



CAMERON PARK COMMUNITY SERVICES DISTRICT



**GENERAL AND CC&R FUNDS
FINAL BUDGET FY 2026/2027**

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MISSION STATEMENT

Enrich our community's quality of life for the health, safety, and well-being of Cameron Park residents.

All questions concerning the District's budget should be directed to the Finance Department at 2502 Country Club Drive, Cameron Park, CA 95682, phone number (530) 677-2231. This report will also be provided on the District's website at www.cameronpark.org.

SUMMARY OF SIGNIFICANT ASSUMPTIONS AND CHANGES FROM PRIOR YEAR



August 19, 2026

Dear Board of Directors,

As the General Manager of the Cameron Park Community Services District, I am pleased to present the Preliminary Fiscal Year 2026-27 (FY27) Budget recommendations. This proposed budget serves as the District's financial roadmap, with total operating revenues of \$8,519,179 and total expenditures of \$8,517,896 resulting in a projected net operating position of \$1,283.

The Annual Budget strategically allocates resources to advance the District's priorities, enhance community services, and support the delivery of Fire, EMS, recreation, parks, and facility operations. As a policy document, it reflects the District's ongoing commitment to sound fiscal management, operational transparency, and alignment with the vision and goals established by the Board of Directors.

Upon adoption, the FY27 Budget will guide the operations of all District programs and services in the year ahead.

Operational Highlights for Fiscal Year (FY27)

1. Update the District Strategic Plan, Nexus Studies, and Capital Reserve planning documents.
2. Continue implementation and optimization of the ActiveNet recreation management system.
3. Complete the District's first Annual Comprehensive Financial Report (ACFR).
4. Develop long-term funding strategies for capital improvements, including grants, sponsorships, partnerships, and impact fee programs.
5. Advance the Cameron Park Lake revitalization program, including recreation enhancements and revenue-generating opportunities.
6. Continue the District Volunteer in Support Program and expand community engagement initiatives.
7. Continue implementation of the Wildfire Mitigation Program and Weed Abatement Ordinance.
8. Address critical deferred maintenance projects at District facilities, parks, and aquatic infrastructure.
9. Expand recreation programming, aquatics offerings, and community events.
10. Continue evaluating annexation and service expansion opportunities within the District's sphere of influence.
11. Continue modernization of District technology, asset management, and operational systems.

DISTRICT OPERATIONS

As we move into FY27, the Cameron Park Community Services District (CPCSD) continues to recognize the need to address important operational and financial pressures. Tackling these challenges will require thoughtful strategic planning, careful resource prioritization, and a continued focus on innovative and efficient service delivery.

Ensuring we maintain a high level of public safety, improving the community's experience with our programs and facilities and addressing deferred maintenance, particularly in critical infrastructure such as the Community Pool, will remain a top priority.

A major area of focus in the coming year will be the Board approved upgrades to the community center, with specific emphasis on the Community Pool improvements. Our aquatic facility is a vital recreational and public safety asset, and it requires substantial repairs and upgrades to ensure continued safe and functional use. The planned aquatic facility improvements include much needed shade structures for the pool deck, a waterslide, additional spectator seating, and enlargement of the lifeguard room. Additionally, the District is upgrading its chemical storage and delivery systems to provide more consistent water quality, real-time notifications of any issues, and lowering chemical costs.

The balance of the Board approved projects at the Community Center are upgrades to security and access control systems that will ensure that the facility operates at the most efficient level and has the necessary security and monitoring systems to protect the facility and the community while they are enjoying our recreational programs.

At the end of FY26, the District's new Type III Wildland Fire Engine was delivered and is expected to be placed into service during FY27, enhancing local wildfire response capabilities while increasing opportunities for state mobilization assignments and apparatus rental reimbursement revenue.

The District continues to focus on improving operational efficiencies and service quality. Based on the positive results from the outsourcing of janitorial services at the Community Center, the District has engaged with a contractor to provide landscaping services at 4 of our main parks. The results have demonstrated improved service standards and resource efficiency, and staff recommends that this program be integrated into ongoing District operations.

During FY27, staff will further refine the District's Capital Improvement Plan (CIP), providing a long-term framework for prioritizing facility improvements, infrastructure replacement, and defining future funding requirements.

These steps reflect a broader strategic effort to modernize CPCSD operations, stretch limited resources, and lay the foundation for long-term sustainability. The District is committed to making proactive investments that preserve public assets, ensure resident safety, and continue providing high-quality facilities and services to the Cameron Park community.

FINANCIAL OUTLOOK

The District's financial outlook reflects a strong focus on managing ongoing budget pressures, all of which have been carefully considered throughout the FY27 budgeting process. On the positive side, the District continues to benefit from steady growth in property tax revenues, its primary and most stable source of funding. This ongoing modest increase supports the District's ability to deliver essential community services and maintain core operations. As we move into the second year of our 5-year Fire Services Agreement we are still benefiting from the lower annual costs; however, beginning next year (the third year of the agreement) the agreement's cost escalation will begin to exceed the current allocation levels for fire services. This timeline underscores the importance of strategic financial planning. To maintain long-term fiscal sustainability, the District must continue identifying operational efficiencies and leveraging the cost savings, while also exploring new and alternative sources of funding for District operations.

The District may experience added strain on the General Fund due to a select number of LLADs that are currently generating less revenue than is required to cover the full cost of services provided. These specific LLADs are operating at a deficit, prompting the District to consider reducing services or supplementing their funding while longer-term solutions are explored. To address this issue, the District has engaged with a consultant to evaluate the health of these LLADs and find equitable approaches to address the financial imbalances. As part of this effort, the consultant and staff will engage the community to ensure that any adjustments or future LLAD assessments are structured in a fair and sustainable manner.

Even though the District is financially stable, staff is mindful of the adjustments that may need to take place as the economy may react to a rise in inflation. The District is actively seeking opportunities and partnerships that will help lay the foundation for funding opportunities. This includes pursuing grant opportunities, expanding our implementation of Facility Use Agreements (FUAs), Instructor Agreements, and exploring other funding opportunities that may be available to the District. As the District infrastructure and properties continue to age, in addition to a significant list of deferred maintenance items at the community center and neighborhood parks, the District is beginning to strategize on additional funding opportunities.

While the FY27 Budget has a very modest positive projection of \$1,283, the District's staff will continue to be diligent monitoring revenues and expenditures and remain good stewards of public funds. The strategic scheduling of deferred maintenance projects to improve district parks and facilities will present a challenge and require a delicate balance between addressing long-standing infrastructure needs and maintaining fiscal responsibility. This is especially true for the community pool, which even in the light of planned improvements, faces significant and costly maintenance issues that must be resolved to ensure it remains safe and operational for community use. At the same time, several LLADs continue to face financial shortfalls, relying on reserve drawdowns to operate under assessment levels that are insufficient to support ongoing expenses. Should inflationary pressures exceed current forecasts, the District is prepared to

implement additional cost saving measures to preserve a balanced budget throughout the fiscal year.

FUND AND RESERVE BALANCES

The District's financial infrastructure is comprised of the General Fund, which provides the primary financial support for District operations, and several special funds, including the CC&R Fund, Landscaping and Lighting Assessment Districts (LLADs), Park Impact Fees, Fire Impact Fees, and a group of non-major funds such as In-Lieu Fees and Donations. Each fund is maintained independently with separate financial records, and their only interconnection is through budgeted transactions identified as Transfers In and Transfers Out.

Fund balances presented in the FY27 Budget are projections of where each fund is expected to be at the close of the current fiscal year on June 30, 2026. Variations from budgeted revenues or expenditures may impact final fund balances, and necessary adjustments will be made following the completion of the year-end financial reconciliation and audit process.

In alignment with the principles of disciplined financial stewardship, prudent fiscal management, and a commitment to full transparency, the District is proposing the establishment of the following reserve funds to safeguard long-term financial integrity and to ensure the continued delivery of essential services to the community.

Operating Reserve (Unrestricted): This reserve fund covers District operations from July through December or until property tax revenues are received from the County. The District strives to maintain a balance equal to 50% of projected annual operating expenditures. Based on the preliminary FY27 budget, the Operating Reserve is \$3,862,836, or 50%.

Parks and Facilities Reserve (Designated): This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The current reserve fund has a balance of \$52,777.

The District anticipates a life expectancy of all or part of each capital asset/facility and annually sets aside funding for future maintenance, renovation, or replacement. This reserve also includes deferred projects that were assigned to be completed by the Reserve Study but have been deferred because adequate funding was not available to complete these repairs/replacements. The district has significant deferred maintenance and will continue to build this reserve to address items identified for repair or replacement.

Fire Department Reserve (Designated): The Fire Department Reserve Fund (Previously known as "Fund 07") provides dedicated financial resources for the planned replacement of fire department capital assets, including fire engines, apparatus,

specialized equipment, and fire station-related improvements within the Cameron Park Community Services District. The current balance of the Fire Department Reserve Fund is \$702,287. This fund is critical to ensuring the long-term reliability of the District's emergency response capabilities and supports the strategic reinvestment in essential public safety infrastructure as assets reach the end of their operational life cycles. This reserve fund is supported through general fund allocations primarily generated from fire equipment rental reimbursements and OES/Mutual Aid reimbursements. These allocations are determined by the Capital Replacement Plan.

Economic Uncertainty Reserve (Restricted): The Economic Uncertainty Reserve was established in accordance with District Policy No. 3272.30 and maintained to safeguard the General Fund from unforeseen fluctuations in major revenue sources and emergency expenditures. It is recommended that the Reserve be funded at a level equal to 15% of discretionary General Fund revenues. The District currently maintains a balance of \$465,000 in this fund.

Based on current revenue projections, the Economic Uncertainty Reserve, if fully funded in FY27, would total \$1,157,395.



CAMERON PARK COMMUNITY SERVICES DISTRICT

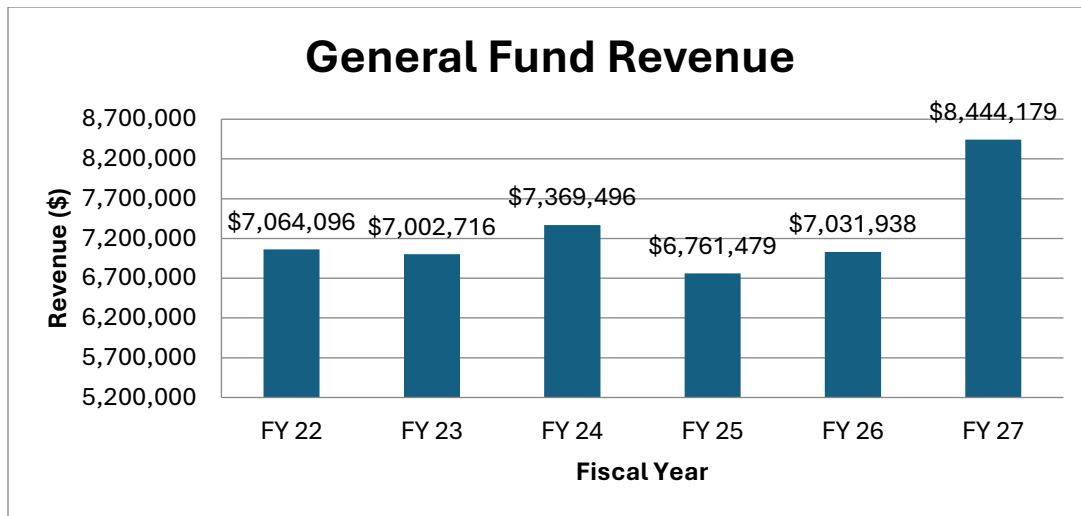
	RESERVE FUND BALANCES							
	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FORECAST FY27
General Reserve Fund (Unrestricted)	\$ 4,216,619	\$ 4,329,798	\$ 4,134,311	\$ 3,067,104	\$ 3,763,122	\$ 3,615,088	\$ 3,776,002	\$ 3,627,968
Parks & Recreation Reserve Fund (Designated)	\$ 76,378	\$ (124,833)	\$ 93,832	\$ 20,729	\$ 9,995	\$ 59,772	\$ 52,777	\$ 52,777
Fire Department Reserve Fund (Designated)	\$ 884,322	\$ 884,322	\$ 499,291	\$ 671,215	\$ 535,222	\$ 573,287	\$ 702,287	\$ 831,287 ¹
Total Unrestricted Funds	\$ 5,177,319	\$ 5,089,287	\$ 4,727,434	\$ 3,759,048	\$ 4,308,339	\$ 4,248,147	\$ 4,531,066	\$ 4,512,032
Park Impact Fee Fund (AB1600)	\$ 888,426	\$ 1,104,754	\$ 1,565,401	\$ 1,660,309	\$ 1,764,873	\$ 1,883,657	\$ 2,125,599	\$ 1,618,209 ²
Fire Impact Fee Fund	\$ 993,331	\$ 734,316	\$ 1,039,924	\$ 1,091,183	\$ 1,197,422	\$ 1,254,033	\$ 1,318,127	\$ 1,341,479 ³
Quimby Funds	\$ 10,171	\$ 10,414	\$ 54,432	\$ 75,542	\$ 305,088	\$ 212,066	\$ 226,505	\$ 235,149
Economic Uncertainty Reserve	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000
Total Restricted Funds	\$ 2,356,928	\$ 2,314,484	\$ 3,124,757	\$ 3,292,034	\$ 3,732,383	\$ 3,814,756	\$ 4,135,231	\$ 3,659,837

- Notes:** 1) Assumes contribution of \$182,288 and transfer of \$393,828 to GF for new Type III engine payment
2) Reduction of \$507,390 in fund for payment of Community Pool enhancements
3) No assumption of use of Fire Impact Fees for Type III engine purchase, Board to determine use of fees

REVENUE

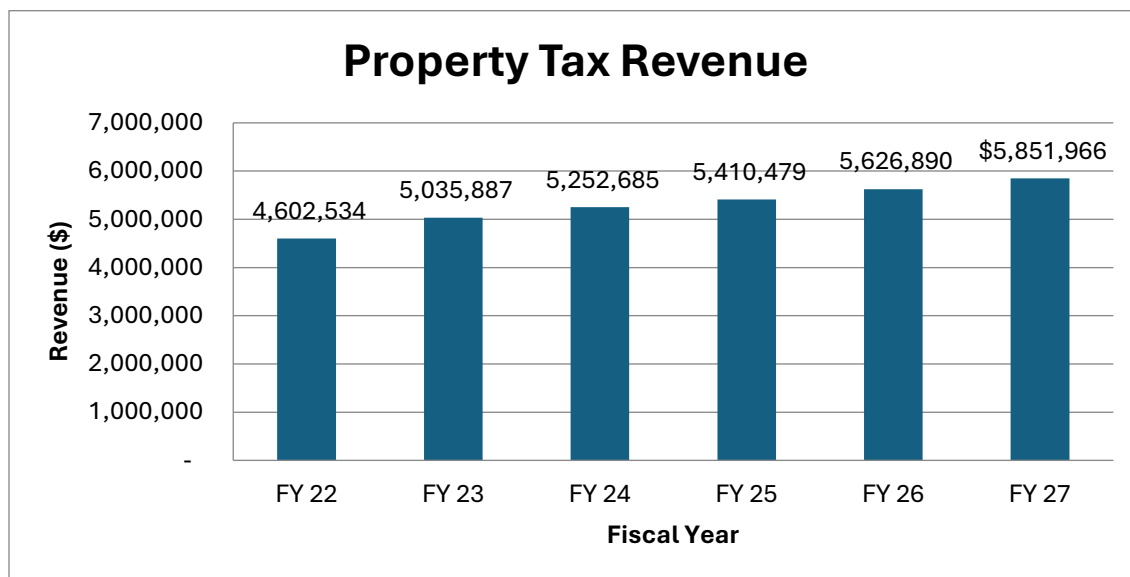
The District's General Fund is supported by several revenue sources, with approximately 69% of General Fund revenue derived from property taxes. The details of the General Fund revenue will be summarized below, with more descriptions in the forthcoming department reports.

