces. Our partnership with Cal Fire allows us to utilize the Growlersburg hand crews to assist in this important task.

As the fire season is rapidly approaching, our new Wildfire Mitigation Coordinator has been very busy doing inspections of unimproved lots in the community. Notices to property owners have gone out and staff is following up to be sure work is completed. The District's fire department took delivery of our new Type III engine this month, and final preparations are being completed in order to get this apparatus into service as quickly as possible.

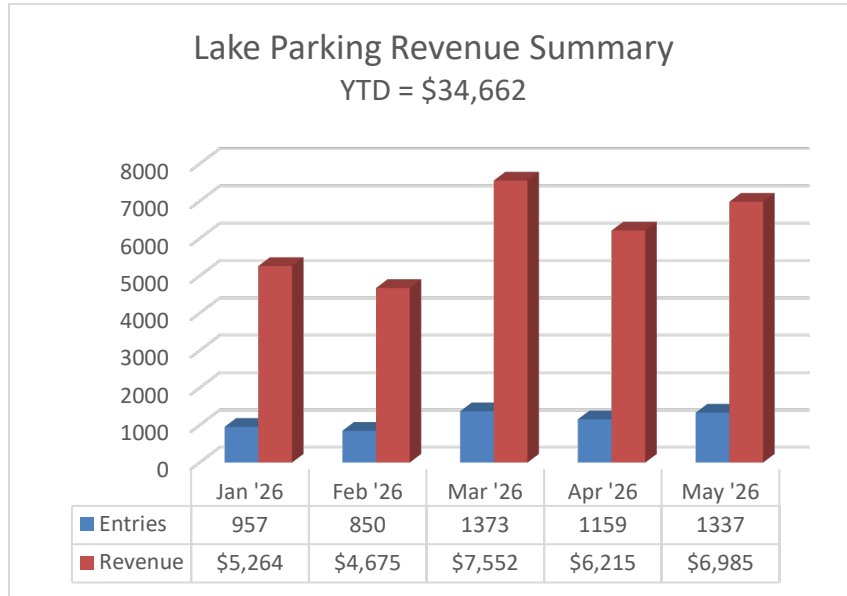
On the Administration front, we have been working diligently on the Fiscal 2026-27 Budget. As our current financial contractor Ken Campo has retired, we have brought on a new financial consultant to assist us with general financial management assistance and the preparation of a Capital Improvement Plan which we will be bringing forward to the Board of Directors for review. We want to thank Ken for his assistance in preparing the monthly financial reports that have provided the Directors and community members more transparency into our finances.

This is just a brief summary of all that is happening here at the CSD. You can read more information about each of our departments in their individual reports that are part of this packet.

PARKS AND FACILITIES (D. Garrison)

Cameron Park Lake

We are seeing a slow but steady increase of lake entries!



Lake Water Quality Management

The lake is looking great as treatments continue. In the past weeks the use of a barge that cuts the weeds below the service was used with fantastic results. The next stage will be more aquatic safe water treatments to help reduce the algae and weed growth.

Disc Golf Course

We've made great progress with clearing the course and hope to continue maintaining this area with the help of volunteers from the disc golf community.

CP Lake Entrance/Exit Signage

No current updates from El Dorado DOT.

Community Center

Farmers Market

The Farmers Market has been off to a great start and we are seeing growth in both the number of vendors and patrons to this event.

Community Pool

Pool usage is gaining a lot of traction and we are seeing more and more visitors. With special events planned and rec swim the pool will be a great place to be this summer.

Lighting Control System

Finalizing the design options and waiting on updated quotes to proceed.

General Facilities

- We have been working with Johnsons Controls on repairs of several HVAC units. They will be repairing several units in the upcoming months once parts are received.
- We continue to make repairs and upgrades around the Community Center.
- The audit by B.A.R (Bureau of Automotive Repair) is complete and we are up to date on all smog checks and reporting until next year.

Parks

With summer season upon us we continue to utilize hand crews as much as possible to try to get large acreage areas cut down. Focus will first be on our 30' setback cuts and then work on the main areas where needed.

Contract for Landscaping Services

Elite Landscaping Services has been doing a great job. We will continue to adjust the detailing of their services.

Playgrounds

Continue to evaluate the needs and maintenance of all the district playgrounds. Including repairs and updates.

RECREATION (C. Lowe)

With the arrival of summer, the Recreation Department has transitioned into its peak operating season and is actively delivering a wide range of programs and services. Staff have successfully opened and staffed the concession stand, providing coverage for 10 hours per day, Monday through Friday, and 6 hours per day on Saturdays and Sundays.

In addition to seasonal operations, several new youth-focused programs have been introduced, including the Junior Lifeguarding Program, Junior Recreation Leader Program, and Babysitting Class. These offerings have received positive feedback from participants and families, and staff look forward to expanding similar opportunities throughout the year.

Aquatics has experienced a strong start to the summer season, with high enrollment in swim lessons and increasing demand for private instruction. The first session of swim lessons launched successfully, and parents have expressed appreciation for the return of quality aquatic programming at an affordable rate.

On June 5, staff hosted the season's first Cannonball Cinema event at the pool, featuring *The Goonies*. Due to daylight conditions, the movie began at 8:45 p.m. and concluded at approximately 10:45 p.m. Despite the late ending time, attendance remained strong throughout the event, and staff were pleased to see many patrons stay and enjoy the entire experience. The event provided a positive community gathering opportunity and helped kick off the summer season.

Recreation Update:

- *Tennis Clinics & All Level Pickleball Clinics*
 - Are currently on hold as the Instructor is out due to medical emergency
 - Looking forward to having Robert back as soon as possible

- *All- Net Basketball Camp*
 - Held by Clark Woods who has been here for 10+ years
 - The first week has 21 participants
 - Received calls after the first day on how great camp is
 - Two more weeks to follow

- *Dungeons and Dragons Camp*
 - Held by Evan Jefferson (past Recreation Leader of CSD)
 - The first week has 11 participants out of 15
 - Weeks to come: 2nd week, 13-participants, 3rd week – sold out, 4th – 7 participants

- *National Academy of Athletics*
 - Held by Marcus Tolibas
 - Combined two camps to have one All Sports camp with 14 kids
 - Looking forward to more sports camps in the weeks to follow
- *Junior Lifeguarding Camp*
 - Held by CPCSD
 - Experienced staff (been here each for 3+ years) lifeguards are running the camp
 - Haven't held camp since 2023
 - Had 7 participants
 - Moved the time so participants had more water time
 - Parents called in to compliment how much their kids enjoy camp
- *Junior Recreation Leader Camp*
 - Held by CPCSD
 - Experienced staff (been here each for 5+ years) recreation leader running camp
 - Have not had camp since 2019
 - Had 2 participants
 - Moved the time so participants had more time with recreation kids
 - Parents called in to compliment how much their kids enjoy camp
- *Artsy Squirrel*
 - Held by Amber and Bryan Wild
 - Third Summer running their camp here at CPCSD
 - Changed their maximums and are still selling
 - Had 30 participants
 - Six more weeks for them will likely sell out each week
- *Space Odyssey Junior Robotics Camp*
 - Held by Dream Enrichment
 - First Summer running their camp here at CPCSD
 - Has 11 participants now but could be more
 - Has 2 more weeks of camp

Event Updates:

- *Cannonball Cinema*
 - 23 meal pack tickets sold
 - 21 regular tickets were sold
 - 1 family 5 pack was sold
 - Total attendance: 49 people
 - Total Amount in ticket sales: \$460.00

- *Summer Spectacular*
 - Saturday, June 27th from 5:00pm – 10:00pm – Cameron Park Lake
 - Planning and Coordination still in process
 - Food Truck Permit has been received
 - Wristband sales continue and at the following locations:
 - Forklift
 - Grocery Outlet
 - Bel-Air Market

COVENANTS, CONDITIONS, and RESTRICTIONS (J. Mog)

CC&R department matters:

The CC&R manager worked on complaints and neighborhood issues throughout Cameron Park in May. Complaints increased in the month of May. Staff have continued to work with educational tools such as neighborhood campaigns and newsletter announcements which are proving to improve homeowner awareness of ARC and CC&R responsibilities.

The CC&R department log adjustments:

- The CC&R current case log is 35 Cases
- Seven new violation cases were added
- One case was cleared of violations
- One pre-legal notice was requested from the CC&R committee and served to the homeowner

Neighborhood Campaigns:

The CC&R Staff reviewed Cameron Park #7. This is the Alhambra, La Cienega, Montebello neighborhood. The neighborhood consists of approximately 267 homes. 12 homes had visible violations in the frontage. A neighborhood campaign letter was sent to each of those 12 homes providing education about the CC&Rs and requesting that these residents work on correcting the issues in the frontage.

ARC Department:

The month of May was an average month for the number of submittals. Projects ranged from house paint to new home construction. Revenues in the department have exceeded the projected/budgeted amount for the 2025-26 fiscal year.

Architectural Review Projects – Period –May

- Projects Reviewed – 18
- Projects Approved – 17
- One item was carried over to the June 9th meeting for more information

Newsletter Announcement:

The CC&R Newsletter for the Month of May focused on:

- Reminder of recreational item storage

- Proper storage of project and garden materials and trash
- New projects and ARC review requirements
- ARC & CC&R committee vacancies that need to be filled by volunteers

Committee Appointed Members:

The ARC committee currently has three members with one board member as an alternate. Additional community members are still needed for this committee. We have one ARC committee member that would like to move up to CC&R. We have another community member that has expressed interest in ARC. Staff has reviewed the ARC positions, movement, and interest with the District Board Clerk to discuss requirements and onboarding.

The current ARC committee members feel that they are all able to move the regular meeting schedule to an evening meeting. Continued discussions and board approval will be needed to make this regular meeting schedule adjustment.

The CC&R committee has a returning community resident for the July meeting. Staff will send additional information and meeting alerts to the returning member.

Currently there are two Board Members on the CC&R committee. This will need to change in the future to be composed of all community residents. With the returning community resident, we will have three community residents and two Board Members.

WILDFIRE MITIGATION (A. Bourriague)

Unimproved Lots (Vacant Lots) – Inspections on unimproved lots are being completed. Final Notices are being mailed out with lots of property owners responding to them by calling in and completing the work or planning on having the work done. Property owners are encouraged to give updates to help prevent future abatements.

Summer Spectacular – Maps are being put together to help identify specific areas for vendors, staff and public.

CSD Parcels – Coordination is underway with maintenance to complete wildfire mitigation practices on properties.

Silver Springs – A meeting occurred within the new development of Silver Springs to discuss the planned IBHS designation that the new neighborhood is looking to achieve. This designation will be similar to what is established at the Stone Canyon development with KB homes.

Inspection History for May

AB38s -

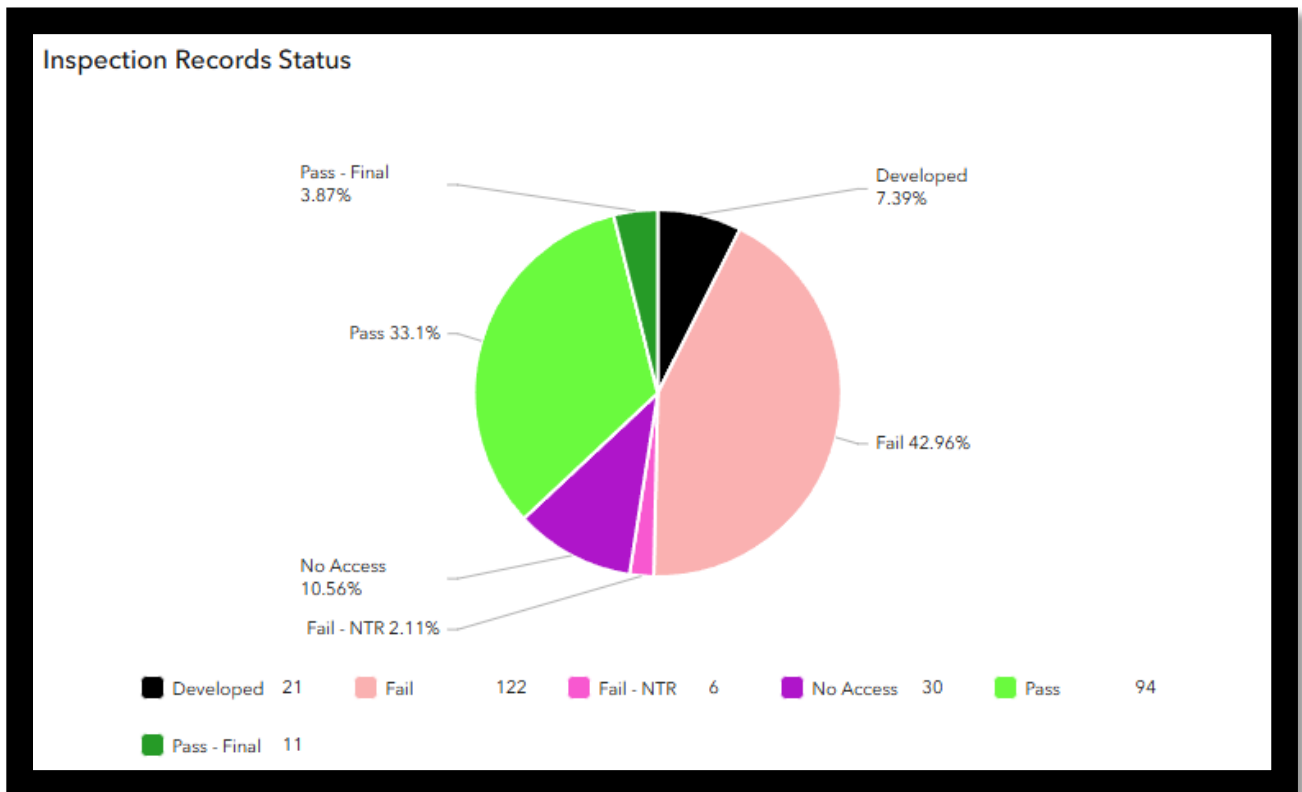
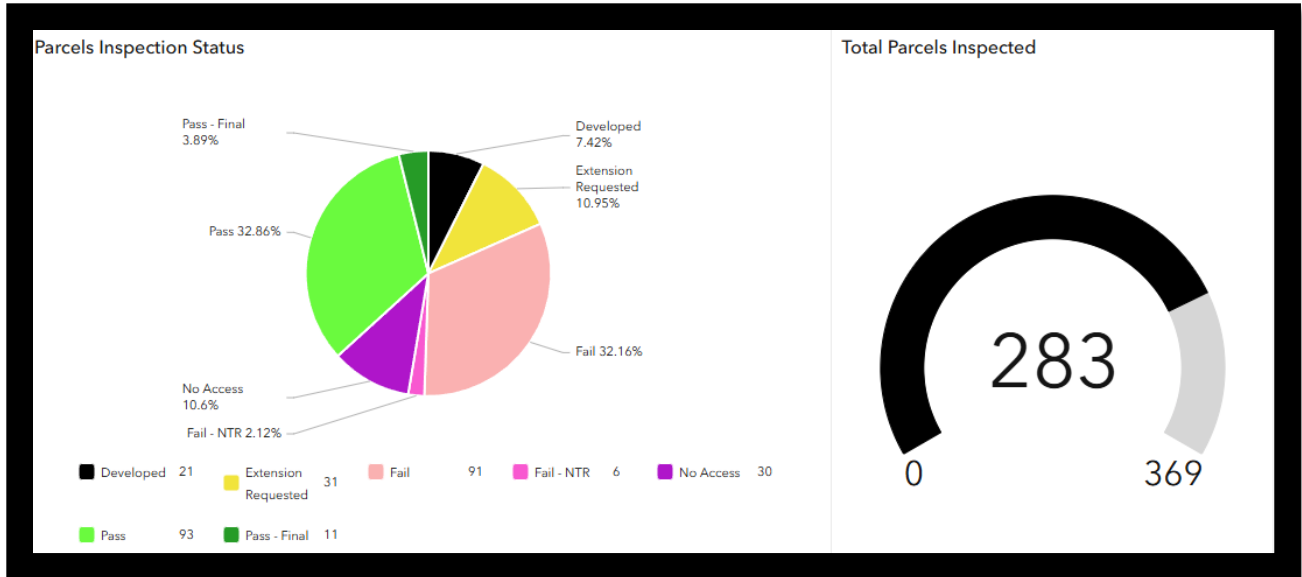
5	33	5	36	1	4	0	0	0
Parcels Inspected	Parcels Inspected YTD	Inspections	Inspections YTD	Compliant	1st - NC	2nd - NC	3rd - NC	RTC

YTD = Year-to-Date, NC = Non-Complaint, RTC = Referred to County

County Complaints –

0	2	0	2	0	0	0	0	0
Parcels Inspected	Parcels Inspected YTD	Inspections	Inspections YTD	Compliant	1st - NC	2nd - NC	3rd - NC	RTC

YTD = Year-to-Date, NC = Non-Complaint, RTC = Referred to County





INITIAL NOTICE

Unimproved Property Report Form



April 1st, 2026

#{PRCL_ID}
#{OWNER_NAME}
#{MAIL_ADDR1}
#{MAIL_ADDR2}

Dear Property Owner of APN #{PRCL_ID},

California has a long history of wildfire disasters. The fire hazard in Cameron Park is seasonal, recurring, and must be cleared each year by the beginning of fire season. The Cameron Park Community Service District's (CPCSD) and Cameron Park Fire Department's (CPFD) goal is to make our community fire safe. Pursuant to the Cameron Park Weed and Rubbish Abatement Ordinance No. 025.05.01 all Unimproved parcels within the District shall comply with the following requirements:

1. Any Unimproved parcel of less than two acres (2 ac.) shall be cleared of all hazardous vegetation and rubbish. Weeds, non-cultivated pastures, or other hazardous vegetation shall be mowed and cut to maximum height of four inches (4 in.), so as to not constitute a fire hazard throughout the year.
2. Any Unimproved parcel, or multiple contiguous parcels under the same ownership, consisting of more than two acres (2 ac.) shall be cleared of all rubbish and shall either be cleared of all hazardous vegetation and mowed and cut to a maximum height of four inches (4 in.), or shall construct and maintain a minimum thirty-foot wide firebreak around the perimeter of the property. Firebreaks will be disked, and can also be scraped, provided that the scrapped material is removed or spread evenly over the remaining property.
3. Removed tree limbs six feet (6ft) from the ground.
4. The District's enforcement official or his/her designee may require a firebreak to a maximum of one hundred feet (100ft) in width, if the department is that the property or adjoining structures will be at risk from an approaching fire. These factors shall include fuel type(s), topography, and the environment where the property or adjoining structure(s) is located.
5. Dry leaves or wood chips located on parcels must be disked or turned under or evenly broadcast over the parcel area. If leaves or wood chips are being retained for the purpose of mulch or compost, they must be packed in a container so as to not constitute a fire hazard.

Inspections will start on May 4th, and process requires a notice of noncompliance (final notice) to be mailed certified to property owners who do not pass the initial inspection. Thirty (30) days will be given to correct the violation(s) found by the property owner, failure to comply may result in fines and abatement of the property. Such abatement will be made a legal charge against the owner or owners of the property and a lien imposed on and recorded against the property in the amount of such costs and such costs referred to the county tax collector for collection together with property taxes on such property pursuant to the provisions of Health and Safety Code sections 12875 through 14931, and Government Code sections 25845.

If you have any questions, contact us at (530) 877-2231 or wmc@cameronpark.org.

Sincerely,
Alex Bourriague
Wildfire Mitigation Coordinator
Cameron Park Community Service



FINAL INSPECTION NOTICE

Unimproved Property Report Form



#{PRCL_ID}
#{OWNER_NAME}
#{MAIL_ADDR1}
#{MAIL_ADDR2}

Dear Property Owner,

An initial notice was mailed to you on April 1st informing you of Ordinance NO.2025.05.21 – “Weed and Rubbish Abatement” and the requirements your property is required to complete in order to be in compliance by May 1st, 2026.

This letter serves as your finale notice under Ordinance NO. 2025.05.21 – “Weed and Rubbish Abatement” that your property, Assessor’s Parcel Number (APN) #{PRCL_ID}, has been inspected and remains out of compliance with the ordinance requirements.

The reinspection date has been listed. Please ensure all work is completed on or before this date. Failure to pass the reinspection will result in the District moving forward with legal action.

Legal Consequences for Non-Compliance:

If your property is not in compliance by the reinspection date listed, the District will have to move forward with abatement work. Such abatement will be made a legal charge against the owner or owners of the property and a lien imposed on and recorded against the property in the amount of such costs and such costs referred to the county tax collector for collection together with property taxes on such property pursuant to the provisions of Health and Safety Code sections 12875 through 14931, and Government Code sections 25845.

Per the ordinance NO.2025.05.21, thirty (30) days must be given from the reinspection date before abatement work can be completed by the District. You will be notified if your property has failed the reinspection, which you will receive an “Abatement Appeal Notice” allowing you to appeal the scheduled abatement by the District.

Please notify us of any completed or planned work. If you have any questions, contact us at (530) 677-2231 or wmc@cameronpark.org.

Thank you for your immediate attention to this matter.

An attached inspection report outlines the present violation(s).

Sincerely,

Alex Bourriague
Wildfire Mitigation Coordinator
Cameron Park Community Services District



FINAL INSPECTION NOTICE

Unimproved Property Report Form



PROPERTY DETAILS

Assessor's Parcel Number (APN):	#{PRCL_ID}
Parcel Acreage:	#{ACREAGE}
Property Owner:	#{OWNER_NAME}
Mailing Address:	#{MAIL_ADDR1} #{MAIL_ADDR2}

INSPECTION DETAILS

Inspector:	#{Inspector}
Inspection Date:	#{InspectionDate}
Reinspection Date:	#{Reinspection}

INSPECTION RESULTS

Inspection Status: FAIL

#	Inspection Requirements	
1.	Grass and weeds cleared down to a four (4) inch minimum	<u>#{v1}</u>
2.	Rubbish is cleared	<u>#{v2}</u>
3.	Other hazardous vegetation is cleared	<u>#{v3}</u>
4.	Tree limbs are limbed up six (6) feet from the ground	<u>#{v4}</u>
5.	Structures within one hundred (100) feet have clearance	<u>#{v5}</u>

If any requirement has "Violation" next to it, that requirement is in violation and is required to be corrected. The property owner is responsible for correcting the violation(s) found.

General Line: (530)677-2231
 Email Address: wmc@cameronpark.org

FIRE DEPARTMENT (K. Richards)

Engine E389 Has Arrived

The District’s new Type III Engine was delivered on May 28th at Station 89. Over the next few weeks the team will be outfitting and equipping the engine with hose, emergency equipment, applying labeling and the logo as well as training on the apparatus.



Community Events

The Cameron Park Fire Department was proud to support the 30th annual Box Lunch event hosted by CASA El Dorado. Firefighters assisted with the delivery of lunches throughout the community, helping support an event that has grown into a countywide effort focused on compassion, community involvement, and advocacy for children in need. This year's event sold 2,440 lunches, was supported by 29 sponsors and over 50 volunteers, and provided donated meals to first responders, Upper Room, and survivors of violence and abuse in South Lake Tahoe. We are honored to partner with organizations like CASA El Dorado and appreciate the opportunity to support the important work they do for children and families across our community.



