



Established: June 3, 1961

Board of Directors Regular Meeting Agenda Wednesday, July 15, 2026

6:30pm

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

Board Members

Dawn Wolfson, President

Katie Gilcrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Mission Statement

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

CALL TO ORDER

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

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

PRESENTATIONS

GENERAL PUBLIC COMMENT

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

CORRESPONDENCE

LEGAL UPDATES

CONSENT CALENDAR

Receive & File:

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

Approve:

3. Minutes of June 17, 2026 – Board of Directors Meeting (N. Garrison)

REVIEW ITEMS PULLED FOR DISCUSSION

GENERAL BUSINESS

4. REVIEW and DISCUSS Draft Capital Improvement Plan Format (M. Hornstra)
5. PUBLIC HEARING - APPROVE Resolution 2026-16 Approving the Final Engineer's Report, Declaring the Intention to Continue Assessments for the Fiscal Year 2026-27
6. APPROVE Resolution 2026-17 Authorizing the Expenditure of Fire Impact Fee Funds for a Portion of the Replacement Cost of Type III Wildland Fire Engine (M. Hornstra, M. Johnson)
7. PUBLIC HEARING – APPROVE Resolution 2026-18 Stating the Purposes and Fixing the Amount of Money to be Raised by Taxation in the District to Pay Voter Approved Debt for the Fiscal Year 2026-27 and Setting the Tax Rate (M. Hornstra)
8. APPROVE Resolution 2026-19 Authorizing PG&E Permanent Easement Deed LD# 2109-09-11501 for Access to District Property APN 082-184-001 (M. Hornstra)
9. Summer Spectacular Report (hand carry - M. Hornstra)
10. NOMINATE 2026 California Special Districts Association (CSDA) Board of Directors for Election (M. Hornstra)

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

- Weed Abatement Public Hearing – August 12th

ADJOURNMENT OF MEETING

The next regularly scheduled meeting of the Cameron Park Community Services District Board of Directors is **Wednesday, August 19th at 6:30pm**, in the Social Room at 2502 Country Club Drive, Cameron Park, CA 95682

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

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



DISTRICT MONTHLY REPORT FOR JUNE 2026

July 15, 2026

GENERAL MANAGER (M. Hornstra)

As we move deeper into summer, I'm pleased to share an update on recent activities at the Cameron Park Community Services District and reflect on the tremendous momentum carrying us into July.

We finished up June with a bang and another successful 25th Summer Spectacular event, which brought thousands of residents and visitors together for an evening of celebration, music, and fireworks. I'm proud of the CSD Team that showed exceptional coordination across departments—parks and facilities, recreation, fire, and administration—along with the dedication of our amazing volunteers and community partners. I also want to give a very special thanks to airshow pilots Julie Clark, Chuck Wahl, and Mike Brewer, who put on an incredible show. The positive feedback we've received underscores how meaningful this tradition is for Cameron Park and how effectively our teams delivered a safe, welcoming, and memorable experience.

In addition to the many hours preparing for the Summer Spectacular, our teams across the District have also been hard at work supporting a busy season of recreation programs, facility improvements, and community engagement. Our summer programs continue to grow, with strong participation in aquatics and youth camps, and staff have started preparations for fall and winter programming. At the Community Center, the Rec Refresh concession stand provides additional amenities to help us better serve residents throughout the week. Another successful addition to the Community Center activities is the Farmer's Market held at the Community Center on Friday mornings. Come by and stock up on wonderful locally grown fruit and vegetables, as well as local artisans and baked goods.

Across our parks and facilities, crews remain focused on high-priority maintenance, safety improvements, and finishing up weed abatement activities. At Cameron Park Lake, summer visitation continues to rise, and staff are actively managing seasonal maintenance, water quality treatments, and visitor services to ensure a smooth and enjoyable experience. Their work is essential to keeping our public spaces clean, accessible, and ready for the community during the busiest months of the year.

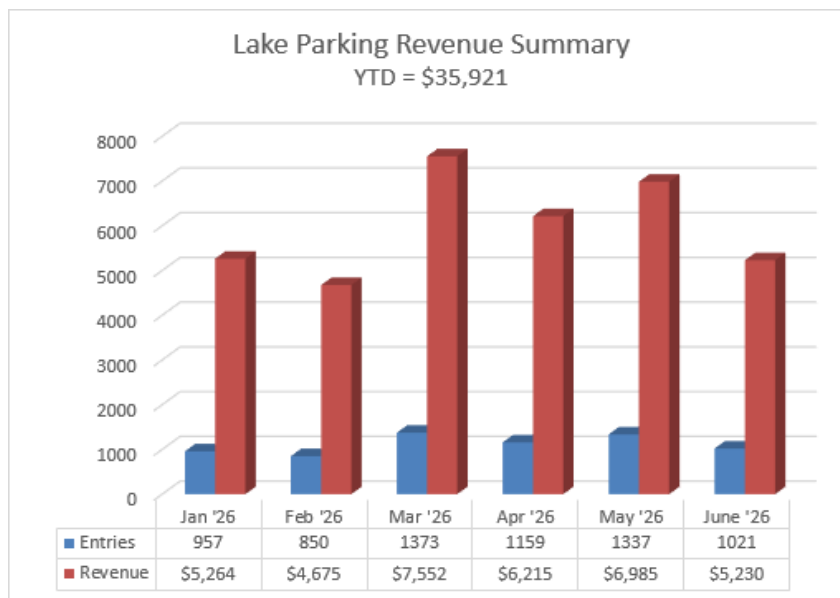
As always, I'm grateful for the dedication of our staff, the leadership of our Board and the engagement of our residents. Together, we're continuing to build a vibrant, connected Cameron Park—one program, one event, and one project at a time.

Parks & Facilities Report for June 2026 July 15, 2026

PARKS AND FACILITIES (D. Garrison)

We are all incredibly grateful for an amazing 25th Summer Spectacular 2026! Special thanks to Chelsea Foreman for organizing the event this year. Much gratitude to all District employees and volunteers that stepped up and really supported and gave it their all. This is a huge event that takes all available resources!

CAMERON PARK LAKE



❖ **Current Projects –**

- Lake revitalization turned out great and we are hopeful for clear water all summer long.
- The Growlersburg Conservation Crew has been out at the Disc Golf Course, clearing weeds and brush, and did a fabulous job with the cleanup effort the day after the Summer Spectacular.
- Concession stand was used for Summer Spectacular, and our hope is to start using it during prime season.

COMMUNITY CENTER

❖ **Current Projects –**

- New classroom chairs have been working out well for the summer camps.
- Pool heater is shut down, and we are awaiting a rebuild.
- The pool is in full swing now with a lot of use!

- District staff met with a contractor to discuss automating the lock systems at the Community Center.

PARKS, GENERAL

- Slowly working through drinking fountain repairs
- Continued irrigation repairs at all parks
- Working on landscape maintenance with our staff to support Elite Landscaping.
- Growlersburg continues to aid in weed abatement at many District properties, including the retention pond at Dave West Park.

DAVID WEST PARK

❖ Current Projects –

- Working on general maintenance of landscaping and cleanup.

RASMUSSEN PARK

❖ Current Projects –

- Little League support - The season has started and staff is performing ongoing park maintenance, including providing additional trash and recycling receptacles.
- Continued work on irrigation and “soggy” conditions around the common area in the back of the park.

PAUL J. RYAN PARK

❖ Current Projects –

- Still working on some tree damage and limbing.