Total General Fund revenues below are the total of all revenue sources, but do not include fund transfers which include transfers from the AB1600 Park Impact Fund, Fire Reserve Fund, or FEMA Relief Funds:



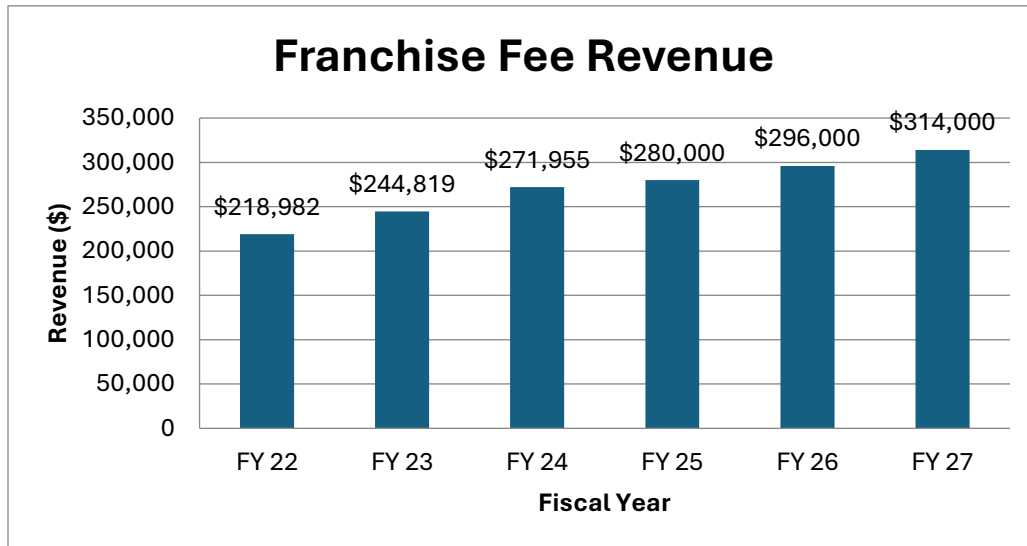
Property Tax

There is currently an estimated increase of 4% in property tax revenues budgeted for FY27. This assumption will be updated in the final budget once property tax revenue estimates are provided by the El Dorado County Auditor-Controller's Office.



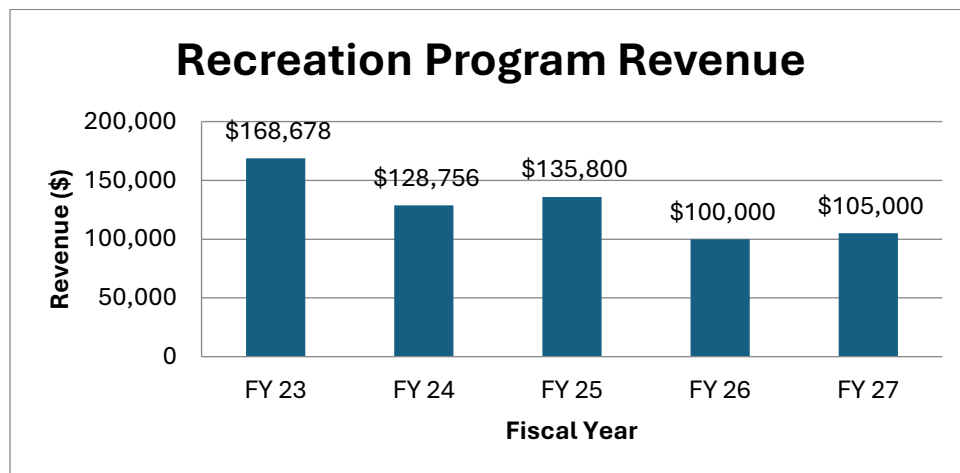
Franchise Fee Revenue

Franchise Fee revenue is budgeted at \$314,000 for FY27, representing a 6% increase from the prior year's revenue of \$296,000. This modest growth is attributable to the annual inflationary increases tied to the Consumer Price Index (CPI). Franchise Fees continue to serve as a stable revenue source supporting the District's overall financial framework.



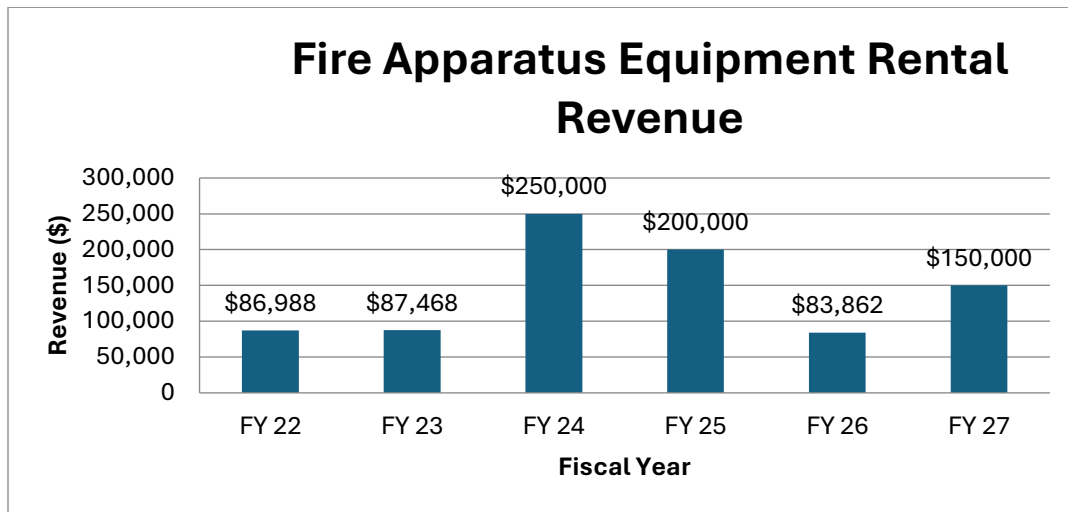
Recreation Program Revenue

Recreation program revenue is budgeted at \$105,000 for FY27. This represents a 5% increase from FY26 budget of \$100,000. Looking at historical numbers, the decline in program revenue is a result of separating Instructor Program Revenues from Recreation Program Revenue because of the District's shift from staff-led programming to more instructor-led programming. This approach allows the District to offer new and additional programs to the community while minimizing the need for additional District staff.



Fire Apparatus Equipment Rental

Fire Apparatus Equipment Rental revenue reimbursement received from CAL FIRE for the use of District-owned fire apparatus during state incidents is projected at \$150,000 for FY27. Fire Apparatus Equipment Rental is a vital revenue stream that supports the District's fire and emergency services infrastructure. In FY26 the revenue to the District was \$83,852, much lower than the budgeted \$250,000. The average apparatus rental over the past 3 years has been \$178,954. With the addition of the new Type III Engine and the latest projected weather and fuel conditions, staff is comfortable with the budget projection.



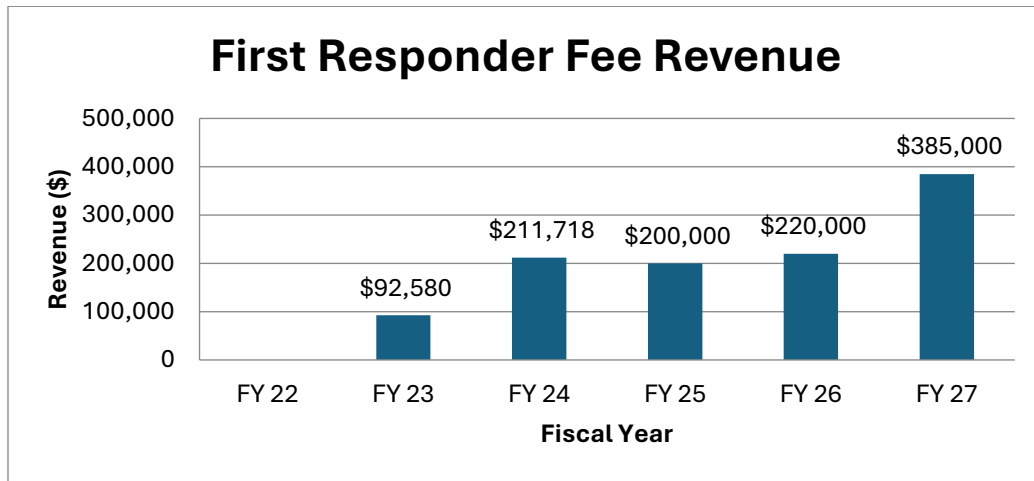
OES/Mutual Aid Reimbursement

OES/Mutual Aid Reimbursement refers to funds the District receives for the deployment of fire personnel and apparatus through the California Master Mutual Aid System and in coordination with Cal OES (Governor's Office of Emergency Services). These deployments may include incident response, pre-positioning assignments during high fire risk periods, and mobilization of the District's Type III Water Rescue Team for flood or swift-water incidents. OES reimbursement is both labor and equipment-based, covering personnel costs, backfill, and apparatus use during deployment.

Historically, OES reimbursements and Fire Equipment Rental were recorded under the same budget category. Beginning in FY26, they were separated into distinct revenue lines to enhance financial transparency and provide clearer tracking of labor-based versus asset-based income streams. In FY27, OES/Mutual Aid Reimbursement is budgeted at \$100,000.

First Responder Fee Revenue

The First Responder Fee (FRF), which helps recover costs associated with emergency medical responses provided by the Fire Department, is projected to generate \$385,000 in revenue for FY27. This growth is due to the increase in the District's First Responder Fee that was approved by the Board and implemented in FY26.



Overall, the District General Fund revenue is projected to be \$8,444,179. This is a 15% increase, with a significant part of this rise coming from a projected increase in property taxes as well as an increase in First Responder Fees.

EXPENDITURES

The District is committed to providing the Cameron Park community with well-maintained parks, quality facilities, and meaningful recreation programs and events that enrich the lives of residents. This commitment is guided by a cost recovery policy, which helps align District expenditures with the public benefit provided.

Under this policy, programs and facilities that serve the general public receive greater funding support, while offerings that primarily benefit individuals are expected to recover a larger portion of their costs. This approach ensures an equitable use of public resources while promoting broad community access.

As stewards of public funds, the District remains focused on operational efficiency and innovation. This includes ongoing staff development and training, leveraging technology to streamline services, actively reducing pension liabilities, and conducting a thorough assessment of deferred maintenance needs. By coordinating the timing of repairs and replacements with actual asset conditions, the District maximizes value and maintains high service standards.

Administration Department

The Administration Department supports the overall operations of the District and is projected to increase by 18.3% compared to the prior year. Of the \$1,698,862 Administration budget, approximately 40% is allocated to staffing costs, while the remainder funds overhead operations such as pension obligations, insurance, professional services, technology, and human resources.

Fire Department

The District's Fire Department budget for FY27 reflects an increase compared to the prior year, mostly due to the contractual increase of 5% with CAL FIRE. The budgeted CAL FIRE expense in FY27 is \$3,360,000, a \$160,000 increase over the FY26 budget of \$3,200,000.

By budgeting the 5% increase based on the FY26 budget as a baseline, the District is continuing to utilize a more conservative budgeting approach by applying the historical five-year average budget-to-actual variance. This approach better aligns with actual expenditure trends and promotes more accurate financial planning for fire services, ultimately benefiting the financial health and operational stability of the entire District.

While contractual costs are increasing, Fire Department services and supplies are projected to see a minor increase over FY26 levels to support ongoing operational needs, maintain service quality, and ensure the Department remains well-positioned to meet the District's evolving emergency response challenges.

Parks and Facilities Department

The Parks and Facilities Department is responsible for staffing, maintenance, and operational functions that ensure the District's parks, open spaces, landscaped areas, public facilities, and LLADs are maintained to a high standard. The department plans to maintain current service levels while strategically addressing aging infrastructure and equipment. To improve operational capacity, the District has contracted landscaping services for high-use parks, allowing internal staff to be reassigned to address ongoing maintenance demands and long-deferred projects. The budget reflects this shift in resource allocation, with a focus on high-priority needs such as irrigation system repairs, fencing replacements, and overall facility upkeep.

Recreation Department

The Recreation Department is responsible for delivering a wide range of programs, activities, and facility services that enrich the community and promote wellness, engagement, and quality of life.

Wildfire Mitigation Department

FY27 represents the first full year of implementation of the District's Wildfire Mitigation Program, including defensible space inspections, public education, weed abatement enforcement, and support for community wildfire resilience efforts.

The FY27 budget for this department is \$158,998 and is mainly comprised of staff salary and contracted services for weed abatement. This expanded capacity will strengthen the District's wildfire mitigation strategy, enhance community safety, and improve responsiveness to wildfire risks.

General Fund Operating Budget (Fund 01)

The General Fund operating budget, before capital equipment expenses for FY27 is projected at \$7,541,485 representing an increase of \$495,682 compared to the prior year's adjusted budget.

Non-General Fund

Beyond the General Fund, the District also has an AB1600 Park Impact Fee Fund, Fire Impact Fund, CC&R and Architectural Review Fund, and twenty (20) Landscaping and Lighting Assessment District Funds (LLAD).

Park Impact Fee Fund (PIFF)

The capital projects at the Community Center and pool, aimed at addressing community growth, will be funded using Park Impact Fees. Concurrently, the Parks and Facilities Department will lead the development of an updated Master Plan to guide the District's capital priorities over the next decade, ensuring alignment with community needs and long-term growth. Input from the Board and community will play a vital role in shaping these investments. As of May 31, the Park Impact Fee Fund balance is \$2,125,599.

Fire Impact (Development) Fund

The Board of Directors may choose to use funds from this fund in FY27 to reimburse the general fund which paid for the new Type III Engine. As of May 31, the Fire Development Fund balance is \$1,318,127.

Quimby Act Fund

As of May 31, the Quimby Fund balance is \$226,505. There are no plans in FY27 to utilize Quimby funds.

CC&R and Architectural Review Operations (Fund 02)

One CC&R Compliance Officer currently staffs the CC&R Compliance and Architectural Review operations, providing sufficient coverage for the community at this time. Revenue for FY27 is projected to remain relatively stable at \$118,300. This includes revenue from Architectural Review applications (\$35,000) and the \$12 per parcel special tax (\$78,000) established under Measure B.

Compliance operations play a vital role in preserving property values and neighborhood character by enforcing covenants, conditions, and restrictions (CC&Rs), as well as deed restrictions placed on properties to maintain uniform standards. The Compliance Officer addresses resident complaints, proactively identifies violations, and supports community education efforts, helping resolve most issues cooperatively.

The Architectural Review Committee (ARC) reviews applications for exterior modifications, ensuring projects meet CC&R standards before construction begins. ARC meetings are held as needed, providing residents with a clear and supportive review process. CC&R and Architectural Review operations continue to support community quality of life and protect homeowner investments in Cameron Park.

Landscaping and Lighting Assessment Districts (LLADs)

The Cameron Park Community Services District manages twenty (20) Landscaping and Lighting Assessment Districts (LLADs). Of these, eight (8) districts maintain neighborhood parks and/or landscaped areas, while the remaining twelve (12) districts are limited to providing street lighting services.

The LLAD program is intended to be self-sustaining, with operational costs funded entirely through property assessments collected within each district. These assessments ensure that maintenance services, including landscaping, irrigation, lighting, and park upkeep, where applicable, are maintained at a level consistent with community expectations.

Recognizing the importance of maintaining service levels across all districts, staff has engaged with a consultant to assist in analyzing all LLADs, with a priority towards the underfunded LLADs. This effort will include an evaluation of funding gaps and a discussion of potential corrective measures. Staff anticipates presenting a series of recommendations to the Board during FY27 regarding long-term LLAD sustainability, reserve funding strategies, and assessment options where necessary

The District remains committed to ensuring that all LLADs remain financially viable while continuing to provide safe, attractive, and well-maintained public spaces and lighting for the community.

The budget presented to the Board reflects the District's updated organizational structure, as outlined in the appendix, and incorporates amended pay structures for full-time represented, full-time unrepresented, and part-time staff. These changes establish a framework that will enable the District to operate at a high level of efficiency and service, with a continued focus on recruiting, training, evaluating, and enhancing the performance of staff across all departments and divisions.

As the District enters the 2027 fiscal year, we remain committed to delivering high-quality services through our programs and the maintenance of our parks and facilities. The vibrant quality of life that defines Cameron Park continues to be celebrated by our residents and admired by our neighboring communities. Our dedicated team remains central to what makes Cameron Park a truly "Special Place to Live." The District's ongoing success would not be possible without the thoughtful guidance of our community and the strong leadership and support of the Board of Directors. We extend our sincere appreciation to all who contribute to our shared mission.