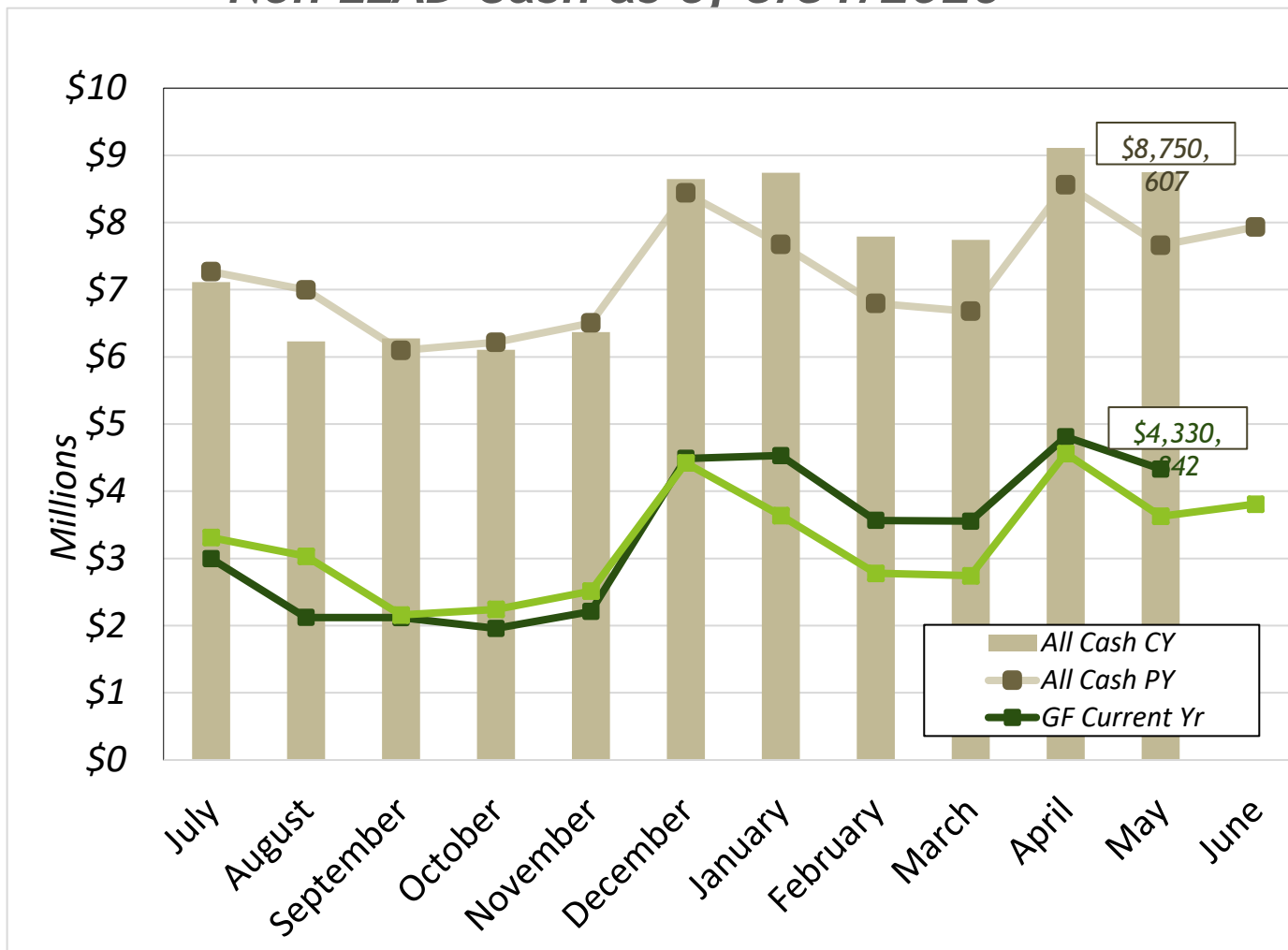


Monthly Financial Report May 2026

Board of
Directors
Meeting

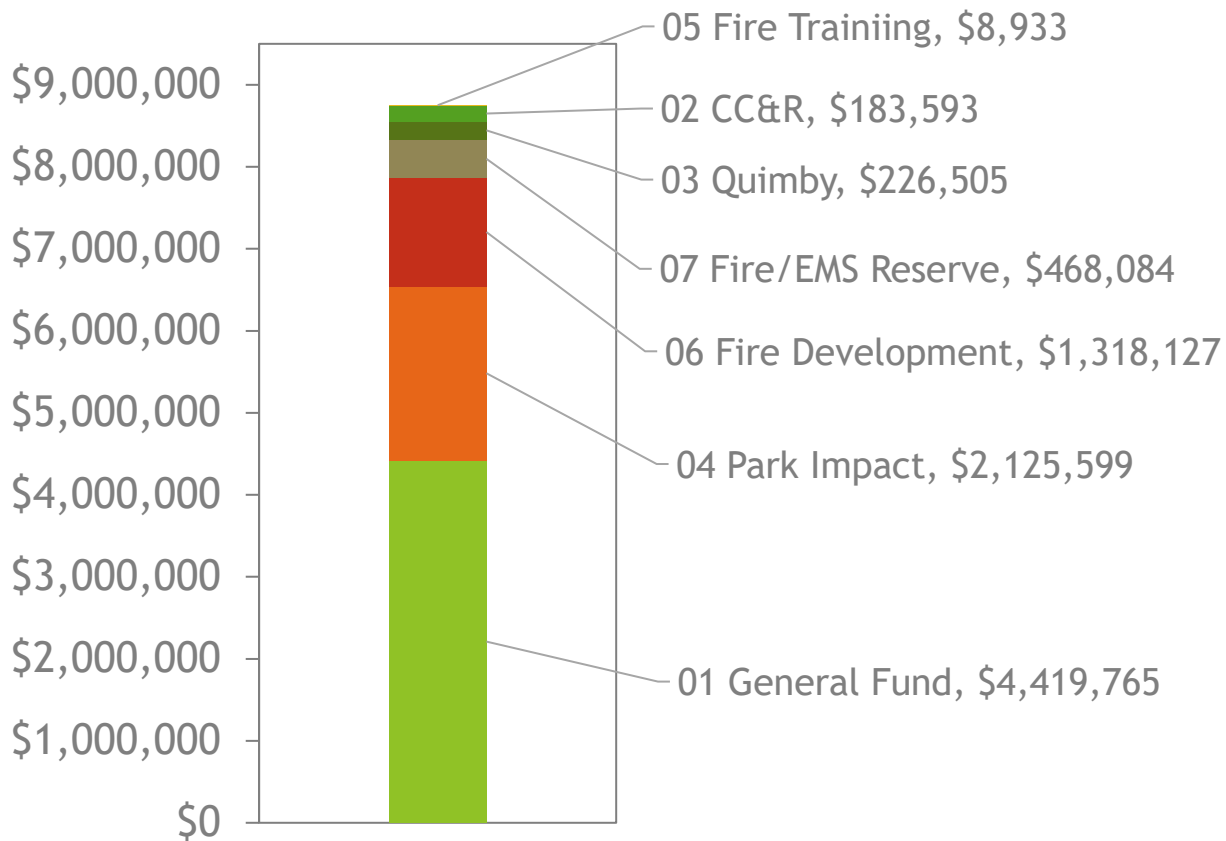
June 17, 2026

Non LLAD Cash as of 5/31/2026

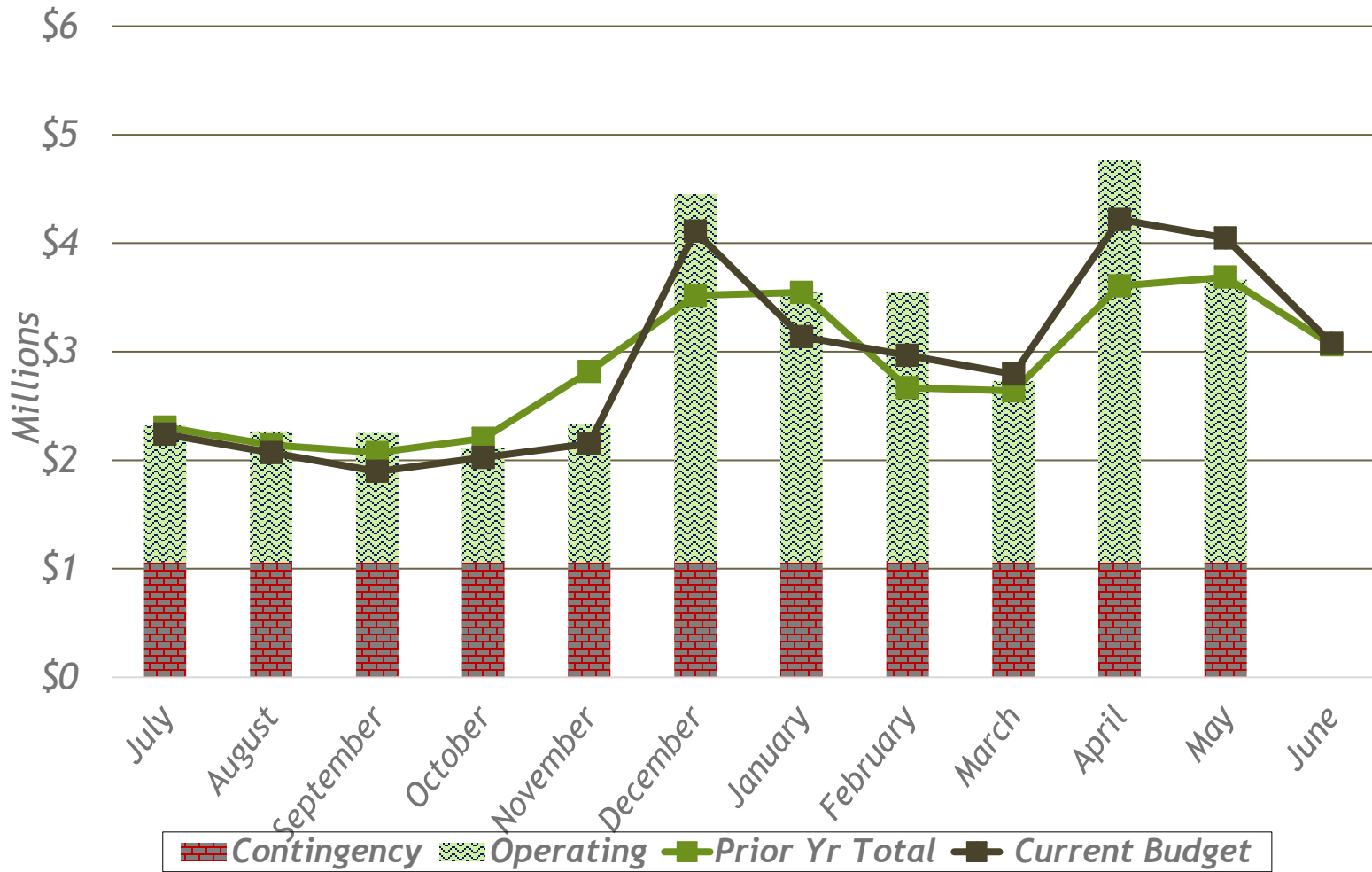


Non-LLAD Cash

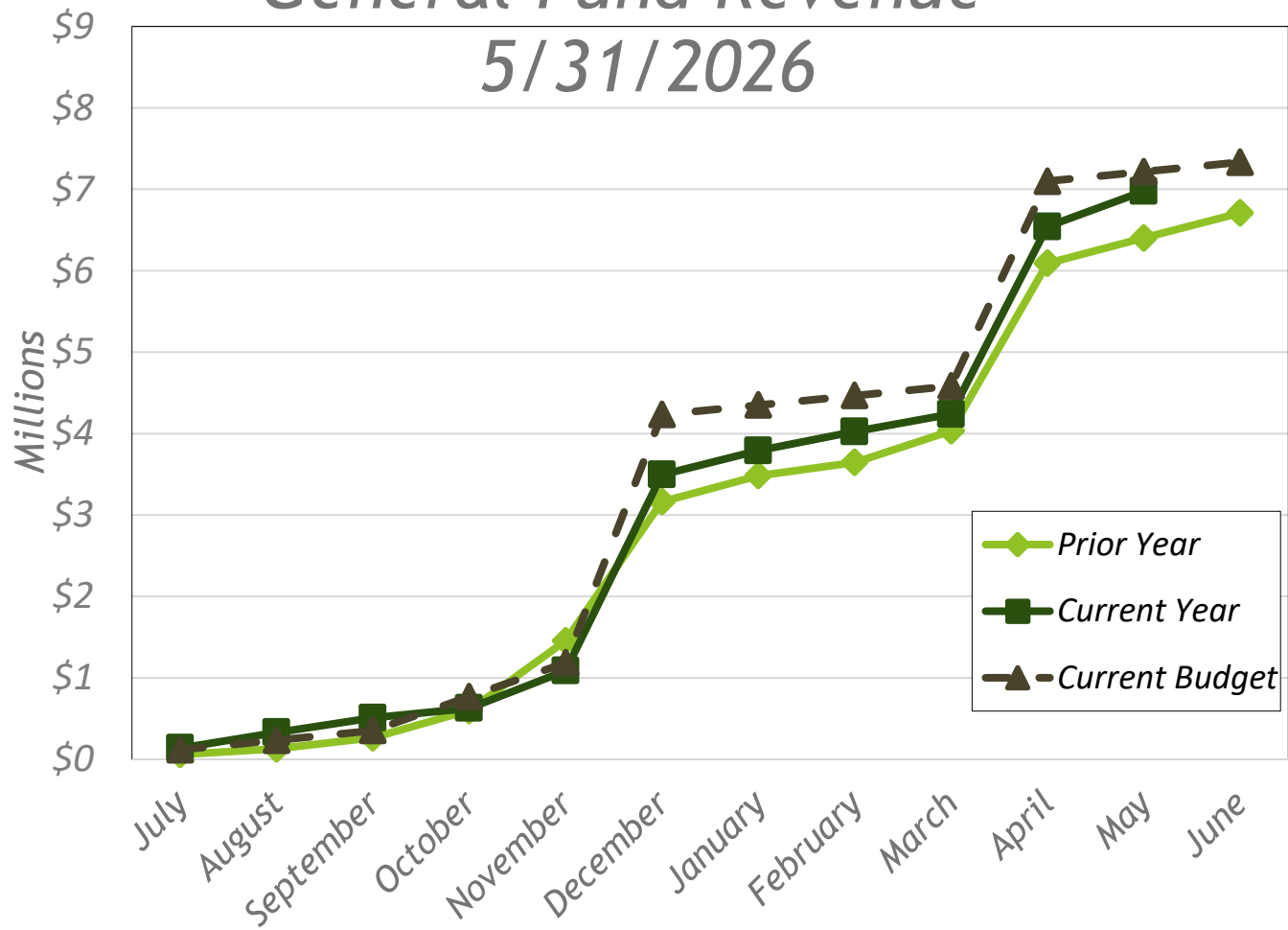
5/31/2026 = \$9,109,150



General Fund Reserves - 5/31/26

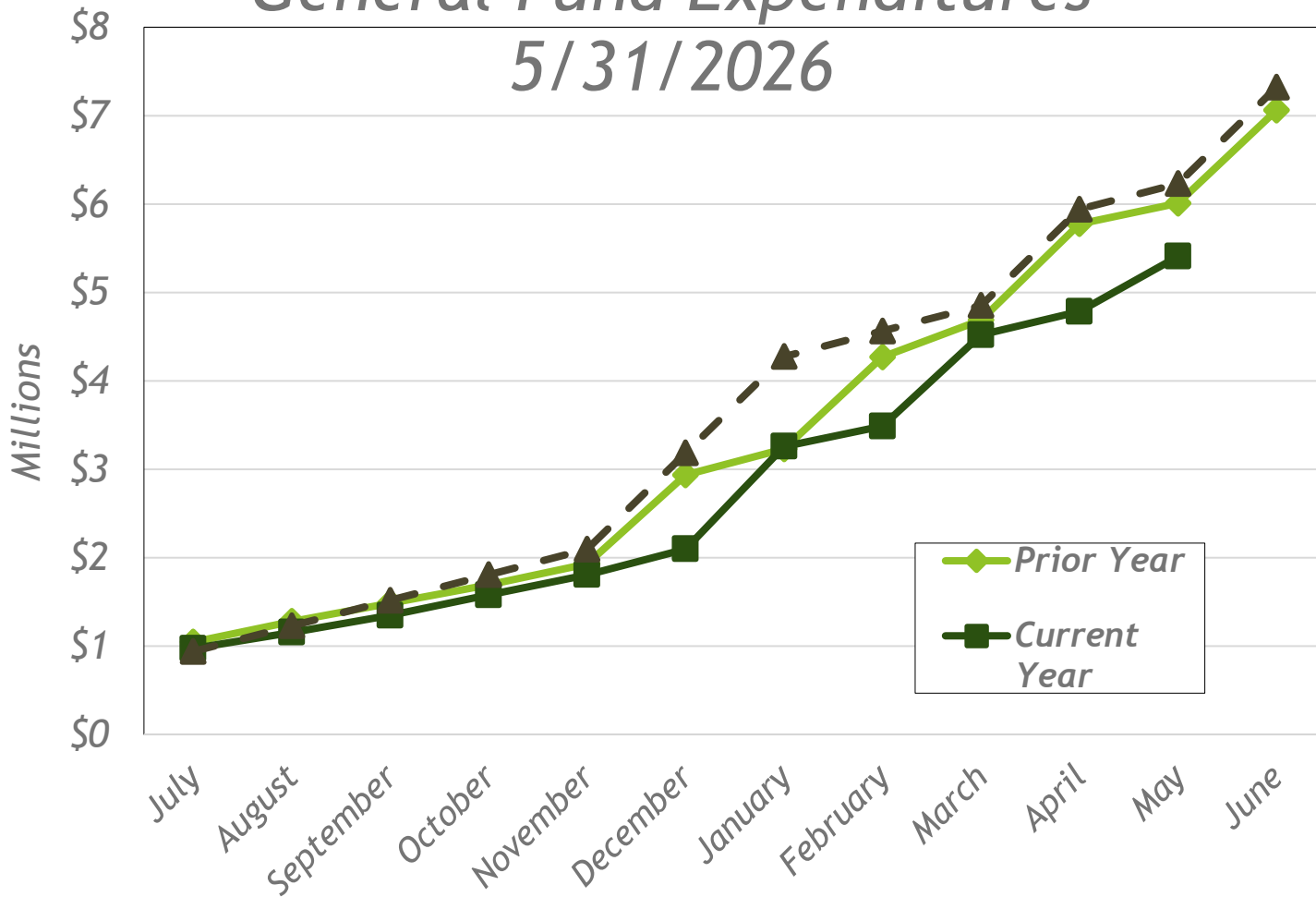


General Fund Revenue - 5/31/2026

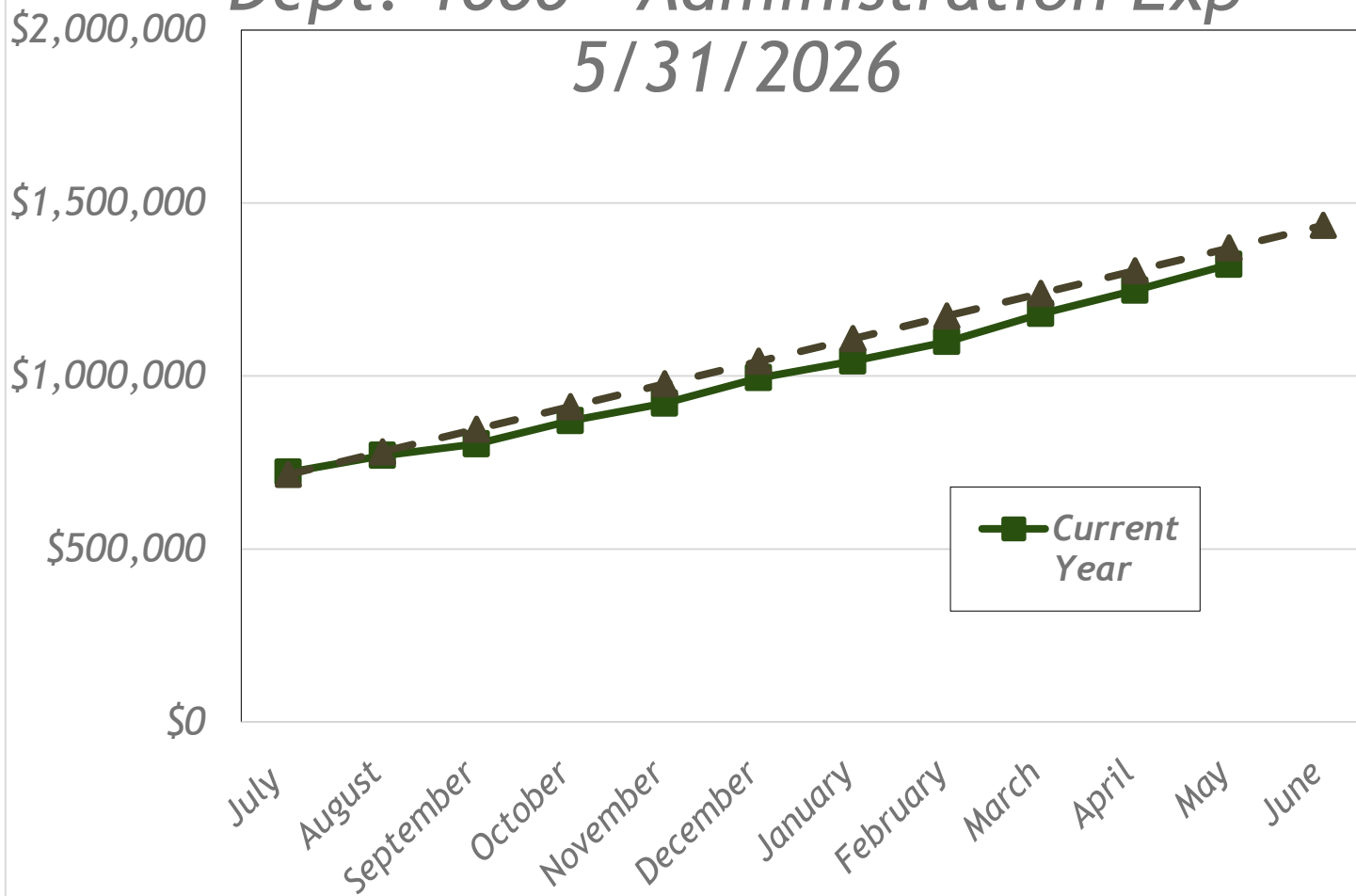


General Fund Expenditures

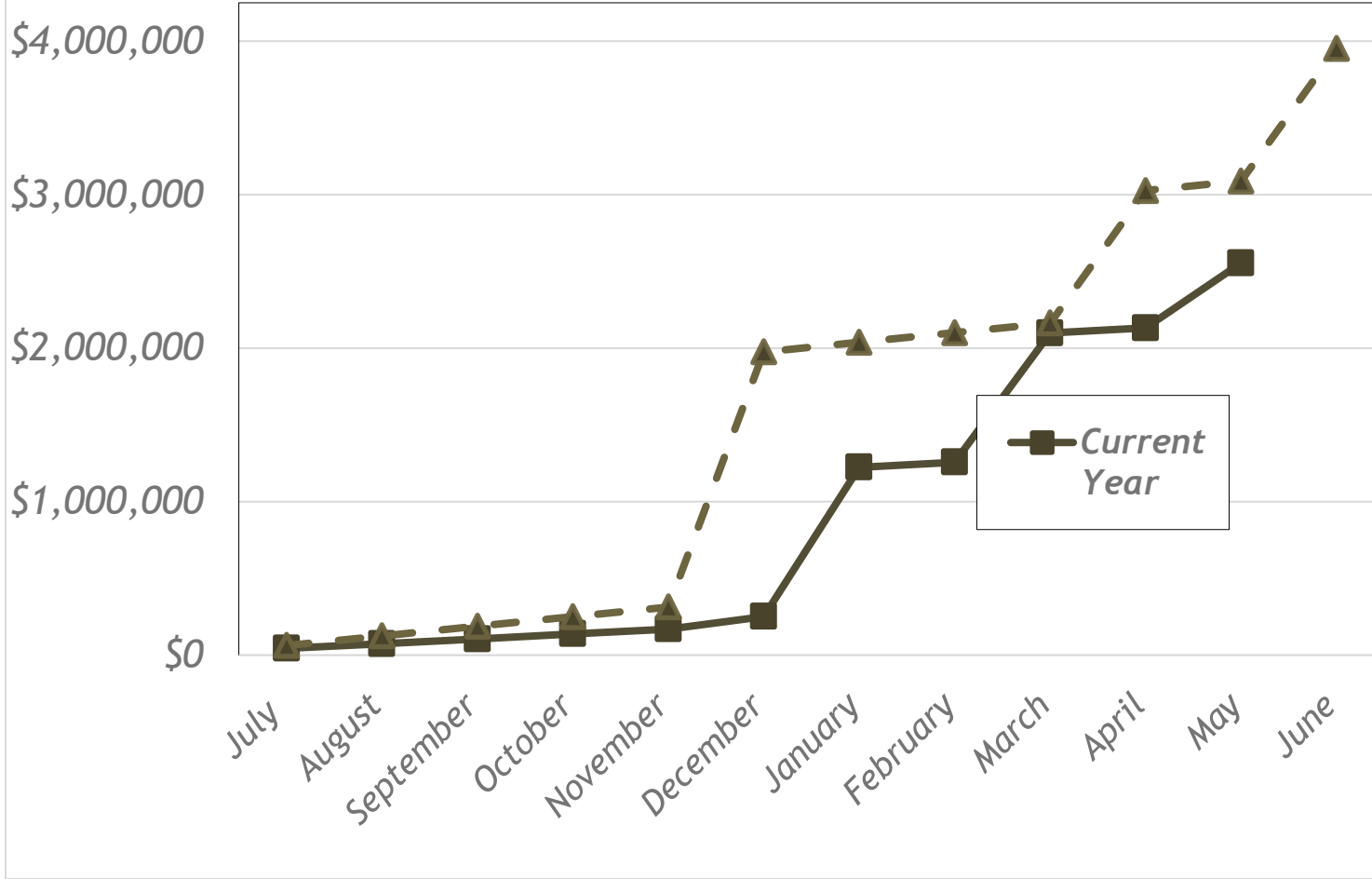
5/31/2026



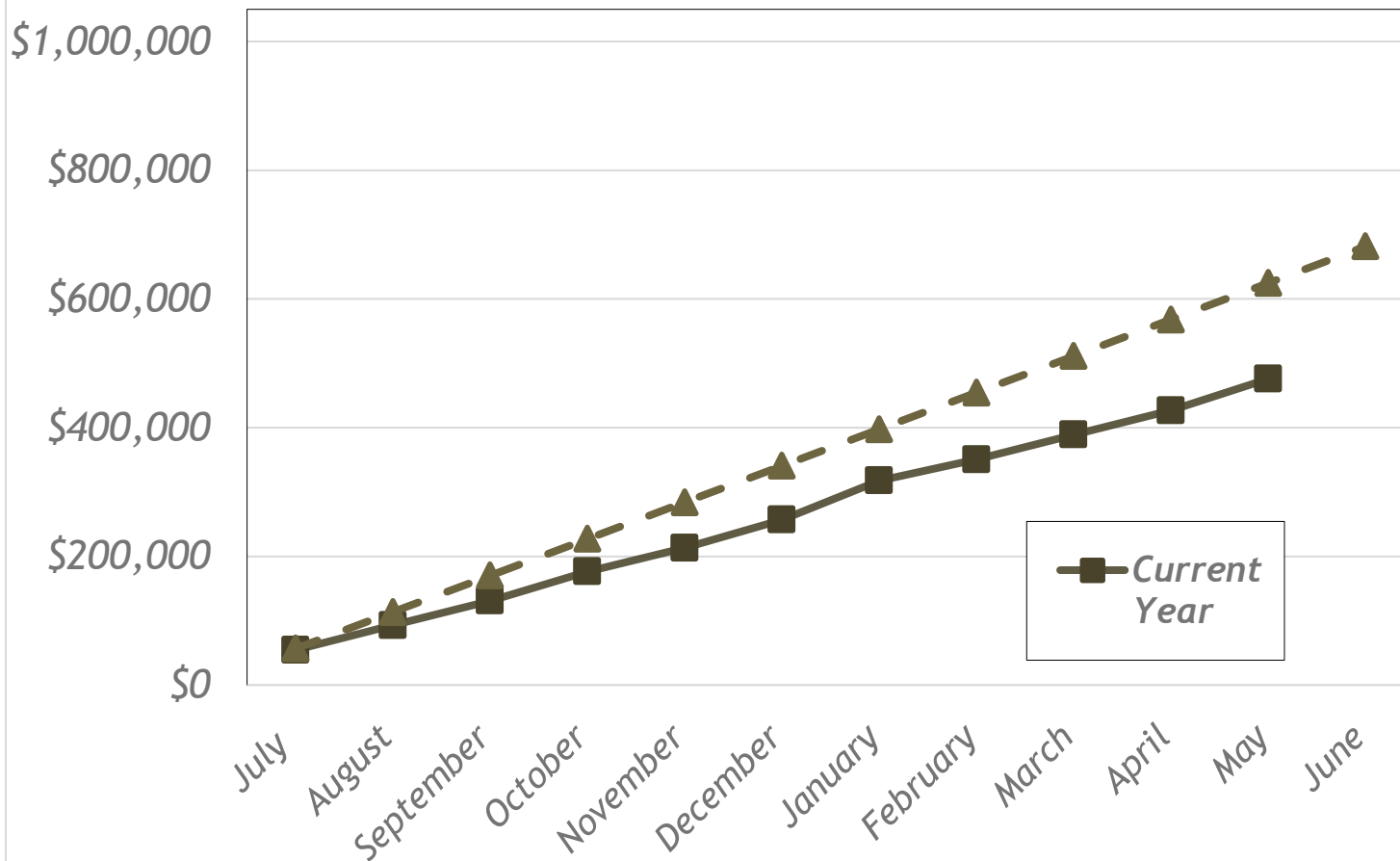
Dept. 1000 - Administration Exp 5/31/2026



Dept. 3000 - Fire Exp 5/31/2026

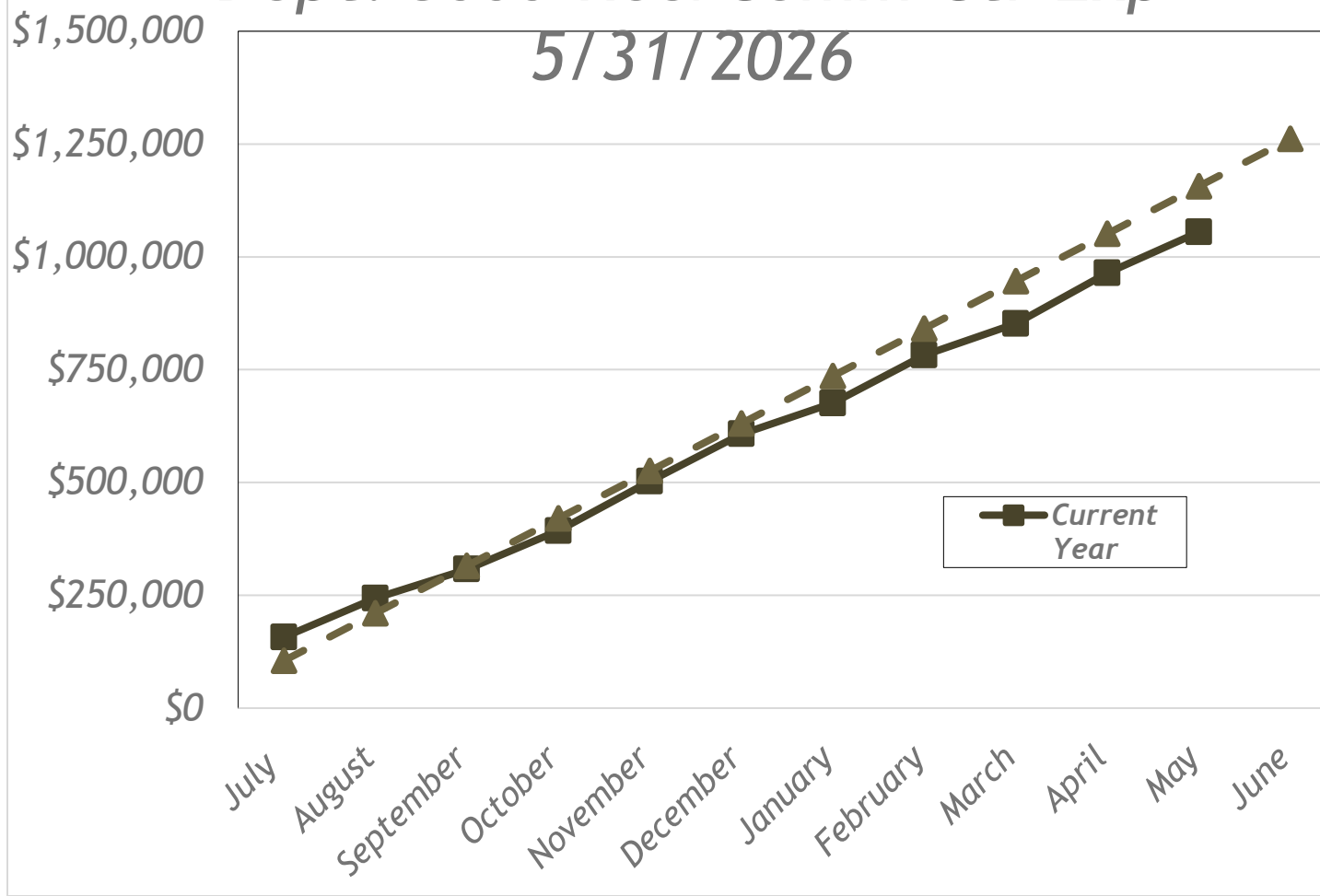


Dept. 4000 - Parks Exp 5/31/2026

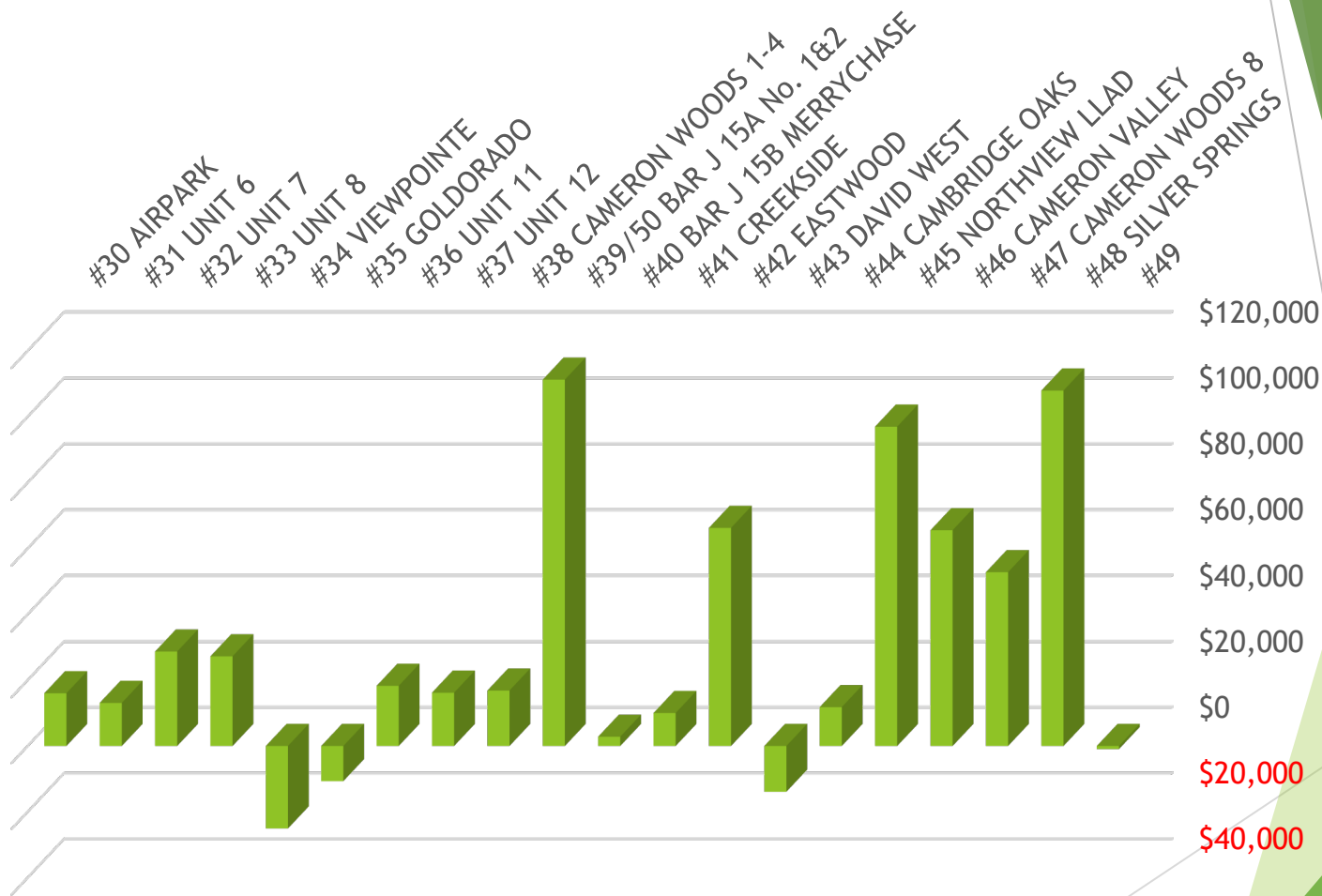


Dept. 5000-Rec/Comm Ctr Exp

5/31/2026



LLAD Cash as of 5/31/26 = \$614,163





Monthly Financial Report

Questions?