EASTWOOD PARK

❖ Current Projects –

- Working on general maintenance of landscaping and cleanup.
- Problems with turf dying, working on irrigation breaks and pressure issues.
- Will be working on aerating and fertilizing turf.

ROYAL OAKS PARK

❖ Current Projects –

- Working on general maintenance of landscaping and cleanup.

Meder Road (Eastwood & Northview)

- Trimming and shaping of shrubs has been completed and looks fantastic.

Chardi Corner

Our beloved Chardi Corner sign received a much-needed facelift! This small, landscaped public entry point serves as a visual gateway to our community, and we are pleased to have it represent our community pride.

BEFORE



AFTER



Recreation Report for June 2026 July 15, 2026

RECREATION (C. Lowe)

The Recreation Department is officially halfway through the summer season, with three weeks of programming successfully completed. Summer operations have been in full swing with a wide variety of offerings, including Cannonball Cinema, the 25th Annual Summer Spectacular, group and private swim lessons, and multiple weeks of youth summer camps. Staff remains focused on providing safe, engaging, and high-quality recreational opportunities for the community while maintaining strong participation across programs.

The highlight of the summer thus far has been the 25th Annual Summer Spectacular. While staff continues to finalize attendance and financial data, preliminary observations indicate a significant increase in attendance compared to previous years. This year's event was expertly coordinated by Recreation Coordinator, Chelsea Foreman, whose leadership, organization, and dedication were instrumental in the event's success. Attendees enjoyed outstanding live entertainment, an expanded vendor marketplace, family-friendly activities, and a welcoming atmosphere created by District staff, volunteers, community partners, and vendors. The event showcased the District's commitment to delivering memorable community experiences and reflected the tremendous teamwork of staff across all departments.

Aquatics programming continues to perform exceptionally well. Group swim lessons have maintained strong enrollment, and the reintroduction of private swim lessons—the first time they have been offered since 2022—has been met with overwhelming community interest. Since launching during the week of June 22, private lessons have experienced steady enrollment and are projected to remain nearly full throughout the remainder of the summer season.

Summer camps have also continued to see strong participation, providing children with engaging recreational, educational, and social experiences throughout the summer break. Recreation staff will continue promoting remaining camp sessions and aquatics programs with the goal of maintaining consistent enrollment through the final four weeks of summer programming.

Staff is currently working on the Fall/Winter Activity Guide and will present this in September to the Park and Recreation Committee

Cameron Park Recreation Update:

Cannonball Cinema

- The Goonies was shown and started at 8:45pm
- Attendance Tickets - \$460
- Concession Stand Sales - \$124

Summer Spectacular

- Saturday, June 27th from 5:00pm – 10:00pm – Cameron Park Lake
- Director Hichborn kicked off as MC for the evening providing all of the pertinent information
- Kid Zone, Vendor spaces, and American Eagle Cornhole Tournament area were all filled with participants
- Approximately 3,000+ in attendance after preview of preliminary sales

Summer Camps

- All started Monday, June 8th, 2026
- Artsy Squirrel (every week) – max participation of 30 kids each week
- Dungeons and Dragons (every other week) – 11 participants (week 1)
16 participants (week 2)
- All Net Basketball Camp (first week/two more weeks in July) - 21 participants for first week
- Junior Lifeguarding (first class/one more class in July) – 7 participants
- Jr. Recreation Leader (first class/one more class in July) – 2 participants
- Precision Sand Volleyball (every other week) – 13 participants (week 1)
12 participants (week 2)
- Space Odyssey Junior Robotics Camp (one week only) – 12 participants
- National Academy of Athletics (one week only) – 8 participants
- Cameron Park CSD Summer Camp – 31 participants (week 1), 39 participants (week 2), 37 participants (week 3)
- Tennis Camp – cancelled due to instructor illness
- Swim Lessons
 - Week 1 – 121 participants
 - Week 2 – 140 participants
 - Week 3 – 104 participants

CC&R Report for June 2026 July 15, 2026

Covenants, Conditions, and Restrictions (CC&R) (J. Mog)

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

The CC&R department log adjustments:

- The CC&R current case log is 38 Cases
- Seven new violation cases were added
- One case was cleared of violations
- One pre-legal notice was requested from the CC&R committee and served to the homeowner (Case# CCR25-1070: 3278 Country Club Drive)

ARC Department:

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

Architectural Review Projects – Period - June

- Projects Reviewed – 17
- Projects Approved – 17

Newsletter Announcement:

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

- Reminder of recreational item storage
- What our CC&R officer looks for on inspections
- New projects and ARC review requirements & what happens on non-approved projects when reported
- Non-operational vehicle requirements
- ARC & CC&R committee vacancies that need to be filled by volunteers

Neighborhood Campaigns:

The CC&R staff reviewed Cameron Park #12: the Sterling, Deer Trail, Cambridge neighborhood. The neighborhood consists of approximately 305 homes. 13 homes had visible violations in the frontage. A neighborhood campaign letter was sent to each of those 13 homes providing education about the CC&Rs and requesting that these residents work on correcting the issues in the frontage.

Committee Appointed Members:

The Architectural Review Committee currently has three resident committee members and one board member as an alternate. Additional community members are still needed for this committee. We have one ARC member that would like to move to the CC&R Committee. We have another community member that has applied to join the ARC. Staff has reviewed the ARC positions, movement, and new member with the CSD board clerk for requirements and onboarding.

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

The CC&R committee had a returning community resident for the July meeting. Staff will send additional information and meeting alerts to the returning member. Currently there are two board members on the CC&R committee. This will need to change in the future to all community residents. With the returning community resident, we will have three community residents and two board members.

Wildfire Mitigation Report for June 2026

July 15, 2026

WILDFIRE MITIGATION COORDINATOR (A. Bourriage)

Unimproved Lots (Vacant Lots) – Inspections on vacant parcels are still in progress. All parcels have had an initial inspection done and some are being worked with to have the required work completed. An abatement list has been put together, and a Request for Proposal (RFP) went out requesting skilled contractors to make bids on the selected parcels that failed the initial and final inspection. The list currently includes thirty properties but may be due to change depending on completion from property owners.

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

Summer Spectacular – All the maps created turned out great and really helped giving and overview of fitting everything at the lake. As the safety officer for the event, everything went well and we had no issues. Big success for the event overall.

Vegetation/Fire Hazard Complaints – Complaints coming in are being followed up on by the appropriate department. A neighborhood received flyers reminding them of the importance of properly storing woodpiles.

Maps – Been working on updating maps for the CSD, providing some new detailed styled maps for each park to eventually have posted on the website for the public to view.

Inspection History for June

AB38s -


7	40	7	43	3	4	0	0	0
Parcels Inspected	Parcels Inspected YTD	Inspections	Inspections YTD	Compliant	1st – NC	2nd - NC	3rd - NC	RTC

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

County Complaints –

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

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



Dear Neighbor,

We are reminding you about an important part of wildfire preparedness in our community and the proper storage of woodpiles.

Woodpiles, when stored improperly, can become fuel sources that allow fire to spread to your home and other structures.

These piles can typically contain larger pieces of wood; however, smaller debris can accumulate in these woodpiles. These smaller debris can act as kindling so, in the event of a fire, fire on the ground and embers can land and ignite these woodpiles. Take action by making sure there is proper clearance near these woodpiles and for woodpiles closer to the structure they need to be fully covered.

Most common type of woodpiles:


- Firewood
- Log Rounds
- Project Wood (2x4s, plywood, etc.)
- Branches
- Any woody-material in a pile

Thank you for understanding. We appreciate your corporation in helping make our community a safer and more resilient community against wildfire.