Respectfully,

Mark Hornstra

Mark Hornstra
General Manager



GENERAL FUND

GENERAL FUND

Departments

GENERAL FUND DEPARTMENTS

The following reports present a comprehensive overview of the District's four General Fund departments: Administration, Parks & Facilities, Recreation, and Fire Services. The first report provides a comparative financial summary of all departments, offering a consolidated view of District operations. This is followed by department-specific sections, which include detailed summaries and narratives outlining the primary divisions, units, and operational activities supported by each budget. A summary of the programs and services funded within each department is also provided below to guide the reader through the structure and priorities of the District's financial plan.

Administration

- Administration
- Finance
- Human Resources
- Information Technology
- Resident Services
- CC&R



Fire Services



Parks & Facilities

- Facilities
- Pool
- Athletic Fields
- Neighborhood Parks LLADs



Recreation

- General Recreation
- Youth Programs
- Youth Sports
- Adult Sports
- Team Sports
- Special Events
- Contract Classes
- Aquatics Administration
- Aquatics Swim Lessons
- Aquatics Pool Rental
- Senior Services
- Skate Park

GENERAL FUND

The General Fund serves as the District's principal operating fund, providing financial support for core departmental operations, including Administration, Parks & Facilities, Recreation, and Fire Services. This section highlights the budgetary relationships between the General Fund and various Non-General Funds. Detailed discussions of the Non-General Funds, including Capital Improvement Projects, Landscaping and Lighting Assessment Districts (LLADs), Fire Impact Fees, Park Impact Fees, Non-Major Funds, and the CC&R Fund, are presented in subsequent sections of this report. Together, these funds form the comprehensive financial framework necessary to support the District's operations and long-term capital priorities.

FUND BALANCE

It is the District's established practice to prudently accumulate reserves over time to finance planned capital improvement projects and to ensure the continued stability of operational funding. At present, the District maintains several designated reserve accounts, each strategically allocated to support long-term financial sustainability and the achievement of the District's service objectives.

Economic Uncertainty Reserve (*Restricted*)

The Economic Uncertainty Reserve shall be established and maintained to safeguard the General Fund from unforeseen fluctuations in major revenue sources and unexpected emergency expenditures. It is recommended that the Reserve be funded at a level equal to 15% of discretionary General Fund revenues. The District currently maintains a balance of \$465,000 in this fund. Based on current projections, the Economic Uncertainty Reserve, if fully funded in FY27, would total \$1,266,627.

Parks and Facilities Reserve (*Designated*) (*Previously Fund 80*)

This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital asset/facility and annually sets aside funding for future renovation. This reserve also includes deferred projects that were assigned to be completed by the Reserve Study, but staff deferred because the funding was not available to complete these repairs/replacements. This fund currently has a balance of \$52,777.

The district has significant deferred maintenance and has started to prepare an updated Capital Improvement Plan (CIP) in which capital reserves and funding will be an important part. This study will provide additional fund allocation recommendations to address deferred maintenance and replacement of capital items.

Fire Department Reserve Fund (*Designated*)

The Fire Department Reserve Fund provides dedicated financial resources for the planned replacement of fire department capital assets, including fire engines, apparatus, specialized equipment, and fire station-related improvements within the Cameron Park Community Services District. The current balance of the Fire Department Reserve Fund is \$702,287. This fund is critical to ensuring the long-term reliability of the District's emergency response capabilities and supports the strategic reinvestment in essential public safety infrastructure as assets reach the end of their operational life cycles.

Operating Reserve (*Unrestricted*)

This reserve fund is needed to cover District operations from July through December, or until property tax revenues are received from the County. The District strives to maintain a balance equal to 50% of projected annual operating expenditures. The Operating Reserve Fund balance for FY27 is \$3,818,512.

Revenue

Franchise fee revenue is relatively stable, with minor growth driven by increased service activity, annual inflationary adjustments tied to the Consumer Price Index (CPI), and an annual program fee adjustment. Franchise Revenue, which consists of solid waste collection fees, is forecasted to be \$314,000 in FY27, compared to \$296,000 in the prior year. This represents a 6.1% increase, attributable to rising program service fees and the addition of new homes within the service areas.

Franchise Fee Revenue

	Fiscal Year (FY)	Revenue	% Change
Budget	2027	314,000	6.10%
Estimate	2026	\$299,780	8.70%
Actual	2025	\$275,843	1.50%
Actual	2024	\$271,955	11.08%
Actual	2023	\$244,819	11.80%
Actual	2022	\$218,982	6.03%

Property Tax Revenue

Property tax revenues for fiscal year 2026–27 are currently estimated to increase by 4%. This assumption will be refined in the final budget once updated property tax projections are received from the El Dorado County Auditor-Controller's Office. Property tax and assessment revenue is projected to total \$5,851,966, representing an increase of 4% or \$225,076 over the prior year's budgeted amount of \$5,626,890. This projected growth is consistent with the steady upward trend observed over the past 10 years, as illustrated in the following chart.

Property Tax Revenue Ten-Year Comparison

	Fiscal Year (FY)	Total	% Change
Projected	2027	\$5,851,966	4.00%
Estimate	2026	\$5,649,464	4.40%
Actual	2025	\$5,410,479	3.00%
Actual	2024	\$5,252,685	4.31%
Actual	2023	\$5,035,887	9.41%
Actual	2022	\$4,602,534	4.13%
Actual	2021	\$4,419,680	3.92%
Actual	2020	\$4,253,026	5.50%
Actual	2019	\$4,031,109	6.23 %
Actual	2018	\$3,794,614	3.25 %
Actual	2017	\$3,675,065	

EXPENSE

Debt Service Expense, first introduced in FY22, reflects the District's compliance with updated Governmental Accounting Standards Board (GASB) requirements related to the recognition of long-term financial obligations. These standards mandate that lease-purchase agreements and other financing mechanisms be reported as liabilities and expenditures on the District's financial statements.

The District remains committed to transparent reporting and long-term financial planning by accurately recognizing these obligations in accordance with GASB standards.

Wages and benefits

Regular Full-Time Employees - The FY27 budget includes \$927,574 for full-time salaries, reflecting a decrease of \$44,115, or 4.5%, from FY26. This reduction is primarily attributed to salary savings from vacancies and organizational realignments. The budget accounts for a 3% cost of living increase (COLA) for staff and includes the addition of a Wildfire Mitigation position to support long-term environmental stewardship and regulatory compliance. Additional janitorial, pool maintenance, and landscaping services will be addressed through an expanded services contract, further optimizing staffing allocations.

Seasonal Employees - Budgeted at \$131,000, this category shows an increase of \$31,000, or 31%. The increase is due to a reclassification of a full-time position to part-time and an increase in seasonal staff, namely lifeguards.

Overtime - A total of \$28,000 is budgeted for overtime, reflecting a \$1,000 increase, from the prior year. This is based on FY26 actuals and reflects the ongoing need for overtime to cover a key vacancy until that position is filled. If the vacancy is filled early in FY27, this expense is expected to be less.

Health Insurance - Budgeted at \$238,482 this represents an increase of \$121,509 compared to FY26. This increase reflects updated premium rates and anticipated enrollment of additional employees into the District's health plan.

Dental Insurance - At \$13,355, this is a \$4,355 increase, or 48.4%, compared to FY26, based on increased employee participation and premium estimates.

Vision Insurance - Budgeted at \$1,700, this represents a \$430 decrease, or 20.19%, reflecting updated rates and participation.

CalPERS Employer Retirement - The FY27 budget includes \$417,463, an increase of \$96,304, or 30.0%. This includes required contributions for both pensionable earnings and unfunded liability payments.

Elections Expense – Removed Election Expense of \$18,000 from the preliminary budget as Board of Director elections was not required.

Capital Expenditures (in the budget) - Defined as the repair and replacement of District assets, which is a vital part of the District's operations to keep true to the mission to "Enrich our community's quality of life for the health, safety, and well-being of Cameron Park residents". Planned capital projects and expenditures at the Community Center and Fire Station 89 will be completed in FY27 and are summarized below:

<u>Funding Source</u>	<u>Capital Item</u>	<u>Amount</u>	<u>Department</u>
Fund 7	Asphalt Repair, Station 89	\$75,000	Fire
General Fund	Gate a CP Lake	\$35,000	Parks
General Fund	EV Grant Matching (Truck)	\$16,909	Parks
General Fund	Pool Tarps	\$12,000	Community Center
General Fund	Lane Lines	\$6,000	Community Center
General Fund	Pool cleaner	\$8,000	Community Center
General Fund	Pool Heater Rebuild	\$40,000	Community Center
General Fund	CC Lighting System	\$30,000	Community Center
General Fund	EV Grant Matching (Taurus)	\$9,700	CC&R
		<u>\$157,609</u>	
Park Impact Fees	Lifeguard Room Remodel	\$35,000	Community Center
Park Impact Fees	Pool Slide	\$108,000	Community Center
Park Impact Fees	Shade Sails	\$175,612	Community Center
Park Impact Fees	Pool Bleachers	\$40,000	Community Center
Park Impact Fees	Access Control (Video)	\$125,000	Community Center
		<u>\$483,612</u>	
		<u><u>\$716,221</u></u>	Total Capital

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 Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
Property Taxes	4110	\$ 5,626,890	\$ 5,479,464	\$ 5,851,966	\$ 225,076	104%
Franchise Fees	4113	\$ 296,000	\$ 224,835	\$ 314,000	\$ 18,000	106.1%
Fire Marshall Services/Fees	4132	\$ 70,000	\$ 60,985	\$ 60,000	\$ (10,000)	86%
AB38 DS Inspections (WMC)	4133	\$ -	\$ 10,629	\$ 9,000	\$ 9,000	-
FD Class Fees/Admin fees	4142	\$ -	\$ 4,322	\$ 7,000	\$ 7,000	-
Recreation Program Revenue	4154	\$ 100,000	\$ 134,147	\$ 105,000	\$ 5,000	105%
Instructor Program Revenue	4155	\$ 200,000	\$ 209,268	\$ 200,000	\$ -	100%
Transfer in	4165	\$ 55,000	\$ -	\$ 75,000	\$ 20,000	136%
Special Events	4170	\$ -	\$ 10,839	\$ 12,000	\$ 12,000	-
CP Lake - Entry Fee	4180	\$ 75,000	\$ 53,388	\$ 70,000	\$ (5,000)	93%
Annual Passes (Lake/Pool Combo)	4181	\$ 30,000	\$ 45,440	\$ 38,000	\$ 8,000	127%
Picnic Site Rentals	4182	\$ 3,000	\$ 5,443	\$ 5,000	\$ 2,000	167%
Assembly Hall & Classroom Rentals	4185	\$ 60,000	\$ 74,825	\$ 60,000	\$ -	100%
Gym Revenue	4186	\$ 40,000	\$ 28,059	\$ 35,000	\$ (5,000)	88%
Pool Rental Fees (Swim Teams)	4187	\$ 110,000	\$ 97,367	\$ 120,000	\$ 10,000	109%
CSD CC Concessions	4188	\$ -	\$ 3,651	\$ 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	\$ -	\$ 2,500	\$ 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	\$ 83,852	\$ 150,000	\$ (100,000)	60%
Reimbursement/Refund	4400	\$ -	\$ 4,414	\$ -	\$ -	-
Weed Abatement	4410	\$ 50,000	\$ -	\$ 50,000	\$ -	100%
Interest Income	4505	\$ 10,000	\$ 21,517	\$ 17,000	\$ 7,000	170%
Other Income/Refunds	4600	\$ 2,000	\$ 24,303	\$ 598,789	\$ 596,789	29939%
Relief Funds	4601	\$ -	\$ -	\$ 112,500	\$ 112,500	-
First Responder Fee	4602	\$ 220,000	\$ 249,152	\$ 385,000	\$ 165,000	175%
Grants	4610	\$ -	\$ 999	\$ 61,924	\$ 61,924	-
Gains/Loss of Assets	4615	\$ 10,000	\$ 50,000	\$ -	\$ (10,000)	0%
Auditor Adj- Fund Balance	4998	\$ -	\$ -	\$ -	\$ -	-
Total Operating Revenue		\$ 7,332,890	\$ 6,992,779	\$ 8,519,179	\$ 1,186,289	

Operating Expense	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
Salaries - Perm.	5000	\$ 971,689	\$ 767,357	\$ 927,574	\$ (44,115)	95%
Salaries - Seasonal	5010	\$ 100,000	\$ 108,155	\$ 131,000	\$ 31,000	131%
Overtime	5020	\$ 27,000	\$ 34,031	\$ 28,000	\$ 1,000	104%
Health Benefit	5130	\$ 116,973	\$ 146,951	\$ 238,482	\$ 121,509	204%
Retiree Health Benefit	5135	\$ 115,320	\$ 114,574	\$ 116,000	\$ 680	101%
Dental Insurance	5140	\$ 9,000	\$ 8,547	\$ 13,355	\$ 4,355	148%
Vision Insurance	5150	\$ 1,700	\$ 1,319	\$ 2,006	\$ 306	118%
CalPERS Retirement (Pension)	5160	\$ 321,159	\$ 374,184	\$ 417,463	\$ 96,304	130.0%
CalPERS 457	5161	\$ 5,400	\$ 5,204	\$ 5,400	\$ -	100%

Cameron Park Community Services District
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From 7/1/2025 Through 6/30/2026

Operating Expense	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
Worker's Compensation	5170	\$ 53,319	\$ 21,186	\$ 34,884	\$ (18,435)	65%
FICA/Medicare Employer Contribution	5180	\$ 36,822	\$ 25,300	\$ 24,688	\$ (12,134)	67%
UI/TT Contribution	5190	\$ 19,571	\$ 5,788	\$ 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	\$ 64,803	\$ 52,000	\$ 20,000	163%
Banking Fees	5221	\$ 3,200	\$ 2,933	\$ 3,500	\$ 300	109%
Merchant/CC Fees	5222	\$ 22,290	\$ 18,592	\$ 11,000	\$ (11,290)	49%
Clothing/Uniforms	5230	\$ 4,250	\$ 3,517	\$ 6,650	\$ 2,400	156%
Computer Software	5231	\$ 52,459	\$ 51,555	\$ 50,560	\$ (1,899)	96%
Computer Hardware	5232	\$ 12,000	\$ 19,584	\$ 18,700	\$ 6,700	156%
IT Services (MSA, etc.)	5233	\$ -	\$ -	\$ 36,900	\$ 36,900	-
Contract Services - Providers	5235	\$ 45,000	\$ 80,984	\$ 326,000	\$ 281,000	724%
CalFIRE Contract - AEU	5236	\$ 3,200,000	\$ 2,476,714	\$ 3,360,000	\$ 160,000	105%
Contract Services - Other	5240	\$ 257,000	\$ 202,264	\$ -	\$ (257,000)	0%
Director Compensation	5250	\$ 14,000	\$ 9,100	\$ 10,600	\$ (3,400)	76%
EDC Department Agency (LAFCO)	5260	\$ 6,000	\$ 4,767	\$ 7,000	\$ 1,000	117%
Educational Materials	5265	\$ 4,000	\$ -	\$ 2,700	\$ (1,300)	68%
Elections	5270	\$ -	\$ -	\$ -	\$ -	-
Equipment-Minor/Small Tools	5275	\$ 11,000	\$ 4,119	\$ 6,200	\$ (4,800)	56%
Fire & Safety Supplies	5285	\$ 17,000	\$ 9,459	\$ 14,600	\$ (2,400)	86%
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	\$ 33,988	\$ 30,000	\$ 20,000	300%
Food	5300	\$ 1,275	\$ 4,028	\$ 4,500	\$ 3,225	353%
Concession (Food - Stock)	5301	\$ -	\$ 5,820	\$ 5,000	\$ 5,000	-
Fuel	5305	\$ 60,200	\$ 47,267	\$ 55,200	\$ (5,000)	92%
Government Fees/Permits	5310	\$ 21,500	\$ 7,739	\$ 9,500	\$ (12,000)	44%
Janitorial / HH Supplies	5315	\$ 37,500	\$ 26,134	\$ 25,000	\$ (12,500)	67%
Instructor Pay	5316	\$ 120,000	\$ 146,888	\$ 130,000	\$ 10,000	108%
Insurance	5320	\$ 328,476	\$ 323,032	\$ 398,400	\$ 69,924	121%
Legal Services	5335	\$ 80,000	\$ 42,943	\$ 25,000	\$ (55,000)	31%
Maint. - Vehicle Supplies	5340	\$ 600	\$ 3,826	\$ 3,000	\$ 2,400	500%
Maint. - Buildings	5345	\$ 135,000	\$ 76,057	\$ 100,700	\$ (34,300)	75%
Maint. - Equipment	5350	\$ 58,600	\$ 51,426	\$ 35,000	\$ (23,600)	60%
Maint. - Grounds	5355	\$ 74,000	\$ 76,763	\$ 85,000	\$ 11,000	115%
Maint. - Radio/Phones	5360	\$ 5,500	\$ 1,252	\$ 2,000	\$ (3,500)	36%
Maint. - Tires & Tubes	5365	\$ 13,500	\$ 7,927	\$ 10,000	\$ (3,500)	74%
Maint. - Vehicle	5370	\$ 49,500	\$ 44,892	\$ 49,600	\$ 100	100%
Medical Supplies	5375	\$ 28,050	\$ 25,948	\$ 28,000	\$ (50)	100%
Memberships/Subscriptions	5380	\$ 13,550	\$ 14,273	\$ 13,000	\$ (550)	96%
Mileage Reimbursement	5385	\$ 300	\$ 514	\$ 500	\$ 200	167%
Miscellaneous	5395	\$ 1,000	\$ 334	\$ -	\$ (1,000)	0%
Office Supplies/Expense	5400	\$ 7,250	\$ 7,243	\$ 9,900	\$ 2,650	137%
Pool Chemicals	5405	\$ 50,000	\$ 52,994	\$ 55,000	\$ 5,000	110%
Postage	5410	\$ 2,650	\$ 2,469	\$ 3,350	\$ 700	126%
Printing	5415	\$ 600	\$ 790	\$ 600	\$ -	100%