Cameron Park Community Services District
Statement of Revenues and Expenditures
General Fund 01 - ALL Dept. Roll-Up
From 7/1/2025 Through 5/31/2026

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Operating Revenue				
Property Taxes	4110	5,626,890.00	5,479,463.98	97.37%
Franchise Fees	4113	296,000.00	224,835.33	75.95%
Fire Marshall Services/Fees	4132	70,000.00	56,976.39	81.39%
AB38 DS Inspections (WMC)	4133	0.00	9,452.71	0.00%
FD Class Fees/Admin fees	4142	0.00	3,866.80	0.00%
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	94,383.57	94.38%
Instructor Program Revenue	4155	200,000.00	195,068.30	97.53%
Transfer In	4165	55,000.00	0.00	0.00%
Special Events	4170	0.00	10,734.00	0.00%
CP Lake - Entry Fee	4180	75,000.00	47,467.17	63.28%
Annual Passes (Lake/Pool Combo)	4181	30,000.00	36,021.50	120.07%
Picnic Site Rentals	4182	3,000.00	5,142.50	171.41%
Assembly Hall & Classroom Rentals	4185	60,000.00	55,792.41	92.98%
Gym Revenue	4186	40,000.00	27,929.46	69.82%
Pool Rental Fees (Swim Teams)	4187	110,000.00	72,948.37	66.31%
CSD CC Concessions	4188	0.00	1,648.37	0.00%
Sports Field Rentals	4190	35,000.00	13,654.50	39.01%
Donations	4250	30,000.00	4,934.19	16.44%
OES/Mutual Aid Reimbursement	4261	60,000.00	94,793.08	157.98%
Fire Apparatus Equip Rental	4262	250,000.00	51,301.96	20.52%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	10,000.00	21,487.54	214.87%
Other Income/Refunds	4600	2,000.00	23,690.33	1,184.51%
First Responder Fee	4602	220,000.00	219,960.99	99.98%
Gain/Loss of Assets	4615	10,000.00	50,000.00	500.00%
Total Operating Revenue		7,332,890.00	6,805,519.14	92.81%
Expenditures				
Salaries - Perm.	5000	971,689.00	703,522.89	72.40%
Salaries - Seasonal	5010	100,000.00	87,434.49	87.43%
Overtime	5020	27,000.00	30,079.97	111.40%
Health Benefit	5130	116,973.00	131,613.32	112.51%
Retiree Health Benefit	5135	115,320.00	104,821.44	90.89%
Dental Insurance	5140	9,000.00	7,787.71	86.53%
Vision Insurance	5150	1,700.00	1,201.91	70.70%
CalPERS Retirement (Pension)	5160	321,159.00	369,105.09	114.92%
CalPERS 457	5161	5,400.00	4,415.94	81.77%
Worker's Compensation	5170	53,319.00	21,186.24	39.73%
FICA/Medicare Employer Contribution	5180	36,822.00	22,719.90	61.70%
UI/TT Contribution	5190	19,571.00	5,222.29	26.68%
Advertising/Marketing	5209	5,000.00	1,904.70	38.09%
Agency Administration Fee (SCI)	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	63,681.80	199.00%
Banking Fees	5221	3,200.00	2,677.35	83.66%
Merchant/CC Fees	5222	22,290.00	17,672.43	79.28%
Clothing/Uniforms	5230	4,250.00	3,517.28	82.75%
Computer Software	5231	52,459.00	43,718.88	83.33%
Computer Hardware	5232	12,000.00	19,583.68	163.19%
Contract Services - Providers	5235	45,000.00	59,435.00	132.07%
CalFIRE Contract - AEU	5236	3,200,000.00	2,476,714.11	77.39%
Contract Services - Other	5240	257,000.00	182,609.46	71.05%
Director Compensation	5250	14,000.00	8,400.00	60.00%
EDC Department Agency (LAFCO)	5260	6,000.00	4,767.09	79.45%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

From 7/1/2025 Through 5/31/2026

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Educational Materials	5265	4,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	11,000.00	3,783.09	34.39%
Fire & Safety Supplies	5285	17,000.00	8,629.59	50.76%
Fire Prevention & Inspect (Dist Equip)	5290	3,500.00	55.96	1.59%
Fire Turnout Gear	5295	7,500.00	312.31	4.16%
Reserve FF - Stipends	5296	10,000.00	31,747.68	317.47%
Food	5300	1,275.00	3,624.28	284.25%
Concession (Food - Stock)	5301	0.00	2,312.15	0.00%
Fuel	5305	60,200.00	43,512.91	72.28%
Government Fees/Permits	5310	21,500.00	6,568.78	30.55%
Janitorial / HH Supplies	5315	37,500.00	22,571.65	60.19%
Instructor Pay	5316	120,000.00	124,738.70	103.94%
Insurance	5320	328,476.00	323,032.25	98.34%
Legal Services	5335	80,000.00	41,415.40	51.76%
Maint. - Vehicle Supplies	5340	600.00	3,769.40	628.23%
Maint. - Buildings	5345	135,000.00	64,525.72	47.79%
Maint. - Equipment	5350	58,600.00	24,050.71	41.04%
Maint. - Grounds	5355	74,000.00	68,439.73	92.48%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	13,500.00	7,927.48	58.72%
Maint. - Vehicle	5370	49,500.00	43,329.67	87.53%
Medical Supplies	5375	28,050.00	20,511.81	73.12%
Memberships/Subscriptions	5380	13,550.00	14,253.46	105.19%
Mileage Reimbursement	5385	300.00	378.62	126.20%
Miscellaneous	5395	1,000.00	260.12	26.01%
Office Supplies/Expense	5400	7,250.00	6,942.80	95.76%
Pool Chemicals	5405	50,000.00	48,200.16	96.40%
Postage	5410	2,650.00	2,125.24	80.19%
Printing	5415	600.00	789.80	131.63%
Professional Services - Support, etc.	5420	48,000.00	35,231.00	73.39%
Program Supplies	5421	12,000.00	13,379.10	111.49%
Publications & Legal Notices	5425	1,850.00	1,030.09	55.68%
Radios	5430	5,000.00	0.00	0.00%
Rent/Lease - Equipment	5440	4,250.00	5,372.35	126.40%
Staff Development	5455	12,500.00	6,728.71	53.82%
Event Supplies	5465	15,000.00	3,299.34	21.99%
Phones/internet	5470	49,000.00	49,962.53	101.96%
Utilities - Water	5490	68,000.00	50,447.02	74.18%
Utilities - Gas	5491	90,500.00	70,671.88	78.09%
Utilities - Electric/Solar	5492	151,000.00	150,607.97	99.74%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	5,191.78	47.19%
Capital Equipment Expense	5625	90,000.00	483,540.65	537.26%
Transfer Out	7000	193,207.00	0.00	0.00%
Total Expenditures		<u>7,329,010.00</u>	<u>6,170,814.89</u>	<u>84.20%</u>
Net Revenue Over Expenditures		<u>3,880.00</u>	<u>634,704.25</u>	<u>16,358.35%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures
General Fund 01 - Admin Dept. 1000
From 7/1/2025 Through 5/31/2026

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Operating Revenue				
Property Taxes	4110	0.00	5,479,463.98	0.00%
Franchise Fees	4113	296,000.00	224,835.33	75.95%
FD Class Fees/Admin fees	4142	0.00	3,866.80	0.00%
Interest Income	4505	10,000.00	21,477.58	214.77%
Other Income/Refunds	4600	2,000.00	8,300.55	415.02%
Gain/Loss of Assets	4615	0.00	50,000.00	0.00%
Total Operating Revenue		<u>308,000.00</u>	<u>5,787,944.24</u>	<u>1,879.20%</u>
Expenditures				
Salaries - Perm.	5000	497,861.50	326,234.28	65.52%
Overtime	5020	7,000.00	17,863.11	255.18%
Health Benefit	5130	38,948.00	47,960.76	123.14%
Retiree Health Benefit	5135	17,355.00	23,059.53	132.86%
Dental Insurance	5140	4,500.00	3,794.15	84.31%
Vision Insurance	5150	800.00	547.92	68.49%
CalPERS Retirement (Pension)	5160	321,159.00	339,068.99	105.57%
CalPERS 457	5161	2,400.00	3,269.44	136.22%
Worker's Compensation	5170	8,048.00	3,431.17	42.63%
FICA/Medicare Employer Contribution	5180	10,156.00	9,094.53	89.54%
UI/TT Contribution	5190	8,432.00	1,223.68	14.51%
Advertising/Marketing	5209	2,500.00	0.00	0.00%
Agency Administration Fee (SCI)	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	63,681.80	199.00%
Banking Fees	5221	500.00	645.78	129.15%
Merchant/CC Fees	5222	100.00	0.00	0.00%
Clothing/Uniforms	5230	500.00	285.82	57.16%
Computer Software	5231	18,000.00	14,524.03	80.68%
Computer Hardware	5232	5,000.00	2,331.42	46.62%
Contract Services - Other	5240	22,000.00	17,032.69	77.42%
Director Compensation	5250	5,000.00	6,900.00	138.00%
EDC Department Agency (LAFCO)	5260	0.00	1,589.03	0.00%
Equipment-Minor/Small Tools	5275	0.00	124.25	0.00%
Fire & Safety Supplies	5285	500.00	0.00	0.00%
Fire Prevention & Inspect (Dist Equip)	5290	0.00	55.96	0.00%
Food	5300	0.00	416.62	0.00%
Insurance	5320	328,476.00	323,032.25	98.34%
Legal Services	5335	20,000.00	41,415.40	207.07%
Maint. - Vehicle Supplies	5340	0.00	906.25	0.00%
Maint. - Equipment	5350	3,600.00	3,966.66	110.18%
Medical Supplies	5375	50.00	0.00	0.00%
Memberships/Subscriptions	5380	11,000.00	10,868.00	98.80%
Mileage Reimbursement	5385	200.00	348.52	174.26%
Miscellaneous	5395	1,000.00	0.00	0.00%
Office Supplies/Expense	5400	4,000.00	3,289.23	82.23%
Postage	5410	1,500.00	2,022.04	134.80%
Printing	5415	500.00	282.39	56.47%
Professional Services - Support, etc.	5420	40,000.00	21,012.50	52.53%
Publications & Legal Notices	5425	1,500.00	1,030.09	68.67%
Staff Development	5455	5,000.00	590.46	11.80%
Phones/internet	5470	9,000.00	13,318.09	147.97%
Utilities - Electric/Solar	5492	6,000.00	17,150.61	285.84%
Total Expenditures		<u>1,435,085.50</u>	<u>1,322,367.45</u>	<u>92.15%</u>
Net Revenue Over Expenditures		<u>(1,127,085.50)</u>	<u>4,465,576.79</u>	<u>(396.20)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures
General Fund 01 - FIRE Dept. 3000
From 7/1/2025 Through 5/31/2026

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Operating Revenue				
Fire Marshall Services/Fees	4132	70,000.00	56,976.39	81.39%
AB38 DS Inspections (WMC)	4133	0.00	9,452.71	0.00%
Transfer In	4165	55,000.00	0.00	0.00%
Donations	4250	0.00	170.01	0.00%
OES/Mutual Aid Reimbursement	4261	60,000.00	94,793.08	157.98%
Fire Apparatus Equip Rental	4262	250,000.00	51,301.96	20.52%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	0.00	9.96	0.00%
Other Income/Refunds	4600	0.00	1,634.37	0.00%
First Responder Fee	4602	220,000.00	219,960.99	99.98%
Total Operating Revenue		<u>705,000.00</u>	<u>434,299.47</u>	<u>61.60%</u>
Expenditures				
Salaries - Perm.	5000	23,504.00	10,817.30	46.02%
Retiree Health Benefit	5135	25,000.00	18,938.89	75.75%
Worker's Compensation	5170	6,398.00	628.47	9.82%
FICA/Medicare Employer Contribution	5180	366.00	827.53	226.10%
UI/TT Contribution	5190	1,239.00	130.01	10.49%
Banking Fees	5221	500.00	645.77	129.15%
Merchant/CC Fees	5222	2,800.00	1,905.63	68.05%
Clothing/Uniforms	5230	1,250.00	998.81	79.90%
Computer Software	5231	2,500.00	5,141.92	205.67%
Computer Hardware	5232	3,000.00	4,239.11	141.30%
Contract Services - Providers	5235	45,000.00	51,523.03	114.49%
CalFIRE Contract - AEU	5236	3,200,000.00	2,476,714.11	77.39%
Contract Services - Other	5240	70,000.00	47,449.07	67.78%
Director Compensation	5250	4,000.00	300.00	7.50%
EDC Department Agency (LAFCO)	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	1,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,000.00	506.13	25.30%
Fire & Safety Supplies	5285	12,500.00	7,541.41	60.33%
Fire Turnout Gear	5295	7,500.00	312.31	4.16%
Reserve FF - Stipends	5296	10,000.00	31,747.68	317.47%
Food	5300	625.00	1,825.09	292.01%
Fuel	5305	45,000.00	37,243.00	82.76%
Government Fees/Permits	5310	5,000.00	1,470.86	29.41%
Janitorial / HH Supplies	5315	7,500.00	4,278.96	57.05%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Buildings	5345	15,000.00	4,311.48	28.74%
Maint. - Equipment	5350	20,000.00	4,004.36	20.02%
Maint. - Grounds	5355	3,000.00	11,052.37	368.41%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	12,000.00	7,163.02	59.69%
Maint. - Vehicle	5370	47,500.00	41,155.78	86.64%
Medical Supplies	5375	27,500.00	20,298.87	73.81%
Memberships/Subscriptions	5380	1,400.00	550.00	39.28%
Office Supplies/Expense	5400	2,000.00	437.94	21.89%
Postage	5410	750.00	14.67	1.95%
Printing	5415	100.00	132.50	132.50%
Professional Services - Support, etc.	5420	3,000.00	5,290.00	176.33%
Publications & Legal Notices	5425	250.00	0.00	0.00%
Radios	5430	5,000.00	0.00	0.00%
Staff Development	5455	4,000.00	5,292.93	132.32%
Phones/internet	5470	12,000.00	11,670.00	97.25%
Utilities - Water	5490	18,000.00	8,835.86	49.08%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

From 7/1/2025 Through 5/31/2026

Item #2

	<u>YTD 25-26 Budget - Final</u>	<u>Current FY 25-26 Actuals</u>	<u>Percent Exp To Date</u>
Utilities - Gas	5491 5,500.00	4,116.85	74.85%
Utilities - Electric/Solar	5492 30,000.00	26,183.09	87.27%
Capital Equipment Expense	5625 55,000.00	437,985.75	796.33%
Transfer Out	7000 184,187.00	0.00	0.00%
Total Expenditures	<u>3,950,869.00</u>	<u>3,296,475.65</u>	<u>83.44%</u>
Net Revenue Over Expenditures	<u>(3,245,869.00)</u>	<u>(2,862,176.18)</u>	<u>88.17%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures
General Fund 01 - PARKS Dept. 4000
From 7/1/2025 Through 5/31/2026

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Operating Revenue				
CP Lake - Entry Fee	4180	75,000.00	47,467.17	63.28%
Annual Passes (Lake/Pool Combo)	4181	15,000.00	17,884.00	119.22%
Picnic Site Rentals	4182	3,000.00	5,142.50	171.41%
Sports Field Rentals	4190	35,000.00	13,654.50	39.01%
Donations	4250	5,000.00	4,500.00	90.00%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Other Income/Refunds	4600	0.00	7,506.59	0.00%
Gain/Loss of Assets	4615	10,000.00	0.00	0.00%
Total Operating Revenue		143,000.00	100,568.45	70.33%
Expenditures				
Salaries - Perm.	5000	271,802.00	130,938.37	48.17%
Overtime	5020	5,000.00	4,275.28	85.50%
Health Benefit	5130	40,682.00	39,836.02	97.92%
Retiree Health Benefit	5135	49,565.00	47,828.25	96.49%
Dental Insurance	5140	2,250.00	2,304.98	102.44%
Vision Insurance	5150	500.00	364.54	72.90%
CalPERS Retirement (Pension)	5160	0.00	10,550.37	0.00%
CalPERS 457	5161	2,000.00	1,146.50	57.32%
Worker's Compensation	5170	23,353.00	9,522.08	40.77%
FICA/Medicare Employer Contribution	5180	1,300.00	2,110.89	162.37%
UI/TT Contribution	5190	4,400.00	579.83	13.17%
Banking Fees	5221	200.00	741.01	370.50%
Merchant/CC Fees	5222	2,790.00	5,183.44	185.78%
Clothing/Uniforms	5230	1,500.00	1,011.03	67.40%
Computer Software	5231	3,500.00	4,962.48	141.78%
Computer Hardware	5232	0.00	826.52	0.00%
Contract Services - Providers	5235	0.00	7,911.97	0.00%
Contract Services - Other	5240	40,000.00	14,009.66	35.02%
Director Compensation	5250	3,000.00	650.00	21.66%
EDC Department Agency (LAFCO)	5260	2,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	4,000.00	1,144.50	28.61%
Fire & Safety Supplies	5285	1,000.00	655.07	65.50%
Fire Prevention & Inspect (Dist Equip)	5290	500.00	0.00	0.00%
Food	5300	150.00	339.80	226.53%
Fuel	5305	15,000.00	6,269.91	41.79%
Government Fees/Permits	5310	12,000.00	2,292.02	19.10%
Janitorial / HH Supplies	5315	10,000.00	7,387.61	73.87%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	500.00	2,863.15	572.63%
Maint. - Buildings	5345	40,000.00	7,593.78	18.98%
Maint. - Equipment	5350	5,000.00	4,871.62	97.43%
Maint. - Grounds	5355	67,000.00	36,839.07	54.98%
Maint. - Tires & Tubes	5365	1,500.00	764.46	50.96%
Maint. - Vehicle	5370	1,500.00	2,173.89	144.92%
Memberships/Subscriptions	5380	300.00	0.00	0.00%
Miscellaneous	5395	0.00	260.12	0.00%
Office Supplies/Expense	5400	600.00	853.61	142.26%
Postage	5410	100.00	0.00	0.00%
Printing	5415	0.00	374.91	0.00%
Professional Services - Support, etc.	5420	2,000.00	1,073.00	53.65%
Program Supplies	5421	0.00	49.95	0.00%
Publications & Legal Notices	5425	100.00	0.00	0.00%
Rent/Lease - Equipment	5440	3,500.00	4,592.80	131.22%
Staff Development	5455	1,000.00	96.85	9.68%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

From 7/1/2025 Through 5/31/2026

Item #2

		<u>YTD 25-26 Budget - Final</u>	<u>Current FY 25-26 Actuals</u>	<u>Percent Exp To Date</u>
Phones/internet	5470	13,000.00	9,247.14	71.13%
Utilities - Water	5490	35,000.00	25,857.02	73.87%
Utilities - Electric/Solar	5492	30,000.00	33,400.42	111.33%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	5,191.78	47.19%
Capital Equipment Expense	5625	15,000.00	40,789.04	271.92%
Transfer Out	7000	9,020.00	0.00	0.00%
Total Expenditures		<u>756,612.00</u>	<u>482,278.71</u>	<u>63.74%</u>
Net Revenue Over Expenditures		<u>(613,612.00)</u>	<u>(381,710.26)</u>	<u>62.20%</u>

Cameron Park Community Services District Statement
of Revenues and Expenditures
General Fund 01 - RECREATION & COMMUNITY CENTER
Dept. 5000
From 7/1/2025 Through 5/31/2026

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Operating Revenue				
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	94,383.57	94.38%
Instructor Program Revenue	4155	200,000.00	195,068.30	97.53%
Special Events	4170	0.00	10,734.00	0.00%
Annual Passes (Lake/Pool Combo)	4181	15,000.00	18,137.50	120.91%
Assembly Hall & Classroom Rentals	4185	60,000.00	55,792.41	92.98%
Gym Revenue	4186	40,000.00	27,929.46	69.82%
Pool Rental Fees (Swim Teams)	4187	110,000.00	72,948.37	66.31%
CSD CC Concessions	4188	0.00	1,648.37	0.00%
Donations	4250	25,000.00	264.18	1.05%
Other Income/Refunds	4600	0.00	3,924.44	0.00%
Total Operating Revenue		<u>550,000.00</u>	<u>480,382.60</u>	<u>87.34%</u>
Expenditures				
Salaries - Perm.	5000	178,521.50	235,532.94	131.93%
Salaries - Seasonal	5010	100,000.00	87,434.49	87.43%
Overtime	5020	15,000.00	7,941.58	52.94%
Health Benefit	5130	37,343.00	43,816.54	117.33%
Retiree Health Benefit	5135	23,400.00	14,994.77	64.08%
Dental Insurance	5140	2,250.00	1,688.58	75.04%
Vision Insurance	5150	400.00	289.45	72.36%
CalPERS Retirement (Pension)	5160	0.00	19,485.73	0.00%
CalPERS 457	5161	1,000.00	0.00	0.00%
Worker's Compensation	5170	15,520.00	7,604.52	48.99%
FICA/Medicare Employer Contribution	5180	25,000.00	10,686.95	42.74%
UI/TT Contribution	5190	5,500.00	3,288.77	59.79%
Advertising/Marketing	5209	2,500.00	1,904.70	76.18%
Banking Fees	5221	2,000.00	644.79	32.23%
Merchant/CC Fees	5222	16,600.00	10,583.36	63.75%
Clothing/Uniforms	5230	1,000.00	1,221.62	122.16%
Computer Software	5231	28,459.00	19,090.45	67.08%
Computer Hardware	5232	4,000.00	12,186.63	304.66%
Contract Services - Other	5240	125,000.00	104,118.04	83.29%
Director Compensation	5250	2,000.00	550.00	27.50%
EDC Department Agency (LAFCO)	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	2,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	5,000.00	2,008.21	40.16%
Fire & Safety Supplies	5285	3,000.00	433.11	14.43%
Fire Prevention & Inspect (Dist Equip)	5290	3,000.00	0.00	0.00%
Food	5300	500.00	1,042.77	208.55%
Concession (Food - Stock)	5301	0.00	2,312.15	0.00%
Fuel	5305	200.00	0.00	0.00%
Government Fees/Permits	5310	4,500.00	2,805.90	62.35%
Janitorial / HH Supplies	5315	20,000.00	10,905.08	54.52%
Instructor Pay	5316	120,000.00	124,738.70	103.94%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	100.00	0.00	0.00%
Maint. - Buildings	5345	80,000.00	52,620.46	65.77%
Maint. - Equipment	5350	30,000.00	11,208.07	37.36%
Maint. - Grounds	5355	4,000.00	20,548.29	513.70%
Maint. - Vehicle	5370	500.00	0.00	0.00%
Medical Supplies	5375	500.00	212.94	42.58%
Memberships/Subscriptions	5380	850.00	2,835.46	333.58%
Mileage Reimbursement	5385	100.00	30.10	30.10%
Office Supplies/Expense	5400	650.00	2,362.02	363.38%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

From 7/1/2025 Through 5/31/2026

Item #2

		<u>YTD 25-26 Budget - Final</u>	<u>Current FY 25-26 Actuals</u>	<u>Percent Exp To Date</u>
Pool Chemicals	5405	50,000.00	48,200.16	96.40%
Postage	5410	300.00	88.53	29.51%
Professional Services - Support, etc.	5420	3,000.00	7,855.50	261.85%
Program Supplies	5421	12,000.00	13,329.15	111.07%
Rent/Lease - Equipment	5440	750.00	779.55	103.94%
Staff Development	5455	2,500.00	748.47	29.93%
Event Supplies	5465	15,000.00	3,299.34	21.99%
Phones/internet	5470	15,000.00	15,727.30	104.84%
Utilities - Water	5490	15,000.00	15,754.14	105.02%
Utilities - Gas	5491	85,000.00	66,555.03	78.30%
Utilities - Electric/Solar	5492	85,000.00	73,873.85	86.91%
Capital Equipment Expense	5625	20,000.00	4,765.86	23.82%
Total Expenditures		<u>1,186,443.50</u>	<u>1,069,693.08</u>	<u>90.16%</u>
Net Revenue Over Expenditures		<u>(636,443.50)</u>	<u>(589,310.48)</u>	<u>92.59%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures
Fund 02 - CC&R Dept.
From 7/1/2025 Through 5/31/2026

Item #2

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Percent Exp To Date</u>
Operating Revenue				
Property Taxes	4110	300.00	94.89	31.63%
Special Assessments	4135	78,000.00	78,505.70	100.64%
Arc Review Fees	4140	31,000.00	37,945.91	122.40%
Interest Income	4505	5,000.00	1,623.85	32.47%
Other Income/Refunds	4600	0.00	1,113.76	0.00%
Total Operating Revenue		<u>114,300.00</u>	<u>119,284.11</u>	<u>104.36%</u>
Expenditures				
Salaries - Perm.	5000	75,000.00	64,640.02	86.18%
Overtime	5020	0.00	91.46	0.00%
Health Benefit	5130	13,500.00	12,570.01	93.11%
Dental Insurance	5140	750.00	687.50	91.66%
Vision Insurance	5150	131.00	119.46	91.19%
CalPERS Retirement (Pension)	5160	0.00	5,166.66	0.00%
Worker's Compensation	5170	1,500.00	460.56	30.70%
FICA/Medicare Employer Cont...	5180	4,500.00	865.98	19.24%
UI/TT Contribution	5190	400.00	161.00	40.25%
Agency Administration Fee (SCI)	5210	2,000.00	2,500.00	125.00%
Banking Fees	5221	350.00	645.80	184.51%
Merchant/CC Fees	5222	1,240.00	850.36	68.57%
Computer Software	5231	5,300.00	5,747.87	108.45%
Computer Hardware	5232	0.00	1,243.57	0.00%
Contract Services - Other	5240	6,600.00	7,503.02	113.68%
Director Compensation	5250	1,000.00	800.00	80.00%
EDC Department Agency (LAF...	5260	1,600.00	1,589.03	99.31%
Fuel	5305	300.00	280.99	93.66%
Legal Services	5335	5,000.00	1,494.84	29.89%
Maint. - Equipment	5350	500.00	23.50	4.70%
Maint. - Vehicle	5370	0.00	551.14	0.00%
Office Supplies/Expense	5400	200.00	0.00	0.00%
Postage	5410	200.00	80.27	40.13%
Printing	5415	500.00	0.00	0.00%
Professional Services - Suppor...	5420	700.00	250.00	35.71%
Publications & Legal Notices	5425	0.00	237.18	0.00%
Rent/Lease - Equipment	5440	300.00	225.00	75.00%
Staff Development	5455	200.00	23.97	11.98%
Phones/internet	5470	2,000.00	1,773.65	88.68%
Utilities - Electric/Solar	5492	2,500.00	1,760.81	70.43%
Total Expenditures		<u>126,271.00</u>	<u>112,343.65</u>	<u>88.97%</u>
Net Revenue Over Expenditures		<u>(11,971.00)</u>	<u>6,940.46</u>	<u>(57.97)%</u>



Established: June 3, 1961

Board of Directors Regular Meeting Minutes Wednesday, May 20, 2026

6:30pm

2502 Country Club Drive
Cameron Park, CA 95682 – Social Room

Board Members

Dawn Wolfson, President

Katie Gilcrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Mission Statement

“To preserve and enhance the quality of life and to safeguard the health, safety, and welfare of our community”

CALL TO ORDER – 6:30pm

- Roll Call – *DW/KG/SB/JH/TI*
- Pledge of Allegiance
- Moment of Silence to Honor Service Members
 - Military, Law Enforcement, Fire, Emergency Personnel
- Adoption of Agenda

- *Motion to Adopt the Agenda*

SB/TI – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

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 Board; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Board. The Board reserves the right to waive said rules by a majority vote.