Alex Bourriague
 Wildfire Mitigation Coordinator
 Cameron Park Community Service District


WOODPILE EXAMPLES: RIGHT VS WRONG


Use this as a guide to make sure your woodpiles meet the requirements. Scan the QR-code to learn more about the ordinance.



ZONE 1 - 0-30ft

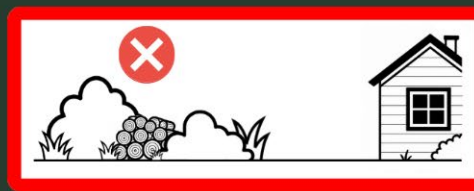
Relocate exposed wood piles outside of Zone 1 unless completely covered in a fire-resistant material, pursuant to 14 CCR § 1299.03(a)(3).

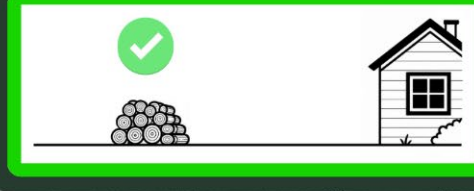




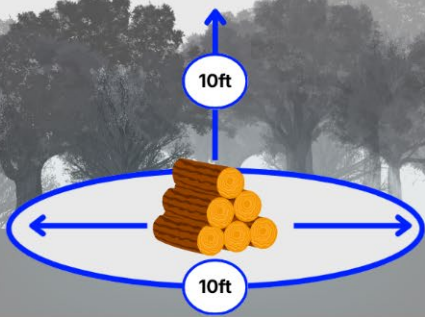
ZONE 2 - 30-100ft

All exposed woodpiles must have a minimum of 10 feet of clearance, in all directions, pursuant to 14 CCR § 1299.03(b)(2)(C).

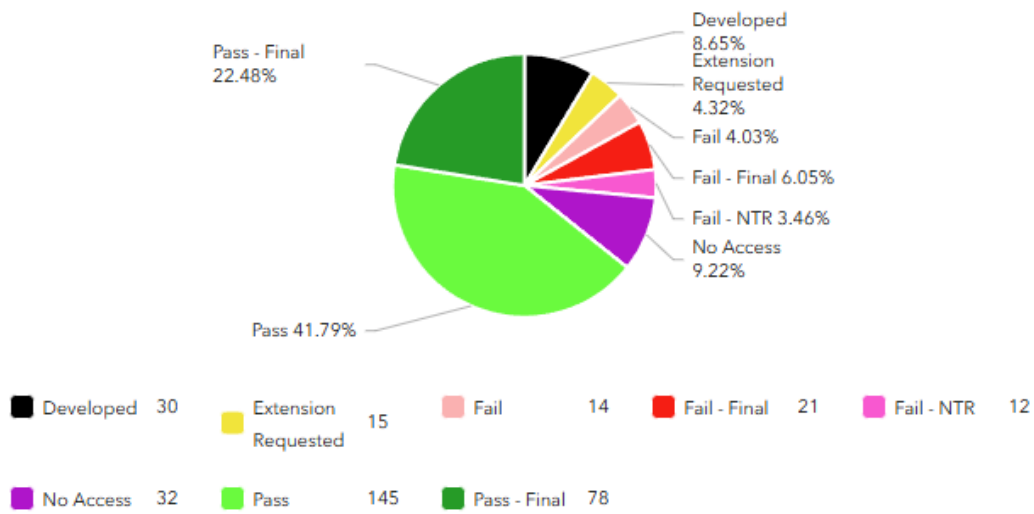




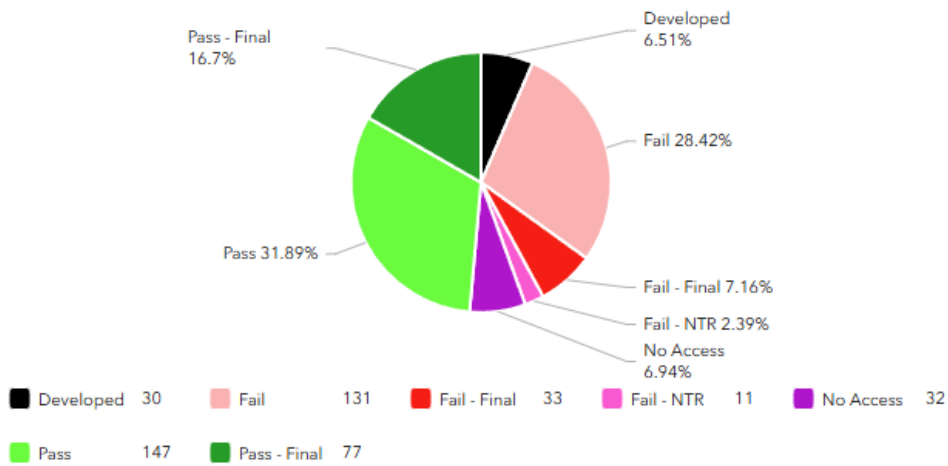
Storage sheds are also an approved way to store wood, but if the shed exist within ZONE 1, then they must have the ability to have the wood fully covered.



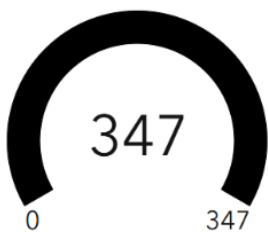
Parcels Inspection Status



Inspection Records Status



Total Parcels Inspected





Fire Department Report for June 2026

July 15, 2026

FIRE DEPARTMENT (K. Richards)

Department Overview

As I enter my third month as the CAL FIRE Assistant Chief representing the Cameron Park Fire Department, I am grateful and honored to serve the District and work alongside such an outstanding group of dedicated professionals. Over the past several months, I have had the opportunity to better understand the department, its people, and the strong partnership between the Cameron Park Community Services District and CAL FIRE. The commitment and professionalism demonstrated by our personnel every day continues to impress me, and I look forward to building on that foundation as we continue to provide emergency services to our community.

The department remained busy throughout June while making steady progress in several key personnel initiatives. In early June, we welcomed Fire Apparatus Engineer, Jack Root, to the Cameron Park Fire Department, following his graduation at the top of his academy class. Jack has been assigned to Station 88 and has already begun integrating into the organization. During the month, we also completed the Battalion Chief/Fire Marshal promotional process. A candidate has been selected and is currently progressing through the required background and administrative hiring process, with an anticipated start date in mid to late July. We also recognize Fire Apparatus Engineer/Paramedic Casey Peck, who recently transferred to the Fresno-Kings Unit to serve the Fresno County Fire Department. We thank Casey for his dedicated service to the Cameron Park Fire Department and wish him continued success in his new assignment. Looking ahead, we have extended an offer for a Fire Apparatus Engineer/Paramedic position, which has been accepted. The selected candidate is tentatively scheduled to attend the academy in mid-August, with an anticipated assignment to Cameron Park in late September or early October. These staffing efforts continue to strengthen our workforce while ensuring the department remains well positioned to provide exceptional service to our community.

Notable Emergency Responses

Operational activity remained steady throughout the reporting period and into the beginning of July, with personnel responding to several significant incidents that demonstrated the department's capabilities and strong regional partnerships. On July 1, Engines 88 and 89, with assistance from El Dorado Hills Fire Department and CAL FIRE,

responded to a UPS box truck fire on eastbound Highway 50 just west of Cambridge Road. Upon arrival, crews found a working engine compartment fire that had extended into the adjacent vegetation. Firefighters quickly extinguished the vehicle fire, contained the vegetation fire to approximately 0.3 acres, and successfully salvaged the majority of the packages being transported. There were no reported injuries.