Cameron Park Community Services District
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Professional Services - Support, etc.	5420	\$	48,000	\$	56,382	\$	105,000	\$	57,000	219%
Program Supplies	5421	\$	12,000	\$	14,140	\$	9,100	\$	(2,900)	76%
Publications & Legal Notices	5425	\$	1,850	\$	1,139	\$	1,500	\$	(350)	81%
Radios	5430	\$	5,000	\$	4,351	\$	5,000	\$	-	100%
Rent/Lease - Bldgs, Fields, etc.	5435	\$	-	\$	50	\$	5,500	\$	5,500	-
Rent/Lease - Equipment	5440	\$	4,250	\$	5,492	\$	9,100	\$	4,850	214%
Staff Development	5455	\$	12,500	\$	6,729	\$	11,700	\$	(800)	94%
Event Supplies	5465	\$	15,000	\$	4,351	\$	35,000	\$	20,000	233%
Phones/internet	5470	\$	49,000	\$	54,676	\$	61,500	\$	12,500	126%
Utilities - Water	5490	\$	68,000	\$	50,447	\$	63,000	\$	(5,000)	93%
Utilities - Gas	5491	\$	90,500	\$	70,672	\$	85,500	\$	(5,000)	94%
Utilities - Electric/Solar	5492	\$	151,000	\$	180,823	\$	175,000	\$	24,000	116%
Vandalism	5500	\$	4,000	\$	2,544	\$	4,000	\$	-	100%
Handcrew Expenses	5501	\$	11,000	\$	7,932	\$	15,000	\$	4,000	136%
Transfer Out	7000	\$	193,207	\$	-	\$	184,187	\$	(9,020)	95%
Capital Equipment Expense	5625	\$	90,000	\$	484,637	\$	792,224			
Total Expenditures		\$	7,329,010	\$	6,512,173	\$	8,517,896	\$	486,662	
Revenue Less Expenditures		\$	3,880	\$	480,606	\$	1,283			



ADMINISTRATION

ADMINISTRATIVE DEPARTMENT

Narrative

The Administration Department serves as the operational backbone of the District, providing comprehensive financial, administrative, and organizational support to all departments. Its responsibilities encompass accounting, accounts payable and receivable, payroll processing, debt service management, and budgeting and tracking for capital improvement projects. The Department also administers facility use agreements and manages revenue collection activities through the District's public counter.

In addition to financial services, the Administration Department oversees human resources operations, including recruitment, employee relations, and personnel management. It provides clerical support to the Board of Directors, including the preparation of meeting agendas, minutes, and official records, ensuring the integrity of the District's governance processes.

Risk management, information technology services, and telecommunications, including the oversight of landline and cellular systems, also fall under the Department's purview. Further, the Administration Department is responsible for document management and the District's public communications efforts, including website administration and community outreach initiatives.

Through the integration of these functions, the Administration Department supports the effective delivery of District services, safeguards public assets, and fosters transparent communication with residents. Divisional overviews are provided in the sections that follow.

Administration Overview

General administration is responsible for providing overarching policy oversight, records management, contract administration, marketing and public relations, media relations, and both short- and long-term District-wide planning. Core administrative functions also include general clerical support, preparation and posting of Board meeting agendas, and preparation, filing, and archiving of Board meeting minutes, Board resolutions, and District ordinances. These foundational activities ensure transparency, accountability, and efficient operations across the District. Additional key areas within Administration are outlined below.

Finance

Finance operations manage all aspects of the District's financial administration, including the preparation of the annual budget, mid-year budget adjustments, and financial statements. The division is also responsible for accounts payable and receivable, cash management, and the development and coordination of financial reports. Looking ahead, staff intends to prepare the District's first Annual Comprehensive Financial Report (ACFR), demonstrating a commitment to enhanced financial transparency, accountability, and adherence to nationally recognized standards for governmental financial reporting. The ACFR will provide a detailed, audited presentation of the District's financial condition,

including statistical and supplementary information to better inform the public and support long-term financial planning.

Legal Counsel

While legal counsel operates under the authority of the Board of Directors, the contract and day-to-day coordination are managed directly by the General Manager. Legal services provide guidance on legal matters, Board policies, and the handling of public records requests to ensure the District's compliance with applicable laws and regulations.

Risk Management

Risk management responsibilities include processing claims, conducting regular safety meetings and facility inspections, filing incident reports with the District's insurance carriers, and managing workers' compensation claims. These activities are vital to maintaining a safe working environment and protecting the District's assets.

Public Information and Communications

The General Manager serves as the District's designated Public Information Officer (PIO). The public relations and communications program is responsible for promoting a positive public image and managing the flow of information to the community. This includes oversight of internal and external communications, development of public information strategies, drafting media and website content, and fostering strong relationships with community advocates and stakeholders.

Human Resources

The Human Resources Division oversees all aspects of employee management and organizational support for the District. Core responsibilities include recruitment and hiring, administration of employee benefits and pension programs, payroll coordination, and district-wide training initiatives. The division manages the annual performance evaluation process, wage step advancements, and conducts periodic wage and compensation studies to ensure competitive employment practices. Human Resources is also responsible for maintaining personnel records, conducting internal investigations, consulting with legal counsel on employment-related matters, and representing the District in labor union negotiations.

Information Technology

While the District's information technology services are primarily provided through contracted support, internal oversight remains essential to ensure service quality and system integrity. The Information Technology Division is responsible for network administration, backup, data storage systems, and documentation of network infrastructure and processes. Additional responsibilities include planning and implementation of computer system upgrades, and the management of all District telephone operations, including District-owned cellular devices.

ADMINISTRATIVE DEPARTMENT

Budget Detail

The following summary presents the cumulative budget for the Administration Department, encompassing five sub-divisions: Administration, Human Resources, Information Technology, and Resident Services. Prior to reviewing the detailed budget allocations, it is important to consider the staffing adjustments and broader economic factors that have influenced the development of the FY27 Administration Budget. These factors extend beyond Administration, impacting District-wide operations and financial planning.

Management's recommendations reflect a strategic approach to resource allocation, ensuring that the Administration Department remains fully equipped to advance the District's mission of delivering exceptional services to the residents of Cameron Park. Property tax revenues, which constitute the District's primary funding source, have continued to increase due to higher assessed property values associated with incremental new development and resales at elevated market rates.

However, continued community growth also generates additional service demands and corresponding expenditure pressures. The FY27 budget incorporates adjustments aligned with prevailing economic conditions, including inflationary trends, elevated interest rates, a stable housing market, a broader labor pool, and mandated increases in minimum wage.

Each account or major financial category is detailed in the sections below. Readers are encouraged to reference the accompanying financial report located at the conclusion of this section. The account names provided in each heading correspond directly to the financial report, allowing for easy cross-referencing and review. A General Ledger Code Glossary is located on page 47.

In FY27, the Administrative Department's operating expenditures are projected at \$1,697,862. This growth accounts for standard cost-of-living adjustments, anticipated increases in benefit and insurance premiums, and ongoing support services such as legal, financial, and IT. The budget continues to support efficient district-wide operations, regulatory compliance, and internal service delivery to all departments. This allocation represents 19.93% of the total General Fund budget.

Administration Professional Services

The FY 2026/27 Budget includes funding for professional consulting services within the Administration Department to provide specialized expertise and additional capacity in areas where existing staff do not currently have the technical knowledge or resources necessary to fully address key District priorities.

These services include Finance and Capital Improvement Plan (CIP) Consulting to strengthen financial planning, forecasting, and long-term capital planning; Strategic Initiative Consulting to assist with the development and implementation of organizational priorities and special projects; Revenue and Funding Consulting to identify and pursue opportunities for new revenue, grants, partnerships, and other funding sources; and

Human Resources Contract Support to provide specialized assistance with personnel matters, labor relations, policies, and regulatory compliance.

Utilizing targeted professional services allows the District to address these important initiatives without adding permanent staffing, while providing access to specialized expertise as needed.

<u>Service Category</u>	<u>Amount</u>	<u>Firm (not necessary?)</u>
Finance/CIP Consulting	\$ 30,000	Lakeview Consulting
Strategic Initiative Consulting	\$ 30,000	SPSS (Mo)
Revenue-Funding Consulting	\$ 30,000	TBD
HR Contract Support	\$ 15,000	
	\$ 105,000	

Resident Services/Public Counter

The Resident Services counter serves as the community's primary point of contact, managing program registrations, park and facility rentals, cash handling operations, and credit card processing oversight. Staff prepares daily cash receipt reports, assists with the production of promotional materials in collaboration with the Recreation team, and provides direct customer service through the District's public counter, attending to walk-in visitors and incoming phone inquiries. Resident Services also manages the Community Center's new concession stand and assists with the administrative needs of all District departments.

Volunteer Programs

While the District's volunteer activities have historically been limited throughout the year, increasing volunteer participation has been a key priority for FY27. Moving forward, the District is now utilizing new recreation software, ActiveNet, to better manage volunteer registrations, opportunities, and event coordination. The enhanced Volunteer Program will assist in promoting community engagement by supporting initiatives such as the Adopt-a-Park program, youth volunteer projects, special event staffing, and senior center activities. By expanding volunteer opportunities and streamlining coordination, the District aims to strengthen community partnerships and enhance support for its programs and services.

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General Fund 01 - Dept 1000 Admin/Roll

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final 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 (6-30-26)	FY 26-27 Final 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	\$ 3,500	\$ (4,548)	43%
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	\$ (22,000)	-
Director Compensation	5250	\$ 5,000	\$ 6,900	\$ 7,000	\$ 2,000	140%
EDC Department Agency (LAFCO)	5260	\$ -	\$ 1,589	\$ 7,000	\$ 7,000	-
Elections	5270	\$ -	\$ -			-
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	\$ 398,400	\$ 69,924	121%

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
Legal Services	5335	\$ 20,000	\$ 41,415	\$ 25,000	\$ 5,000	125%
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	\$ 105,000	\$ 65,000	263%
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	\$ 1,697,862	\$ 262,777	



RECREATION DEPARTMENT

RECREATION DEPARTMENT

NARRATIVE

The Recreation Department's mission is to provide safe, engaging, educational, and enriching recreation opportunities that bring the community together and create lasting memories. Guided by this mission, the Department is responsible for the planning, development, and implementation of diverse programming that serves residents of all ages and interests across the Cameron Park Community Services District (CPCSD).

The Recreation Department offers a wide array of programs designed to support health and wellness, social connection, lifelong learning, and community involvement. These offerings include youth and adult sports leagues, aquatics programs, summer camps, senior enrichment activities, cultural and arts programs, fitness and wellness classes, and educational workshops. Programming is delivered at key District facilities such as the Community Center, Aquatics Complex, and neighborhood parks, ensuring broad accessibility to residents throughout Cameron Park.

The Department also plays a lead role in organizing community-wide special events that foster civic pride and engagement, including seasonal celebrations, family festivals, concerts in the park, and holiday-themed gatherings. These events serve as touchpoints for community connection and reflect the District's commitment to creating inclusive and memorable experiences for all.

Descriptions of the Department's core program categories are provided in the sections below, concluding with an overview of the District's signature special events.

Aquatics

- Swim Teams
- Recreational Swim
- Swim Lessons
- Lap Swim
- Lifeguards

Sports

- Futsal
- Pickleball
- Basketball
- Volleyball
- Soccer
- Youth Sports



Programs

- Senior Programming
- Kids Camps
- Special Events
- Contract Programs

Recreation Activity Guide

The Cameron Park Community Services District currently publishes its Activity Guide electronically twice per year. This guide is a vital communication tool that promotes recreation programs, special events, and community services to residents of all ages, including youth activities, adult fitness, aquatics, and senior offerings.

The District transitioned to a digital Activity Guide, which is published twice annually – Spring/Summer and Fall/Winter – each covering approximately six months each. This expanded format will improve accessibility and community engagement.

The District has been actively seeking community partnerships and sponsorships, further strengthening local connections while promoting broader awareness of District services.

ADULT SPORTS

Basketball - The Adult Basketball League is a seasonal recreational program offered during the winter months. The Winter 2026 season begins January 7th, with games held Tuesday evenings at the Cameron Park Community Services District Gymnasium. The program provides a structured and competitive environment for adult participants, with game times beginning at 6:00pm and adjusted based on team registration. This program supports active lifestyles, community engagement, and regular use of District recreation facilities.

Pickleball - Pickleball is one of the fastest-growing recreational offerings at Cameron Park CSD. The District provides open gym play Monday through Friday from 9:00am to 1:00pm, utilizing three indoor courts at the Community Center. Courts feature permanent lines, and players bring their own nets and equipment. The program is free for annual pass holders, with a \$5/6 drop-in fee for non-pass holders. This affordable and accessible program promotes health, social connection, and regular use of indoor recreation space.

The District is now offering Pickleball clinics with a weekly fee of \$70 for 1 week a month in May, June, and July. Participants will learn and refine essential skills, including serving, volleying, dinks, drop shots, consistent stroke technique, and both singles and doubles strategies.

CONTRACTED SPORTS

AllNet Basketball - AllNet basketball is a competitive youth basketball program that provides structured league play and skill development opportunities for boys and girls ages 7-14. The program is designed for players seeking a higher level of competition and instruction beyond recreational basketball. AllNet emphasizes individual skill advancement, team fundamentals, and sportsmanship, with certified referees, professional coaching oversight, and scheduled games and practices. The league often draws participants from multiple surrounding communities, contributing to regional engagement and enhancing the athletic development pipeline for middle and high school athletes.

Volleyball - In partnership with Precision Sand Volleyball (PSV), Cameron Park CSD offers high-quality sand volleyball training for youth ages 8-14. Led by Coach Mike Yates, this program provides skill development, strategy, and performance training in a fun and competitive setting. Sessions are held at the PSV sand courts located at 2200 Country Club Drive, Cameron Park. Training runs in June and July, with age-specific classes held Monday through Friday mornings. This program supports youth athletics and strengthens community partnerships through expanded recreation opportunities.

Futsal – Our largest contracted program, the Cameron Park Youth Futsal League offers a fast-paced, skill-focused indoor soccer experience for ages 5–17. Held in the Community Center gym, this co-ed program emphasizes technical development through 5v5 play using a low-bounce futsal ball. Games run November 15–May 11 on Fridays, Saturdays, and Sundays, with flexible scheduling and weekly evaluations to ensure balanced, competitive play.