PRESENTATIONS

GENERAL PUBLIC COMMENT

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

CORRESPONDENCE

LEGAL UPDATES

CONSENT CALENDAR

Receive & File:

1. General District Report for April 2026 (Staff)
2. April 2026 Financial Report (M. Hornstra)

Approve:

3. Minutes of April 15, 2026 – Board of Directors Meeting (N. Garrison)
 - *Motion to Adopt the Consent Agenda, pulling item #1.*

KG/SB – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

REVIEW ITEMS PULLED FOR DISCUSSION

- *Item #1 General District Report for April 2026*

GENERAL BUSINESS

4. APPROVE FY 2024-25 Audit (M. Hornstra & M. O'Connor)

- *Motion to Approve FY 2024-25 Audit.*

TI/KG – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

5. APPROVE Resolution 2026-12 Supporting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (M. Hornstra)

- *Motion to Approve Resolution 2026-12 Supporting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative*

SB/KG – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Abstain – JH

Absent – None

- *Recess at 8:10pm; Meeting reconvened at 8:16pm*

6. RECEIVE and DISCUSS Staff Update Solid Waste and Recycling Actions (M. Hornstra)

7. APPROVE Revised Public Records Act Response Policy 1050 (N. Garrison)

- *Motion to Approve Revised Public Records Act Response Policy 1050*

JH/SB – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

8. APPROVE Revised Salary Wage Scale (M. Hornstra)

- *Motion to Approve Revised Salary Wage Scale*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

- *Dogs & Bikes at Cameron Park Lake (Parks & Recreation Committee)*
- *Padel Ball (Parks & Recreation Committee)*
- *Budget Workshop (Board of Directors)*
- *Weed Abatement Public Hearing (Board of Directors)*

ADJOURNMENT OF MEETING – 8:41pm

The next regularly scheduled meeting of the Cameron Park Community Services District Board of Directors is **Wednesday, June 17th at 6:30pm**, in the Social Room at 2502 Country Club Drive, Cameron Park, CA 95682

This agenda and packet items are available online at the CPCSD website:
<https://www.cameronpark.org/board-of-directors>

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at (530) 677-2231 or boardclerk@cameronpark.org. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.

Cameron Park Community Services District



Staff Report

DATE: June 17, 2026
FROM: Mark Hornstra, General Manager

AGENDA ITEM #4: **RESOLUTION NO. 2026-12**

- DECLARE INTENTION TO CONTINUE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT ASSESSMENTS FOR FISCAL YEAR 2026-27,
- APPROVE PRELIMINARY ENGINEER'S REPORT, AND
- PROVIDE FOR NOTICE OF PUBLIC HEARING FOR JULY 15 FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS.

RECOMMENDED ACTION: **APPROVE RESOLUTION NO. 2026-12; SCHEDULE A PUBLIC HEARING TO APPROVE THE FINAL LLAD ENGINEER'S REPORT AT THE BOARD MEETING ON JULY 15, 2026**

BACKGROUND

On March 18, 2026 the Board adopted Resolution No. 2026-08 directing SCI Consulting Group, the District's assessment engineer and assessment administration firm, to prepare an Engineer's Report for the continuation of the District's twenty LLAD assessments for FY 2026-27.

DISCUSSION

The Board will declare its intention to levy the continued assessments for Fiscal Year 2026-27, and will preliminarily approve the Engineer's Report, which includes the proposed rates and budget. To meet state law for LLAD assessments, SCI will administer and process the current parcel data to establish continued assessments for each parcel in the assessment district boundaries. The engineer and District will cause a notice to be published in a local newspaper in order to notify the public of the hearing that will be held on July 15, 2026 for the continued levy of the assessments.

The preliminary Fiscal Year 2026-27 levy rates are the same as Fiscal Year 2025-26 for all Assessments Districts, with the exceptions of Silver Springs and Cameron Valley Estates which will be levied the same as in FY 2024-25. The authorized maximum assessment rate change for Cameron Woods 8 and Bar J15-A No. 2 is not to exceed 3.0% per year with no maximum, and for Silver Springs is not to exceed 4% per year with no maximum. The maximum authorized increase that may be levied for Cameron Woods 8 and Bar J15-A No. 2 in fiscal year 2026-27 is 3.0%. The maximum authorized increase that may be levied for Silver Springs in fiscal year 2026-27 is 2.38%.

The maximum authorized assessment rate for Cameron Woods 8 is \$152.10, and for Bar J15A No. 2 is \$64.12. Considering the current fund balances and lack of future capital improvement plans or other anticipated costs for these LLADs, the assessment rate proposed for fiscal year 2026-27 for Cameron Woods 8 is \$0.00, and for Bar J15A No. 2 is \$45.66, which are less than the maximum authorized rates. For Silver Springs the proposed rate will remain at \$504.34.

Unit	LLAD	2026-27 Rate
30	Airpark LLAD	\$63.02
31	Unit 6 LLAD	\$54.50
32	Unit 7 LLAD	\$36.18
33	Unit 8 LLAD	\$36.20
34	Viewpointe LLAD	\$45.06
35	Goldorado LLAD	Varies by size of parcel
36	Unit 11 LLAD	\$22.42
37	Unit 12 LLAD	\$37.28
38	Cameron Woods 1-4 LLAD	\$47.50
39	BAR J 15A Country Club LLAD	\$48.24
40	BAR J 15B Merrychase LLAD	\$190.04
41	Creekside LLAD	\$31.00
42	Eastwood LLAD	\$0.00
43	David West LLAD	\$165.00
44	Cambridge Oaks LLAD	\$14.88
45	Northview LLAD	\$324.00
46	Cameron Valley LLAD	\$106.52
47	Cameron Woods 8 LLAD	\$0.00
48	Silver Springs	\$504.34
50	BAR J 15A No.2	\$45.66

CONCLUSION

It is recommended that the Board:

- Approve Resolution No. 2026-12 Intention to Continue Assessments for Fiscal Year 2026-27,
- Preliminarily Approving Engineer's Report (Attachment 4A), and
- Provide for Notice of Public Hearing on July 15, 2026 for the LLADs

Attachments:

4A - Preliminary LLAD Engineer's Report for Fiscal Year 2026-27

4B - Resolution No. 2026-12

FY 2026-27

ENGINEER'S REPORT

Cameron Park Community Services District Landscaping and Lighting Assessment Districts

June 2026
Preliminary Engineer's Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This page intentionally left blank)

Cameron Park Community Services District

Name of Governing Board

Dawn Wolfson, President

Katie Gilchrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Cameron Park CSD Staff

Mark Hornstra, General Manager

Danny Garrison, Operations Manager

Engineer of Work

SCI Consulting Group

Table of Contents

Executive Summary..... 1

 Introduction..... 1

 Formation of Assessment Districts..... 1

 Exemptions from Proposition 218..... 3

 Assessment Continuation Procedures 4

 Legal Analysis..... 6

 Bonander v. Town of Tiburon..... 9

Plans and Specifications 12

Descriptions of the Districts 13

 Services for Individual Districts 13

 District Boundaries and Specific Areas Maintained 14

Method of Apportionment..... 28

 Method of Apportionment..... 28

 Special Benefits 29

 Benefit Factors 30

 General versus Special Benefit – Cameron Woods 8, Bar J 15A No. 2 and Silver Springs..... 32

 Calculating General Benefit..... 33

 Method of Assessment..... 37

 Assessment Apportionment..... 37

 Goldorado and Bar J 15B Merrychase Non-Residential Parcels..... 38

FY 2026-27 Estimate of Cost and Levy Summary..... 39

Assessment 41

Assessment Diagram 43

Assessment Roll 44

List of Figures

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS..... 13

TABLE 2 – AIRPARK STREET LIGHTS..... 14

TABLE 3 – UNIT 6 STREET LIGHTS..... 15

TABLE 4 – UNIT 7 STREET LIGHTS..... 15

TABLE 5 – UNIT 8 STREET LIGHTS..... 16

TABLE 6 – VIEWPOINTE STREET LIGHTS 16

TABLE 7 – GOLDORADO STREET LIGHTS 17

TABLE 8 – UNIT 11 STREET LIGHTS..... 17

TABLE 9 – UNIT 12 STREET LIGHTS..... 18

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS 18

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS 19

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS 20

TABLE 13 – CREEKSIDE STREET LIGHTS..... 21

TABLE 14 – EASTWOOD STREET LIGHTS 22

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS 23

TABLE 16 – NORTHVIEW STREET LIGHTS 24

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS..... 25

TABLE 18 – CAMERON WOODS 8 26

TABLE 19 – FY 2026-27 ASSESSMENT REVENUES..... 27

Table 20 – Goldorado Assessment Methodology 38

Table 21 – Bar J 15B Merrychase 38

Table 22 – Fiscal Year 2026-27 Estimate of Cost 40

Executive Summary

Introduction

The Cameron Park Community Services District was formed as the result of a 1961 voter-approved ballot measure and duly established by El Dorado County Board of Supervisor's Resolution 97-61. The Cameron Park CSD provides community residents and visitors with fire protection and emergency response services, access to variety of parks, lakes, streams, reserves, and open spaces, including their maintenance, and a broad range of recreation programs, organized sports and activities suited to community interests for all ages and abilities. The District is authorized to manage street lighting and landscape buffer districts along certain surface streets and assures compliance with property owner approved Covenants, Conditions and Restrictions for affected residential properties.

The Cameron Park Community Services District ("CPCSD") has formed a number of Landscaping and Lighting Assessment Districts ("Assessment District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within each of the Assessment Districts. The boundary of each Assessment District is shown in this Engineer's Report ("Report") and includes all assessable parcels within each Assessment District.

Formation of Assessment Districts

Pre-Proposition 218 Lighting Districts:

The following Assessment Districts were formed prior to the passage of Proposition 218 and provide improvement and maintenance of street lighting facilities only: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Creekside and Cambridge Oaks. These Assessment Districts were initially formed for the purpose of funding the operation, maintenance, repair and replacement of street lighting facilities.

Pre-Proposition 218 Parks and Lighting Districts:

The following Assessment Districts were formed prior to the passage of Proposition 218 and were formed for the purpose of funding the maintenance, repair and replacement of street lighting as well as park and recreational improvements: Bar J 15A Country Club, Bar J 15B Merrychase, Eastwood, Crestview and Cameron Valley Landscaping and Lighting Assessment Districts. These Assessment Districts were also formed for the purpose of paying the costs of servicing such improvements including the costs of water, gas, and other utilities, as well as funding the costs of construction and maintenance of additional street lighting and park and recreational capital improvement projects.

Pre-Proposition 218 Parks District:

The David West Landscaping and Lighting Assessment District was also formed prior to the passage of Proposition 218 for the purpose of funding the maintenance, repair and replacement of park and recreational improvements to fund the costs of water, gas and other utilities servicing such improvements, and the costs of construction and maintenance of additional park and recreational capital improvement projects.

With respect to all of these Assessment Districts formed prior to the passage of Proposition 218, the District adopted Resolutions of Formation for each of the above enumerated Assessment Districts based upon the filing with the District of Written Consents to the proposed formation of each of the above enumerated Assessment Districts by all of the owners of the affected properties within each of such Assessment Districts. The Resolutions of Formation for each of these Assessment Districts was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of each of these Assessment Districts.

Post-Proposition 218 Parks and Lighting Districts

The following Assessment Districts were formed after the passage of Proposition 218: Cameron Woods 8 was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements in that Assessment District. The Silver Springs Assessment District was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements and park and recreational improvements; to fund the costs of servicing such improvements including the costs of water, gas and other utilities; and to fund the costs of construction and the maintenance of additional street lighting and park and recreational capital improvement projects. As of 2021 the developer broke ground and the common areas were turned over to the Cameron Services District in July 2021, at which point the assessments began to be collected. The Bar J 15A No. 2 Landscaping and Lighting Assessment District was formed to fund the maintenance, repair and replacement of park and recreational improvements, and to pay the costs of servicing such improvements including the costs of water, gas and other utilities. These Assessment Districts formed after the passage of Proposition 218 were formed pursuant to Written Consents filed with the District by all of the property owners within each proposed Assessment District consenting to formation of each of the above enumerated Assessment Districts and consenting to the levying and collection of assessments therein.

Exemptions from Proposition 218

Those Assessment Districts described above formed prior to the passage of Proposition 218 on November 5, 1996 which adopted Article XIID of the California Constitution, were existing as of the effective date of Proposition 218 and fall within two of the four exceptions identified in Article XIID section 5 as existing assessments exempt from the procedural and approval process for assessments detailed in Proposition 218.

The two exceptions delineated in Proposition 218 that are applicable to those Assessment Districts described above existing as of the passage of Proposition 218 are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any Assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exceptions from the provisions of Proposition 218 apply to those Assessment Districts formed prior to the passage of Proposition 218. First, these Assessment Districts were formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment in each of these Assessment Districts at the time the assessment was initially imposed, which meets the requirements of California Constitution Article XIID, section 5(b).

The second exemption available is for capital and maintenance costs associated with sidewalks and streets. This exemption is supported by case law decided under the provisions of California Constitution Article XIID, section 5(a). The Board of Directors of the District has adopted the position that street and sidewalk lighting is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such street lighting is exempt under Proposition 218. In the case of *Howard Jarvis Taxpayers Association v. City of Riverside* (1999) 73 Cal.App.4th 679, the Court of Appeal concluded that street lights fall within the definition of "streets" for purposes of Article XIID, section 5(a), which exempts an assessment pre-existing the adoption of Proposition 218 and opposed solely for "street" purposes.

Therefore, those assessments within the Assessment Districts specified above which were formed prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in California Constitution Article XIID, sections 5(a) and (b).

Those procedures and approval processes with respect to which these Assessment Districts are exempt are as follows:

(1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Assessment Districts specified above formed prior to the adoption of Proposition 218 on November 5, 1996 comply with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within each of those Assessment Districts are exempt from the substantive and procedural requirements outlined above.

Those Assessment Districts enumerated above formed after the adoption of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No. 2) were each formed pursuant to the unanimous consent of each of the property owners owning property within each such Assessment Districts at the time of formation of the Assessment Districts, and such property owners requested that such Assessment Districts be formed. The Engineer's Report demonstrates that these three Assessment Districts formed after the adoption of Proposition 218 comply with the procedural and substantive requirements of Proposition 218.

Assessment Continuation Procedures

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded in each of the Assessment Districts by the proposed 2026-27 assessments, to determine the special benefits received from the street lighting and landscaping maintenance and capital improvements to real property within each of the Assessment Districts, and to specify the method of assessment apportionment to lots and parcels within each Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D of the California Constitution (the "Article").

This Report describes each of the Assessment Districts and the proposed assessments for each Assessment District for fiscal year 2026-27. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements in each Assessment District that provide a direct and special benefit to the properties within each such Assessment District.

In each subsequent year for which the assessments will be continued, the CPCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for each of the Assessment Districts for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on March 18, 2026.

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 15, 2026.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the CPCSD may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2026-27 in each of the Assessment Districts. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments. These numbers are shown by District in detail in the Report.

Legal Analysis

DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218

Assessments can only be levied based on the special benefit to property conferred by the improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessments levied by the CPCSD must comply with the following two criteria: (1) assessments must be demonstrated to provide “special benefit” to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the CPCSD must undertake in order to determine the amount of special benefit to assessed real property from the identified street lighting, park, recreational, landscaping and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst’s impartial analysis of Proposition 218 states that first, local governments must estimate the amount of “special benefit” landowners receive, or would receive, from the improvements or services. If such improvements or services provide both special benefits to that parcel of real property and general benefits to members of the public and non-property owners such as tenants and visitors, then the CPCSD may charge landowners only for the cost of providing the special benefit. The CPCSD must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of improvements or services. Second, the District must ensure that no property owner’s assessment is greater than the cost to the CPCSD to provide those improvements or maintenance services to benefit that particular owner’s property.

The CPCSD, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services funded with assessment revenues. If these identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services provide both special benefits to property owners within the Assessment Districts and general benefits to non-property owners such as tenants and visitors, then the CPCSD must quantify the special benefit to properties received from those identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services, and also quantify the amount of general benefit received by non-property owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218.

This case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

Dahms v. Downtown Pomona Property

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they “affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share.” The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services.

Beutz v. County of Riverside

The case of Beutz v. County of Riverside (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer’s Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer’s Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

Golden Hill Neighborhood Association v. City of San Diego

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, the Court found that the Engineer's Report did not appropriately analyze how much of the benefit of a public facility or service accrues to assessed properties (special benefit) and how much accrues to the general public who do not own property within the Assessment District (general benefit). The Court found that all benefits, both special benefits and general benefits, must be identified, separated and quantified. The Court even mentioned a hypothetical example of apportioning of general benefit and special benefit with respect to the benefit of street lighting based on vehicle trips generated by assessed properties as a fraction of total vehicle trips; in other words, in terms of usage of assessment funded facilities and services by owners of assessed properties as opposed to members of the general public.

Bonander v. Town of Tiburon

The town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that it did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the conclusion that it is not tied to particular parcels of property. Finally, the Court found that the town impermissibly used a "cost based" approach in determining the amount of assessment on any given parcel. The Court noted that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

Compliance with Current Law

This Engineer's Report and the process used to establish these proposed assessments for 2026-27 in the three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No.2) are consistent with the case law described above and with the requirements of Articles XIIC and XIID of the California Constitution based on the following factors:

1. Those Assessment Districts formed prior to the passage of Proposition 218 and with the unanimous approval of property owners within each such Assessment District are exempt from the provisions of Proposition 218 pursuant to the provisions of Article XIID, sections 5(a) and 5(b).
2. All of the Assessment Districts are narrowly drawn to include only small neighborhoods in which all parcels receive special benefits from the street lighting and park and recreation improvements constructed within that particular Assessment District. Such small neighborhood Assessment Districts ensure that all street lighting and park and recreation improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment in each Assessment District and therefore provide direct special benefit to each of such parcels in each Assessment District pursuant to the case law specified above.

The fact that the street lighting, park and recreational improvements and maintenance, repair and replacement services for those improvements have some limited general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. The Engineer's Report is consistent with case law cited above because the assessments have been apportioned based on the entirety of the capital cost of the Improvements and maintenance thereof and based on proportional special benefit to each parcel of real property within each Assessment District.

While such improvements and maintenance may provide some benefits to the general public despite the neighborhood character of such improvements, when special benefits can be identified they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue. This Engineer's Report is consistent with the decisions mentioned above in *Beutz*, *Dahms*, and *Golden Hill* because the street lighting and park and recreation improvements and maintenance will directly and specially benefit property in the Assessment District and whatever limited general benefits exist have been explicitly calculated, quantified, and excluded from the assessments.

The assessments paid by each parcel within each Assessment District are proportional to the special benefit that each parcel within each Assessment District receives from such improvements and maintenance because:

The assessment imposed on each parcel within each Assessment District does not exceed the costs incurred by CPCSD in providing such street lighting and park and recreation improvements and maintenance to each such parcel as specified in this Engineer's Report.

- a. The use of a variety of small neighborhood Assessment Districts ensures that the street lighting, park, landscaping and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment, thereby ensuring that such improvements provide special benefit to each of the parcels in each Assessment District paying such assessments.
- b. Due to the proximity of the parcels of real property in each Assessment District to the street lighting and park and recreation capital improvements and maintenance funded with assessment proceeds, such properties receive a special benefit from such improvements and maintenance distinct from the benefit of other parcels of real property outside of each Assessment District. The nature of the neighborhood street lighting and park and recreational improvements within each Assessment District ensures that the special benefit from such improvements accrue to the residents of the parcels comprising each such Assessment District. The street lighting and neighborhood park and recreational facilities located within such Assessment Districts are not extensively used by non-property owners such as visitors and guests due to their neighborhood character. The extent to which such neighborhood facilities within each Assessment District are utilized by non-property owners such as visitors and guests, such use constitutes a general benefit which is calculated in the section of this Engineer's Report which follows entitled "Calculating General Benefit."

Plans and Specifications

The work and improvements proposed to be undertaken by the Assessment Districts and the cost thereof paid from the levy of the continued assessments provide special benefit to Assessor Parcels within the Assessment Districts as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cameron Park Community Services District. Any plans and specifications for these improvements will be filed with the General Manager of the Cameron Park Community Services District and are incorporated herein by reference.

As applied herein, "Installation" means the design and construction of public improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements, or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Descriptions of the Districts

Services for Individual Districts

Each of the Assessment Districts within CPCSD provide for the installation, maintenance and servicing of street lighting and/or park and recreational improvements located within each such Assessment District. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (112) LS 70 Watt	
31. Unit 6	Street Lights (92) LS-1A 70 Watt	
32. Unit 7	Street Lights (72) LS-1A 70 Watt	
33. Unit 8	Street Lights (70) LS-1 70 Watt	
34. Viewpointe	Street Lights (15) 27W LED Salem	
35. Goldorado	Street Lights (18) LS-1 70 Watt	
36. Unit 11	Street Lights (33) LS-1 70 Watt	
37. Unit 12	Street Lights (74) LS-1 70 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 70 Watt	
39. Bar J 15A Country Club	Street Lights (103) 27W LED Salem	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) 27W LED Salem	Landscaping, etc.
41. Creekside	Street Lights (12) (HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (8) LS-1 70 Watt	Landscaping, etc
43. David West	No lights *	Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 70 W	Landscaping, etc
46. Cameron Valley	Street Lights (6) 27W LED Salem	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 70 Watt	
48. Silver Springs	No lights	Landscaping, etc
50. Bar J 15A No 2	No lights	Landscaping, etc

* Lights throughout the Landscaping and Lighting District #43 ('LLAD #43') are owned by the CSD and are not the responsibility of the LLAD #43.

District Boundaries and Specific Areas Maintained

A description of the boundaries, areas maintained, and improvements are described in detail below for each district.

Airpark (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 112 LS 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 2, below:

TABLE 2 – AIRPARK STREET LIGHTS

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	
117	127	137	147	157	167	177	187	197	207	217	
118	128	138	148	158	168	178	188	198	208	218	
119	129	139	149	159	169	179	189	199	209	219	
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

Unit 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

Improvements:

New:

- PG&E plans to replace the existing 70-watt HPS with 27W LED Salem fixtures.

Existing:

- 92 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 3, below:

TABLE 3 – UNIT 6 STREET LIGHTS

1	13	23	33	46	57	73	84	96	109
2	14	24	34	48	58	74	85	98	111
4	15	25	35	49	59	75	86	99	
5	16	26	36	50	60	76	87	101	
6	17	27	37	51	64	77	88	103	
7	18	28	38	52	67	78	89	104	
8	19	29	39	53	68	79	90	105	
10	20	30	40	54	69	80	93	106	
11	21	31	44	55	70	81	94	106	
12	22	32	45	56	71	83	95	107	

Unit 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

Improvements:

New:

- No Planned Projects.

Existing:

- 72 LS-1A, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 4, below:

TABLE 4 – UNIT 7 STREET LIGHTS

226	233	240	247	255	263	270	277	285	292	299
227	234	241	249	256	264	271	278	286	293	300
228	235	242	250	257	265	272	279	287	294	
229	236	243	251	259	266	273	280	288	295	
230	237	244	252	260	267	274	281	289	296	
231	238	245	253	261	268	275	282	290	297	
232	239	246	254	262	269	276	284	291	298	

Unit 8 (LLAD #33)

Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 70 LS-1A, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 5, below:

TABLE 5 – UNIT 8 STREET LIGHTS

305	315	322	333	340	347	355	364	372	380
306	316	326	334	341	348	356	365	373	381
308	317	327	335	342	349	357	366	374	382
311	318	328	336	343	350	359	367	375	383
312	319	330	337	344	351	360	369	376	525
313	320	331	338	345	352	362	370	377	527
314	321	332	339	346	353	363	371	379	528

Viewpointe (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 15 27W LED Salem streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 6, below:

TABLE 6 – VIEWPOINTE STREET LIGHTS

289	294	297	300	653
290	295	298	301	654
291	296	299	648	655

Goldorado (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

Planned Projects for 2026-27

- Expected outreach for possible rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD’s to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 18 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 7, below:

TABLE 7 – GOLDORADO STREET LIGHTS

656	659	661	666	667	670	672	674	677
658	660	662	666	669	671	673	676	680

Unit 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 33 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 8, below:

TABLE 8 – UNIT 11 STREET LIGHTS

470	474	478	484	488	492	496	500	506
471	475	480	485	489	493	497	502	
472	476	482	486	490	494	498	503	
473	477	483	487	491	495	499	504	

Note: PG&E service number 1177, 1178, 1179, 1253, 1254, 12255, 1256 are lights within the common area of the HOA and are not maintained by the Unit 11 LLAD.

Unit 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

Improvements:

New:

- PG&E will change the current light fixtures to LED 27W Salem.

Existing:

- 74 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 9, below:

TABLE 9 – UNIT 12 STREET LIGHTS

533	540	554	561	568	575	582	589	596	604	611
534	541	555	562	569	576	583	590	597	605	612
535	542	556	563	570	577	584	591	599	606	613
536	548	557	564	571	578	585	592	600	607	656
537	549	558	565	572	579	586	593	601	608	
538	552	559	566	573	580	587	594	602	609	
539	553	560	567	574	581	588	595	603	610	

Cameron Woods 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.

Improvements:

New:

- PG&E plans to replace the existing 70-watt HPS with 27W LED Salem fixtures.

Existing:

- 42 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 10, below:

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

Bar J 15A Country Club (LLAD #39)

Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated. During fiscal year 2014-15, a major fencing project was completed in Bar J-15A and Bar J15-A No 2 – the funding for this project came from non-assessment revenue and contributed to the general fund offset.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 103 27W LED Salem streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 11, below:

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS

684	693	702	711	728	737	746	755	790	799	808	817
685	694	703	712	729	738	747	756	791	800	809	818
686	695	704	713	730	739	748	783	792	801	810	819
687	696	705	714	731	740	749	784	793	802	811	820
688	697	706	715	732	741	750	785	794	803	812	
689	698	707	716	733	742	751	786	795	804	813	
690	699	708	718	734	743	752	787	796	805	814	
691	700	709	726	735	744	753	788	797	806	815	
692	701	710	727	736	745	754	789	798	807	816	

- Irrigated landscape area of 56,378 square feet., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 square feet. of walk area (asphalt)

Bar J 15B Merrychase (LLAD #40)

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

Improvements:

New:

- No Planned Projects.