The department also responded to a serious vehicle versus pedestrian collision on Cameron Park Drive. Battalion 2711, Engine 88, Engine 28, and Medic 86 arrived to find an adult male who had sustained critical multisystem traumatic injuries after being struck by a vehicle. Firefighter/paramedics immediately initiated advanced life support interventions. Following the arrival of the transporting ambulance, patient care was transferred, and an Engine 88 firefighter/paramedic accompanied the patient to UC Davis Medical Center to provide continued advanced care during transport. This incident highlights the critical role our firefighter/paramedics play in delivering advanced prehospital emergency medical care during life-threatening emergencies.

Department Updates

The department also made significant progress toward placing the new Type III engine, E389, into service. During June, CAL FIRE Fleet Managers and mechanics completed the delivery inspection and identified several warranty items requiring correction. As a result, E389 was returned to the dealership to complete the necessary repairs and adjustments, which are expected to be finalized this week. While the apparatus has been undergoing warranty work, personnel assigned to Station 89 have been diligently organizing, inventorying, and procuring the equipment, hose, and specialized gear that will be assigned to the engine. Their efforts will ensure a smooth transition once the apparatus is returned. The department anticipates placing E389 into service in late July, further enhancing our wildland and all-risk response capabilities.

The department also successfully completed the annual permitting, inspection, and oversight of the Cameron Park Summer Spectacular fireworks display. Fire Prevention personnel worked closely with CSD event staff and the licensed pyrotechnic operator throughout the planning process to ensure compliance with all applicable fire and life safety requirements. This year's display included the addition of 5-inch mortar shells, which enhanced the overall show while remaining within approved safety parameters. The event was conducted safely and without issue. There were no violations, reportable incidents, or fire-related emergencies associated with the fireworks display.

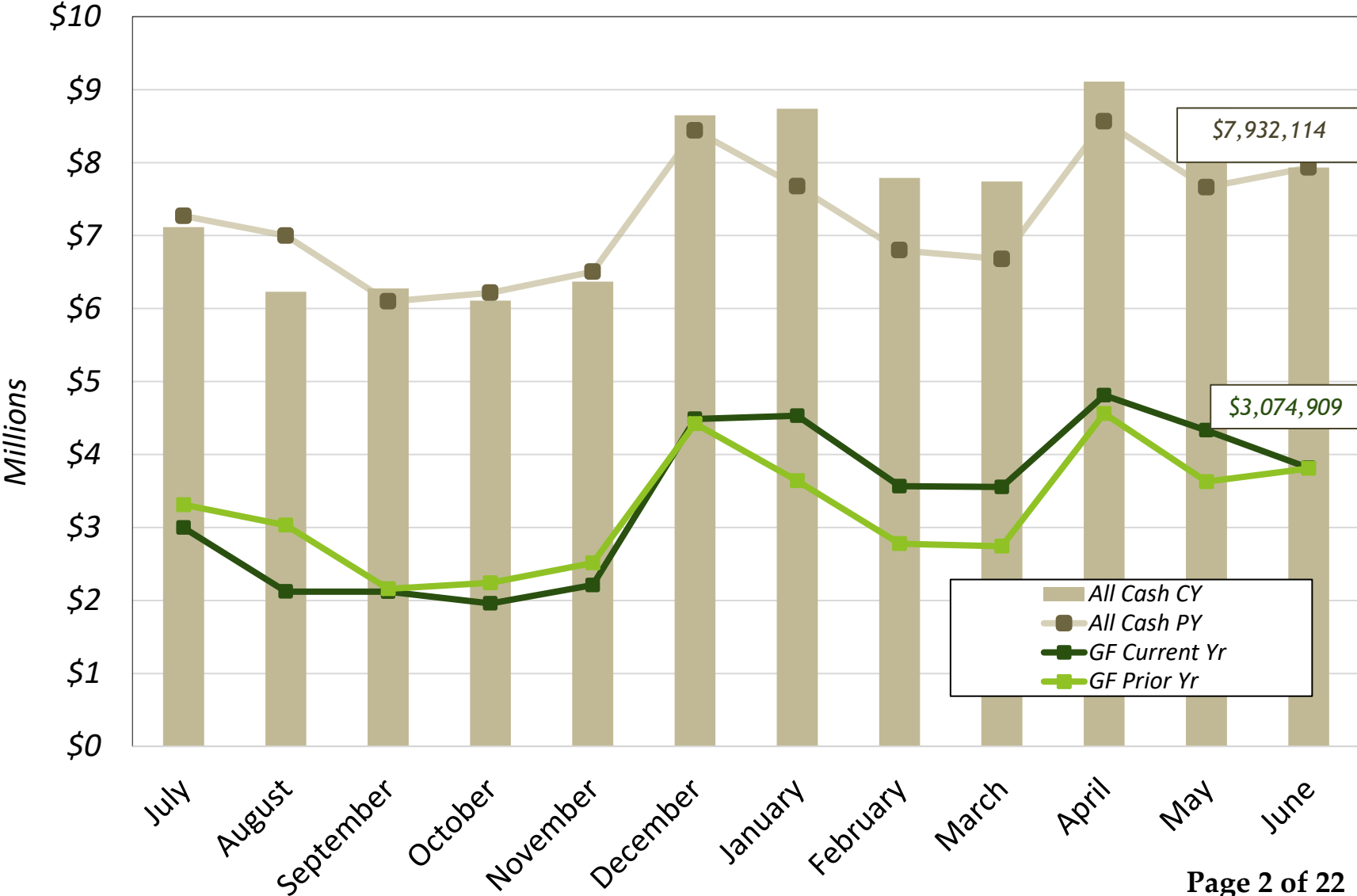
I would like to thank the CSD staff and the Board of Directors for its continued support of the Cameron Park Fire Department and the partnership with CAL FIRE. I am grateful for the dedication, professionalism, and commitment demonstrated daily by our firefighters, paramedics, prevention personnel, and support staff. As we continue through the fire season, our department remains committed to providing excellent community service to the residents and visitors of Cameron Park.