Taekwondo - Through a partnership with Cameron Park Taekwondo, the District offers structured martial arts classes for youth and adults at an offsite studio located at 3181 Cameron Park Drive #103. Programs include Kinder Kicks (ages 4–6), Kids White Belt (ages 7–12), and Teen/Adult White Belt (ages 13+). These classes promote fitness, coordination, discipline, and confidence while teaching foundational Taekwondo skills. Sessions are held in the evenings and range in cost from \$109.50 to \$129.50 per session. Uniforms are included for select classes. This partnership supports community access to affordable martial arts training in a safe, professional environment.

Martial Arts – This martial art partnership is offered through C3 Martial Arts at 4100 Cameron Park Drive, Suite 123. TKD training classes are for young children ages 4-6 to develop focus, confidence, and coordination in a fun, structured, and supportive environment. Family Martial Arts (ages 8+) is a unique opportunity for parents and children to train side-by-side, growing stronger physical, mentally, and emotionally as a team. Classes alternate weeks during the months of April through late August.

National Academy of Athletics - Offered June through August, the NAofA (National Academy of Athletics) camps provide half-day athletic programs for youth ages 4–13. Camps include a variety of sports such as basketball, soccer, flag football, cheer, and multi-sport sessions. Each camp is designed to build coordination, teamwork, and fundamental athletic skills in a fun, inclusive environment. Programs are tailored to different age groups, with Junior Academy camps providing introductory experiences for younger children. These camps promote healthy lifestyles and active youth engagement throughout the summer months.

SPECIAL INTEREST CLASSES

The Recreation Department offers a broad selection of contract classes designed to engage residents of all ages, abilities, and interests. These special interest programs are led by experienced contract instructors and are offered year-round to ensure ongoing enrichment and accessibility for the community.

Youth classes include a diverse mix of recreational and educational programs such as ballet, musical theater, tap, cooking classes, martial arts, visual arts, Mommy & Me yoga, youth camps, guitar, line dancing, Little Chefs World, and sand volleyball.

District staff anticipates sustained participation in special interest contract classes in the upcoming fiscal year, reflecting sustained community interest in diverse and engaging recreational opportunities.

SUMMER CAMPS

Junior Tennis Camp – Open to all skill levels, these camp sessions are offered by skill level (Beginner, Intermediate, Advanced) Monday through Thursday in June & July.

Martial Arts Camp – Age-appropriate camp activities for ages 7-13. These camp sessions are offered June & July mornings.

Dream Enrichment Summer Classes – Space Odyssey, Minecraft, and Treasure Island - classes are for ages 6-12. Sessions are offered for 3 weeks, June & July mornings.

Artsy Squirrel Summer Camp – Art camps for ages 5-11. Sessions are offered for 7 weeks, June & July mornings.

Magic the Gathering Camp – Camps are offered for ages 12-16. Sessions are offered for 2 weeks in the evenings in July.

DND Camp – Magic and adventure camps for ages 9-14. Sessions are offered 4 weeks, June & July mornings.

AQUATICS

Recreational Swim - Recreational swim is open to community members of all ages and abilities, offering access to a 25-yard, 10-lane pool, designated lap swimming lanes, a shallow pool for children ages six and under, restrooms, and outdoor showers. The Community Pool operates year-round and is heated during the winter months to ensure comfort in all seasons. Operating hours vary by day of the week and are designed to accommodate a wide range of schedules.

Family Season Swim Passes - Swim passes offer a convenient and cost-effective way for community members to enjoy the Community Pool without the need to pay a daily entry fee. Designed with families in mind, these seasonal passes provide discounted access to the pool facilities from mid-May through August, encouraging quality time and active recreation throughout the summer months.

Group Swimming Lessons - Group swim lessons are offered for all ages and skill levels, beginning as early as 6 months and progressing through to swim team readiness. Classes are structured in one-week sessions, meeting Monday through Thursday for 25 minutes per day. Class sizes vary based on level, typically ranging from 3 to 9 participants, ensuring personalized instruction and attention. All swim instructors are trained and certified through the program, which emphasizes individualized skill progression, proper technique, and effective drill-based learning.

Private Swimming Lessons - Private swim lessons offer individualized, one-on-one instruction tailored to the specific needs of each student, making them an ideal option for both youth and adults seeking personalized attention or those who may not feel comfortable in a group setting. Lessons are available for swimmers of all skill levels, from beginners to advanced. Each private session runs for 25 minutes and is scheduled for a one-week period, Monday through Thursday, during regular swim lesson hours. This focused format allows participants to make meaningful progress in a short time with the full attention of a certified swim instructor.

Lap Swim - The Lap Swim Program offers year-round access to lane swimming at the only outdoor heated public pool in the region, providing a unique opportunity for adults ages 16 and older to stay active and maintain their fitness goals in a comfortable, low-impact environment. Whether you're building endurance, improving cardiovascular health, or simply enjoying a quiet morning workout, lap swim accommodates all ability levels. Sessions are available Monday through Thursday from 5:30–6:30 AM and 6:30–7:30 AM, as well as Sunday mornings from 7:00–8:00 AM. With its consistent schedule and heated water, Cameron Park's Lap Swim Program remains a standout health and wellness offering in the community.

Jr. Lifeguard Camp - The Cameron Park Community Services District is now offering a new Junior Lifeguard Camp. Designed for youth ages 11–14, the program will introduce participants to basic lifeguarding skills, including first aid, CPR, in-water rescues, and aquatic safety. This program will feature team-building activities, safety drills, and games in a fun, hands-on learning environment. This camp will be a great first step for youth interested in future aquatic roles or building lifesaving skills. The District hopes this program will serve as a foundation for developing a future lifeguard recruitment pipeline, encouraging local youth to grow into certified lifeguard positions within CPCSD's aquatic programs.

Sierra Sharks Swim Team - The Sierra Sharks Swim Team is a long-standing community partner of Cameron Park CSD, providing a competitive recreational swim program for youth ages 5–18. The Cameron Park Community Pool serves as the team's home pool, where athletes participate in structured practices, swim meets, and seasonal training. The program emphasizes skill development, sportsmanship, teamwork, and community pride. As a self-managed organization, the Sierra Sharks oversee registration, coaching, and team events while partnering with the District for facility use and operational support. This collaboration strengthens youth aquatic programming and promotes healthy, active lifestyles.

AquaSol Swim Team - AquaSol is a year-round USA Swimming-sanctioned competitive swim team that trains out of the Cameron Park Community Pool, which serves as its home pool. The team provides high-level coaching and training for swimmers of all ages and skill levels, from novice to nationally ranked athletes. AquaSol emphasizes stroke technique, endurance, and competition readiness while fostering discipline, teamwork, and personal growth. As an independent organization, AquaSol manages its own operations and coaching staff while partnering with Cameron Park CSD for pool access and facility coordination. This partnership supports continuous community access to competitive aquatic programming and maximizes the utilization of District resources.

SENIOR PROGRAMS

Cameron Park CSD offers a wide range of programs that promote wellness, creativity, and social connections for older adults in the community. The Community Center continues to serve as a host site for the El Dorado County Senior Nutrition Program, which includes free Senior Social gatherings on Tuesdays and Thursdays from 10:00am–1:00pm. These sessions provide coffee, games, and meaningful opportunities to connect in a friendly and supportive setting.

Additional senior-focused offerings include:

- **Gold Nugget Quilters Club** – Wednesdays, 9:00am-12:00pm, supporting creativity and collaboration through quilting.
- **Modified Zumba** – A lower-intensity fitness class for adults seeking the energy and fun of Zumba with simpler choreography. Held Mondays and/or Thursdays from 9:00–10:00am; monthly registration is \$30 for one day/week.
- **Senior Strum** – Bring your guitar, ukelele, banjo, or mandolin and connect with fellow musicians in a casual group setting where the focus is on fun, friendship, and playing together. Held on Thursdays from 3:00pm-3:40pm.
- **Tai Chi** – Gentle movement and mindfulness sessions that enhance balance and well-being. Offered Tuesdays (morning) and Thursdays (evening).
- **Kaiut Yoga** – The Kaiut method is inclusive and accessible for all bodies. Open to ages 18+.
- **Ukulele & Guitar Classes** – Beginner-friendly music instruction with Lew Johnson. Participants must bring their own instruments and required materials. Open to ages 12+.

Together, these programs support Cameron Park CSD's commitment to active aging, intergenerational enrichment, and inclusive, year-round recreational opportunities.

RECREATION DEPARTMENT

Budget Detail

The Cameron Park Community Services District's Recreation Department continues to see growing interest in District programs and special events. As we begin FY27, the Department is driving continued growth, both in participation and program offerings. The upcoming year's budget reflects not only this momentum but also a commitment to expanding access, improving service delivery, and modernizing operations to serve the community better.

Recreation revenue projections for FY27 were built using the prior year's enrollment data as a baseline, with a focus on program expansion, improved operational capacity, and improving cost recovery. Notably, youth program revenue is projected to increase, thanks to expanded contract instructor offerings. Aquatics revenue will see a meaningful boost due to the return of a full lifeguard team, enabling more swim lesson sessions and an increase in private pool rentals.

Last year's key strategic investment in the new recreation management system, ActiveNet. This modern system has improved how the community accesses and interacts with CSD recreation services, by enabling streamlined online registration, secure payments, improved facility booking. all of which will reduce administrative workload and significantly enhance the customer experience. ActiveNet also offers built-in communication tools to support marketing and outreach, aligning perfectly with the District's plan to expand its Community Resource & Recreation Guide to three seasonal publications per year. This system represents a leap forward in operational efficiency and public accessibility and is central to the Department's modernization efforts.

Cameron Park Community Services District
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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 (6-30-26)	FY 26-27 Final 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	-
Grants	4610	\$ -	\$ -	\$ 61,924	\$ 61,924	-
Total Operating Revenue		\$ 550,000	\$ 480,429	\$ 1,131,314	\$ 581,314	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final 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	\$ 17,200	\$ 1,680	111%
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	\$ 27,460	\$ (999)	96%
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	\$ -	\$ -	\$ 93,500	\$ 93,500	-
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%

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Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
Fire & Safety Supplies	5285	\$ 3,000	\$ 433	\$ 1,100	\$ (1,900)	37%
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	\$ 9,100	\$ (2,900)	76%
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	\$ 35,000	\$ 20,000	233%
Phones/internet	5470	\$ 15,000	\$ 15,727	\$ 14,500	\$ (500)	97%
Utilities - Water	5490	\$ 15,000	\$ 13,062	\$ 18,000	\$ 3,000	120%
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	\$ 682,224	\$ 662,224	
Total Expenditures		\$ 1,186,444	\$ 1,054,982	\$ 1,893,398		



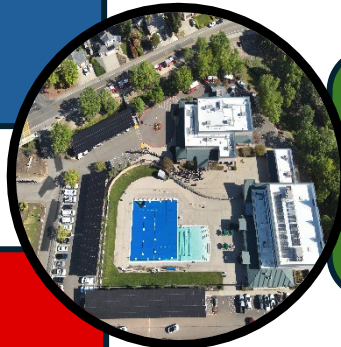
PARKS AND FACILITIES

PARKS & FACILITIES DEPARTMENT

NARRATIVE

Parks

- Parks Administration
- Community Parks
- Cameron Park Lake
- Athletic Fields



Landscaping & Lighting Assessment Districts (LLADs) 20 Funds

Facilities

- Community Center
- Dam Inspections
- Lake Water Quality
- CC Facility
Management
- Pool Maintenance

The Parks and Facilities Department provides strategic leadership and oversight in the areas of budgeting, staffing, and departmental administration. It manages park and facility development, oversees capital improvement projects, administers service contracts, and collaborates with the Administration and Finance Departments on District-wide programs, initiatives, and operational support activities.

PARKS AND FACILITIES MAINTENANCE

The Parks and Facilities Department is responsible for the day-to-day operations and upkeep of the District's parks, facilities, and all Parks and Facilities assets. Resources are managed and accounted for across several programmatic budget units, including Neighborhood Parks, and Athletic Fields, LLADs, Facilities, and Pools. Funding for this division is primarily allocated from the District's General Fund and LLAD assessments, with additional support through facility rental revenues and program fees where applicable.

PARKS & FACILITIES DEPARTMENT

NARRATIVE

The Parks and Facilities Department is responsible for the maintenance, management, and long-term care of the District's parks, public facilities, landscaped areas, open space, and Parks and Facilities amenities. The department plays a critical role in ensuring that District assets remain safe, attractive, and functional for residents and visitors.

A major focus of the department is the Cameron Park Community Center, where staff oversee daily operational support including program setup and breakdown, pool maintenance and repairs, and both routine and deferred facility upkeep. The department ensures the Community Center is well-maintained, accessible, and prepared to support a wide range of community activities, rentals, and special events.

The department is also responsible for managing the Landscaping and Lighting Assessment Districts (LLADs). Staff allocate time and resources to maintain streetscapes, neighborhood medians, walkways, and public spaces within these districts. This includes regular landscaping, irrigation maintenance, and general infrastructure repairs to enhance the appearance and livability of the community.

Additionally, the Parks and Facilities Department manages the maintenance and operation of Cameron Park Lake, one of the District's most valued community assets. Responsibilities at the Lake include general grounds maintenance, parking area upkeep, disc golf course management, and efforts to support water clarity and environmental stewardship. The department ensures that Cameron Park Lake remains a clean, safe, and well-maintained destination for Parks and Facilities, events, and passive enjoyment.

To guide responsible asset management, the District utilizes a comprehensive asset reserve study prepared by the Browning Reserve Group. The study outlines equipment and facility replacement schedules along with cost projections. Each year, staff conduct a thorough review of the reserve study's recommendations to determine which projects should be completed or deferred based on current conditions, operational need, and available funding.

The approved list of capital repair and replacement projects for FY27 can be found in the Budget Detail section of this document, under both the General Fund and Landscaping and Lighting Assessment Districts (LLADs).

Within the Parks and Facilities Department, operations are distributed into three (3) distinct units, and funded through two (2) main fund accounts, described in more detail below:

Aquatic Facilities

This Division includes the equipment operations and maintenance of the District's main aquatic facility located at the Cameron Park Community Center. While the facility's programming and daily operations are managed by the Recreation Department, which oversees swim lessons, Parks and Facilities lap swim, special interest classes, and local aquatic teams such as AquaSol and the Sierra Sharks, the Parks and Facilities Department ensures the mechanical systems, water quality, and infrastructure remain safe, efficient, and fully operational.

Facilities

This Division includes the Community Center and various outlying parks that include pavilions, restrooms, and other built structures. The department also provides staffing support for the setup and breakdown of internal and external meetings, events, and facility rentals. In addition to in-house services, the division oversees several contracted services, including building intrusion and fire alarm monitoring, custodial services, HVAC maintenance and repair, and select construction and renovation projects.

In addition to the Community Pool, the Facilities Division is also responsible for the maintenance of Cameron Park Lake and its dam structure. This includes water quality management, shoreline and park grounds maintenance, inlet and outlet monitoring, and routine inspections of dam-related infrastructure to ensure compliance with applicable safety and environmental regulations. The Division coordinates weed abatement, trash removal, trail upkeep, and irrigation, while also supporting the visual appearance and functionality of high-use areas such as picnic spaces, walking paths, and the disc golf course. Through regular oversight and preventive care, the Division ensures that Cameron Park Lake remains a safe, accessible, and valued Parks and Facilities amenity for the community.