Existing:

- 8 27W LED Salem streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 12, below:

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS

1083	1084	1085	1086	1087	1088	1089	1090
------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,928 square feet, 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees
- 1,135 linear feet of concrete masonry wall with 16 plaster pilasters
- 16,920 square feet of walk area (concrete)

The improvements to be serviced include 8 existing streetlights, with a cost of \$13.94 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

Creekside (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

Planned Projects for the future

- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD’s to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 12 (HPSVL), LS-1D, 70 W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 13, below:

TABLE 13 – CREEKSIDE STREET LIGHTS

758	759	760	761	762	763	764	765	1120	1121	1122	1123
-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------

Eastwood (LLAD #42 – Park and Landscape Corridor)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:

The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

Improvements:

Possible projects:

- Eastwood signage at the park
- Replace flagpole and modernize the base
- Dress up the landscaping on the NW corner of the park

Existing:

- Tree wells
- Irrigation upgrade (spray irrigation/drip irrigation systems)
- Shrubs

- Bark landscape to Meder Rd.
- 8 (HPSVL), LS-1D, 70 W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 14, below:

TABLE 14 – EASTWOOD STREET LIGHTS

1140	1142	1143	1146	1147	1182	1183	1257
------	------	------	------	------	------	------	------

- Irrigated landscape area of 122,330 square feet, 10,804 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 1,970 linear feet of concrete masonry wall with 8 brick pilasters
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain
- 47 existing trees and 428 miscellaneous shrubs
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 70W and 1 spotlight

David West Park (LLAD #43)

Note: In 2011 the Cameron Park CSD conducted several outreach meetings and a balloting. The Community was not supportive of the proposed measure. Since then, Cameron Park CSD has started sharing field rental revenues with the LLAD’s and provided funding from the general fund.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The Park, Lot C, generally formed by the boundaries of Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

Improvements:

New:

- No Planned Projects.

Existing:

- Irrigated landscape area of 98,400 square feet, 5,960 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover

- 2,760 square feet of concrete walkways, 1,200 linear feet of wood header, 125 linear feet of temporary (retractable) fencing, and 1,560 linear feet of permanent chain-link fence
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building

Cambridge Oaks (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 9 (HPSVL), LS-1D, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 15, below:

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035
-------	-------	-------	-------	-------	-------	-------	-------	-------

Northview (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvements in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer’s expense with the exception of planned park improvements and the sidewalk running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

Improvements:

New:

- Playground maintenance, including the replacement of playground fiber

Existing:

- ADA compliant pathway
- Park entrance signage at Auburn Hills
- Security lighting
- Signage throughout park
- 10 street light lamps including maintenance (performed by PG&E) and electrical service.

The streetlights, listed by PG&E service number, are shown in Table 16, below:

TABLE 16 – NORTHVIEW STREET LIGHTS

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275
------	------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 14,080 square feet, 7,755 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 square feet of concrete walkways and one wooden gate
- 1,227 linear feet of masonry wall with 16 brick pilasters
- 472 linear feet of concrete header (mow strip)
- Energy costs for 10 LS1-D 70W and 1 spotlight

Cameron Valley Estates (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer’s expense. Maintenance of all the described facilities is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- 6 27W LED Salem street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS

1341	1342	1343	1344	1345	1346	1347	1348	1349
------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,840 square feet, 9,870 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- Landscape and irrigation repairs and replacements, as needed.
- 233 trees and 1,755 shrubs
- 11,580 square feet of concrete walkways
- 2,910 linear feet of redwood fencing, and
- 1,640 linear feet of concrete header (mow strip)
- 28,000 square feet of bark
- Energy costs for 9 LS1-D 70W and 1 spotlight

Cameron Woods 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

Improvements:

New:

- PG&E plans to replace the existing 70-watt HPS with 27W LED Salem fixtures.

Existing:

- 8 streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 18, below:

TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399
------	------	------	------	------	------	------	------

Silver Springs (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

Improvements:

New:

- None.

Existing:

- Irrigated landscape area along Silver Springs Parkway (east side)
- Shrubs
- Redwood perimeter fence
- Masonry pillars along Silver Spring Parkway & Foxmore Lane
- Common wall fencing along Silver Spring Parkway & Foxmore Lane
- Concrete sidewalk

Bar J15-A No. 2 (LLAD #50)

Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive.

Improvements:

New:

- None.

Existing:

- Irrigated landscape area of 56,378 square feet, 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 square feet of walk area (asphalt)

Levy Summary by District

TABLE 19 – FY 2026-27 ASSESSMENT REVENUES

DISTRICT LEVY SUMMARY							
FY 2026-27 Total							
District Designation	District Name	Assessment Levy	Assessable Parcels	Lights	Rate	Levy Per Unit Method	Eligible for Increase
30	Airpark	\$20,166	320	112	\$63.02	Per Parcel	No
31	Unit 6	\$16,677	306	92	\$54.50	Per Parcel	No
32	Unit 7	\$12,663	350	72	\$36.18	Per Parcel	No
33	Unit 8	\$15,602	431	70	\$36.20	Per Parcel	No
34	Viewpointe	\$6,218	138	15	\$45.06	Per Parcel	No
35	Goldorado	\$3,095	32	18	varies	varies by size	No
36	Unit 11	\$6,883	307	33	\$22.42	Per Parcel	No
37	Unit 12	\$12,377	332	74	\$37.28	Per Parcel	No
38	Cameron Woods 1-4	\$7,838	165	42	\$47.50	Per Parcel	No
39	Bar J 15A	\$24,265	503	103	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	8	\$190.04	lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$0	183	8	\$0.00	Per Parcel	No
43	David West	\$18,150	110	0	\$165.00	Per Parcel	No, capped at \$165
44	Cambridge	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$29,808	92	10	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	6	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$0	53	8	\$0.00	Per Parcel	Up to 3%/yr
48	Silver Springs	\$29,756	59	0	\$504.34	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$22,967	503	0	\$45.66	Per Parcel	Up to 3%/yr
Total:		\$253,985					

Note:

David West (LLAD 43) has reached the cap set in the original formation documents; the assessment rate for FY 2026-27 will be \$165.00.

Cameron Woods 8 will not be levied for fiscal year 2026-27. Silver Springs and Bar J 15A No. 2 will be levied at a rate which is less than the approved Maximum Authorized Rate.

Method of Apportionment

Method of Apportionment

The method used for apportioning the assessment in those three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No. 2) is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. Special benefit is calculated for each parcel in each such Assessment District using the following process:

1. Identification of all benefit factors from the Improvements and Maintenance;
2. Calculation of the proportion of these benefits that are special and general and quantification of the general benefits;
3. Determination of the relative special benefit per property type;
4. Calculation of the specific assessment for each individual parcel based upon special versus general benefit, property type, and property characteristics.

The assessments levied in all of the other assessment districts are exempt from the substantive and procedural requirements of Proposition 218 (see Exemptions from Proposition 218 at pages 2 through 4 above). The substantive requirements with respect to which such assessment districts are exempt include the following: (1) differentiation between “special benefit” and “general benefit” conferred on properties from the improvements or services funded with assessment proceeds; (2) limitation of the value of the assessment on each parcel by the reasonable cost of the proportional special benefit” conferred on that parcel by the improvements and services funded with the assessments, and (3) allocation of assessments per parcel dependent upon proportional special benefit measured as a proportion of the entirety of the costs of constructing and/or maintaining improvements.

The assessments levied in these assessment districts exempt from the requirements of Proposition 218 are based on an analysis of special benefit as required by the Landscaping and Lighting Act of 1972, which benefit categories are described below.

This section of the Engineer's report includes: (1) a discussion of the special benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those assessment districts exempt from Proposition 218; and (2) a discussion of the special benefits and general benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those three assessment districts subject to the requirements of Proposition 218.

Special Benefits

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the case law specified above and from statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from street lighting and park and recreational improvement and maintenance such as those proposed to be funded in each Assessment District. These types of special benefits are summarized below.

1. Proximity to improved public landscaping, lighting, parks and other permanent park and recreational facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the Assessment Districts.
5. Improved Views.
6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to Improved Public Landscaping, Lighting, Parks and Other Permanent Park and RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in each Assessment District. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

The Board has determined that the location, nature and function of the proposed street lighting and park and recreational projects within each Assessment District combine to provide substantially equal benefit to all parcels of real property within each particular land use category within each Assessment District, regardless of the location of that property within the boundaries of each Assessment District.

The reasons for this determination are as follows:

1. With respect to park and recreational improvements, each of those Assessment Districts which use assessment proceeds to fund park and recreational improvements are small with a maximum distance of a parcel of real property to neighborhood park and recreational facility of less than 1/3 mile. Since all parcels of real property within each Assessment District are located within an average radius of less than 453 feet from available park and recreational improvements constructed and maintained with assessment proceeds, the Board has found it reasonable to assess all such parcels within each Assessment District equally for those Assessment Districts which provide park and recreational improvements and maintenance.

Illumination of Properties and Illumination of Walkways, Roads and Other Means of Access to Properties

The assessments in many of the Assessment Districts fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at large and other properties do not receive. For each Assessment District which provides street light improvements and maintenance, each parcel of real property within such Assessment District is located within the boundaries of illumination areas provided by such street light facilities and therefore enjoy special benefit from those facilities not enjoyed by other parcels located outside each such Assessment District.

Increased Safety of Property Due to Improved Lighting and Illumination

Well lighted properties, walkways and roads are safer, so for those Assessment Districts which provide funding for street light improvements and maintenance, the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property within each Assessment District which benefit is not enjoyed by any parcels of real property located outside of each such neighborhood Assessment District which provide street lighting.

Access to Improved Parks and Landscaped Areas Within the Districts

Since the parcels in each Assessment District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Assessment Districts with landscaping.

Improved Views

The maintenance of park and recreational landscaped areas in those Assessment Districts providing park and recreational improvements and maintenance provides improved views to those neighborhood properties located within each such Assessment District. The properties in each such Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in that Assessment District.

Extension of a Property's Outdoor Areas and Green Spaces for properties Within Close Proximity to the Improvements

The public parks and landscaped areas within certain specified Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for those parcels of property located within that particular Assessment District. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

General versus Special Benefit – Cameron Woods 8, Bar J 15A No. 2 and Silver Springs

Article XIII C (Proposition 218) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” This analysis applies to two of the three assessment districts formed after the adoption of Proposition 218 and subject to its requirements (Cameron Woods 8, Bar J 15 A No. 2; Silver Springs is undeveloped property and no assessments are currently being assessed or collected) The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

A formula to estimate the general benefit is listed below:

$$\text{General Benefit} = \text{Benefit to Real Property Outside the Assessment District} + \text{Benefit to Real Property Inside the Assessment District that is Indirect and Derivative} + \text{Benefit to the Public at Large}$$

Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity to street lighting, views and access to the park and recreational Improvements that other properties and the public at large do not receive. Therefore, the majority of the benefits conferred to property in each of these Assessment Districts is special, and only minimally received by property outside the Assessment District or by the public at large.

In the 2009 *Dahms* case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district and not to parcels located outside the Assessment District. It is also important to note that the improvements and services funded by the assessments in this case are similar to the improvements and services funded by the Assessments described in this Engineer’s Report. The Court found these improvements and services to be 100% special benefit. Also similar to the assessments in this case, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Calculating General Benefit

In this section, the general benefit in the Cameron Woods 8, Bar J 15 A No. 2 and Silver Springs Assessment Districts subject to this requirement of Proposition 218 is conservatively quantified.

General Benefit to Property Outside the Assessment District

Properties within the Cameron Woods 8, Bar J 15 A No. 2 and Silver Springs Assessment Districts receive almost all of the special benefits from the Improvements because properties in each Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of each such Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred upon properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside of the Bar J 15 A No. 2 Assessment District, which provides park and recreation facilities and maintenance, and within the proximity radii for neighborhood parks in this Assessment District may receive some benefits from the park and recreational Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 5% reduction factor is applied to these properties in this Assessment District.

The properties outside of the Cameron Woods 8 Assessment District, which provides street lighting improvements and maintenance only, likely do not receive any benefits from the illumination provided by those street lighting improvements. However, guests and visitors to residents and owners of parcels within this Assessment Districts may derive some general benefit from the security provided by such illumination when visiting owners of property within this Assessment District or when traveling on streets located in this Assessment Districts during non-daylight hours. Since the properties owned by such visitors and guests are not assessed for the street lighting benefits because they are outside the area that can be assessed within this Assessment District, this is also a form of general benefit to the public at large and other property which cannot be assessed. A 5% reduction factor is applied to these properties in this Assessment District as such a benefit constitutes general benefit under the case law and legislation discussed above.

General Benefit to Property within the Assessment District

The “indirect and derivative” benefit to property within the Cameron Woods 8, Bar J 15 a No.2 and Silver Springs Assessment Districts is particularly difficult to calculate. A solid argument can be presented that all benefit within each such Assessment District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in each such Assessment District. All of the parcels in each of these assessment districts are either used for residential purposes or are vacant but zoned residential. All such parcels are subject to assessment.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within each Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within these Assessment Districts, are used for regional purposes and could receive some indirect benefit from the improvements and/or maintenance funded with assessment proceeds, or provide indirect benefits to the public at large. A negligible amount of the land area (~0%) in these Assessment Districts is used for such regional purposes, so this is a measure of the general benefits to property within these Assessment Districts.

General Benefit to the Public at Large

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. In the *Golden Hills* case, the Court opined that general benefits from street lighting facilities could be quantified by measuring the number of vehicle trips within areas served by streetlights by people who do not live within Assessment District boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large from park and recreational improvements provided in Bar J 15 A No. 2 Assessment District can be estimated by the proportionate amount of time that the neighborhood park and recreational facilities located within this Assessment District are used and enjoyed by individuals who are not residents, employees, customers or property owners within this Assessment District. Likewise, the general benefit to the public at large from street lighting facilities and improvements afforded by the Cameron Woods 8 Assessment District can be estimated by the proportionate usage of streets afforded with street lighting facilities by individuals who are visitors and guests of property owners and not residents, customers or property owners within that particular Assessment District. Based upon significant research conducted by SCI, the general benefit from street lighting is estimated to be 5% or less.

SCI has conducted numerous surveys of similar park and recreation facilities in the Sacramento area and other areas in California and has determined that use by the public at large for facilities similar to those located in the Bar J 15 A No. 2 Assessment District is nearly always less than 15%. Therefore, the CPCSD estimates that visitors to neighborhood parks in this Assessment District which provides park and recreational improvements amounts to general benefits to the public at large equal to the amount of 15%.

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 20% (5%+0%+15%) of the benefits for the Bar J 15 A No. 2 Assessment District which funds park improvements and maintenance, and approximately 10% (5%+0%+5%) of the benefits for the Cameron Woods 8 Assessment District and Silver Spring Assessment District which funds street lighting improvements and maintenance may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation – Districts with Parks (Bar J 15 A No. 2)	
5%	(Outside the Assessment District)
+ 0%	(Property within the Assessment District)
+15%	(Public at Large)
= 20%	(Total General Benefit)
General Benefit Calculation – Districts with Streetlights (Cameron Woods 8 Assessment District & Silver Springs Assessment District)	
5%	(Outside the Assessment District)
+ 0%	(Property within the Assessment District)
+5%	(Public at Large)
= 10%	(Total General Benefit)

Non-Assessment Revenue funds General Benefits

This analysis finds that 20% of the total benefit conferred by the park improvements and maintenance funded within the Bar J 15 A No. 2 Assessment District, and 10% of the total benefit conferred by the street lighting improvements and maintenance funded in the Cameron Woods 8 Assessment District and Silver Spring Assessment District may constitute general benefit.

The total budget for installation, maintenance and servicing of the Improvements in each of these Assessment Districts is included in Table 22. The budgets for each of these three Assessment Districts do not reflect the portion of non-assessment revenues contributed by the Cameron Park Community Services District General Fund which pay the following costs: (1) of administration costs; (2) of legal costs; (3) of other overhead costs calculated as 30% of total costs incurred in each such assessment District per regulations of the Uniform Public Construction Cost Accounting Commission; (4) additional capital improvement costs such as the cost of the major fencing project in Bar J 15 A No. 2 completed in fiscal year 2014-15.

The park and recreational improvements in the Bar J 15 A No. 2 assessment district and street lighting improvements in the Cameron Woods 8 assessment district and Silver Springs assessment district were constructed by the original property owners and developers of the homes in each such assessment district as a condition of development. The value of such construction costs can be quantified and monetized. Since the construction of the park improvements and street lighting improvements in these 2 assessment districts was performed by the developers and paid for with non-assessment funds, the total amount of construction costs for such improvements in each such assessment district can be amortized over the life of each of these assessment districts and used to offset the proportion of general benefit resulting from improvements and maintenance services in each of these 2 assessment districts. The annual amount of such offset is conservatively estimated at 25% of the total annual assessment amount in each of these 2 assessment districts.

Hence, this funding from non-assessment sources more than compensates for general benefits, if any, received by the properties within these two assessment districts, because the proportion of general fund contributions to expenses in each such assessment district exceeds the proportion of total benefit in each such assessment District determined to be general benefit.

Method of Assessment

The second step in apportioning assessments for all assessment districts, both those subject to and exempt from the requirements of Proposition 218, is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

The assessments for these Assessment Districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development projects. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

Goldorado and Bar J 15B Merrychase Non-Residential Parcels

Tables 20 and 21 on the next page include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

Table 20 – Goldorado Assessment Methodology

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	\$21.28
0.49	83-340-07-1	\$24.84
0.68	83-340-14-1	\$34.48
2.47	83-451-01-1	\$125.22
0.47	83-453-09-1	\$23.82
0.48	83-453-10-1	\$24.34
0.55	83-453-11-1	\$27.88
0.52	83-453-12-1	\$26.36
0.49	83-453-13-1	\$24.84
0.57	83-453-14-1	\$28.90
1.77	83-453-18-1	\$89.74
2.34	83-453-21-1	\$118.64
0.43	83-453-22-1	\$21.80
16.13	83-454-03-1	\$817.78
1.83	83-455-01-1	\$92.78
4.22	86-456-01-1	\$213.94
4.67	83-456-02-1	\$236.76
4.14	83-456-10-1	\$209.90
3.05	83-456-11-1	\$154.64
1.2	83-456-12-1	\$60.84
0.61	83-456-13-1	\$30.92
0.58	83-456-14-1	\$29.41
0.48	83-456-15-1	\$24.34
1.49	83-456-17-1	\$75.54
0.91	83-456-18-1	\$46.14
1.58	83-456-19-1	\$80.11
4.34	83-500-01-1	\$220.04
0.24	83-610-01-1	\$12.16
0.15	83-610-02-1	\$7.60
0.2	83-610-03-1	\$10.14
0.2	83-610-04-1	\$10.14
0.2	83-610-05-1	\$10.14

Table 21 – Bar J 15B Merrychase

Total assessment = \$10,651.56		
Residential Lots:	\$7,791.64	41= \$190.04 per parcel
Lot A:	\$2,369.65	1 = \$2369.65 per parcel
Lot B:	\$490.27	1 = \$490.27 per parcel

FY 2026-27 Estimate of Cost and Levy Summary

The table on the following page summarizes the 2026-27 estimate of cost by individual Landscaping and Lighting District. The budgets should be considered estimates and final budgets will be approved by the Cameron CSD Board after the end of year reconciliation.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking, reserves are kept to less than or equal to revenue for a 6 month period.

Table 22 – Fiscal Year 2026-27 Estimate of Cost

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50	
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350	
District Description	Airpark	9	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
EXPENDITURES																					
Salaries										\$4,286	\$2,968		\$2,894	\$2,952		\$3,737	\$5,077		\$5,967	\$0	\$27,881
Health, Dental, Vision										\$1,814	\$904		\$956	\$1,158		\$1,807	\$1,054		\$1,958		\$9,651
Other (WC, Ret, UI/TT)										\$68	\$42		\$42	\$43		\$59	\$85		\$90		\$429
Total Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,168	\$3,914	\$0	\$3,892	\$4,153	\$0	\$5,602	\$6,216	\$0	\$8,015	\$0	\$37,961
Agriculture (Fertilizer, Lawn Care)										\$0			\$250	\$250		\$0					\$500
Maintenance (Equipment, Irrigation)										\$100	\$0		\$200	\$250		\$250	\$500		\$200	\$0	\$1,500
Contract Services (Landscaping)										\$0	\$0		\$16,520	\$9,408		\$1,500					\$27,428
Maintenance (Park grounds, playgrounds)													\$5,019			\$0	\$4,000				
Equipment Rental														\$2,500							\$2,500
Material/Supplies																					\$0
Telephone													\$1,000	\$800							\$1,800
Agency Administration Fee	\$1,584	\$1,506	\$1,720	\$2,120	\$682	\$158	\$1,517	\$1,637	\$812	\$2,485	\$212	\$390	\$904	\$544	\$544	\$455	\$593	\$262	\$288	\$2,485	\$20,899
Postage																					\$0
Electricity	\$25,057	\$23,834	\$16,179	\$20,199	\$9,371	\$4,486	\$7,852	\$15,367	\$7,647	\$23,018	\$1,449	\$878	\$2,313	\$339	\$1,010		\$1,288	\$1,656	\$0	\$0	\$161,943
Water										\$3,214	\$2,747		\$5,542	\$7,799		\$2,096	\$1,400	\$1,400	\$0	\$0	\$22,798
Capital Improvement Fund 1																		\$0	\$0	\$0	\$0
Subtotal	\$26,641	\$25,340	\$17,899	\$22,319	\$10,053	\$4,644	\$9,369	\$17,004	\$8,459	\$34,986	\$8,322	\$1,268	\$35,641	\$26,043	\$1,554	\$9,903	\$13,997	\$1,918	\$8,503	\$2,485	\$277,330
REVENUES																					
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Assessments Collected/Other	\$22,284	\$18,212	\$14,651	\$17,887	\$6,316	\$3,223	\$8,029	\$14,096	\$8,801	\$46,563	\$11,488	\$2,912	\$6,239	\$23,084	\$2,119	\$33,703	\$16,355	\$1,771	\$34,064	\$9,427	\$301,223
Facility Use Revenue														\$4,500							\$4,500
Interfund Transfer										\$21,880											(\$21,880)
Interest	\$2,118	\$1,535	\$1,988	\$2,285	\$98	\$128	\$1,147	\$1,719	\$964	\$419	\$836	\$463	\$6,239	\$434	\$483	\$3,895	\$3,572	\$1,771	\$4,307	\$8,340	\$0
Number of Parcels	320	306	350	431	138	32	307	332	165	503	43	79	183	110	110	92	120	53	59	503	4,236
Cost per Parcel	\$63.02	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$47.50	\$48.24	\$190.04	\$31.00	\$0.00	\$165.00	\$14.88	\$324.00	\$106.52	\$0.00	\$504.34	\$45.66	
Lights	112	92	72	70	15	18	33	74	42	103	8	12	8	0	9	10	6	8	0	0	692
Estimated Fund Balance June 30, 2027	\$20,046	\$659	\$28,143	\$29,723	(\$14,632)	(\$4,111)	\$18,133	\$25,978	\$16,833	(\$9,573)	\$16,419	\$14,031	\$79,411	(\$29,164)	\$12,263	\$134,063	\$84,938	\$46,580	\$133,437	\$239,241	\$842,420

Note:

Cameron Park CSD will continue to review levels of service for Unit 6, Unit 8, Unit 12, Eastwood, Cameron Valley, View Point, Goldorado, Silver Springs, and Bar J15 B to determine whether levels of service should be reduced or possible future funding mechanisms can be put in place to help with increasing costs.

Assessment

WHEREAS, on March 18, 2026 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted a Resolution designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Continuation of the Landscaping and Lighting Assessment Districts for the Cameron Park Community Services District, FY 2026-27;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for each of the Assessment Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within each of the Assessment Districts, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of each said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment Districts, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Cameron Woods 8, Silver Springs and Bar J 15A No. 2 assessments are subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3% for Cameron Woods 8 and Bar J-15A No. 2 and Silver Springs with a maximum adjustment not to exceed 4%.

Any change in the CPI in excess of the maximum annual increase shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3% for Cameron Woods 8 and Bar J 15A No. 2 and is less than 4% for Silver Springs.

The change in the CPI from December 2024 to December 2025 was 3.04% and the Unused CPI carried forward from the previous fiscal year is 2.74%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$152.66 per single family equivalent benefit unit for Cameron Woods 8 and \$66.04 per single family equivalent benefit unit for Bar J 15A No. 2. The estimate of cost and budget in this Report proposes assessments for fiscal year 2026-27 at the rate of \$0.00 for Cameron Woods 8, and \$45.66 for Bar J 15A No. 2, which are less than the maximum authorized assessment rate.

The Unused CPI carried forward from the previous fiscal year is 0% for Silver Springs, therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.04% which equates to \$808.26 per single family equivalent benefit unit. The estimate of cost and budget in this Report proposes assessments for fiscal year 2026-27 at the rate of \$504.34, which is less than the maximum authorized assessment rate.

The assessment is made upon the parcels or lots of land within the Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

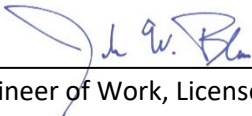
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within each of the said Assessment District.

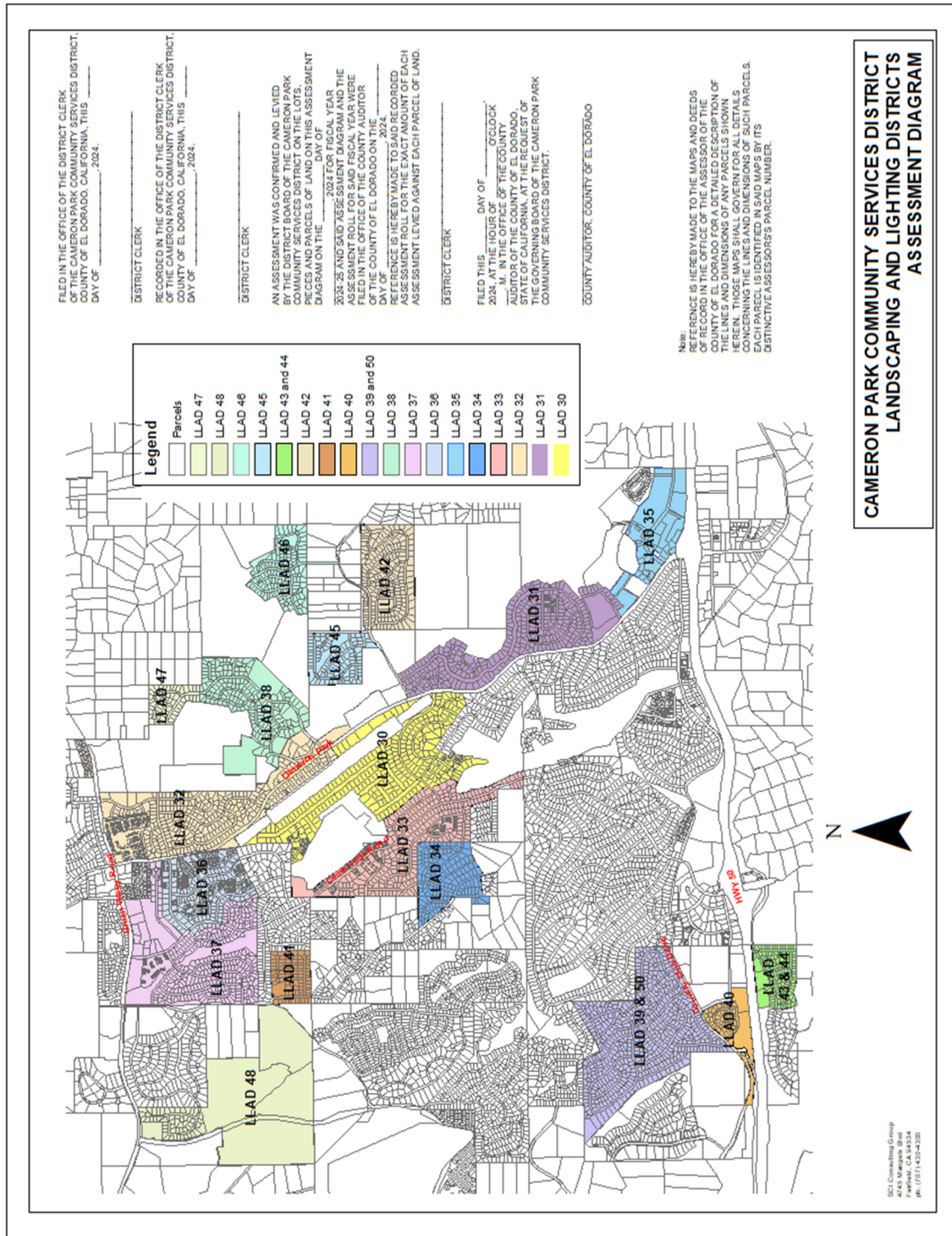
Dated: June 17, 2026

Engineer of Work




Engineer of Work, License No. C052091

Assessment Diagram



Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the District Clerk and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

RESOLUTION NO. 2026-12
of the BOARD OF DIRECTORS of the
CAMERON PARK COMMUNITY SERVICES DISTRICT
June 17, 2026

**APPROVING THE PRELIMINARY ENGINEER'S REPORT, DECLARING ITS
INTENTION TO CONTINUE ASSESSMENTS FOR FY 2026-2027 IN:**

**AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33,
VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12
LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD
#39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD
LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW
LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47,
SILVER SPRINGS LLAD #48 and BAR J 15A No. 2 LLAD #50**

AND NOTICE OF PUBLIC HEARING (STREETS AND HIGHWAYS CODE §22624)

WHEREAS, the Board of Directors of the Cameron Park Community Services District adopted its Resolution Initiating Proceedings for the preparation and filing of the annual engineer's report for Fiscal Year 2026-2027, commencing on July 1, 2026 and ending June 30, 2027, pursuant to the Landscaping and Lighting Act of 1972;

WHEREAS, the Annual Engineer's Report has been filed as directed with the Board of Directors, pursuant to the Landscaping and Lighting Act of 1972 for the above-identified Landscaping and Lighting Assessment Districts, all of which are located within the boundaries of the Cameron Park Community Services District and are more specifically described in the Engineer's Reports on file;

WHEREAS, the improvements to be paid for by the funds collected during Fiscal Year 2026-2027 generally consist of maintenance of the existing improvements.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District as follows:

1. APPROVAL OF ENGINEER'S REPORT: The Board of Directors hereby approves, as submitted, the preliminary Engineer's Report filed with this Board of Directors for the:

AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33, VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48, and BAR J 15A No. 2 LLAD #50, Landscaping and Lighting Assessment Districts for Fiscal Year 2026-2027.