Monthly Financial Report June 2026



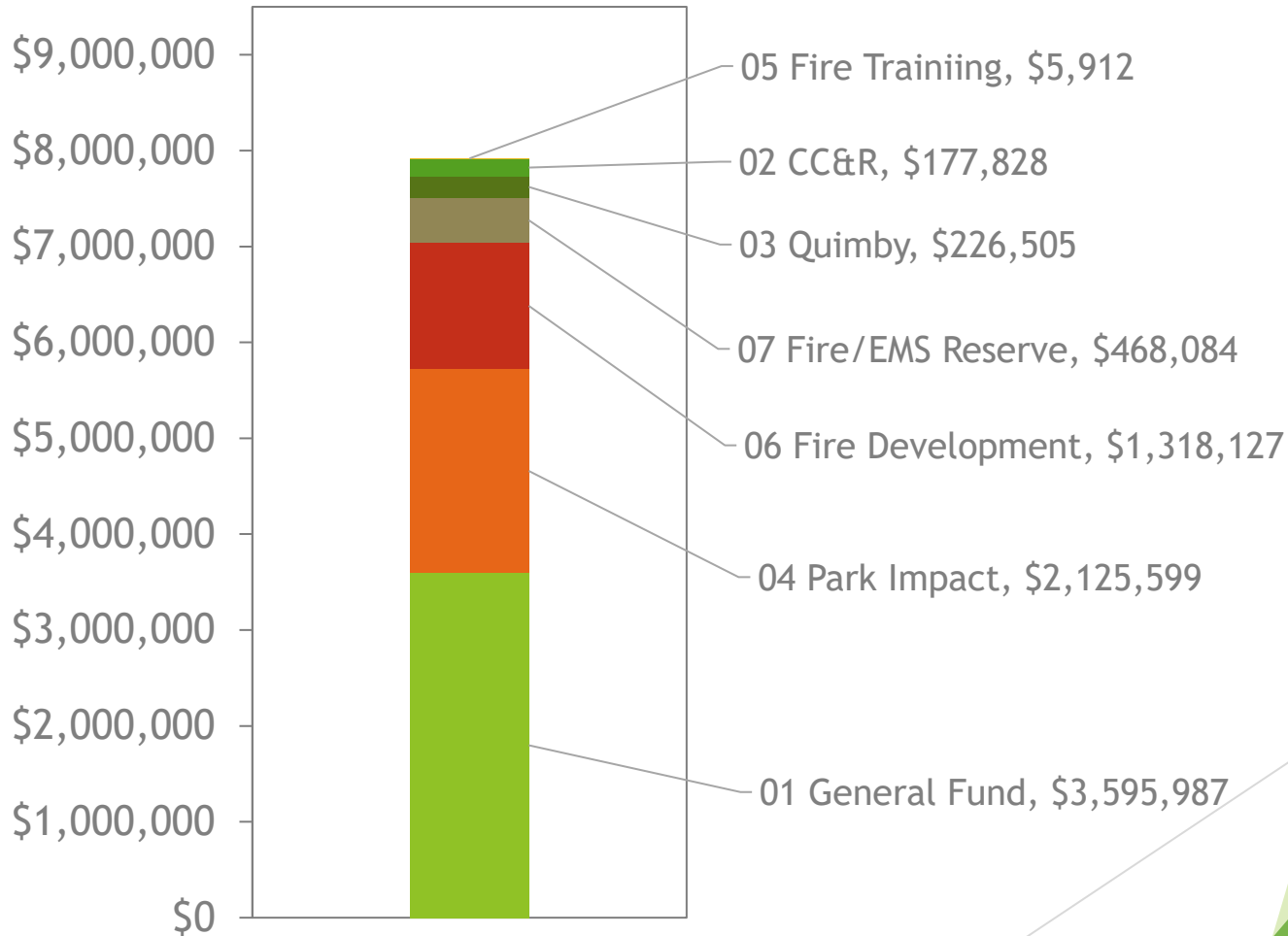
Board of Directors
Meeting
July 15, 2026