Neighborhood Parks

For budgeting purposes, "Neighborhood Parks" refers to all District-operated parks that are funded by the General Fund, excluding those maintained through Landscape and Lighting Assessment Districts (LLADs) or designated as Athletic Fields. This category includes a mix of Neighborhood Parks, LLAD Maintained Parks, and Community parks that serve varying Parks and Facilities and geographic needs within Cameron Park. Each park type is generally defined as follows:

- Neighborhood Parks are typically 1 to 3 acres in size and are located within close walking distance (approximately 0.5 miles) to nearby residents. Neighborhood Parks include:
 - Paul J. Ryan Memorial Park
 - Gateway Park
- LLAD Maintained Parks are funded and maintained through Landscaping and Lighting Assessment District (LLAD) assessments. Maintenance includes landscaping, irrigation, pathway upkeep, and general grounds care specific to the neighborhoods served by each LLAD. LLAD maintained parks include:
 - Eastwood Park (Neighborhood Park)
 - Dave West Park (Neighborhood Park)

- Northview Park (Neighborhood Park)
- Community Parks are larger in scale, and are intended to serve multiple neighborhoods and the broader community. Community parks include:
 - Cameron Park Lake
 - Royal Park
 - Cameron Park Community Center
 - Christa McAuliffe Park
 - Rasmussen Park

Athletic Fields

General Fund Athletic Fields, such as Christa McAuliffe and Rasmussen Parks, are accounted for as Athletic Fields. Athletic fields remain in high demand and are utilized by District-run Parks and Facilities programs as well as local youth sports organizations, including soccer, baseball, lacrosse, and softball. The fields also serve the general public for informal use. To help offset the costs associated with field preparation, utilities, and ongoing maintenance, the District charges reservation fees to organized user groups such as youth soccer, little league, and lacrosse programs.

Landscaping and Lighting Assessment Districts (LLADs)

The District currently manages 20 active Landscaping and Lighting Assessment Districts (LLADs), which primarily include landscape medians, neighborhood entrances, beltways, and select parks. Each LLAD is independently budgeted to ensure that property owner assessments align with the actual cost of maintenance and services provided. LLADs vary in scale, from small neighborhood entryways to larger areas encompassing both parks and extensive landscaped corridors, such as Promontory Community Park.

Funding for LLAD operations is sourced through a combination of property owner assessments (designated as *Special Benefit*) and General Fund contributions (designated as *General Benefit*) to account for community-wide use beyond the direct benefit area.

PARKS AND FACILITIES DEPARTMENT

Budget Detail

The proposed FY27 Parks and Facilities Department budget outlines allocations across key fund areas, including Salaries and Benefits, Services and Supplies, and Deferred Maintenance. Below are several of the more significant projects planned for FY27.

The FY 2026/27 Budget includes Phase 1 improvements to the Community Center designed to increase facility utilization, enhance the user experience, improve operational efficiency, and support the District's Community Center Revenue Enhancement Plan. Proposed improvements include a pool slide, pool deck shade structures, bleachers, expansion of the lifeguard room, security fencing, electronic access control and video surveillance, and an expanded check-in and concession area. These improvements are intended to attract new users, increase attendance and visit duration, and support expanded programming and events. Park Impact Fees (AB1600) will be used to fund this project.

Improvement Area	Cost
Lifeguard Room Remodel	\$35,000
Check-in/Concession	\$25,000
Pool Slide	\$107,190
Shade Sails	\$175,612
Pool Bleachers	\$39,593
Access Control (Video)	<u>\$125,000</u>
Total	\$507,395

In addition to the Phase 1 improvements, the budget includes funding for the replacement of the existing lighting control system which is original to the Community Center's construction. This legacy system has become obsolete and is no longer supported by the manufacturer. This has limited staff's ability to manage or troubleshoot the system effectively. Replacing the system will restore reliable control of the interior and exterior lighting, enhance safety, and reduce wasteful energy use.

Other expenditures in the capital plan include the following pool maintenance related expenses.

Capitalized Maintenance Item	Cost
Pool Tarps	\$12,000
Pool Lane Lines	\$6,000
Automatic Pool Sweeper/Cleaner	\$8,000
Rebuild Pool Heater	<u>\$40,000</u>
Total Maintenance Items	\$66,000

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 (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
CP Lake - Entry Fee	4180	\$ 75,000	\$ 47,467	\$ 70,000	\$ (5,000)	93%
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	\$ -	\$ -	-
Relief Funds	4601			\$ 112,500		
Gain/Loss of Assets	4615	\$ 10,000	\$ -	\$ -	\$ (10,000)	0%
Total Operating Revenue		\$ 143,000	\$ 100,568	\$ 237,500	\$ (18,000)	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final 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	\$ 9,510	\$ (13,843)	41%
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	\$ 4,600	\$ 1,100	131%
Computer Hardware	5232	\$ -	\$ 827	\$ 1,000	\$ 1,000	-
IT Services (MSA, etc.) (NEW)	5233	\$ -	\$ -	\$ 8,200	\$ 8,200	-
Contract Services - Providers	5235	\$ -	\$ 7,912	\$ 90,000	\$ 90,000	-
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%

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
Maint. - Vehicle Supplies	5340	\$ 500	\$ 2,863	\$ 2,500	\$ 2,000	500%
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	\$ 35,000	\$ -	100%
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	\$ 35,000	\$ 20,000	233%
Total Expenditures		\$ 741,612	\$ 475,843	\$ 685,698	\$ (30,914)	



LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS (LLADs)

LANDSCAPING & LIGHTING DISTRICTS (LLADs)

Assessment Districts

SOURCE OF AUTHORITY

The Cameron Park Community Services District (CPCSD) is authorized under the Streets and Highways Code of the State of California, commonly referred to as the Landscape and Lighting Act of 1972, to establish and maintain Landscaping and Lighting Assessment Districts (LLADs) for the purpose of funding public improvements and ongoing maintenance services.

LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS

GENERAL BENEFITS VS. SPECIFIC BENEFITS

In compliance with Proposition 218, CPCSD is required to distinguish between general benefits and special benefits when levying assessments. Special benefit assessments must be directly proportional to the specific benefit a property receives from the improvements and services provided. General benefits, which are enjoyed by the broader public and not limited to assessed properties, cannot be funded by LLAD assessments.

To ensure legal compliance, CPCSD's annual Engineers' Reports identify and quantify general benefits and exclude them from LLAD assessments. The General Fund contributes to each LLAD budget to cover the cost of any general benefits, ensuring that assessment revenues are used solely for special benefits received by property owners within each district.

Purpose and Services of LLADs

The primary goal of CPCSD's LLADs is to provide a stable and equitable funding source for the maintenance, repair, and replacement of designated public improvements. This includes providing services, utilities, and capital enhancements related to landscape medians, corridors, neighborhood entrances, and parks within the boundaries of each specific assessment district.

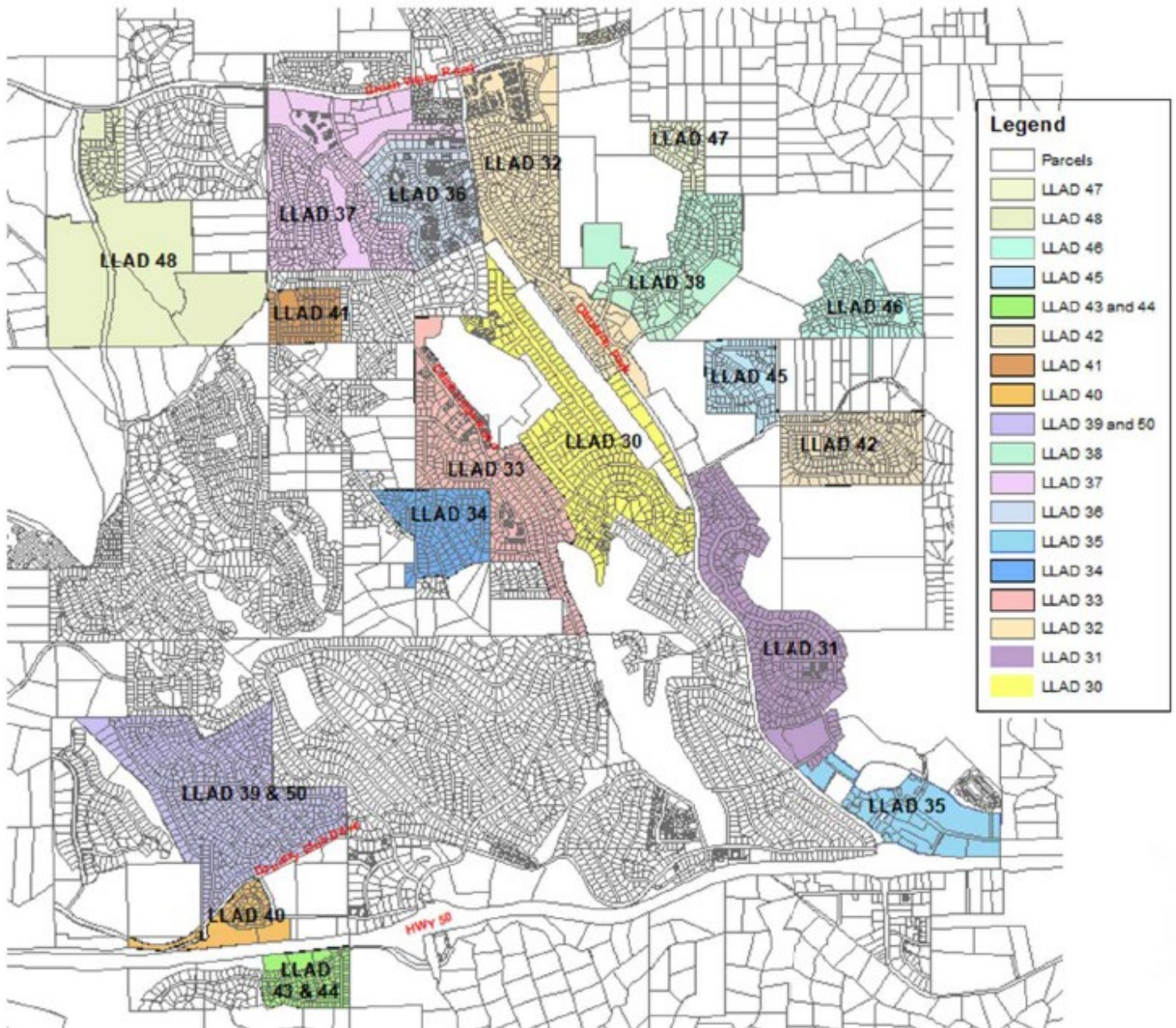
The improvements and services supported by LLADs are intended to directly enhance property value and the visual and environmental quality of the local neighborhoods they serve. District responsibilities include maintaining and repairing assets such as:

- Landscaped areas and irrigation systems
- Park amenities and open spaces
- Entry monuments, signage, fencing, and lighting
- Public walls, walkways, and associated infrastructure

Routine services such as mowing, pruning, weed abatement, and landscape maintenance are typically carried out by contracted service providers, with oversight and direction from District staff to ensure service quality and adherence to standards.

Landscaping & Lighting Districts (LLADs) Assessment Districts

Landscaping and Lighting District Assessment Diagram



Landscaping & Lighting Districts (LLADs)

Assessment Districts

FY27 LLAD Budget Overview and Adjustments

For the FY27 Landscaping and Lighting Assessment District (LLAD) budgets, staff implemented a data-driven approach to ensure accuracy and responsiveness to community needs. Key updates include:

- Labor cost projections based on actual employee hours previously allocated to each LLAD
- Utility cost adjustments using actual electricity and water usage combined with anticipated rate increases from service providers
- Contract service allocations reflecting current landscape maintenance agreements and vendor estimates
- Deferred maintenance planning, guided by the Browning Reserve Study, to prioritize necessary repairs and replacements
- Capital project budgeting for select assets identified as requiring replacement or significant maintenance (see Capital Equipment and Deferred Maintenance Budget tables at the end of this report)

Each year, staff conduct a thorough review of scheduled projects to determine whether specific assets, such as trees, shrubs, concrete paths, pilasters, or lighting, truly require replacement. Items that can be deferred without impacting safety or service levels are rescheduled for future years, while those that have reached or exceeded their useful life are prioritized and budgeted accordingly.

Adjustments to staffing levels and maintenance hours are also made based on the unique conditions of each LLAD, particularly in areas with active deferred maintenance projects.

A description of each LLAD and the planned deferred maintenance activity scheduled for each assessment district is outlined in the Engineer's Report.



FIRE DEPARTMENT



FIRE DEPARTMENT

Narrative

The Cameron Park Fire Department plays a vital role in the overall operations of the Cameron Park Community Services District (CPCSD), delivering essential public safety services and functioning as a fully integrated component of the District. The Department contributes significantly to both day-to-day operations and long-term community safety planning. Through specialized programs, including El Dorado County's only Type II Water Rescue Team, a Firefighter Intern Program, and active participation in the California Master Mutual Aid System, the Department demonstrates a strong commitment to public service and operational excellence.

Fire Department Overview

The Cameron Park Fire Department (CPFD) serves as the fire protection and emergency response Department of the Cameron Park Community Services District (CPCSD), one of 2,948 special districts established under California state law. The District serves a diverse and growing population of more than 19,500 residents across approximately 11.23 square miles in western El Dorado County.

CPFD's designated fire protection service area covers approximately 4,160 acres (6.5 square miles), where it delivers all-hazards emergency response services to residential, commercial, and wildland areas. As a cornerstone of CPCSD's public safety mission, the Department plays a critical role in ensuring the Cameron Park community's health, safety, and resilience.

Service Area and Partnership with CAL FIRE

Fire protection services are provided within a designated limited-service area of approximately 4,160 acres. Since 1996, CPCSD has maintained a cooperative agreement with CAL FIRE to operate the Fire Department. Under this agreement, CAL FIRE provides staffing, operational, training, and administrative support on behalf of the District. The current contract, adopted by the Board of Directors in June 2025, is a five-year agreement ensuring continued service. The contract sustains 24/7 staffing of two fire stations (Stations 88 and 89), with twelve firefighters and one fire commander, and includes paramedic-level Advanced Life Support (ALS) emergency medical services, fire protection, rescue operations, and hazardous materials response.

All-Hazards Response

CPFD is an all-hazards fire agency, responding to commercial, residential, and wildland fires; emergency medical incidents; hazardous conditions (such as flooding, earthquakes, and downed power lines); and technical rescues, including vehicle extrication and high- and low-angle rope rescue. Dispatch services are provided via CAL FIRE's Camino Emergency Command Center.

Fire Inspections

Services include plan reviews, inspections, fire investigations, fire code enforcement, and public safety education. CPFD also contracts with third-party consultants to perform business inspections and fire code plan reviews, with costs recovered through the District's cost recovery program.

Community Integration and Special Programs

The Fire Department is fully integrated into CPCSD's day-to-day operations, working collaboratively with other departments to support the community's safety and quality of life. CPFD plays a critical role in vegetation management by coordinating with CAL FIRE's Growlersburg Conservation Camp hand crew, which assists with fuel reduction and defensible space projects across Cameron Park.

The Department also operates the only Type III Water Rescue Team in El Dorado County and participates in the California Master Mutual Aid System, deploying trained personnel and apparatus to support regional and statewide emergencies. CPFD invests in developing the next generation of fire service professionals through its Firefighter Intern Program, which provides hands-on training and mentorship opportunities.

Revenue and Cost Recovery

To support the sustainability of fire and emergency medical services, CPCSD administers a First Responder Fee, which helps offset the cost of ALS responses that do not result in patient transport. In addition, the District's Fire Equipment Rental Program enables CAL FIRE to lease District-owned engines during peak fire seasons, contributing to statewide response efforts and generating local cost recovery revenue.

Facilities and ISO Rating

The Department operates from two strategically located fire stations, Stations 88 and 89, which ensure optimal response times throughout the service area. In recognition of its capabilities and commitment to public protection, Cameron Park Fire Department maintains a Class 3 Public Protection Classification (PPC®) from the Insurance Services Office (ISO), placing it among the top-performing fire departments nationally in terms of fire readiness and community protection.

FIRE DEPARTMENT

Budget Detail

The FY27 Fire Department budget reflects the District's continued commitment to providing high-quality fire protection and emergency medical services to the Cameron Park community. The Fire Department operates under a cooperative agreement with CAL FIRE, which provides personnel and operational support.

In FY27, the Fire Department's operating expenditures are projected at **\$4,081,940**, an increase from the prior year's budget of \$3,950,869. This increase is primarily attributed to the 5% increase for contractual fire services under the new CAL FIRE agreement. The FY27 budget reflects continued investment in public safety, emergency response readiness, fire prevention, and operational support. This allocation represents **47.92%** of the total General Fund budget.

By budgeting the 5% increase based on the FY26 budget as a baseline, the District is continuing to utilize a more conservative budgeting approach by applying the historical five-year average budget-to-actual variance. This approach better aligns with actual expenditure trends and promotes more accurate financial planning for fire services, ultimately benefiting the financial health and operational stability of the entire District.