2. PROPOSED ASSESSMENT: The Board of Directors intends to continue and to collect assessments during Fiscal Year 2026-2027 within the Landscaping and Lighting Assessment Districts identified in Number 1 above, to pay for and maintain the above-described improvements. The Fiscal Year 2026-2027 levy rates are the same as Fiscal Year 2025-2026 for all Assessment Districts, with the exception of Cameron Valley and Silver Springs. The authorized maximum assessment rate may increase by no more than 3.0% per year for Cameron Woods 8 and Bar J 15A No. 2, and by no more than 4.0% per year for Silver Springs; no absolute ceiling applies to the authorized rate itself. The annual Bay Area CPI change as of December 2025 is 3.04%, and the Unused CPI carried forward from the previous fiscal year is 2.74% for Cameron Woods 8 and Bar J 15A No. 2, and 0% for Silver Springs. The maximum authorized increase that may be levied for Cameron Woods 8 and Bar J 15A No. 2 in Fiscal Year 2026-2027 is 3.0%. The maximum authorized increase that may be levied for Silver Springs in Fiscal Year 2026-2027 is 3.04%.

Therefore, the maximum authorized assessment rate for Fiscal Year 2026-2027 is \$152.66 for Cameron Woods 8, \$808.26 for Silver Springs, and \$66.04 for Bar J 15A No. 2. The assessment rates proposed to be continued for Fiscal Year 2026-2027 are \$0.00 for Cameron Woods 8, \$504.34 for Silver Springs, and \$45.66 for Bar J 15A No. 2, each of which is less than the maximum authorized rate.

The proposed assessment rates for Fiscal Year 2026-2027 for the above-identified Landscaping and Lighting Assessment Districts are identified in the Engineer's Reports on file with the District and are as follows:

Unit	LLAD	2026-27 Rate
#30	AIRPARK LLAD	\$63.02
#31	UNIT 6 LLAD	\$54.50
#32	UNIT 7 LLAD	\$36.18
#33	UNIT 8 LLAD	\$36.20
#34	VIEWPOINTE LLAD	\$45.06
#35	GOLDORADO LLAD	varies by size of parcel
#36	UNIT 11 LLAD	\$22.42
#37	UNIT 12 LLAD	\$37.28
#38	CAMERON WOODS 1-4 LLAD	\$47.50
#39	BAR J 15A COUNTRY CLUB LLAD	\$48.24
#40	BAR J 15B MERRYCHASE LLAD	\$190.04
#41	CREEKSIDE LLAD	\$31.00
#42	EASTWOOD LLAD	\$0.00
#43	DAVID WEST LLAD	\$165.00
#44	CAMBRIDGE OAKS LLAD	\$14.88
#45	NORTHVIEW LLAD	\$324.00
#46	CAMERON VALLEY LLAD	\$106.52
#47	CAMERON WOODS 8 LLAD	\$0.00
#48	SILVER SPRINGS	\$504.34
#50	BAR J 15A No. 2	\$45.66

3. REVIEW OF ENGINEER'S REPORT: Affected property owners and interested persons may review the Engineer's Reports, which contain a full and detailed description of the boundaries of the Landscaping and Lighting Assessment Districts identified in number 1 above, the improvements, and the proposed maintenance budget and assessments upon each parcel, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682 between the hours of 9:00am and 4:30pm, Monday through Friday.

4. NOTICE OF PUBLIC HEARING: NOTICE IS HEREBY GIVEN that the Board of Directors has scheduled a public hearing on the proposed assessments for July 15, 2026, 6:30pm, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, after which it will determine whether to continue and collect the proposed assessments and the amount of the assessments.

5. ADDITIONAL INFORMATION: Interested persons may contact the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, (530) 677-2231 to receive additional information about the proposed assessments.

Attachment #4B

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 17th day of June 2026, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: June 17, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #5: **ESTABLISH APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2026-27**

**RECOMMENDED ACTION: PUBLIC HEARING – APPROVE RESOLUTION 2026-13
ESTABLISHING APPROPRIATIONS LIMITATION FOR FISCAL YEAR
2026-27**

Background

The Cameron Park Community Services District (District) is required to annually calculate and adopt the new tax spending limit for the upcoming fiscal year annually in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the Gann Spending Limit Initiative). Government Code Section 7910 requires that: "... the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting."

Discussion

The District's new limit for Fiscal Year 2026-27 will be calculated on the basis of the prior year's limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for the district (as certified by the State's Department of Finance) or the change reported for "unincorporated areas" for our County.

The change in the "cost of living" factor (Per Capita Personal Income) has been reported to be 4.95% and the reported increase in population in the County's unincorporated areas to be an increase of .27%. Therefore, the ratio of change to be applied to last year's limit is:

$$1.0495 \quad (X) \quad 0.9973 \quad = \quad 1.0467$$

Conclusion

The appropriations limitation for FY 2025-26 was \$15,442,497.45 and after applying the ratio of changes of 1.0467, the appropriations limitation for FY 2026-27 is set at \$16,163,662.08.

Attachment:

5A – Resolution 2026-13 Establishing Appropriations Limitation for Fiscal Year 2026-27

RESOLUTION NO. 2026-13
of the BOARD OF DIRECTORS of the
CAMERON PARK COMMUNITY SERVICES DISTRICT
June 17, 2026

**RESOLUTION ESTABLISHING APPROPRIATIONS LIMITATION
FOR FISCAL YEAR 2026-27 FOR THE
CAMERON PARK COMMUNITY SERVICES DISTRICT**

WHEREAS, the Board of Directors of the Cameron Park Community Services District conducted a hearing on the appropriations limitation for the Cameron Park Community Services District on Wednesday, June 17, 2026; and

WHEREAS, the hearing was advertised and noticed as required by law; and

WHEREAS, the Board received testimony and other evidence regarding the appropriations limitation to be established for the Cameron Park Community Services District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District that the appropriation limit for the 2026-27 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$15,44,2497.45 computed as follows:

<u>\$15,442,497.45</u>	(x) 1.0467 =	<u>\$16,163,662.08</u>
2025-26 Appropriations Limit		2026-27 Appropriations Limit

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 17th day of June 2026, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Director Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: June 17, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #6: EL DORADO DISPOSAL SERVICES PERFORMANCE STANDARDS FOR CPI RATE INCREASE

RECOMMENDED ACTION: REVIEW AND APPROVE THE EL DORADO DISPOSAL SERVICES (EDDS) PERFORMANCE STANDARDS AND MEASURES FOR 2026 CPI RATE INCREASE

BACKGROUND

Pursuant to California Public Resources Code § 40059(a)(1), the District is responsible for administering and overseeing the franchise agreement for waste collection and recycling services within District boundaries. EDDS is the current franchise service provider. On February 21, 2008, the District and EDDS entered into a Solid Waste Services Agreement with subsequent amendments in 2010, 2012 and 2020 for the collection, transportation, processing, and disposal of solid waste, recyclable materials, and yard waste. The third amendment on September 1, 2020 among other changes was to update the contract performance criteria in Exhibit C (Attachment 6C). The current agreement term is through June 30, 2033.

Pursuant to the Agreement, EDDS must report to the District on the performance criteria monthly and annually. Per the agreement (Section 18.C.), if the performance criteria standards are met, EDDS is granted a Consumer Price Index (CPI) rate adjustment which takes effect on July 01 of each calendar year. The CPI rate utilized for this adjustment is the Consumer Price Index – All Items – for the State of California which is published by the California Department of Labor Statistics during the most recent twelve-month period ending no later than December 31st of the calendar year preceding the request year.

DISCUSSION

District staff was notified of EDDS' intent to request the CPI rate increase on March 20, 2026. The requested increase is 2.41% as calculated by the change to the Consumer Price Index - All Items - for the State of California (3.09%), and the year over year change in the fuel component of the Purchaser's Price Index (-0.67%). The intent letter from EDDS is attached.

Performance criteria in the contract are rated based on a point system. A minimum of 100 of 105 points is required by the contract for the CPI adjustment to be granted. Staff have reviewed the annual report for 2025 against the performance criteria outlined in the table below.

	2024		2025	
	Data	Points	Data	Points
Residential Outreach				
Three billing inserts per year	6	5	6	5
New resident packet	314	5	357	5
Six bi-monthly updates for the CSD website	7	5	6	5
Special removal (batteries, bulky, oil)	1525	5	1383	5
Commercial Outreach				
Meet with 4 commercial businesses per quarter	100	5	61	5
Three printed outreach pieces sent to businesses per year	5	5	3	5
Three billing inserts per year	9	5	4	5
Community Event Outreach				
Attend 4 events per year (5pts each)	9	40	5	25
Call Answer Rate (5pts per quarter)				
Total calls	10,586	20	15,343	20
Average hold time in seconds	109		68	
Average call length	4:12		4:02	
Complaints (5pts per quarter)				
Total complaints - General and litter	0	20	0	20
Total complaints - Missed pick-ups	37		66	
Total		115		100

Based on the score of 100 points, EDDS is eligible for the requested CPI adjustment. The table below shows the current monthly rates for residential accounts and the adjusted monthly rates after the CPI adjustment is applied.

Service Level	Current rate	Rate after CPI adjustment
35G Can Weekly	\$38.88	\$39.80
35G Can Weekly Sr	\$29.28	\$29.96
64G Can Weekly	\$43.03	\$44.04
64G Can Weekly Sr	\$39.23	\$40.20
96G Can Weekly	\$53.46	\$54.71
96G Can Weekly Sr	\$48.63	\$49.82

The letter in Attachment 6A includes an attachment showing the proposed rates across all areas of the EDDS operation that will be impacted by the rate adjustment. The next steps in the process are for EDDS to mail a public hearing notice to all properties being serviced advising them of the increase. The sample letter is Attachment 6B.

Fiscal Impact

The District receives 5% of El Dorado Disposal Services revenue generated within the District’s boundaries and with this rate increase the franchise fees will increase by approximately \$18k.

Attachments:

- 6A – EDDS Letter of Intent - CPI Adjustment with Proposed Rate Sheet
- 6B – Sample Customer Notification Letter
- 6C – EDDS Performance Criteria
- 6D – Resolution 2026-14



WASTE CONNECTIONS INC.
Connect with the Future®

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

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

Re: Annual Rate Adjustment

March 20, 2026

Dear Mark Hornstra,

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 3.09%.


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 decreased from 5.53% to 4.86%, a -0.67% change. We have attached the PPI calculator for your reference.

Accordingly, the overall net rate increase including the CPI and Fuel change, effective July 1, 2026 is 2.41%.

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) 313-8492.

Sincerely,

A handwritten signature in blue ink, appearing to read 'CB', with a long horizontal stroke extending to the right.

Christopher Brown
District Manager
Waste Connections of California, Inc. dba
El Dorado Disposal Services

Cc: Sue VanDelinder

Attachments: Consumer Price Index Calculator
Fuel Component Calculation

CPI	3.09%
Fuel	-0.67%
Total	2.41%
Contract Penalty	0.00%
	2.41%

Proposed Rates 7/1/2026

Residential	Per Month	Billed
35G	\$39.82	79.64
35G Senior	\$29.99	59.98
64G	\$44.07	88.14
64G Senior	\$40.18	80.36
96G	\$54.75	109.50
96G Senior	\$49.80	99.60

* Senior Rate for Customer 65+

Each Additional Trash Toter is Double the 1x Rate

Extra Trash Charge	\$5.92	(Per Overloaded Container)
Extra Trash Charge	\$5.92	(Per Additional Bag-Not In Cart)
Extra Trash Charge	\$15.13	(Non Service Day)
Extra Yardwaste	\$5.06	(Per Additional Bag-Not In Cart)
Contamination charge	\$21.37	(Per Cart)
Cart Cleaning Charge	\$18.91	(Per Cart)
Cart Replacement Charge	\$75.00	(Per Cart)
Extra Recycle Cart	\$6.82	(Per Each Cart Above Contract Limit)
Extra Mixed Organics Cart	\$13.47	(Per Each Cart Above Contract Limit)
Extra Bulky Item	\$16.38	(Per Additional Item At Voucher Pickup Time)
Extra Bulky Item-Freon Removal	\$29.56	(Per Additional Item At Voucher Pickup Time)
Extra Bulky Item-Non Voucher	\$52.53	(Per Item)

Roll Off	Rate/Haul	Tons Included	Per Ton Rate Overage
6 yard	\$274.93	1.00	\$128.45
6 yard - Yard Waste Only	\$199.95	1.00	\$148.63
10 yard	\$561.15	1.00	\$128.45
10 yard - Concrete Only	\$370.12	2.00	\$34.97
20 yard - Yard Waste Only	\$444.92	3.50	\$148.63
20 yard	\$706.88	3.50	\$128.45
30 yard - Yard Waste Only	\$667.51	5.00	\$148.63
30 yard	\$890.23	5.00	\$128.45
40 yard	\$1,056.28	5.00	\$128.45
50 yard	\$1,258.59	5.00	\$128.45
Storage Container (monthly rate)	\$231.35		
Roll Off Rental-Daily	\$6.31		

Commercial	Per Week Pickup					
	1	2	3	4	5	6
35G	\$32.31	\$48.94	\$66.61	\$82.38		
64G	\$48.46	\$73.40	\$99.89	\$123.54		
96G	\$49.64	\$75.18	\$102.32	\$126.54		
1 Yard	\$158.99	\$317.97	\$476.98	\$635.96	\$794.95	\$953.95
1.5 Yard	\$238.48	\$476.96	\$715.43	\$953.92	\$1,192.41	\$1,430.89
2 Yard	\$275.30	\$550.61	\$825.91	\$1,101.21	\$1,376.50	\$1,651.84
3 Yard	\$411.17	\$822.31	\$1,233.45	\$1,644.60	\$2,055.78	\$2,466.92
4 Yard	\$540.99	\$1,081.98	\$1,622.96	\$2,163.97	\$2,704.96	\$3,245.95
5 Yard	\$676.23	\$1,352.49	\$2,028.72	\$2,704.96	\$3,381.20	\$4,057.45
6 Yard	\$811.51	\$1,622.96	\$2,434.44	\$3,245.95	\$4,057.04	\$4,868.92
8 Yard	\$1,035.50	\$2,071.02	\$3,106.48	\$4,141.97	\$5,177.49	\$6,212.98
Extra Yardage per yd	\$31.44					

Per Cleaning

Cart Cleaning Charge	\$18.91	(Per Plastic Container, After Four Free Per Year)
Container Cleaning Charge	\$170.18	(Per Metal Container, After Four Free Per Year)
Container Replacement Charge	\$1,000.00	(Per Metal Container)

Per Week Pickup

Food Waste	1	2	3
35 Gallon	\$36.36	\$55.04	\$74.97
64 Gallon	\$54.56	\$82.36	\$112.01
96 Gallon	\$64.62		
1 Yard	\$178.87	\$357.72	\$536.61
2 Yard	\$309.69	\$619.44	\$929.15



Dear [Customer],

This message serves as a notice of a public hearing on a proposed rate adjustment of 2.41% to be held on Thursday, [Date] at 6:30PM at the Cameron Park Community Services District located at 2502 Country Club Drive, Cameron Park. Effective July 1st, 2026 your trash collection rate will be adjusted by 2.41% Pursuant to Section 18.C. of that certain Solid Waste Services Agreement, dated as of February 21, 2008 (the 'Agreement').

Please refer to the Cameron Park CSD website at www.cameronpark.org/waste-collection-and-recycling for further information.

We sincerely appreciate the opportunity to serve you and our community.

The Team at El Dorado Disposal

EXHIBIT “C”
To Solid Waste Services Agreement dated February 21, 2008, between
Cameron Park Community Services District
and
Waste Connections of California, Inc. d/b/a El Dorado Disposal services

PERFORMANCE CRITERIA

Contractor will be awarded points in accordance with the performance criteria listed below. A total of 105 points are available to Contractor. Each point is equal to 1% of any CPI rate increase request. In order to receive the full CPI rate increase annually, Contractor must be awarded a minimum of 100 points. In the event that Contractor is awarded less than 100 points the CPI will be reduced on a 1 point to 1% basis. For example, if Contractor requests a 3% CPI increase, but was only awarded 95 total points, the CPI increase request would be reduced by 0.15% (5% of 3% = 0.15%), resulting in Contractor being granted a 2.85% rate increase instead of the 3% requested. A total of 105 points have been offered to Contractor to serve as a cushion in the event that Contractor is unable to meet all performance criteria. In no event shall Contractor be awarded more than the CPI requested increase. For example, if Contractor requests a 3% CPI increase and was awarded 105 points, Contractor would only be granted the 3% rate increase.

Residential Outreach:

1. Contractor shall include three (3) billing inserts per year designed to educate residential customers about: (i) “closing their lids” on their carts; (ii) cart placement guidelines; (iii) the Buy-Back Center; (iv) the Household Hazardous Waste Program; and (v) any other program-specific information as discussed and agreed upon between the District and Contractor. All literature shall be made available for prior review by the District.

2. Contractor shall provide each new District resident with a “New Resident Packet”, which shall include information on: (i) “closing their lids” on their carts; (ii) cart placement guidelines; (iii) the Buy-Back Center; (iv) the Household Hazardous Waste Program; (v) the two annual cleanups; (vi) Contractor’s website; (vii) Vouchers; (viii) and any other program-specific information as discussed and agreed upon between the District and Contractor. All literature shall be made available for prior review by the District.

3. Provide six (6) bi-monthly updates for the District’s solid waste and recycling webpage to be completed by a reasonable date agreed upon by the District and Contractor.

4. Contractor shall work with residents and provide removal of items which are not allowed to be placed in bins during weekly pickup. For example: Batteries, bulky items and oil. A Bulky item includes a large item equivalent to one regular couch or appliance, one mattress and box spring set.

Each subsection listed above shall be awarded five (5) points per operating year on a pass or fail basis, in no event shall partial points or the total points awarded per subsection per year be in excess of five (5) points.

Commercial Outreach:

1. Contractor agrees to use commercially reasonable efforts to meet, in person, with at least four (4) commercial businesses each quarter to discuss: (i) their waste and recycling needs; (ii) assisting them in reducing their trash; and (iii) increasing their recycling, address customers potentially meeting the organic recycling requirement; and assisting them with their food/organic material recycling needs.

2. Each year during the term, Contractor shall provide at least three (3) printed outreach material to commercial businesses regarding: (i) recycling; (ii) emphasizing potential cost-saving opportunities; and (iii) providing waste audits as requested at least three audits. All literature shall be subject to prior review by the District.

3. Contractor shall include three (3) billing inserts per year educating commercial customers about: (i) approved waste streams; (ii) recycling opportunities; (iii) bin placement; (iv) extra charges for “overage”; and (v) any other information as discussed and agreed upon between the District and Contractor. All literature shall be made available for prior review by the District.

The three (3) subsections listed above shall be awarded a combined total of five (5) points per operating year on a pass or fail basis, in no event shall partial points or the total points awarded for all sections combined per year be in excess of five (5) points.

Community Event Outreach:

Contractor shall attend a minimum of four (4) Community Events. Contractor will provide information and outreach concerning refuse/waste activities, recycling education, rate or pick-up schedule changes, technological improvements related to waste/refuse management, incentive programs, and other related information. A typical way of meeting the performance expectation is to attend and setup an information station (*e.g.*, booth) with visual displays, handouts such as brochures and leaflets, and staffed appropriately to communicate with residents.

Five (5) points per event shall be awarded on a pass or fail basis, in no event shall partial points per event be awarded. The total points awarded per year for this section may not be in excess of forty (40) points.

Call Answer Rate:

Contractor shall answer customer calls within an average of one hundred eighty (180) Thirds, as measured by Contractor’s phone system and reported to the District. Contractor reporting shall include total number of calls, average hold time and average call length from all District residents. Call times shall be measured and averaged quarterly.

Five (5) points per quarter shall be awarded on a pass or fail basis; in no event shall partial points be awarded per quarter or total points awarded per year be in excess of twenty (20).

Customer and Litter Complaint Resolution:

Contractor shall on average correct 99.5% of valid customer complaints (including missed pick-up and litter complaints) per quarter for each Operating Year preceding the effective date of the price CPI adjustment within the time specified in Section 18.C of the Agreement, but only in so far as such complaints are capable of being corrected within such time period. Customer Complaint corrections shall be measured and averaged quarterly.

Five (5) points per quarter shall be awarded on a pass or fail basis; in no event shall partial points be awarded per quarter or total points awarded per year be in excess of twenty (20).

For purposes of this performance measure, the term “valid customer complaint” shall mean complaints where: (a) a customer contacts Contractor with a complaint; (b) Contractor’s customer service representative cannot satisfy/handle the complaint to the customer’s satisfaction; (c) the call is escalated to the attention of Contractor’s Office Manager or District Manager; and (d) Contractor is actually determined to be at fault with regard to such complaint; provided, however, that the term “valid customer complaint” shall exclude complaints about: (i) the rates charged by Contractor; and (ii) the pick-up day assigned by Contractor to the complaining customer.

Reporting:

All reports required to be filed by Contractor with the District pursuant to Section 16 of the Agreement shall be timely filed within the periods specified in that Section. In the event that Contractor does not submit reports to the District, no points for any criteria listed above will be awarded until all reports are submitted satisfactorily to the District.

Franchise Area Accounting:

Annual audit of jurisdictional customers shall be completed collaboratively with District staff prior to 120 days of consideration of a rate increase.

**RESOLUTION No. 2026-14
of the Board of Directors of the
Cameron Park Community Services District
June 17, 2026**

**ESTABLISHING RATES FOR THE COLLECTION OF SOLID WASTE
WITHIN THE CAMERON PARK COMMUNITY SERVICES DISTRICT**

WHEREAS, the Cameron Park Community Services District (District) and Waste Connections of California, Inc., doing business as El Dorado Disposal Services (EDD), entered into a Franchise Agreement, including Amendments thereto, for the collection of solid waste within the Cameron Park Community Services District; and

WHEREAS, SB 1383 establishes mandatory Organic Waste Collection and processing services for residential, commercial, and multi-family customers; and

WHEREAS, EDD will now be responsible for

- Annual account audits and contamination monitoring
- Outreach and education per SB 1383
- Providing organics collection containers in standardized sizes
- Delivering organic materials to a compliant processing facility
- Supporting the District in reporting to CalRecycle

WHEREAS the EDD is entitled to request certain rate increases for CPI and fuel as outlined in the Agreement; and

WHEREAS, EDD has met the majority of Performance Standards, a qualifying condition for a rate adjustment; and

WHEREAS, EDD is requesting a Rate Adjustment as depicted on page 2 of this Resolution;

CPI	2026	
	CPI	3.09%
	Fuel	-0.67%
	Total	2.41%
	Contract Penalty	0.00%
	2.41%	

Proposed Rates 7/1/2026

Residential	Per Month	Billed
35G	\$39.82	79.64
35G Senior	\$29.99	59.98
64G	\$44.07	88.14
64G Senior	\$40.18	80.36
96G	\$54.75	109.50
96G Senior	\$49.80	99.60
* Senior Rate for Customer 65+		
Each Additional Trash Toter is Double the 1x Rate		
Extra Trash Charge	\$5.92	(Per Overloaded Container)
Extra Trash Charge	\$5.92	(Per Additional Bag-Not In Cart)
Extra Trash Charge	\$15.13	(Non Service Day)
Extra Yardwaste	\$5.06	(Per Additional Bag-Not In Cart)
Contamination charge	\$21.37	(Per Cart)
Cart Cleaning Charge	\$18.91	(Per Cart)
Cart Replacement Charge	\$75.00	(Per Cart)
Extra Recycle Cart	\$6.82	(Per Each Cart Above Contract Limit)
Extra Mixed Organics Cart	\$13.47	(Per Each Cart Above Contract Limit)
Extra Bulky Item	\$16.38	(Per Additional Item At Voucher Pickup Time)
Extra Bulky Item-Freon Removal	\$29.56	(Per Additional Item At Voucher Pickup Time)
Extra Bulky Item-Non Voucher	\$52.53	(Per Item)

Roll Off	Rate/Haul	Tons Included	Per Ton Rate Overage
6 yard	\$274.93	1.00	\$128.45
6 yard - Yard Waste Only	\$199.95	1.00	\$148.63
10 yard	\$561.15	1.00	\$128.45
10 yard - Concrete Only	\$370.12	2.00	\$34.97
20 yard - Yard Waste Only	\$444.92	3.50	\$148.63
20 yard	\$706.88	3.50	\$128.45
30 yard - Yard Waste Only	\$667.51	5.00	\$148.63
30 yard	\$890.23	5.00	\$128.45
40 yard	\$1,056.28	5.00	\$128.45
50 yard	\$1,258.59	5.00	\$128.45
Storage Container (monthly rate)	\$231.35		
Roll Off Rental-Daily	\$6.31		

Commercial	Per Week Pickup					
	1	2	3	4	5	6
35G	\$32.31	\$48.94	\$66.61	\$82.38		
64G	\$48.46	\$73.40	\$99.89	\$123.54		
96G	\$49.64	\$75.18	\$102.32	\$126.54		
1 Yard	\$158.99	\$317.97	\$476.98	\$635.96	\$794.95	\$953.95
1.5 Yard	\$238.48	\$476.96	\$715.43	\$953.92	\$1,192.41	\$1,430.89
2 Yard	\$275.30	\$550.61	\$825.91	\$1,101.21	\$1,376.50	\$1,651.84
3 Yard	\$411.17	\$822.31	\$1,233.45	\$1,644.60	\$2,055.78	\$2,466.92
4 Yard	\$540.99	\$1,081.98	\$1,622.96	\$2,163.97	\$2,704.96	\$3,245.95
5 Yard	\$676.23	\$1,352.49	\$2,028.72	\$2,704.96	\$3,381.20	\$4,057.45
6 Yard	\$811.51	\$1,622.96	\$2,434.44	\$3,245.95	\$4,057.04	\$4,868.92
8 Yard	\$1,035.50	\$2,071.02	\$3,106.48	\$4,141.97	\$5,177.49	\$6,212.98
Extra Yardage per yd	\$31.44					
Per Cleaning						
Cart Cleaning Charge	\$18.91	(Per Plastic Container, After Four Free Per Year)				
Container Cleaning Charge	\$170.18	(Per Metal Container, After Four Free Per Year)				
Container Replacement Charge	\$1,000.00	(Per Metal Container)				
Per Week Pickup						
Food Waste	1	2	3			
35 Gallon	\$36.36	\$55.04	\$74.97			
64 Gallon	\$54.56	\$82.36	\$112.01			
96 Gallon	\$64.62					
1 Yard	\$178.87	\$357.72	\$536.61			
2 Yard	\$309.69	\$619.44	\$929.15			

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Cameron Park Community Services District approves the requested Rate Adjustment for CPI and fuel component effective July 1, 2026 for both commercial and residential accounts.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regular scheduled meeting, held on the 17th day of June 2026, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: June 17, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #7: FY 2026-27 Preliminary Budget

RECOMMENDED ACTION: **APPROVE RESOLUTION 2026-15 ADOPTING FY 2026-27 PRELIMINARY BUDGET**

INTRODUCTION

Cameron Park Community Services District (District) staff is presenting the proposed Fiscal Year (FY) 2026-27 Preliminary Budget for the General Fund 01 and Covenants, Conditions and Restrictions (CC&R) Fund 02. The annual deadline for approving a Preliminary Budget is June 30th, with the Final Budget approval due no later than August 31, 2026.

BACKGROUND

The proposed Fiscal Year 2026-27 Proposed Budget was presented and discussed at the Budget and Administration Committee on June 8th. Input received from the committee and members of the public has been incorporated into the version being presented.

Using the FY2025-26 mid-year adjusted budget as a baseline, this budget has been prepared to support the District's operational needs, strategic priorities, and capital investment objectives while maintaining long-term financial sustainability. The proposed budget incorporates current service levels, anticipated revenue trends, contractual obligations, staffing requirements, capital replacement needs, and ongoing wildfire mitigation efforts.