Non LLAD Cash as of 6/30/2026

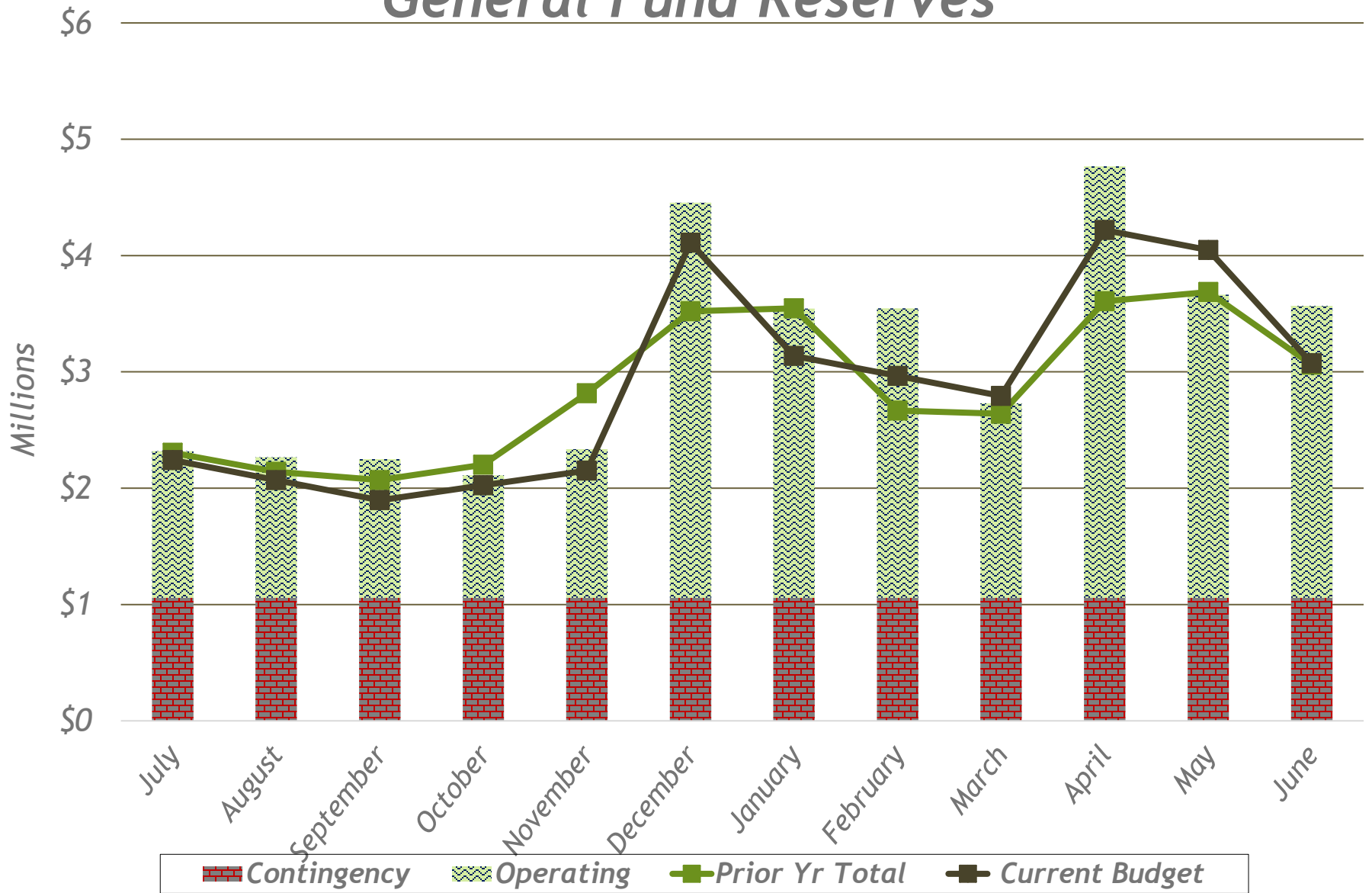


Non-LLAD Cash

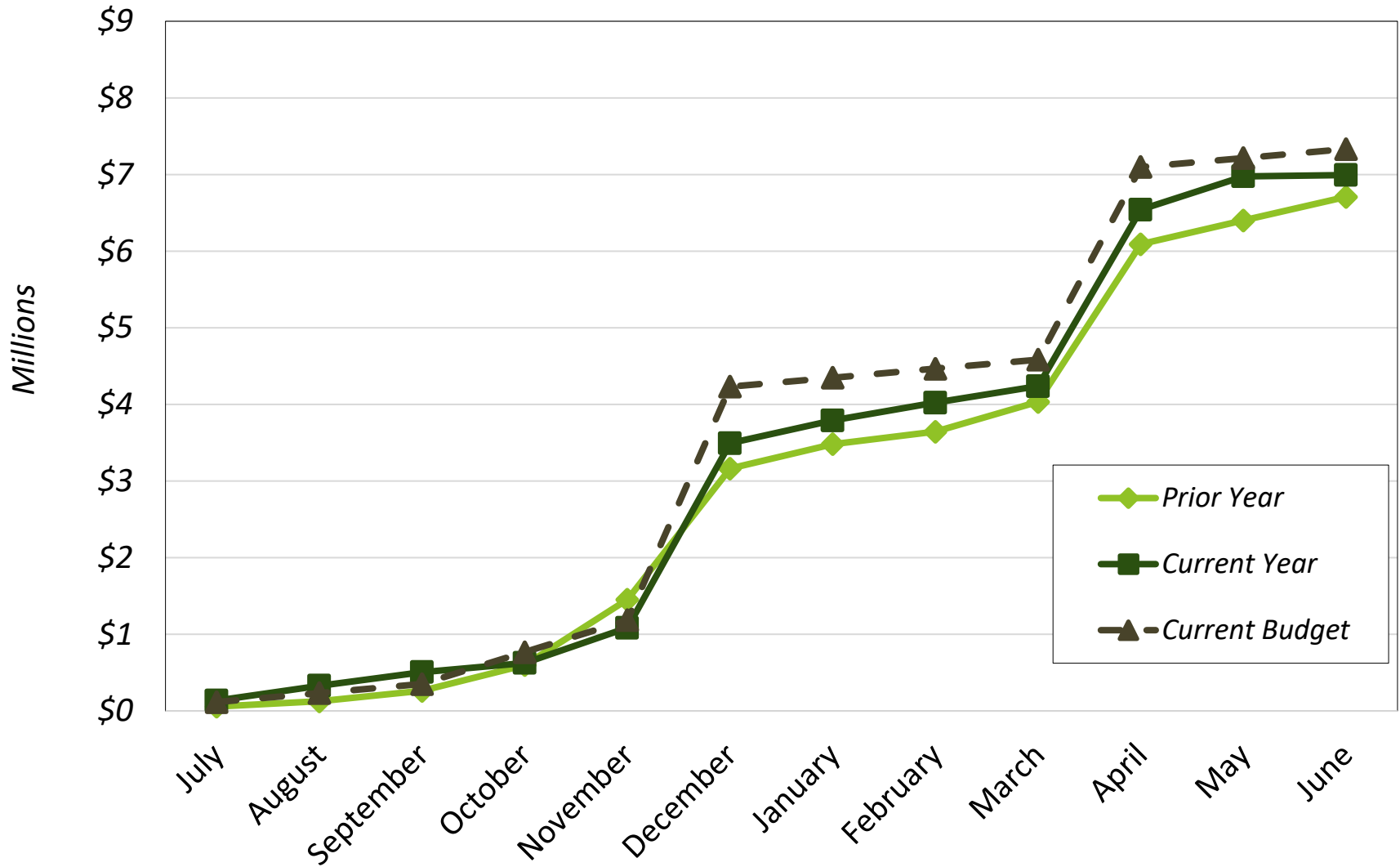
6/30/2026 = \$7,918,042



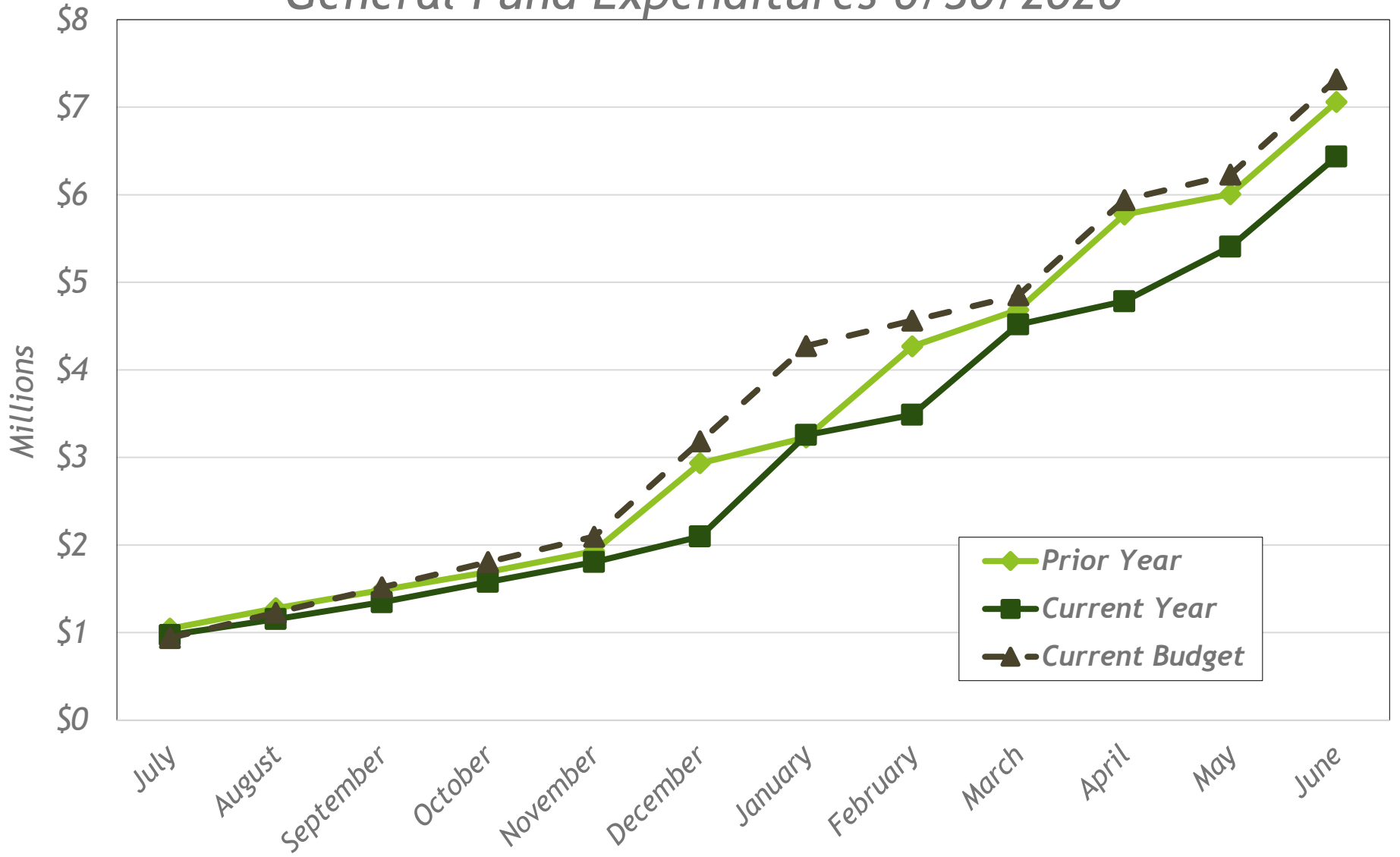