Operational expenses, including services, supplies, training, and equipment maintenance, are expected to see minor increases in FY27. These adjustments support the Department's readiness and capacity to respond to emergency incidents, conduct prevention activities, and maintain critical equipment and apparatus.

The FY27 Fire Department budget reflects the District's ongoing efforts to balance fiscal responsibility with the delivery of essential public safety services, while also investing in risk mitigation and community resilience initiatives. Each account or major budget category is detailed in the sections below and should be reviewed alongside the FY27 Financial Report located at the end of this document. The account names listed in each section correspond directly to the line items in the financial report for ease of reference.

The recommended budget figures for FY27 are presented below and are highlighted in the bold, blue-outlined column within the financial report. Readers can compare historical trends by reviewing the columns to the left, which contain prior year (FY26) data, and assess changes by reviewing the columns to the right, which display the dollar and percentage variances from the FY26 Adopted Budget.

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 (6-30-26)	FY 26-27 Final 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	\$ -	\$ 75,000	\$ 20,000	136%
Donations	4250	\$ -	\$ 170	\$ -	\$ -	-
OES/Mutual Aid Reimbursement	4261	\$ 60,000	\$ 94,793	\$ 100,000	\$ 40,000	167%
Fire Apparatus Equip Rental	4262	\$ 250,000	\$ 83,852	\$ 150,000	\$ (100,000)	60%
Weed Abatement	4410	\$ 50,000	\$ -	\$ -	-	-
Interest Income	4505	\$ -	\$ 10	\$ -	\$ -	-
Other Income/Refunds	4600	\$ -	\$ 1,634	\$ 89,399	\$ 89,399	-
First Responder Fee	4602	\$ 220,000	\$ 219,961	\$ 385,000	\$ 165,000	175%
Total Operating Revenue		\$ 705,000	\$ 467,492	\$ 859,399	\$ 204,399	

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final 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	\$ 3,173	\$ (3,225)	50%
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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta	Y/Y % Delta
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	\$ 75,000	\$ 20,000	
Total Expenditures		\$ 3,950,869	\$ 2,554,433	\$ 4,081,940	\$ 201,071	



FIRE PREVENTION/WILDFIRE MITIGATION

FIRE PREVENTION/WILDFIRE MITIGATION

Narrative

Wildfire Mitigation and Prevention Department

A new Wildfire Mitigation Coordinator position was filled during FY26 to implement and coordinate the District's vegetation management efforts in compliance with Ordinance No. 2025.05.21.

Fire Prevention and Community Risk Reduction

Fire prevention is a core function of the Department. Services include defensible space inspections, and public safety education. Enforcement of the Weed and Rubbish Abatement Ordinance further supports community risk reduction and compliance with state and local fire safety regulations.

Strategic partnerships, cost recovery mechanisms, and proactive vegetation management initiatives further enhance its capacity to protect lives, property, and natural resources throughout the Cameron Park community.

FIRE PREVENTION/WILDFIRE MITIGATION

Budget Detail

The Salaries category has increased by approximately \$94,000 with the addition of a Wildfire Mitigation Coordinator, a new position established to support the District's wildfire prevention efforts and ensure compliance with Weed and Rubbish Abatement Ordinance No. 2025.05.21.

The Wildfire Mitigation Coordinator conducts defensible space inspections, manages vegetation management programs, leads community outreach and education, and responds to fire hazard complaints. This expanded capacity has strengthened the District's wildfire mitigation strategy, enhanced community safety, and improved responsiveness to wildfire risks.

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 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta
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 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Final Budget	Y/Y \$ Delta
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		\$ 1,501	
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				\$ 158,998	



COVENANT, CONDITIONS, & RESTRICTIONS (CC&R)

COVENANTS, CONDITIONS, AND RESTRICTIONS (CC&R)

Narrative

Background and Authority

In November 1985, voters in Cameron Park approved Measure B, authorizing the Cameron Park Community Services District (CPCSD) to enforce Covenants, Conditions, and Restrictions (CC&Rs) within designated neighborhoods. These CC&Rs are deed-based contractual agreements between homeowners that define rules for property maintenance, use, and appearance. The District does not author or amend CC&Rs; it may only enforce them as written. Amendments to CC&Rs must be made by a majority vote of the affected neighborhood's property owners.

Program Operations

The CC&R Compliance and Architectural Review Committee (ARC) programs are currently staffed by one full-time Compliance Officer, providing sufficient coverage across the District. The Compliance Division focuses on visible residential frontage issues within the District's enforcement authority, such as unauthorized vehicles, trash and material storage, setback violations, and required landscaping in applicable neighborhoods. The goal is to work cooperatively with residents to educate and assist them in maintaining neighborhood standards, supporting both property values and quality of life.

The Architectural Review Committee (ARC) reviews applications for exterior modifications, including structures, fencing, paint colors, and roofing—to ensure consistency with CC&R standards and neighborhood design intent. ARC meetings are held bi-weekly and are comprised of up to three volunteer community members. Staff work closely with residents by appointment, often conducting site visits to guide projects through the review process. Applications are submitted online, allowing residents and contractors to access review services without delay or the need for in-person visits. The District continues to seek community volunteers to serve on the ARC. Interested residents may contact the Compliance Officer for more information and to submit an application.

Funding Source

This program is fully funded by a combination of a \$12 per parcel special tax (authorized under Measure B) and ARC application fees, with no reliance on the District's General Fund. The tax is collected by El Dorado County through property tax bills issued in December and April.

For FY27, CPCSD anticipates revenue from the following:

- \$78,000 from the parcel tax
- \$35,000 from ARC application fees (based on recent submittal trends)

ARC fees were last increased in 2024, following a bi-annual increase strategy started in 2020. No fee increases are planned for FY27.

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 (6-30-26)	FY 26-27 Final 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	\$ -	\$ -	-
Grants	4610	\$ -	\$ -	\$ 35,380	\$ 35,380	

Total Operating Revenue		\$ 114,300	\$ 117,217	\$ 153,680	\$ 39,380	
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Expenditures	GL Code	FY 25-26 Final	Actuals (6-30-26)	FY 26-27 Final Budget	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	\$ 1,835	\$ 335	122%
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%
Capital Expense	5625	\$ -	\$ -	\$ 45,040	\$ 45,040	#DIV/0!

Total Operating Revenue		\$ 126,271	\$ 112,344	\$ 180,408	\$ 60,737	
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Revenue Less Expenditures		\$ (11,971)	\$ 4,873	\$ (26,728)		
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POSITIONS AND AUTHORIZATIONS DOCUMENT



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2026/27

SUMMARY

Full-time Positions

Department	Authorized Positions	Actual Filled Positions	Funded Positions	Notes
Administration	2.75	2.75	2.75	
Finance/Accounting	3	2	3	
Recreation	3	2.5	3	Ops Mgr Split
CC&R	1	1	1	
Parks and Facilities	5.5	5.5	5.5	Ops Mgr Split
Wildfire Mitigation	1	1	1	
Fire Department	12	12	12	FD staff not included in FTE Totals.
Total	15.25	13.75	15.25	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2026-27

OFFICE OF THE GENERAL MANAGER			
Position	Auth'd Positions	Actual Filled Positions	Funded Positions
General Manager	1	1	1
Board Clerk	0.5	0.5	0.5
Admin Assistant II	0.25	0.25	0.25
Admin Services Coordinator	1	1	1
	2.75	2.75	2.75
FINANCE/ACCOUNTING DEPARTMENT			
Position	Auth'd Positions	Actual Filled Positions	Funded Positions
Administrative Services Analyst	1		1
Accounting Specialist II	1	1	1
Accounting Specialist I	1	1	1
	3	2	3
RECREATION DEPARTMENT			
Position	Auth'd Positions	Actual Filled	Funded Positions
Recreation Supervisor	1	1	1
Recreation Coordinator	1	1	1
Recreation Specialist	0.5	0	0.5
Operations Manager	0.5	0.5	0.5
	3	2.5	3
PARKS AND FACILITIES DEPARTMENT			
Position	Auth'd Positions	Actual Filled Positions	Funded Positions
Operations Manager	0.5	0.5	0.5
Maintenance Worker II	1	1	1



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2026-27

Maintenance Worker II	1	1	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
PT Maintenance Worker I (2080 hrs)	1	1	1
	5.5	5.5	5.5

FY27 Positions and Authorization Document (PAD) Summary

The FY27 Positions and Authorization Document (PAD) outlines the authorized, filled, and funded staffing allocations across the Cameron Park Community Services District's (CPCSD) core departments. This document provides a detailed view of personnel distribution and identifies any proposed changes intended to align staffing resources with the District's operational priorities and fiscal planning goals.

Administration Department

The Administration Department includes the General Manager, Board Clerk, Administrative Services Coordinator, Administrative Services Analyst, Accounting Specialist I and II, and an Administrative Assistant assigned to the Fire Department. A total of 5.75 positions are authorized and funded, with all but one full-time position currently filled.

Recreation Department

The Recreation Department oversees community programs, facility rentals, and public events. It currently includes two fully authorized and funded positions, with a Part Time Seasonal Recreation Specialist to support increased peak season programming and registration needs. The Operations Manager is split evenly between the Recreation Department and the Parks and Facilities Department.

Parks and Facilities Department

Responsible for maintaining all District-owned parks, buildings, landscape medians, and pools, the Parks and Facilities Department includes four full-time positions, all currently filled with two part-time employees making up one full-time equivalent position. The Operations Manager is split evenly between the Parks and Facilities Department and the Recreation Department.

Fire Department

The Fire Department, operating under contract with CAL FIRE, maintains 14 authorized, filled, and funded positions, previously including one Battalion Chief, five Captains, and eight Engineers. With the promotion of the Battalion Chief to Assistant Chief, staffing changes within the department will occur.

This PAD reflects the District's continued commitment to balancing efficient service delivery with fiscal responsibility. It ensures staffing levels meet operational needs while aligning with projected revenues and long-term strategic goals.

Wildfire Mitigation and Prevention Department

A new Wildfire Mitigation Coordinator position was filled during FY26 to implement and coordinate the District's vegetation management efforts in compliance with Ordinance No. 2025.05.21.



CAPITAL REPLACEMENT PLAN OVERVIEW

Capital Replacement Plan Overview – FY27 Focus

A comprehensive Capital Improvement Plan is being developed and will be presented to the Board within Q1 of the new fiscal year.

Contained within the FY 27 budget are the following Capital Improvement expenses.

<u>Funding Source</u>	<u>Capital Item</u>	<u>Amount</u>	<u>Department</u>
Fund 7	Asphalt Repair, Station 89	\$75,000	Fire
General Fund	Gate a CP Lake	\$35,000	Parks
General Fund	EV Grant Matching (Truck)	\$16,909	Parks
General Fund	Pool Tarps	\$12,000	Community Center
General Fund	Lane Lines	\$6,000	Community Center
General Fund	Pool cleaner	\$8,000	Community Center
General Fund	Pool Heater Rebuild	\$40,000	Community Center
General Fund	CC Lighting System	\$30,000	Community Center
General Fund	EV Grant Matching (Taurus)	\$9,700	CC&R
		\$157,609	
Park Impact Fees	Lifeguard Room Remodel	\$35,000	Community Center
Park Impact Fees	Pool Slide	\$108,000	Community Center
Park Impact Fees	Shade Sails	\$175,612	Community Center
Park Impact Fees	Pool Bleachers	\$40,000	Community Center
Park Impact Fees	Access Control (Video)	\$125,000	Community Center
		\$483,612	
		\$716,221	Total Capital

DRAFT RESOLUTION No. 2026-24
of the Board of Directors
of the Cameron Park Community Services
District
August 19, 2026

**ADOPTING THE FINAL FISCAL YEAR 2026-27 (FY27) GENERAL FUND AND
POSITIONS AND AUTHORIZATIONS, AND COVENANTS, CONDITIONS, AND
RESTRICTIONS (CC&R) FUND BUDGETS**

WHEREAS, a Preliminary Fiscal Year 2026-27 Budget was adopted by this Board on June 17, 2026; and

WHEREAS, proper notice was published accordance with the law, that said proposed Final Fiscal Year 2026-27 Budget was open for inspection and that a public hearing was be held on August 19, 2026, and interested taxpayers were given the opportunity to voice their opinions on the proposed Budget; and

WHEREAS, the Fiscal Year 2025-26 Budget is due to the County of El Dorado by September 1, 2026;

NOW THEREFORE BE IT RESOLVED that the District adopts Attachment #11A, attached to this resolution and made part therein as the Cameron Park Community Services Fiscal Year 2026-27 Budget.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District at a regularly scheduled meeting held on the 19th day of August 2026 by the following vote of said Board:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Dawn Wolfson, President
Board of Directors

Mark Hornstra
General Manager

General Ledger Code Glossary

REVENUE CATEGORIES

4110 PROPERTY TAXES

This line will be adjusted in the future to reflect the Fire Service Only area of the district.

4113 FRANCHISE FEES

Represents revenue collected from utility providers and service companies (such as cable or waste services) for the right to operate within District boundaries. These fees are typically based on a percentage of gross receipts and support general governmental operations.

4132 FIRE MARSHAL SERVICES/FEES

Revenue received for fire prevention services, including plan checks, site inspections, and code compliance reviews performed by the Fire Marshal or designee.

4142 FD CLASS FEES/ADMIN FEES

Represents income generated from registration or enrollment fees for District-offered educational programs, certifications, training courses, or other fee-based instructional offerings. This revenue supports the direct costs of program delivery and related administrative expenses.

4154 RECREATION PROGRAM REVENUE

This line item reflects revenue generated from general recreation programs offered by the District, including youth and adult enrichment classes, camps, fitness activities, and community education programs.

4155 INSTRUCTOR PROGRAM REVENUE

Reflects revenue received from contract-based classes led by independent instructors, such as fitness, dance, arts, and enrichment programs. These programs are typically offered through agreements where instructors receive a portion of the registration fees, and the remaining revenue supports District overhead, facility use, and program administration.

4165 TRANSFER IN

Represents funds transferred into a specific department or fund from another internal District fund. These transfers are used to support operations, balance budgets, or allocate resources for designated purposes such as capital improvements, equipment replacement, or reserve replenishment. Transfers in do not represent new revenue but reflect internal reallocations based on the District's financial strategy and priorities.

4170 SPECIAL EVENTS

This revenue category captures income generated from District-hosted special events, including community celebrations, festivals, holiday events, concerts, and other public gatherings. Revenue sources may include ticket sales, vendor fees, activity registrations, and event sponsorships. These funds help offset the costs associated with planning, promoting, staffing, and delivering high-quality events that foster community engagement and recreational opportunities.

4180 CP LAKE – ENTRY FEE

This revenue line reflects projected income from vehicle entry fees collected through the automated gate system at Cameron Park Lake. The system uses a robotic arm for entry control, eliminating the need for seasonal staffing.

4181 ANNUAL PASSES (LAKE/POOL COMBO)

This revenue category captures income from the sale of annual passes that provide access to Cameron Park Lake and the Community Pool. Pass options include individual and family passes, offering unlimited entry throughout the season for a flat fee. The category also includes revenue from newly introduced parking-only passes associated with the lake's automated gate system. These passes are designed to offer residents a convenient and cost-effective alternative to daily entry fees while promoting consistent use of the District's aquatic and Parks and Facilities amenities. Revenue from this category contributes to the overall funding of facility operations and maintenance.

4182 PICNIC SITE RENTALS

This revenue category accounts for income generated from the rental of designated picnic areas at Cameron Park Lake and other District park locations. These sites are available for reservation by individuals, families, and groups for events such as birthday parties, reunions, and community gatherings. The projected \$2,000 in revenue for FY26 is based on historical use patterns and current rental rates. Funds support ongoing park maintenance, reservation system administration, and enhancement of public use areas.

4185 ASSEMBLY HALL & CLASSROOM RENTALS

This revenue category includes funds received from renting the District's Assembly Hall, classrooms, and other meeting or event spaces. These facilities are used by community groups, private parties, instructors, and outside organizations for events such as workshops, meetings, and celebrations. Revenue supports facility maintenance, staffing, utilities, and administration of the rental program.

4186 GYM REVENUE

This account reflects revenue generated from the rental and use of the District's gymnasium. Income is derived from youth and adult sports leagues, drop-in programs, tournaments, and private rentals. This funding helps support gym operations, staffing, equipment upkeep, and general facility maintenance.