The proposed budget was developed through collaboration between department managers and administrative staff and reflects updated revenue projections and

expenditure estimates based on current fiscal year performance and anticipated costs for the upcoming fiscal year.

DISCUSSION

Budget Overview

The proposed FY 2026-27 budget includes total operating revenues of \$8,280,356 and total expenditures of \$8,293,414, resulting in a projected operating deficit of approximately \$13,058.

Category	FY 2025/26 Budget	FY 2026-27 Proposed	Change
Revenue	\$7,332,890	\$8,280,356	+\$947,466
Expenditures	\$7,329,010	\$8,293,414	+\$964,404
Net Position	\$3,880	(\$13,058)	(\$16,938)

The proposed budget remains effectively balanced while addressing increasing personnel costs, contractual obligations, capital replacement needs, wildfire mitigation activities, and strategic initiatives. The small projected operating deficit reflects the District's continued investment in service delivery, capital replacement, and wildfire prevention efforts while maintaining long-term financial sustainability.

Staff has identified several necessary, but optional capital expense items that could be deferred to a time when the expense to revenue ratio turns positive. Those capital expense items are:

- 1) Repair of the main entry fence at the lake and install an automated gate opening/closing mechanism - This project would allow the lake to be secured in the evenings without staff needing to be present. The savings of this item would be approximately \$20,000.
- 2) Replacement of lane line pool tarps - Current tarps are very worn, and several are torn beyond repair. These tarps serve two main functions: the first is to maintain the pool temperature during evenings, and all day during the winter; the second is to slow down the rate of evaporation. Replacement of the tarps is anticipated to cost \$24,000
- 3) Replacement of the obsolete lighting control system at the Community Center - A new control system is needed to allow staff to control lighting in the facility and grounds. This new control system has been quoted at \$30,000.

- 4) Repair and replacement of a large section of asphalt at Station 89 - Due to the age and water damage, the east side of the station is in need of replacement. This has been on the capital expense list for several years. The anticipated cost is \$55,000.

Revenue Highlights

Property Tax Revenue

Property tax revenue is projected to increase by approximately **\$225,076**, representing the largest source of revenue growth and reflecting continued assessed valuation growth within the District. This is a preliminary number and may be adjusted when the County Auditor-Controller publishes the annual property tax rates.

Mutual Aid Reimbursements

Revenue associated with fire mutual aid deployments is budgeted at \$100,000, an increase of \$40,000 over the current fiscal year budget. This projection is supported by current fiscal year performance, which includes \$94,793 in received reimbursements and an additional \$61,459 pending reimbursement through the California Governor's Office of Emergency Services (Cal OES).

First Responder Fees

First Responder Fee revenue is projected to increase by \$165,000 as a result of the fee adjustment approved by the Board.

Recreation and Community Services Revenue

The budget reflects modest increases in recreation programming, annual passes, facility rentals, special events, and concession operations. Additionally, a new sponsorship revenue category has been established to better recognize community and business support of District programs and events.

Wildfire Prevention Program Revenue

The proposed budget includes dedicated revenues of \$50,000 associated with wildfire prevention activities, including AB 38 Defensible Space Inspections and Weed Abatement services. Separately identifying these revenues improves transparency and accountability for the District's wildfire mitigation efforts.

CC&R Fund 02 Revenues

The FY 2026-27 proposed CC&R budget projects total revenues of \$118,300, an increase of \$4,000 (3.5%) compared to the FY 2025-26 budget of \$114,300. Special Assessments remain the primary revenue source, accounting for 66% of all CC&R revenue, followed by Architectural Review fees which increased by \$4,000 based on current year actuals revenue driven by increased development and architectural review activity.

Expenditure Highlights

Personnel and Benefits

Personnel-related costs continue to represent the largest portion of District expenditures. Salary and wage expenditures increase primarily due to the addition of staffing resources to support District operations, annual step and merit adjustments, and the filling of previously vacant positions. Employee benefit costs continue to increase due to higher health insurance premiums and rising CalPERS retirement contribution rates.

Health insurance expenditures are projected to increase by approximately \$121,509, primarily due to benefit adjustments affecting four positions and the anticipated costs associated with filling one vacant position. CalPERS retirement costs increase by approximately \$96,304, reflecting ongoing increases in employer contribution rates.

Fire Services

The District's contract with CAL FIRE increases by approximately \$160,000, reflecting the annual contractual adjustment contained within the Fire Services Agreement. Fire protection remains one of the District's core services and represents the largest single operational contract within the budget.

Wildfire Mitigation

The proposed budget supports the District's new dedicated Wildfire Mitigation Department, including weed abatement enforcement, defensible space inspections, community outreach, and vegetation management activities. Budgeted expenditures associated with wildfire prevention efforts are identified separately to improve transparency and accountability.

Professional Services

Professional Services expenditures increased by approximately \$29,000 due to the addition of two consulting services:

- Strategic Consulting Services to assist with organizational initiatives and implementation of Board priorities
- Financial and Capital Planning Consulting Services to support long-range financial forecasting, capital improvement planning, and evaluation of future funding needs

These services are intended to strengthen long-term planning efforts and support informed decision-making regarding District operations, infrastructure investment, and financial sustainability.

Insurance

Insurance expenditures increase by approximately \$67,336, consistent with market-wide increases experienced by public agencies throughout California.

Contract Services Reclassification

The budget includes a significant reclassification of contracted service expenditures. Approximately **\$257,000** previously budgeted under **Contract Services – Other** has been moved to **Contract Services – Providers** to improve consistency within the District's chart of accounts and financial reporting structure.

As a result, the apparent increase in Contract Services – Providers does not represent a corresponding increase in contracted services. The net increase in contracted service expenditures is approximately \$17,000.

Capital Equipment

The proposed budget includes \$660,390 in capital equipment expenditures. The majority of the budgeted capital expenditures will be paid for with utilization of AB1600 Park Impact Fees. Staff is currently developing a comprehensive Capital Improvement Plan (CIP) to identify and prioritize future infrastructure, facility, park, recreation, and public safety capital needs. An initial draft of the CIP is anticipated to be presented alongside the proposed budget at the Board of Directors meeting to provide additional context regarding the District's short and long-term capital planning objectives and funding needs.

CC&R Fund 02 Expenses

The FY 2026-27 proposed budget includes total expenditures of \$134,868, an increase of \$8,597 (6.8%) compared to the FY 2025-26 budget of \$126,271. Personnel-related expenditures total approximately \$103,518, representing nearly 77% of total CC&R expenditures.

FISCAL IMPACT

The proposed FY 2026-27 budget includes:

- Total Revenue: **\$8,280,356**
- Total Expenditures: **\$8,293,414**
- Net Operating Position: **(\$13,058)**

Staff will continue to evaluate revenues and expenditures as well as capital expenditure requirements before taking the final budget to the Board.

Attachments:

7A – Cameron Park Community Services District FY 2026-27 Proposed Budget V.3

7B – FY 2026-27 Preliminary Budget Narrative (to be posted by Monday, June 15th)

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 01 - ALL

Operating Revenue	GL Code	FY 25-26 Final		FY 25-26 Actuals		FY 26-27		
		Budget		as of 5-31-26		Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Property Taxes	4110	\$ 5,626,890	\$	5,649,464	\$	5,851,966	\$ 225,076	104%
Franchise Fees	4113	\$ 296,000	\$	224,835	\$	314,000	\$ 18,000	106%
Fire Marshall Services/Fees	4132	\$ 70,000	\$	57,618	\$	60,000	\$ (10,000)	86%
AB38 DS Inspections (WMC)	4133	\$ -	\$	9,453	\$	9,000	\$ 9,000	-
FD Class Fees/Admin fees	4142	\$ -	\$	3,867	\$	7,000	\$ 7,000	-
Recreation Program Revenue	4154	\$ 100,000	\$	94,430	\$	105,000	\$ 5,000	105%
Instructor Program Revenue	4155	\$ 200,000	\$	195,068	\$	200,000	\$ -	100%
Transfer in	4165	\$ 55,000	\$	-	\$	55,000	\$ -	100%
Special Events	4170	\$ -	\$	10,734	\$	12,000	\$ 12,000	-
CP Lake - Entry Fee	4180	\$ 75,000	\$	47,467	\$	65,000	\$ (10,000)	87%
Annual Passes (Lake/Pool Combo)	4181	\$ 30,000	\$	36,022	\$	38,000	\$ 8,000	127%
Picnic Site Rentals	4182	\$ 3,000	\$	5,143	\$	5,000	\$ 2,000	167%
Assembly Hall & Classroom Rentals	4185	\$ 60,000	\$	55,792	\$	60,000	\$ -	100%
Gym Revenue	4186	\$ 40,000	\$	27,929	\$	35,000	\$ (5,000)	88%
Pool Rental Fees (Swim Teams)	4187	\$ 110,000	\$	72,948	\$	120,000	\$ 10,000	109%
CSD CC Concessions	4188	\$ -	\$	1,648	\$	10,000	\$ 10,000	-
Sports Field Rentals	4190	\$ 35,000	\$	13,655	\$	27,500	\$ (7,500)	79%
Donations	4250	\$ 30,000	\$	4,934	\$	14,500	\$ (15,500)	48%
Sponsorships	4255	\$ -	\$	-	\$	30,000	\$ 30,000	-
OES/Mutual Aid Reimbursement	4261	\$ 60,000	\$	94,793	\$	100,000	\$ 40,000	167%
Fire Apparatus Equip Rental	4262	\$ 250,000	\$	51,302	\$	200,000	\$ (50,000)	80%
Reimbursement/Refund	4400	\$ -	\$	4,414	\$	-	\$ -	-
Weed Abatement	4410	\$ 50,000	\$	-	\$	50,000	\$ -	100%
Interest Income	4505	\$ 10,000	\$	21,488	\$	17,000	\$ 7,000	170%
Other Income/Refunds	4600	\$ 2,000	\$	23,690	\$	509,390	\$ 507,390	25470%
First Responder Fee	4602	\$ 220,000	\$	219,961	\$	385,000	\$ 165,000	175%
Gains/Loss of Assets	4615	\$ 10,000	\$	50,000	\$	-	\$ (10,000)	0%
Auditor Adj- Fund Balance	4998	\$ -	\$	-	\$	-	\$ -	-
Total Operating Revenue		7,332,890		6,976,655		8,280,356	947,466	113%

Operating Expense	GL Code	FY 25-26 Final		FY 25-26 Actuals		FY 26-27		
		Budget		as of 5-31-26		Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 971,689	\$	703,523	\$	927,574	\$ (44,115)	95%
Salaries - Seasonal	5010	\$ 100,000	\$	87,434	\$	131,000	\$ 31,000	131%
Overtime	5020	\$ 27,000	\$	30,080	\$	28,000	\$ 1,000	104%
Health Benefit	5130	\$ 116,973	\$	131,613	\$	238,482	\$ 121,509	204%
Retiree Health Benefit	5135	\$ 115,320	\$	104,821	\$	116,000	\$ 680	101%
Dental Insurance	5140	\$ 9,000	\$	7,788	\$	13,355	\$ 4,355	148%
Vision Insurance	5150	\$ 1,700	\$	1,202	\$	2,006	\$ 306	118%
CalPERS Retirement (Pension)	5160	\$ 321,159	\$	369,105	\$	417,463	\$ 96,304	130%
CalPERS 457	5161	\$ 5,400	\$	4,416	\$	5,400	\$ -	100%
Worker's Compensation	5170	\$ 53,319	\$	21,186	\$	28,884	\$ (24,435)	54%
FICA/Medicare Employer Contribution	5180	\$ 36,822	\$	22,720	\$	24,688	\$ (12,134)	67%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2025 Through 6/30/2026

UI/TT Contribution	5190	\$	19,571	\$	5,222	\$	20,423	\$	852	104%
Advertising/Marketing	5209	\$	5,000	\$	1,905	\$	6,650	\$	1,650	133%
Agency Administration Fee (SCI)	5210	\$	500	\$	-	\$	-	\$	(500)	0%
Audit/Accounting	5220	\$	32,000	\$	63,682	\$	52,000	\$	20,000	163%
Banking Fees	5221	\$	3,200	\$	2,677	\$	3,500	\$	300	109%
Merchant/CC Fees	5222	\$	22,290	\$	17,672	\$	11,000	\$	(11,290)	49%
Clothing/Uniforms	5230	\$	4,250	\$	3,517	\$	6,650	\$	2,400	156%
Computer Software	5231	\$	52,459	\$	39,034	\$	23,900	\$	(28,559)	46%
Computer Hardware	5232	\$	12,000	\$	19,451	\$	18,700	\$	6,700	156%
IT Services (MSA, etc.)	5233	\$	-	\$	-	\$	36,900	\$	36,900	-
Contract Services - Providers	5235	\$	45,000	\$	55,992	\$	319,000	\$	274,000	709%
CalFIRE Contract - AEU	5236	\$	3,200,000	\$	1,744,726	\$	3,360,000	\$	160,000	105%
Contract Services - Other	5240	\$	257,000	\$	182,609	\$	-	\$	(257,000)	0%
Director Compensation	5250	\$	14,000	\$	8,400	\$	10,600	\$	(3,400)	76%
EDC Department Agency (LAFCO)	5260	\$	6,000	\$	4,767	\$	8,900	\$	2,900	148%
Educational Materials	5265	\$	4,000	\$	-	\$	2,700	\$	(1,300)	68%
Elections	5270	\$	-	\$	-	\$	18,000	\$	18,000	-
Equipment-Minor/Small Tools	5275	\$	11,000	\$	3,371	\$	6,200	\$	(4,800)	56%
Fire & Safety Supplies	5285	\$	17,000	\$	7,805	\$	14,000	\$	(3,000)	82%
Fire Prevention & Inspect (Dist Equip)	5290	\$	3,500	\$	56	\$	-	\$	(3,500)	0%
Fire Turnout Gear	5295	\$	7,500	\$	312	\$	5,000	\$	(2,500)	67%
Reserve FF - Stipends	5296	\$	10,000	\$	31,748	\$	30,000	\$	20,000	300%
Food	5300	\$	1,275	\$	3,236	\$	4,500	\$	3,225	353%
Concession (Food - Stock)	5301	\$	-	\$	1,651	\$	5,000	\$	5,000	-
Fuel	5305	\$	60,200	\$	40,458	\$	55,200	\$	(5,000)	92%
Government Fees/Permits	5310	\$	21,500	\$	6,569	\$	9,500	\$	(12,000)	44%
Janitorial / HH Supplies	5315	\$	37,500	\$	22,550	\$	25,000	\$	(12,500)	67%
Instructor Pay	5316	\$	120,000	\$	123,689	\$	130,000	\$	10,000	108%
Insurance	5320	\$	328,476	\$	323,032	\$	395,812	\$	67,336	120%
Legal Services	5335	\$	80,000	\$	41,415	\$	25,000	\$	(55,000)	31%
Maint. - Vehicle Supplies	5340	\$	600	\$	3,769	\$	3,000	\$	2,400	500%
Maint. - Buildings	5345	\$	135,000	\$	61,004	\$	100,700	\$	(34,300)	75%
Maint. - Equipment	5350	\$	58,600	\$	24,051	\$	35,000	\$	(23,600)	60%
Maint. - Grounds	5355	\$	74,000	\$	68,172	\$	85,000	\$	11,000	115%
Maint. - Radio/Phones	5360	\$	5,500	\$	1,206	\$	2,000	\$	(3,500)	36%
Maint. - Tires & Tubes	5365	\$	13,500	\$	7,927	\$	10,000	\$	(3,500)	74%
Maint. - Vehicle	5370	\$	49,500	\$	43,330	\$	49,600	\$	100	100%
Medical Supplies	5375	\$	28,050	\$	20,236	\$	28,000	\$	(50)	100%
Memberships/Subscriptions	5380	\$	13,550	\$	13,869	\$	13,000	\$	(550)	96%
Mileage Reimbursement	5385	\$	300	\$	379	\$	500	\$	200	167%
Miscellaneous	5395	\$	1,000	\$	260	\$	-	\$	(1,000)	0%
Office Supplies/Expense	5400	\$	7,250	\$	6,843	\$	9,900	\$	2,650	137%
Pool Chemicals	5405	\$	50,000	\$	48,200	\$	55,000	\$	5,000	110%
Postage	5410	\$	2,650	\$	1,969	\$	3,350	\$	700	126%
Printing	5415	\$	600	\$	790	\$	600	\$	-	100%
Professional Services - Support, etc.	5420	\$	48,000	\$	35,231	\$	77,000	\$	29,000	160%
Program Supplies	5421	\$	12,000	\$	13,379	\$	5,400	\$	(6,600)	45%
Publications & Legal Notices	5425	\$	1,850	\$	1,030	\$	1,500	\$	(350)	81%
Radios	5430	\$	5,000	\$	-	\$	5,000	\$	-	100%
Rent/Lease - Bldgs, Fields, etc.	5435	\$	-	\$	-	\$	5,500	\$	5,500	-

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2025 Through 6/30/2026

Rent/Lease - Equipment	5440	\$	4,250	\$	5,372	\$	9,100	\$	4,850	214%
Staff Development	5455	\$	12,500	\$	6,729	\$	11,700	\$	(800)	94%
Event Supplies	5465	\$	15,000	\$	2,963	\$	5,000	\$	(10,000)	33%
Phones/internet	5470	\$	49,000	\$	49,710	\$	61,500	\$	12,500	126%
Utilities - Water	5490	\$	68,000	\$	41,108	\$	55,000	\$	(13,000)	81%
Utilities - Gas	5491	\$	90,500	\$	68,380	\$	85,500	\$	(5,000)	94%
Utilities - Electric/Solar	5492	\$	151,000	\$	150,608	\$	175,000	\$	24,000	116%
Vandalism	5500	\$	4,000	\$	2,544	\$	4,000	\$	-	100%
Handcrew Expenses	5501	\$	11,000	\$	5,192	\$	15,000	\$	4,000	136%
Transfer Out	7000	\$	193,207	\$	-	\$	184,187	\$	(9,020)	95%
Capital Equipment Expense	5625	\$	90,000	\$	483,541	\$	660,390	\$	570,390	
Total Expenditures		\$	7,329,010	\$	5,407,231	\$	8,293,414	\$	964,404	
Revenue Less Expenditures		\$	3,880	\$	1,569,424	\$	(13,058)			

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 01 - Dept 1000 Admin/Roll

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Property Taxes	4110	\$ -	\$ 5,358,259	\$ 5,851,966	\$ 5,851,966	-
Franchise Fees	4113	\$ 296,000	\$ 224,835	\$ 314,000	\$ 18,000	106%
FD Class Fees/Admin fees	4142	\$ -	\$ 3,867	\$ 7,000	\$ 7,000	-
Donations	4250	\$ -	\$ -	\$ 10,000	\$ 10,000	-
Sponsorships	4255	\$ -	\$ -	\$ 30,000	\$ 30,000	-
Interest Income	4505	\$ 10,000	\$ 16,501	\$ 17,000	\$ 7,000	170%
Other Income/Refunds	4600	\$ 2,000	\$ 8,301	\$ 2,000	\$ -	100%
Gains/Loss of Assets	4615	\$ -	\$ 50,000	\$ -	\$ -	-
Total Operating Revenue		\$ 308,000	\$ 5,661,763	\$ 6,231,966	\$ 5,923,966	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 497,862	\$ 326,234	\$ 454,522	\$ (43,340)	91%
Overtime	5020	\$ 7,000	\$ 17,863	\$ 15,000	\$ 8,000	214%
Health Benefit	5130	\$ 38,948	\$ 47,961	\$ 97,000	\$ 58,052	249%
Retiree Health Benefit	5135	\$ 17,355	\$ 23,060	\$ 21,000	\$ 3,645	121%
Dental Insurance	5140	\$ 4,500	\$ 3,794	\$ 5,105	\$ 605	113%
Vision Insurance	5150	\$ 800	\$ 548	\$ 815	\$ 15	102%
CalPERS Retirement (Pension)	5160	\$ 321,159	\$ 339,069	\$ 381,000	\$ 59,841	119%
CalPERS 457	5161	\$ 2,400	\$ 3,269	\$ 4,200	\$ 1,800	175%
Worker's Compensation	5170	\$ 8,048	\$ 3,431	\$ 3,000	\$ (5,048)	37%
FICA/Medicare Employer Contribution	5180	\$ 10,156	\$ 9,095	\$ 11,610	\$ 1,454	114%
UI/TT Contribution	5190	\$ 8,432	\$ 1,224	\$ 9,710	\$ 1,278	115%
Advertising/Marketing	5209	\$ 2,500	\$ -	\$ -	\$ (2,500)	0%
Agency Administration Fee (SCI)	5210	\$ 500	\$ -	\$ -	\$ (500)	0%
Audit/Accounting	5220	\$ 32,000	\$ 63,682	\$ 52,000	\$ 20,000	163%
Banking Fees	5221	\$ 500	\$ 646	\$ 700	\$ 200	140%
Merchant/CC Fees	5222	\$ 100	\$ -	\$ -	\$ (100)	0%
Clothing/Uniforms	5230	\$ 500	\$ 286	\$ 1,000	\$ 500	200%
Computer Software	5231	\$ 18,000	\$ 14,427	\$ 12,500	\$ (5,500)	69%
Computer Hardware	5232	\$ 5,000	\$ 2,331	\$ 10,000	\$ 5,000	200%
IT Services (MSA, etc.) (NEW)	5233	\$ -	\$ -	\$ 8,200	\$ 8,200	-
Contract Services - Other	5240	\$ 22,000	\$ 17,033	GL N/A	-	-
Director Compensation	5250	\$ 5,000	\$ 6,900	\$ 7,000	\$ 2,000	140%
EDC Department Agency (LAFCO)	5260	\$ -	\$ 1,589	\$ 8,900	\$ 8,900	-
Elections	5270	\$ -	\$ -	\$ 18,000	\$ 18,000	-
Equipment-Minor/Small Tools	5275	\$ -	\$ 124	\$ -	\$ -	-
Fire & Safety Supplies	5285	\$ 500	\$ -	\$ -	\$ (500)	0%
Fire Prev & Inspect	5290	\$ -	\$ 56	\$ -	\$ -	-
Food	5300	\$ -	\$ 359	\$ 1,000	\$ 1,000	-
Insurance	5320	\$ 328,476	\$ 323,032	\$ 395,812	\$ 67,336	120%
Legal Services	5335	\$ 20,000	\$ 41,415	\$ 25,000	\$ 5,000	125%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

Maint. - Vehicle Supplies	5340	\$	-	\$	906	\$	-	\$	-	-
Maint. - Equipment (copier)	5350	\$	3,600	\$	3,967	\$	-	\$	(3,600)	0%
Medical Supplies	5375	\$	50	\$	-	\$	-	\$	(50)	0%
Memberships/Subscriptions	5380	\$	11,000	\$	10,784	\$	12,000	\$	1,000	109%
Mileage Reimbursement	5385	\$	200	\$	349	\$	500	\$	300	250%
Miscellaneous	5395	\$	1,000	\$	-	\$	-	\$	(1,000)	0%
Office Supplies/Expense	5400	\$	4,000	\$	3,289	\$	4,000	\$	-	100%
Postage	5410	\$	1,500	\$	1,866	\$	2,000	\$	500	133%
Printing	5415	\$	500	\$	282	\$	-	\$	(500)	0%
Professional Services - Support, etc.	5420	\$	40,000	\$	21,013	\$	77,000	\$	37,000	193%
Publications & Legal Notices	5425	\$	1,500	\$	1,030	\$	1,500	\$	-	100%
Rent/Lease - Equipment (copier)	5440	\$	-	\$	-	\$	3,600	\$	3,600	-
Staff Development	5455	\$	5,000	\$	590	\$	5,000	\$	-	100%
Phones/internet	5470	\$	9,000	\$	13,318	\$	15,000	\$	6,000	167%
Utilities - Electric/Solar	5492	\$	6,000	\$	17,151	\$	23,000	\$	17,000	383%
Total Expenditures		\$	1,435,086	\$	1,321,973	\$	1,686,674	\$	273,589	

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 01 - Dept 3000 Fire

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Fire Marshall Services/Fees	4132	\$ 70,000	\$ 57,618	\$ 60,000	\$ (10,000)	86%
AB38 DS Inspections (WMC)	4133	\$ -	\$ 9,453	to dept 8000	-	-
Transfer in	4165	\$ 55,000	\$ -	\$ 55,000	\$ -	100%
Donations	4250	\$ -	\$ 170	\$ -	\$ -	-
OES/Mutual Aid Reimbursement	4261	\$ 60,000	\$ 94,793	\$ 100,000	\$ 40,000	167%
Fire Apparatus Equip Rental	4262	\$ 250,000	\$ 51,302	\$ 200,000	\$ (50,000)	80%
Weed Abatement	4410	\$ 50,000	\$ -	to dept 8000	-	-
Interest Income	4505	\$ -	\$ 10	\$ -	\$ -	-
Other Income/Refunds	4600	\$ -	\$ 1,634	\$ -	\$ -	-
First Responder Fee	4602	\$ 220,000	\$ 219,961	\$ 385,000	\$ 165,000	175%
Total Operating Revenue		\$ 705,000	\$ 434,941	\$ 800,000	\$ 145,000	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 23,504	\$ 10,817	\$ 19,162	\$ (4,342)	82%
Retiree Health Benefit	5135	\$ 25,000	\$ 18,939	\$ 24,000	\$ (1,000)	96%
Worker's Compensation	5170	\$ 6,398	\$ 628	\$ 2,173	\$ (4,225)	34%
FICA/Medicare Employer Contribution	5180	\$ 366	\$ 828	\$ 527	\$ 161	144%
UI/TT Contribution	5190	\$ 1,239	\$ 130	\$ 441	\$ (798)	36%
Banking Fees	5221	\$ 500	\$ 646	\$ 700	\$ 200	140%
Merchant/CC Fees	5222	\$ 2,800	\$ 1,906	\$ 2,000	\$ (800)	71%
Clothing/Uniforms	5230	\$ 1,250	\$ 999	\$ 1,250	\$ -	100%
Computer Software	5231	\$ 2,500	\$ 4,999	\$ 5,000	\$ 2,500	200%
Computer Hardware	5232	\$ 3,000	\$ 4,106	\$ 5,000	\$ 2,000	167%
IT Services (MSA, etc.) (NEW)	5233	\$ -	\$ -	\$ 8,200	\$ 8,200	
Contract Services - Providers	5235	\$ 45,000	\$ 48,080	\$ 100,000	\$ 55,000	222%
CalFIRE Contract - AEU	5236	\$ 3,200,000	\$ 1,744,726	\$ 3,360,000	\$ 160,000	105%
Contract Services - Other	5240	\$ 70,000	\$ 47,449	GL N/A	\$ -	
Director Compensation	5250	\$ 4,000	\$ 300	\$ 600	\$ (3,400)	15%
EDC Department Agency (LAFCO)	5260	\$ 2,000	\$ 1,589	\$ -	\$ (2,000)	0%
Educational Materials	5265	\$ 1,500	\$ -	\$ -	\$ (1,500)	0%
Equipment-Minor/Small Tools	5275	\$ 2,000	\$ 94	\$ 500	\$ (1,500)	25%
Fire & Safety Supplies	5285	\$ 12,500	\$ 6,717	\$ 12,500	\$ -	100%
Fire Turnout Gear	5295	\$ 7,500	\$ 312	\$ 5,000	\$ (2,500)	67%
Reserve FF - Stipends	5296	\$ 10,000	\$ 31,748	\$ 30,000	\$ 20,000	300%
Food	5300	\$ 625	\$ 1,623	\$ 2,000	\$ 1,375	320%
Fuel	5305	\$ 45,000	\$ 34,188	\$ 45,000	\$ -	100%
Government Fees/Permits	5310	\$ 5,000	\$ 1,471	\$ 1,500	\$ (3,500)	30%
Janitorial / HH Supplies	5315	\$ 7,500	\$ 4,258	\$ 5,000	\$ (2,500)	67%
Legal Services	5335	\$ 20,000	\$ -	\$ -	\$ (20,000)	0%
Maint. - Buildings	5345	\$ 15,000	\$ 4,311	\$ 10,000	\$ (5,000)	67%
Maint. - Equipment	5350	\$ 20,000	\$ 4,004	\$ 10,000	\$ (10,000)	50%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2025 Through 6/30/2026