General Fund Reserves



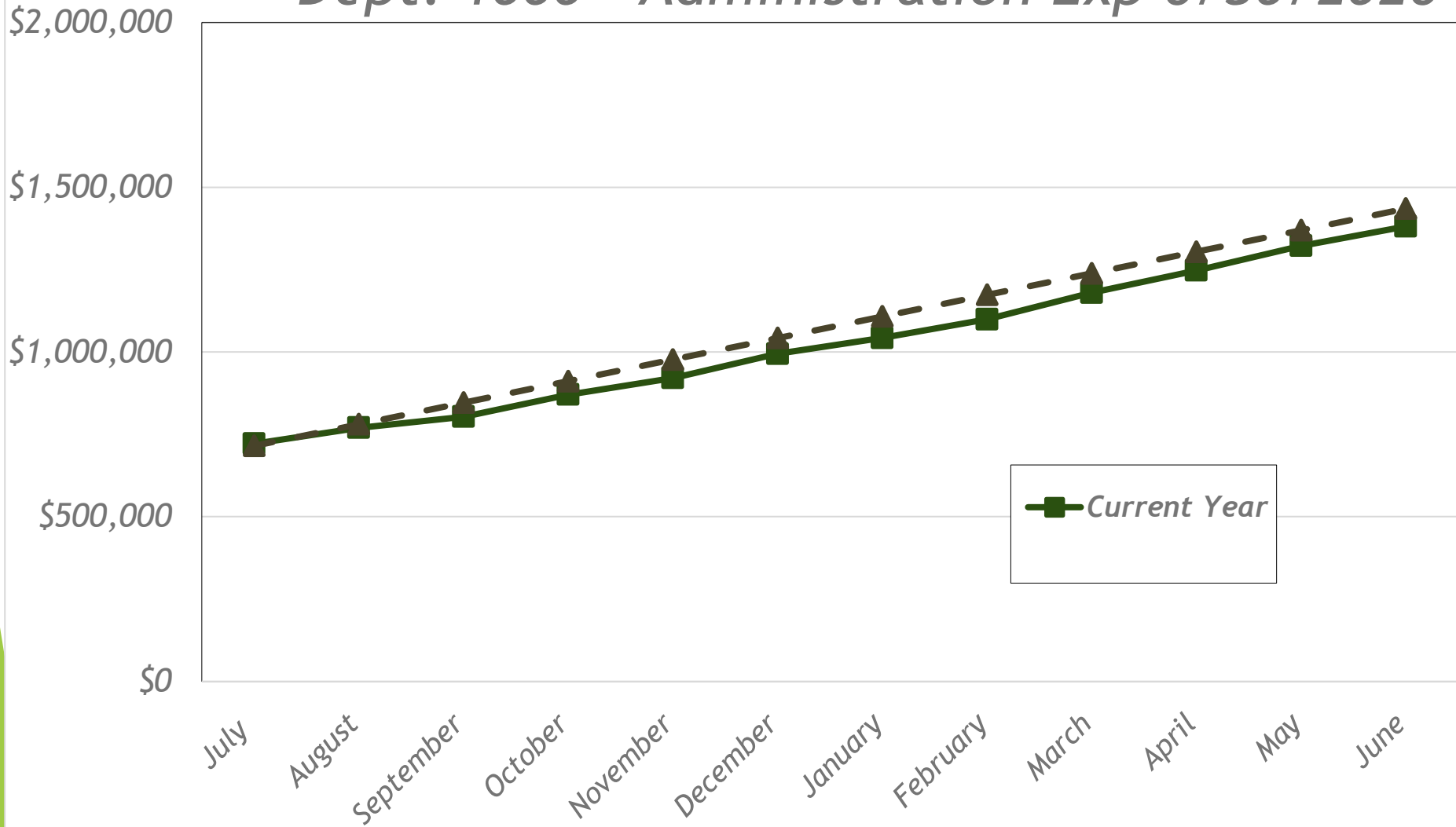
General Fund Revenue - 6/30/2026



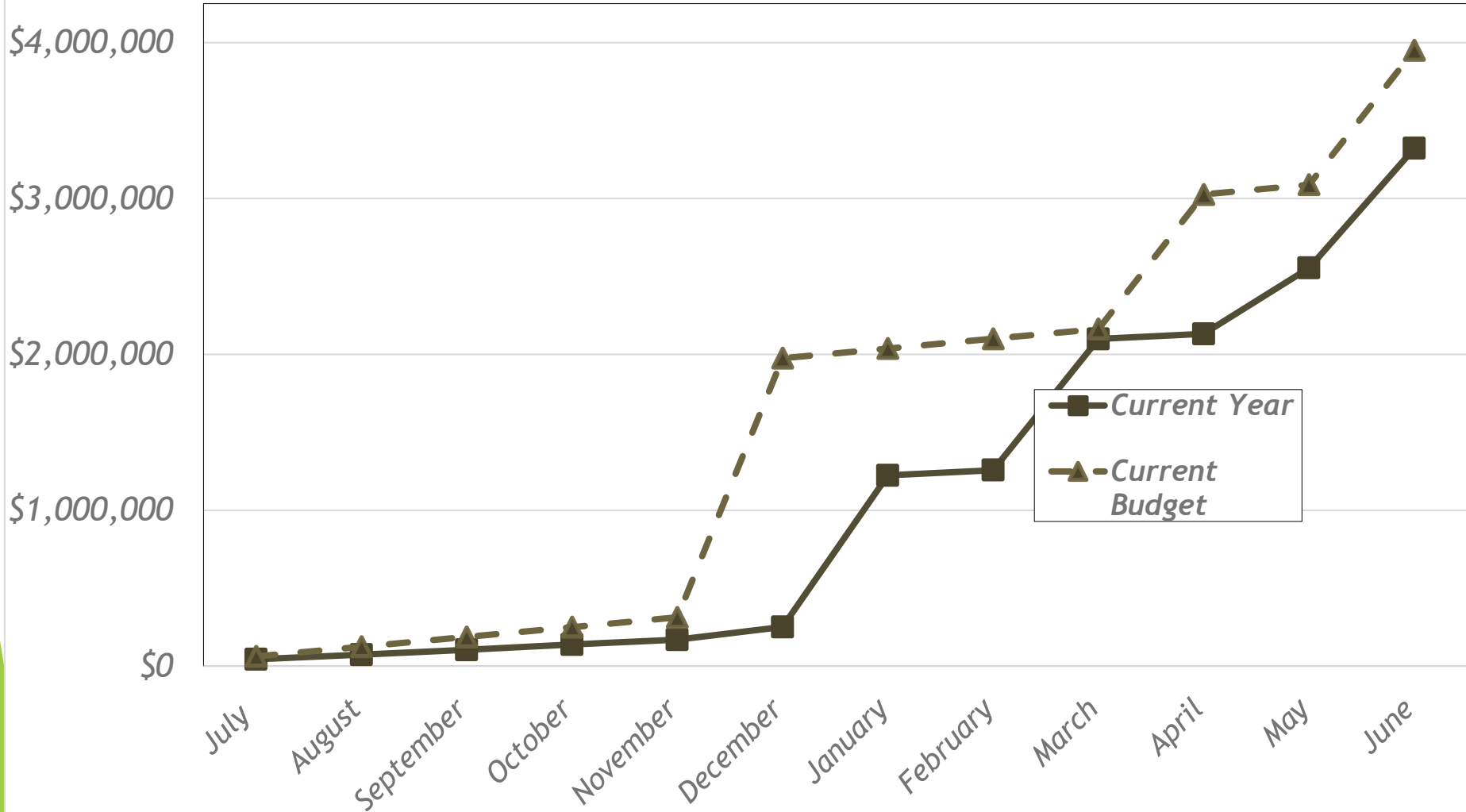
General Fund Expenditures 6/30/2026