4187 POOL RENTAL FEES

Captures revenue from the rental of the District's aquatic facilities for swim teams, private parties, special events, and training programs. This income supports operational expenses, maintenance, and staffing for the pool.

4190 SPORTS FIELD RENTALS

Reflects revenue generated from the reservation and use of District athletic fields by youth and adult sports leagues, schools, and community groups. Funds offset the costs of field maintenance, utilities, and equipment.

4250 DONATIONS

Includes voluntary monetary contributions from individuals, community organizations, or businesses to support District programs, facilities, or capital improvements. May be restricted or unrestricted in purpose.

4255 SPONSORSHIPS

Represents financial or in-kind contributions from local businesses and sponsors in exchange for promotional recognition at District programs, events, or facilities. Supports events and offsets operational expenses.

4261 OES/MUTUAL AID REIMBURSEMENT

Captures labor and equipment-based reimbursement revenue received through deployment under the California Office of Emergency Services (Cal OES) Mutual Aid program, including pre-position assignments and specialized teams.

4262 FIRE APPARATUS EQUIPMENT RENTAL

Reflects revenue from the rental of District-owned fire apparatus for statewide deployments under mutual aid agreements. Distinct from labor-based OES reimbursements, this includes equipment-only rentals.

4400 REIMBURSEMENT/REFUNDS

Includes refunds or cost recoveries from prior year expenditures, program overpayments, or insurance reimbursements.

4410 WEED ABATEMENT

Revenue received to reimburse for vegetation management costs incurred by the District to maintain defensible space.

4505 INTEREST INCOME

Represents earnings from interest-bearing accounts, investment pools, or reserve fund balances held by the District.

4600 OTHER INCOME/REFUNDS

Captures miscellaneous income not classified under other specific revenue codes, such as administrative fees, service charges, or program adjustments.

4602 FIRST RESPONDER FEE

Revenue from the Fire Department's First Responder Fee program, which supports cost recovery for emergency medical services provided prior to ambulance transport.

4610 GRANTS

Represents funds received from federal, state, or local agencies for specific projects, equipment purchases, training, or program support. Often awarded competitively and may require matching funds or reporting.

4615 GAINS/LOSS OF ASSETS

Accounts for previously written-off revenue that has been successfully collected or recovered in a subsequent period.

EXPENSE CATEGORIES

5000 SALARIES – PERMANENT

This line item reflects wages for full-time, benefited employees.

5010 SALARIES – SEASONAL (Part-Time)

This line item covers wages for part-time and seasonal staff who support the District's operations. Seasonal staff play a critical role in delivering high-quality services during peak activity periods and maintaining safe, welcoming community facilities.

5020 OVERTIME

This account captures compensation for employees who work beyond their regular scheduled hours. Overtime may be incurred to support after-hours operations, weekend events, seasonal workload increases, emergency responses, or to maintain service levels during staff shortages or peak demand periods.

5130 HEALTH BENEFIT

This account reflects the District's cost of providing medical insurance coverage to eligible full-time employees. Health benefits are a core component of the District's total compensation package and support employee wellness, retention, and compliance with negotiated agreements and legal requirements.

5135 RETIREE HEALTH BENEFIT

This line item provides funding for post-employment health benefits for eligible retirees. These contributions fulfill obligations under established retirement agreements and reflect the District's long-term commitment to its former employees.

5140 DENTAL INSURANCE

This account covers the cost of dental insurance premiums for eligible full-time employees enrolled in the District's group dental plan. Dental coverage supports overall employee wellness and is part of the District's comprehensive benefits offering.

5150 VISION INSURANCE

This account funds vision insurance premiums for eligible full-time employees. Vision coverage promotes preventative eye care and is included as part of the District's standard benefits package.

5160 CALPERS RETIREMENT (PENSION)

This line item reflects the District's required employer contribution to the California Public Employees' Retirement System (CalPERS) for eligible staff. Contributions are based on applicable rates set by CalPERS and support employee retirement security.

5161 CALPERS 457

This account includes employer contributions to the CalPERS 457 deferred compensation plan for participating employees. The 457 plan allows employees to build supplemental retirement savings, and employer support enhances overall financial wellness and retention efforts.

5170 WORKER'S COMPENSATION

Covers insurance premiums and related costs for workers' compensation coverage. This ensures that all eligible employees are protected in accordance with labor laws and that the District remains compliant with state-mandated risk management practices.

5180 FICA/MEDICARE EMPLOYER CONTRIBUTION

Reflects the District's legally required employer contributions to Social Security (FICA) and Medicare for eligible personnel. Contributions are calculated based on employee wages and are mandated under federal employment regulations.

5190 UI/TT CONTRIBUTION

Covers the District's required contributions to state Unemployment Insurance (UI) and Training Tax (TT) programs. These payments support public unemployment benefits and workforce training services for eligible staff.

5209 ADVERTISING/MARKETING

Funds promotional efforts for District programs, services, events, and initiatives. This may include print advertisements, digital marketing, signage, flyers, and other outreach tools to increase public engagement.

5210 AGENCY ADMINISTRATION FEE (SCI)

Covers administrative charges imposed by external agencies or consultants for managing specialized services or compliance-related activities associated with the LLADs.

5220 AUDIT/ACCOUNTING

Funds professional services for auditing and accounting functions. This includes annual financial audits, compliance reporting, and consultation on budgetary or fiscal matters.

5221 BANKING FEES

Covers fees charged by financial institutions for routine banking services, including account maintenance, check processing, wire transfers, returned items, and monthly service charges associated with District accounts.

5222 MERCHANT/CC FEES

Covers credit card processing and merchant service fees associated with customer transactions and payment systems. Ensures the District can offer convenient electronic payment options to the community.

5230 CLOTHING/UNIFORMS

Supports the purchase and replacement of uniforms or standardized apparel for District staff. These items promote professional appearance, enhance public recognition, and may serve safety or functional purposes depending on job duties.

5231 COMPUTER SOFTWARE

Funds licensing, subscriptions, and software purchases needed to support District operations. This includes administrative platforms, program management tools, and compliance-related applications.

5232 COMPUTER HARDWARE

Covers the acquisition and replacement of computers, tablets, printers, and related hardware necessary for program delivery and internal operations.

5233 IT SERVICES

Covers IT services such as network support, system administration, and cybersecurity management.

5235 CONTRACT SERVICES - PROVIDERS

Items in this GL Code were previously accounted for under 5240 CONTRACTUAL SERVICES – OTHER and covers contracted services that support the District's operations across departments. It includes landscaping maintenance, janitorial services, pool servicing, lake water quality management services, plan reviews, fire and life safety inspections.

These contracts are essential for maintaining facility cleanliness and safety, ensuring technology systems remain functional and secure, and supporting uninterrupted public service delivery.

5236 CalFIRE CONTRACT - AEU

This account captures the District's expenses related to its contracted fire protection and emergency medical services provider. It includes the full cost of services delivered under the cooperative agreement with CAL FIRE, such as staffing, apparatus use, administrative support, and operational oversight. This is one of the District's most significant single expenditures and reflects its commitment to delivering high-quality public safety services through a reliable and professional partnership.

5250 DIRECTOR COMPENSATION

Covers stipend payments to elected Board members for participation in authorized meetings in accordance with District policy and applicable government code.

5260 EDC DEPARTMENT AGENCY (LAFCO)

Reflects fees paid to El Dorado County agencies for services such as environmental permits, inspections, and health department compliance tied to facility or program operations.

5265 EDUCATIONAL MATERIALS

This account funds the purchase of printed, digital, or physical materials used for staff training, community education, safety awareness, or program enrichment. Items may include books, manuals, instructional guides, curriculum packets, and outreach handouts that support internal development or public-facing initiatives.

5270 ELECTIONS

This account covers costs associated with conducting District elections, including regularly scheduled board member elections, special elections, ballot measures, or referenda. Funds may be used for services rendered by the County Registrar of Voters, legal notices, ballot printing, and other election-related administrative costs.

5275 EQUIPMENT – MINOR/SMALL TOOLS

Funds small tools and equipment purchases below the District's capitalization threshold. Supports fieldwork, maintenance tasks, and operational needs across District programs and facilities.

5285 FIRE & SAFETY SUPPLIES

Supports the purchase of safety-related equipment and supplies, including first aid kits, personal protective equipment (PPE), fire extinguishers, and related items to ensure safe operations.

5290 FIRE PREVENTION & INSPECTION (DIST EQUIP)

Funds, supplies, and tools used in fire safety, prevention education, and facility inspections to maintain compliance with fire codes and reduce risk exposure.

5295 FIRE TURNOUT GEAR

This account funds the purchase, replacement, and scheduled rotation of firefighter turnout gear, including structural and wildland personal protective equipment (PPE) such as jackets, pants, boots, gloves, and helmets. These items are essential for firefighter safety and are maintained in accordance with NFPA standards to ensure readiness and compliance with best practices for protective equipment lifespan and performance.

5296 RESERVE FF - STIPENDS

This account supports stipends or wages for fire interns participating in the District's internship or volunteer support programs. Funds are used to compensate individuals gaining hands-on experience in fire service operations, training, and emergency response. The program is designed to promote workforce development, provide mentorship, and help cultivate a pipeline of future fire service professionals.

5300 FOOD

Covers food and beverage expenses for staff during events, extended shifts, meetings, or training sessions. May also include hospitality items used in public-facing programs or team development activities.

5301 CONCESSIONS (FOOD - STOCK)

Covers the cost of food and supplies/inventory for sale in Community Center Concessions.

5305 FUEL

Covers the cost of gasoline and diesel used to operate District vehicles and small equipment. This supports transportation for maintenance, programming, and operational needs across parks and facilities.

5310 GOVERNMENT FEES/PERMITS

Includes payments for licenses, inspections, and regulatory permits required by local, state, or federal agencies to ensure compliance in facility and event operations.

5315 JANITORIAL / HH SUPPLIES

Provides for cleaning and hygiene supplies used in restrooms, offices, community facilities, fire stations, and program areas to maintain a safe and sanitary environment for public use and staff.

5316 INSTRUCTOR PAY

Payments to contracted instructors for recreational programming.

5320 INSURANCE

Funds general liability, property, and equipment insurance for District-owned assets and infrastructure. This ensures coverage for damage, theft, or liability claims and is based on estimates from the District's risk management authority.

5335 LEGAL SERVICES

Supports the cost of legal counsel for reviewing agreements, addressing compliance issues, and advising on facility and operational matters affecting parks and facilities.

5345 MAINTENANCE – BUILDINGS

Funds repairs and upkeep of District buildings including the Community Center, restrooms, and other structures. Includes routine maintenance such as painting, fixture replacement, and minor structural repairs.

5350 MAINTENANCE – EQUIPMENT

Covers servicing and repairs of facility-related equipment such as fitness machines, sound systems, tables, and other operational tools used for programs and events.

5355 MAINTENANCE – GROUNDS

Supports landscape and exterior maintenance of parks and facilities. Includes services like mowing, weed abatement, irrigation, and general outdoor upkeep.

5360 MAINTENANCE – RADIOS/PHONES

Provides for the repair and replacement of radios and phones for the Fire Department.

5365 MAINTENANCE – TIRES & TUBES

Provides for the repair and replacement of tires and tubes for utility carts and vehicles used in parks and facilities operations.

5370 MAINTENANCE – VEHICLE

Covers general vehicle maintenance, including oil changes, inspections, and minor repairs to ensure the reliability of the District's operational fleet.

5375 MEDICAL SUPPLIES

This account covers the purchase of emergency medical supplies and related consumables used across the District. For general operations, this includes first aid kits and basic health and safety items to support staff and public safety at facilities, parks, and events. For Fire Department operations, this account funds critical EMS equipment such as trauma kits, oxygen supplies, airway management tools, and patient care materials required to deliver emergency medical services and maintain operational readiness.

5380 MEMBERSHIPS/SUBSCRIPTIONS

Funds participation in professional associations and access to publications relevant to parks and facilities management, staff development, and industry trends.

5385 MILEAGE REIMBURSEMENT

Provides reimbursement to employees who use their personal vehicles for official District business, including travel to meetings, trainings, or program sites.

5400 OFFICE SUPPLIES/EXPENSE

Supports the purchase of office materials and administrative supplies needed to maintain daily operations and internal communication.

5405 POOL CHEMICALS

This account funds the purchase of chemicals required to maintain safe, sanitary, and compliant water quality at the District's aquatic facilities, including the Community Pool and splash pad locations. Typical chemicals include chlorine, muriatic acid, algaecides, and pH balancers. Expenditures support routine water treatment, health department compliance, and operational readiness for recreation programs, swim teams, and public use.

5410 POSTAGE

Covers mailing expenses for official District correspondence, invoices, permits, and communications.

5415 PRINTING

This account supports expenses related to printing materials for District operations. It includes costs for producing flyers, brochures, event programs, business cards, letterhead, forms, signage, training materials, and other informational or administrative documents used across departments such as Parks and Recreation, Administration, and the Fire Department.

5420 PROFESSIONAL SERVICES – SUPPORT, ETC.

Funds specialized outside support services such as consultants, contractors, or technical advisors providing expertise not available in-house.

5421 PROGRAM SUPPLIES

This account funds the purchase of materials and supplies used directly in the delivery of District programs and activities. Items may include arts and crafts materials, sports and fitness equipment, games, seasonal decorations, educational resources, and other consumables required to operate youth camps, enrichment classes, aquatics, and special events. Supplies support high-quality, engaging, and safe programming for participants of all ages.

5425 PUBLICATIONS & LEGAL NOTICES

Covers the cost of publishing legally required notices, including public hearings, bid advertisements, and compliance updates related to facility or park operations.

5430 RADIOS

This account supports the purchase, replacement, and maintenance of portable and mobile radio communication devices used by District staff, including fire, parks, and emergency operations personnel. These radios ensure reliable, real-time communication during daily operations, special events, fieldwork, and emergency incidents. The budget may also include costs for accessories, programming, and updates required to remain compliant with communication protocols and interoperability standards.

5440 RENT/LEASE – EQUIPMENT

Provides for temporary equipment rentals such as lifts, generators, or tools needed for maintenance projects or special events when permanent assets are unavailable or cost-prohibitive.

5455 STAFF DEVELOPMENT

Funds training, certification, and professional development opportunities for staff to enhance their skills, meet regulatory requirements, and support leadership growth.

5465 EVENT SUPPLIES

This account funds the planning, coordination, and delivery of District-sponsored special events such as holiday celebrations, community festivals, concerts, and seasonal programs. Expenses may include entertainment, permits, supplies, marketing, vendor fees, equipment rentals, and staffing support. These events foster community engagement, promote local culture, and enhance the visibility and value of District services.

5470 PHONES/INTERNET

Covers telecommunications services including internet access, mobile phones, and landlines necessary for operational communication across District facilities.

5490 UTILITIES – WATER

Pays for water services at District properties, including irrigation systems, restrooms, pools, and landscaped areas at parks and community facilities.

5291 UTILITIES – GAS

This account covers natural gas or propane utility expenses for District-operated facilities. It includes heating systems, water heating for restrooms, kitchens, and aquatic operations, and other gas-powered infrastructure across parks, community centers, and fire stations. Costs vary based on seasonal demand and facility usage.

5492 UTILITIES – ELECTRIC/SOLAR

Covers electricity usage and solar energy system support for District facilities, including lighting, HVAC systems, and pool filtration systems.

5500 VANDALISM

Provides funding for the repair or replacement of District assets damaged by vandalism, including graffiti removal, signage replacement, or structural repairs.

5501 HANDCREW EXPENSES

Represents the estimated value of services provided by CAL FIRE hand crews for vegetation management on District lands. This in-kind exchange involves non-cash contributions in the form of crew labor in return for access to District facilities and logistical support.

5625 CAPITAL EQUIPMENT EXPENSE

Supports the acquisition or replacement of high-value equipment or infrastructure, such as facility improvements, technology upgrades, or tools exceeding the District's capitalization threshold.

7000 TRANSFER OUT

This account records interfund transfers from one District fund to another. It is used to allocate resources for specific purposes such as capital projects, reserve funding, debt service, or to support operations in another fund. Transfers out must be approved through the budget process and are reflected in both the originating and receiving funds for transparency and compliance with governmental accounting standards.