Maint. - Grounds	5355	\$	3,000	\$	10,901	\$	15,000	\$	12,000	500%
Maint. - Radio/Phones	5360	\$	5,500	\$	1,206	\$	2,000	\$	(3,500)	36%
Maint. - Tires & Tubes	5365	\$	12,000	\$	7,163	\$	10,000	\$	(2,000)	83%
Maint. - Vehicle	5370	\$	47,500	\$	41,156	\$	47,500	\$	-	100%
Medical Supplies	5375	\$	27,500	\$	20,023	\$	25,000	\$	(2,500)	91%
Memberships/Subscriptions	5380	\$	1,400	\$	550	\$	1,000	\$	(400)	71%
Office Supplies/Expense	5400	\$	2,000	\$	438	\$	1,000	\$	(1,000)	50%
Postage	5410	\$	750	\$	15	\$	100	\$	(650)	13%
Printing	5415	\$	100	\$	133	\$	100	\$	-	100%
Professional Services - Support, etc.	5420	\$	3,000	\$	5,290	\$	-	\$	(3,000)	0%
Publications & Legal Notices	5425	\$	250	\$	-	\$	-	\$	(250)	0%
Radios	5430	\$	5,000	\$	-	\$	5,000	\$	-	100%
Rent/Lease - Equipment (copier)	5440	\$	-	\$	-	\$	3,000	\$	3,000	
Staff Development	5455	\$	4,000	\$	5,293	\$	4,000	\$	-	100%
Phones/internet	5470	\$	12,000	\$	11,418	\$	12,000	\$	-	100%
Utilities - Water	5490	\$	18,000	\$	7,695	\$	10,000	\$	(8,000)	56%
Utilities - Gas	5491	\$	5,500	\$	4,117	\$	5,500	\$	-	100%
Utilities - Electric/Solar	5492	\$	30,000	\$	26,183	\$	30,000	\$	-	100%
Transfer Out	7000	\$	184,187	\$	-	\$	184,187	\$	-	
Capital Equipment Expense	5625	\$	55,000	\$	437,986	\$	55,000	\$	-	
Total Expenditures		\$	3,950,869	\$	2,554,433	\$	4,060,940	\$	180,071	

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 01 - Dept 4000 Parks

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
CP Lake - Entry Fee	4180	\$ 75,000	\$ 47,467	\$ 65,000	\$ (10,000)	87%
Annual Passes (Lake/Pool Combo)	4181	\$ 15,000	\$ 17,884	\$ 18,000	\$ 3,000	120%
Picnic Site Rentals	4182	\$ 3,000	\$ 5,143	\$ 5,000	\$ 2,000	167%
Sports Field Rentals	4190	\$ 35,000	\$ 13,655	\$ 27,500	\$ (7,500)	79%
Donations	4250	\$ 5,000	\$ 4,500	\$ 4,500	\$ (500)	90%
Reimbursement/Refund	4400	\$ -	\$ 4,414	\$ -	\$ -	-
Other Income/Refunds	4600	\$ -	\$ 7,507	\$ -	\$ -	-
Gain/Loss of Assets	4615	\$ 10,000	\$ -	\$ -	\$ (10,000)	0%
Total Operating Revenue		\$ 143,000	\$ 100,568	\$ 120,000	\$ (23,000)	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 271,802	\$ 130,938	\$ 172,000	\$ (99,802)	63%
Overtime	5020	\$ 5,000	\$ 4,275	\$ 5,000	\$ -	100%
Health Benefit	5130	\$ 40,682	\$ 39,836	\$ 55,000	\$ 14,318	135%
Retiree Health Benefit	5135	\$ 49,565	\$ 47,828	\$ 55,000	\$ 5,435	111%
Dental Insurance	5140	\$ 2,250	\$ 2,305	\$ 3,000	\$ 750	133%
Vision Insurance	5150	\$ 500	\$ 365	\$ 500	\$ -	100%
CalPERS Retirement (Pension)	5160	\$ -	\$ 10,550	\$ 14,000	\$ 14,000	-
CalPERS 457	5161	\$ 2,000	\$ 1,147	\$ 900	\$ (1,100)	45%
Worker's Compensation	5170	\$ 23,353	\$ 9,522	\$ 7,510	\$ (15,843)	32%
FICA/Medicare Employer Contribution	5180	\$ 1,300	\$ 2,111	\$ 4,800	\$ 3,500	369%
UI/TT Contribution	5190	\$ 4,400	\$ 580	\$ 3,788	\$ (612)	86%
Banking Fees	5221	\$ 200	\$ 741	\$ 700	\$ 500	350%
Merchant/CC Fees	5222	\$ 2,790	\$ 5,183	\$ 9,000	\$ 6,210	323%
Clothing/Uniforms	5230	\$ 1,500	\$ 1,011	\$ 1,000	\$ (500)	67%
Computer Software	5231	\$ 3,500	\$ 4,854	\$ 4,000	\$ 500	114%
Computer Hardware	5232	\$ -	\$ 827	\$ 1,000	\$ 1,000	-
IT Services (MSA, etc.) (NEW)	5233	\$ -	\$ -	\$ 8,200	\$ 8,200	-
Contract Services - Providers	5235	\$ -	\$ 7,912	\$ 86,500	\$ 86,500	-
Contract Services - Other	5240	\$ 40,000	\$ 14,010	GL N/A	-	-
Director Compensation	5250	\$ 3,000	\$ 650	\$ 1,200	\$ (1,800)	40%
EDC Department Agency (LAFCO)	5260	\$ 2,000	\$ -	\$ -	\$ (2,000)	0%
Equipment-Minor/Small Tools	5275	\$ 4,000	\$ 1,145	\$ 2,000	\$ (2,000)	50%
Fire & Safety Supplies	5285	\$ 1,000	\$ 655	\$ 1,000	\$ -	100%
Fire Prevention & Inspect (Dist Equip)	5290	\$ 500	\$ -	\$ -	\$ (500)	0%
Food	5300	\$ 150	\$ 276	\$ 500	\$ 350	333%
Fuel	5305	\$ 15,000	\$ 6,270	\$ 10,000	\$ (5,000)	67%
Government Fees/Permits	5310	\$ 12,000	\$ 2,292	\$ 5,000	\$ (7,000)	42%
Janitorial / HH Supplies	5315	\$ 10,000	\$ 7,388	\$ 8,000	\$ (2,000)	80%
Legal Services	5335	\$ 20,000	\$ -	\$ -	\$ (20,000)	0%
Maint. - Vehicle Supplies	5340	\$ 500	\$ 2,863	\$ 2,500	\$ 2,000	500%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2025 Through 6/30/2026

Maint. - Buildings	5345	\$	40,000	\$	6,875	\$	20,000	\$	(20,000)	50%
Maint. - Equipment	5350	\$	5,000	\$	4,872	\$	5,000	\$	-	100%
Maint. - Grounds	5355	\$	67,000	\$	36,839	\$	50,000	\$	(17,000)	75%
Maint. - Tires & Tubes	5365	\$	1,500	\$	764	\$	-	\$	(1,500)	0%
Maint. - Vehicle	5370	\$	1,500	\$	2,174	\$	2,000	\$	500	133%
Memberships/Subscriptions	5380	\$	300	\$	-	\$	-	\$	(300)	0%
Miscellaneous	5395	\$	-	\$	260	\$	-	\$	-	-
Office Supplies/Expense	5400	\$	600	\$	814	\$	500	\$	(100)	83%
Postage	5410	\$	100	\$	-	\$	-	\$	(100)	0%
Printing	5415	\$	-	\$	375	\$	500	\$	500	-
Professional Services - Support, etc.	5420	\$	2,000	\$	1,073	\$	-	\$	(2,000)	0%
Program Supplies	5421	\$	-	\$	50	\$	-	\$	-	-
Publications & Legal Notices	5425	\$	100	\$	-	\$	-	\$	(100)	0%
Rent/Lease - Bldgs, Fields, etc.	5435	\$	-	\$	-	\$	5,500	\$	5,500	-
Rent/Lease - Equipment	5440	\$	3,500	\$	4,593	\$	2,000	\$	(1,500)	57%
Staff Development	5455	\$	1,000	\$	97	\$	1,000	\$	-	100%
Phones/internet	5470	\$	13,000	\$	9,247	\$	12,000	\$	(1,000)	92%
Utilities - Water	5490	\$	35,000	\$	20,352	\$	30,000	\$	(5,000)	86%
Utilities - Electric/Solar	5492	\$	30,000	\$	33,400	\$	30,000	\$	-	100%
Vandalism	5500	\$	4,000	\$	2,544	\$	4,000	\$	-	100%
Handcrew Expenses	5501	\$	11,000	\$	5,192	\$	15,000	\$	4,000	136%
Transfer Out	7000	\$	9,020	\$	-	\$	-	\$	(9,020)	0%
								\$	-	-
Capital Equipment Expense	5625	\$	15,000	\$	40,789	\$	20,000	\$	5,000	133%
Total Expenditures		\$	741,612	\$	475,843	\$	659,598	\$	(57,014)	

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 01 - Dept 5000 CC/REC

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5- 31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Youth Classes (N/A) error	4145	\$ -	\$ (448)	\$ -	\$ -	-
Recreation Program Revenue	4154	\$ 100,000	\$ 94,430	\$ 105,000	\$ 5,000	105%
Instructor Program Revenue	4155	\$ 200,000	\$ 195,068	\$ 200,000	\$ -	100%
Transfer in	4165	\$ -	\$ -	\$ -	\$ -	-
Special Events	4170	\$ -	\$ 10,734	\$ 12,000	\$ 12,000	-
Annual Passes (Lake/Pool Combo)	4181	\$ 15,000	\$ 18,138	\$ 20,000	\$ 5,000	133%
Assembly Hall & Classroom Rentals	4185	\$ 60,000	\$ 55,792	\$ 60,000	\$ -	100%
Gym Revenue	4186	\$ 40,000	\$ 27,929	\$ 35,000	\$ (5,000)	88%
Pool Rental Fees (Swim Teams)	4187	\$ 110,000	\$ 72,948	\$ 120,000	\$ 10,000	109%
CSD CC Concessions	4188	\$ -	\$ 1,648	\$ 10,000	\$ 10,000	-
Donations	4250	\$ 25,000	\$ 264	\$ -	\$ (25,000)	0%
Other Income/Refunds	4600	\$ -	\$ 3,924	\$ 507,390	\$ 507,390	-
						AB1600 Fui
Total Operating Revenue		\$ 550,000	\$ 480,429	\$ 1,069,390	\$ 519,390	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5- 31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 178,522	\$ 235,533	\$ 213,000	\$ 34,479	119%
Salaries - Seasonal	5010	\$ 100,000	\$ 87,434	\$ 131,000	\$ 31,000	131%
Overtime	5020	\$ 15,000	\$ 7,942	\$ 7,000	\$ (8,000)	47%
Health Benefit	5130	\$ 37,343	\$ 43,817	\$ 71,000	\$ 33,657	190%
Retiree Health Benefit	5135	\$ 23,400	\$ 14,995	\$ 16,000	\$ (7,400)	68%
Dental Insurance	5140	\$ 2,250	\$ 1,689	\$ 4,500	\$ 2,250	200%
Vision Insurance	5150	\$ 400	\$ 289	\$ 560	\$ 160	140%
CalPERS Retirement (Pension)	5160	\$ -	\$ 19,486	\$ 17,000	\$ 17,000	
CalPERS 457	5161	\$ 1,000	\$ -	\$ 300	\$ (700)	30%
Worker's Compensation	5170	\$ 15,520	\$ 7,605	\$ 15,200	\$ (320)	98%
FICA/Medicare Employer Contribution	5180	\$ 25,000	\$ 10,687	\$ 5,854	\$ (19,146)	23%
UI/TT Contribution	5190	\$ 5,500	\$ 3,289	\$ 4,900	\$ (600)	89%
Advertising/Marketing	5209	\$ 2,500	\$ 1,905	\$ 6,650	\$ 4,150	266%
Banking Fees	5221	\$ 2,000	\$ 645	\$ 700	\$ (1,300)	35%
Merchant/CC fees	5222	\$ 16,600	\$ 10,583	\$ -	\$ (16,600)	0%
Clothing/Uniforms	5230	\$ 1,000	\$ 1,222	\$ 2,900	\$ 1,900	290%
Computer Software	5231	\$ 28,459	\$ 14,754	\$ 1,400	\$ (27,059)	5%
Computer Hardware	5232	\$ 4,000	\$ 12,187	\$ 2,500	\$ (1,500)	63%
IT Services (MSA, etc.) (NEW)	5233	\$ -	\$ -	\$ 8,200	\$ 8,200	
Contract Services - Providers	5235	\$ -	\$ -	\$ 90,000	\$ 90,000	
Contract Services - Other	5240	\$ 125,000	\$ 104,118	\$ -	\$ (125,000)	0%
Director Compensation	5250	\$ 2,000	\$ 550	\$ 1,200	\$ (800)	60%
EDC Department Agency (LAFCO)	5260	\$ 2,000	\$ 1,589	\$ -	\$ (2,000)	0%
Educational Materials	5265	\$ 2,500	\$ -	\$ 700	\$ (1,800)	28%
Equipment-Minor/Small Tools	5275	\$ 5,000	\$ 2,008	\$ 3,500	\$ (1,500)	70%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2025 Through 6/30/2026

Fire & Safety Supplies	5285	\$ 3,000	\$ 433	\$ 500	\$ (2,500)	17%
Fire Prevention & Inspect (Dist Equip)	5290	\$ 3,000	\$ -		\$ (3,000)	0%
Food	5300	\$ 500	\$ 979	\$ 1,000	\$ 500	200%
Concession (Food - Stock) (NEW)	5301	\$ -	\$ 1,651	\$ 5,000	\$ 5,000	
Fuel	5305	\$ 200	\$ -	\$ 200	\$ -	100%
Government Fees/Permits	5310	\$ 4,500	\$ 2,806	\$ 3,000	\$ (1,500)	67%
Janitorial / HH Supplies	5315	\$ 20,000	\$ 10,905	\$ 12,000	\$ (8,000)	60%
Instructor Pay	5316	\$ 120,000	\$ 123,689	\$ 130,000	\$ 10,000	108%
Legal Services	5335	\$ 20,000	\$ -	\$ -	\$ (20,000)	0%
Maint. - Vehicle Supplies	5340	\$ 100	\$ -	\$ -	\$ (100)	0%
Maint. - Buildings	5345	\$ 80,000	\$ 49,818	\$ 70,700	\$ (9,300)	88%
Maint. - Equipment	5350	\$ 30,000	\$ 11,208	\$ 20,000	\$ (10,000)	67%
Maint. - Grounds	5355	\$ 4,000	\$ 20,432	\$ 20,000	\$ 16,000	500%
Maint. - Vehicle	5370	\$ 500	\$ -	\$ 100	\$ (400)	20%
Medical Supplies	5375	\$ 500	\$ 213	\$ 3,000	\$ 2,500	600%
Memberships/Subscriptions	5380	\$ 850	\$ 2,535	\$ -	\$ (850)	0%
Mileage Reimbursement	5385	\$ 100	\$ 30	\$ -	\$ (100)	0%
Office Supplies/Expense	5400	\$ 650	\$ 2,302	\$ 3,900	\$ 3,250	600%
Pool Chemicals	5405	\$ 50,000	\$ 48,200	\$ 55,000	\$ 5,000	110%
Postage	5410	\$ 300	\$ 89	\$ 250	\$ (50)	83%
Professional Services - Support, etc.	5420	\$ 3,000	\$ 7,856	\$ -	\$ (3,000)	0%
Program Supplies	5421	\$ 12,000	\$ 13,329	\$ 5,400	\$ (6,600)	45%
Rent/Lease - Equipment	5440	\$ 750	\$ 780	\$ 500	\$ (250)	67%
Staff Development	5455	\$ 2,500	\$ 748	\$ 1,200	\$ (1,300)	48%
Event Supplies	5465	\$ 15,000	\$ 2,963	\$ 5,000	\$ (10,000)	33%
Phones/internet	5470	\$ 15,000	\$ 15,727	\$ 14,500	\$ (500)	97%
Utilities - Water	5490	\$ 15,000	\$ 13,062	\$ 15,000	\$ -	100%
Utilities - Gas	5491	\$ 85,000	\$ 64,263	\$ 80,000	\$ (5,000)	94%
Utilities - Electric/Solar	5492	\$ 85,000	\$ 73,874	\$ 92,000	\$ 7,000	108%
Capital Equipment Expense	5625	\$ 20,000	\$ 4,766	\$ 585,390	\$ 565,390	
Total Expenditures		\$ 1,186,444	\$ 1,054,982	\$ 1,727,704		

Capital Detail	
\$ 507,390	PIF Expenses
\$ 24,000	Pool Tarps
\$ 8,000	pool cleaner
\$ 40,000	Pool Heater
\$ 30,000	Lighting

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 01 - Dept 8000 Fire Prev/WM

Operating Revenue	GL Code	FY 25-26	FY 25-26	FY 26-27	Y/Y \$ Delta	Y/Y % Delta
		Final Budget	Actuals as of 5-31-26	Proposed Budget		
AB38 DS Inspections (WMC)	4133	N/A	\$ -	\$ 9,000	out of dept 3000	
Weed Abatement	4410	N/A	\$ -	\$ 50,000	out of dept 3000	
Total Operating Revenue				59,000.00		

Expenditures	GL Code	FY 25-26	FY 25-26	FY 26-27	Y/Y \$ Delta	Y/Y % Delta
		Final Budget	Actuals as of 5-31-26	Proposed Budget		
Salaries - Perm.	5000	N/A		\$ 68,890		
Overtime	5020	N/A		\$ 1,000		
Health Benefit	5130	N/A		\$ 15,482		
Dental Insurance	5140	N/A		\$ 750		
Vision Insurance	5150	N/A		\$ 131		
CalPERS Retirement (Pension)	5160	N/A		\$ 5,463		
Worker's Compensation	5170	N/A		\$ 1,001		
FICA/Medicare Employer Contribution	5180	N/A		\$ 1,897		
UI/TT Contribution	5190	N/A		\$ 1,584		
Banking Fees	5221	N/A		\$ 700		
Clothing/Uniforms	5230	N/A		\$ 500		
Computer Software	5231	N/A		\$ 1,000		
Computer Hardware	5232	N/A		\$ 200		
IT Services (MSA, etc.)	5233	N/A		\$ 4,100		
Contract Services - Providers	5235	N/A		\$ 42,500		
Director Compensation	5250	N/A		\$ 600		
Educational Materials	5265	N/A		\$ 2,000		
Equipment-Minor/Small Tools	5275	N/A		\$ 200		
Maint. - Vehicle Supplies	5340	N/A		\$ 500		
Office Supplies/Expense	5400	N/A		\$ 500		
Postage	5410	N/A		\$ 1,000		
Staff Development	5455	N/A		\$ 500		
Phones/internet	5470	N/A		\$ 8,000		
Total Operating Expenses				\$ 158,498		

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 From 7/1/2025 Through 6/30/2026

General Fund 02 - CC&R's

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y \$ Delta	Y/Y % Delta
Property Taxes	4110	\$ 300	\$ 92	\$ 300	\$ -	100%
Special Assessments	4135	\$ 78,000	\$ 76,652	\$ 78,000	\$ -	100%
Arc Review Fees	4140	\$ 31,000	\$ 37,946	\$ 35,000	\$ 4,000	113%
Interest Income	4505	\$ 5,000	\$ 1,413	\$ 5,000	\$ -	100%
Other Income/Refunds	4600	\$ -	\$ 1,114	\$ -	\$ -	-
Total Operating Revenue		\$ 114,300	\$ 117,217	\$ 118,300	\$ 4,000	

Expenditures	GL Code	Final	Actuals as of	Proposed	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 75,000	\$ 64,640	\$ 76,000	\$ 1,000	101%
Overtime	5020	\$ -	\$ 91	\$ -	\$ -	-
Health Benefit	5130	\$ 13,500	\$ 12,570	\$ 15,442	\$ 1,942	114%
Dental Insurance	5140	\$ 750	\$ 688	\$ 750	\$ -	100%
Vision Insurance	5150	\$ 131	\$ 119	\$ 131	\$ -	100%
CalPERS Retirement (Pension)	5160	\$ -	\$ 5,167	\$ 6,024	\$ 6,024	-
Worker's Compensation	5170	\$ 1,500	\$ 461	\$ 1,335	\$ (165)	89%
FICA/Medicare Employer Contribution	5180	\$ 4,500	\$ 866	\$ 2,089	\$ (2,411)	46%
UI/TT Contribution	5190	\$ 400	\$ 161	\$ 1,747	\$ 1,347	437%
Agency Administration Fee (SCI)	5210	\$ 2,000	\$ 2,500	\$ 2,200	\$ 200	110%
Banking Fees	5221	\$ 350	\$ 646	\$ 450	\$ 100	129%
Merchant/CC Fees	5222	\$ 1,240	\$ 850	\$ 1,000	\$ (240)	81%
Computer Software	5231	\$ 5,300	\$ 5,748	\$ 6,000	\$ 700	113%
Computer Hardware	5232	\$ -	\$ 1,244	\$ 300	\$ 300	-
IT Services (MSA, etc.)	5233	\$ -	\$ -	\$ 4,100	\$ 4,100	-
Contract Services - Providers	5235	\$ -	\$ -	\$ 7,000	\$ 7,000	-
Contract Services - Other	5240	\$ 6,600	\$ 7,503	GL N/A		-
Director Compensation	5250	\$ 1,000	\$ 800	\$ 1,000	\$ -	100%
EDC Department Agency (LAFCO)	5260	\$ 1,600	\$ 1,589	\$ -	\$ (1,600)	0%
Fuel	5305	\$ 300	\$ 281	\$ 400	\$ 100	133%
Legal Services	5335	\$ 5,000	\$ 1,495	\$ 2,000	\$ (3,000)	40%
Maint. - Equipment	5350	\$ 500	\$ 24	\$ 300	\$ (200)	60%
Maint. - Vehicle	5370	\$ -	\$ 551	\$ 400	\$ 400	-
Office Supplies/Expense	5400	\$ 200	\$ -	\$ 150	\$ (50)	75%
Postage	5410	\$ 200	\$ 80	\$ 150	\$ (50)	75%
Printing	5415	\$ 500	\$ -	\$ 250	\$ (250)	50%
Professional Services - Support, etc.	5420	\$ 700	\$ 250	\$ 400	\$ (300)	57%
Publications & Legal Notices	5425	\$ -	\$ 237	\$ 300	\$ 300	-
Rent/Lease - Equipment	5440	\$ 300	\$ 225	\$ 300	\$ -	100%
Staff Development	5455	\$ 200	\$ 24	\$ 150	\$ (50)	75%
Phones/internet	5470	\$ 2,000	\$ 1,774	\$ 2,000	\$ -	100%
Utilities - Electric/Solar	5492	\$ 2,500	\$ 1,761	\$ 2,500	\$ -	100%
Total Operating Revenue		\$ 126,271	\$ 112,344	\$ 134,868	\$ 15,197	

Revenue Less Expenditures		\$ (11,971)	\$ 4,873	\$ (16,568)		
----------------------------------	--	-------------	----------	-------------	--	--

FY 2026-27

Preliminary Budget
Narrative Documents

(Attachment #7B)

will be Posted Prior
to the Meeting

Cameron Park Community Services District



Staff Report

DATE: June 17, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #8: **CRIMINAL OFFENDER RECORD INFORMATION (CORI)
MANAGEMENT AND USE POLICY**

RECOMMENDED ACTION: **REVIEW AND APPROVE THE ADDITION OF POLICY 3410 – CORI
(CRIMINAL OFFENDER RECORD INFORMATION) MANAGEMENT
AND USE POLICY**

BACKGROUND

The Cameron Park Community Services District conducts fingerprint-based background checks for certain employment, volunteer, certification, and licensing positions as authorized by law. These background checks may result in the receipt of Criminal Offender Record Information (CORI) from the California Department of Justice (DOJ) and, in some instances, information derived from Federal Bureau of Investigation (FBI) records.

State and federal agencies require organizations that receive CORI to maintain policies governing the handling, storage, access, retention, destruction, and reporting of criminal history information. Adoption of a formal policy helps ensure compliance with the FBI Criminal Justice Information Services (CJIS) Security Policy and California Department of Justice requirements.

DISCUSSION

Proposed Policy 3410 establishes standards and procedures for the management and protection of criminal offender record information received by the District. Key provisions of the policy include:

- Restricting access, processing, storage, and transmission of CORI on personally owned devices unless specifically authorized and subject to established security requirements.
- Prohibiting the use of publicly accessible computers to access, process, store, or transmit CORI.
- Requiring destruction of physical and electronic CORI records when an applicant is not employed, licensed, certified, or approved.
- Establishing procedures for reporting security incidents involving unauthorized access to CORI, including immediate notification requirements and follow-up reporting to the California Department of Justice.
- Identifying potential disciplinary and legal consequences associated with the unauthorized access, disclosure, or misuse of criminal history information.

The policy also incorporates a DOJ Incident Report Form for use in documenting and reporting any security incidents involving CORI.

FISCAL IMPACT

There is no significant fiscal impact associated with adoption of this policy. Staff time may be required to administer records management, employee training, and compliance activities related to criminal history information.

CONCLUSION

Adoption of Policy 3410 will establish formal procedures for the secure management and use of Criminal Offender Record Information and will help ensure the District remains compliant with applicable DOJ and FBI security requirements.

Attachment:

8A – Policy 3410 – CORI (Criminal Offender Record Information) Management and Use Policy

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: CORI (Criminal Offender Record Information) Management and Use Policy

POLICY NUMBER: 3410

PURPOSE

Cameron Park CSD provides employees and officials with various tools and resources that enable them to perform their regular duties and assignments. This document defines policies, practices, and procedures for the access, retention, security, and destruction of both state and federal criminal offender record information (CORI) obtained from fingerprint-based background checks.

BACKGROUND

Cameron Park CSD wants to ensure the security and confidentiality of criminal offender record information (CORI) in accordance with the Federal Bureau of Investigation's (FBI) Criminal Justice Information Services (CJIS) Security Policy and pertinent California Department of Justice policies.

SCOPE

This policy applies to the District as a Custodian of Records (COR), including its employees, officials, and/or hiring authorities charged with determining the suitability of an applicant for employment, licensing, volunteering, and/or certification.

3410.1 POLICY STATEMENTS

It is the policy of CAMERON PARK CSD that:

1. Personally owned information systems (laptops, tablets, mobile phones, etc.) shall not be authorized to access, process, store, or transmit CORI unless the need is determined and specific terms and conditions for personally owned information system usage have been established (Ref. [CJIS Security Policy](#))
2. Publicly accessible computers shall not be used to access, process, store or transmit CORI. Publicly accessible computers include but are not limited to hotel business center computers, convention center computers, public library computers, public kiosk computers, etc. (Ref. [CJIS Security Policy](#)).
3. The COR will shred/destroy (if kept) the CORI in physical form and/or electronic media obtained for employment, licensing, volunteering, and/or certification once a decision is made not to employ, license, or certify the subject of the record.

Attachment #8A

“Electronic media” is electronic storage media, such as memory devices in laptops and computers (hard drives) and any removable, transportable digital memory media, such as magnetic tape or disk, optical disk, flash drives, external hard drives, or digital memory card. “Physical media” refers to CORI in physical form, e.g., printed documents.

4. The COR will immediately (within one hour of discovery) notify the DOJ and the Agency’s external IT services of any security incident including unauthorized access to CORI. Information concerning the security incident will be recorded and reported by using the California Department of Justice’s (DOJ) IT Incident Report Form (part of this document) for Noncriminal Justice Agencies.

Using the same Form, the COR, within five calendar days of such discovery, will provide the DOJ with a written report documenting the corrective action(s) taken to resolve the security incident. (Ref. [DOJ Incident Response Procedure](#), on file or from website)

Possible Consequences of CORI Mismanagement and/or Misuses:

Observance of these policies and procedures is essential to the delivery of agency services and programs and to the integrity, security, and confidentiality of CORI. Violation of these or other policies or information systems may constitute a failure to perform regular duties and assignments, and may result in any or all of the following:

- Reporting of the incident(s) to management;
- Possible revocation of access privileges;
- Possible disciplinary action in accordance with Civil Service Rules, up to and including termination.

Unauthorized access, disclosure, and/or misuse of CORI is a criminal offense. (Penal Code §§ 11140 through 11144 (prescribing the penalties for misuse of criminal history record information); Government Code §§ 6200, 6201 (prescribing the penalties for the misuse of various government records, which include criminal history record information)).

Cameron Park Community Services District

SUBJECT: CORI (Criminal Offender Record Information) Management and Use Policy

POLICY NUMBER: 3410

IT Incident Report Form for Noncriminal Justice Agency
 Department of Justice - Authorization and Certification Program

Contact Information for this Incident	
Agency Name:	
Phone Number:	Date of Report:
Person Reporting Incident:	
Incident Description	
Date of the Incident:	Point of Contact:
Location(s) of Incident:	
Systems Affected:	
Method of detection:	
Who detected it:	
Nature of Incident	
<input type="checkbox"/> Security Incident:	
<input type="checkbox"/> Security Breach:	

Attachment #8A

Provide a brief description:

Sensitivity of Data/Information Involved
Type of Information Accessed:
Total duration of Incident:
Actions Taken/Resolution:
What is being done to prevent it from repeating?
Please elaborate:

Please submit the incident report to:
Shelley Rider, Staff Services Manager
Training and Administrative Support Section
Authorization and Certification Program in the Department of Justice
Shelley.rider@doj.ca.gov