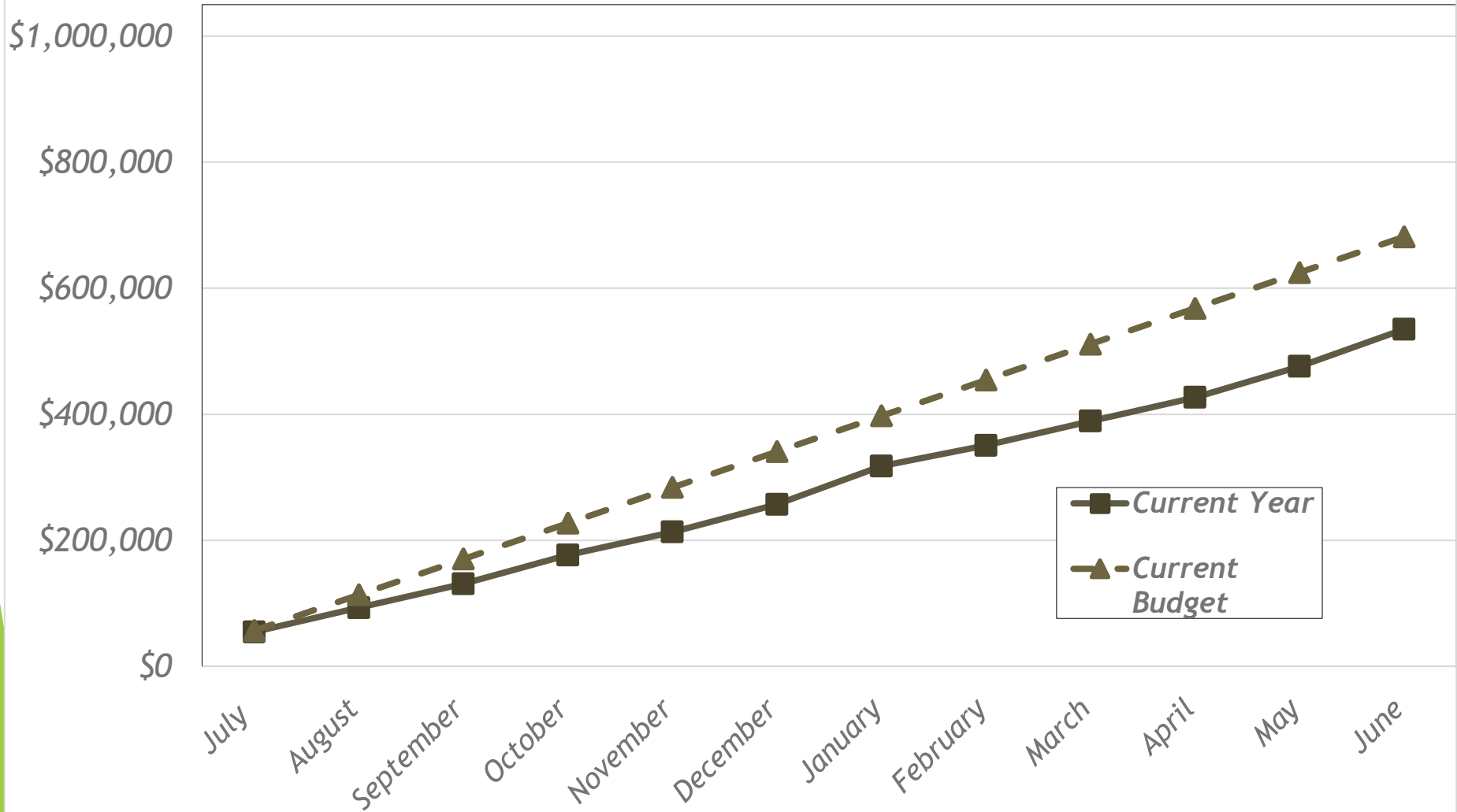
Dept. 1000 - Administration Exp 6/30/2026



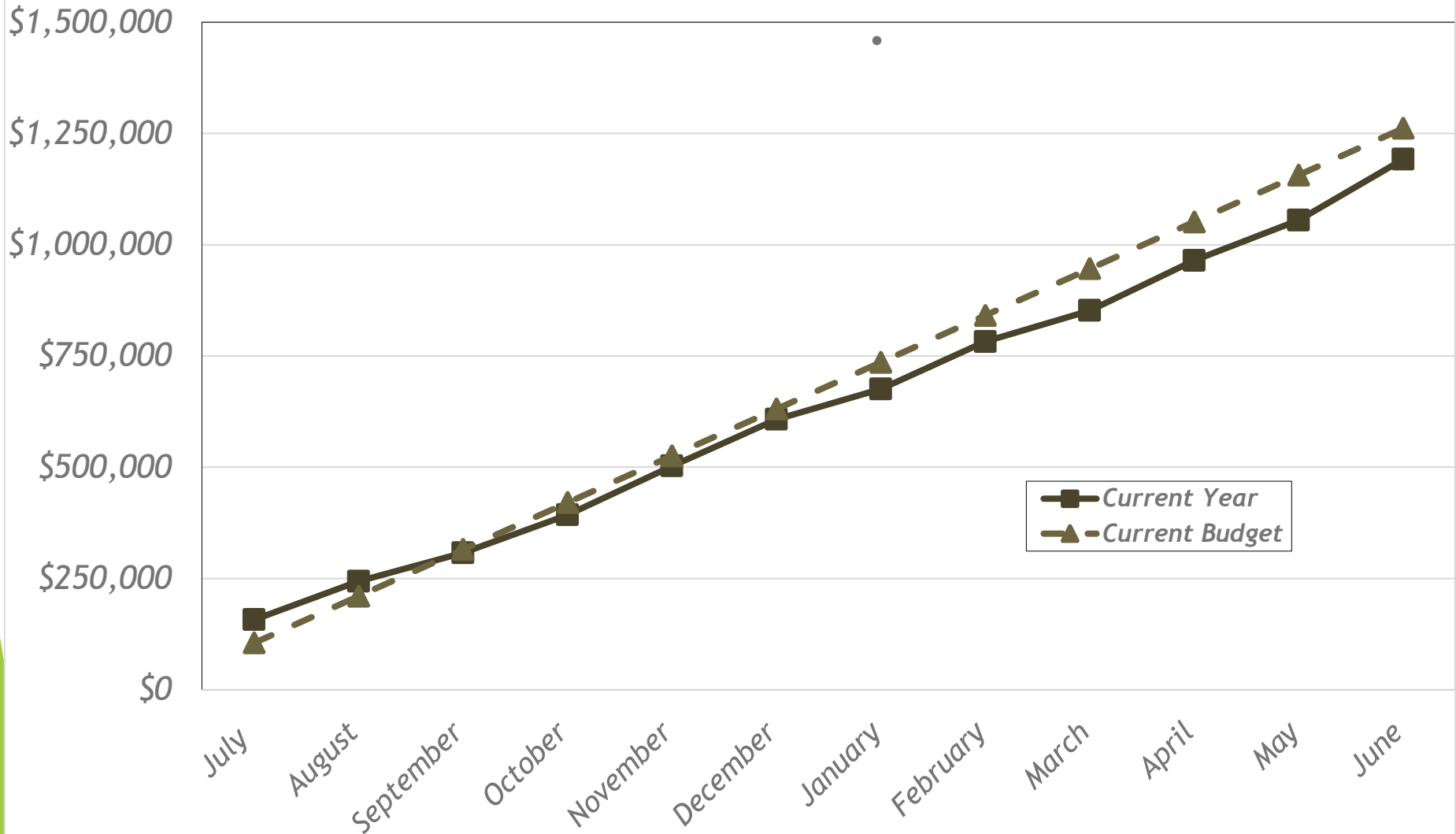
Dept. 3000 - Fire Exp 6/30/2026



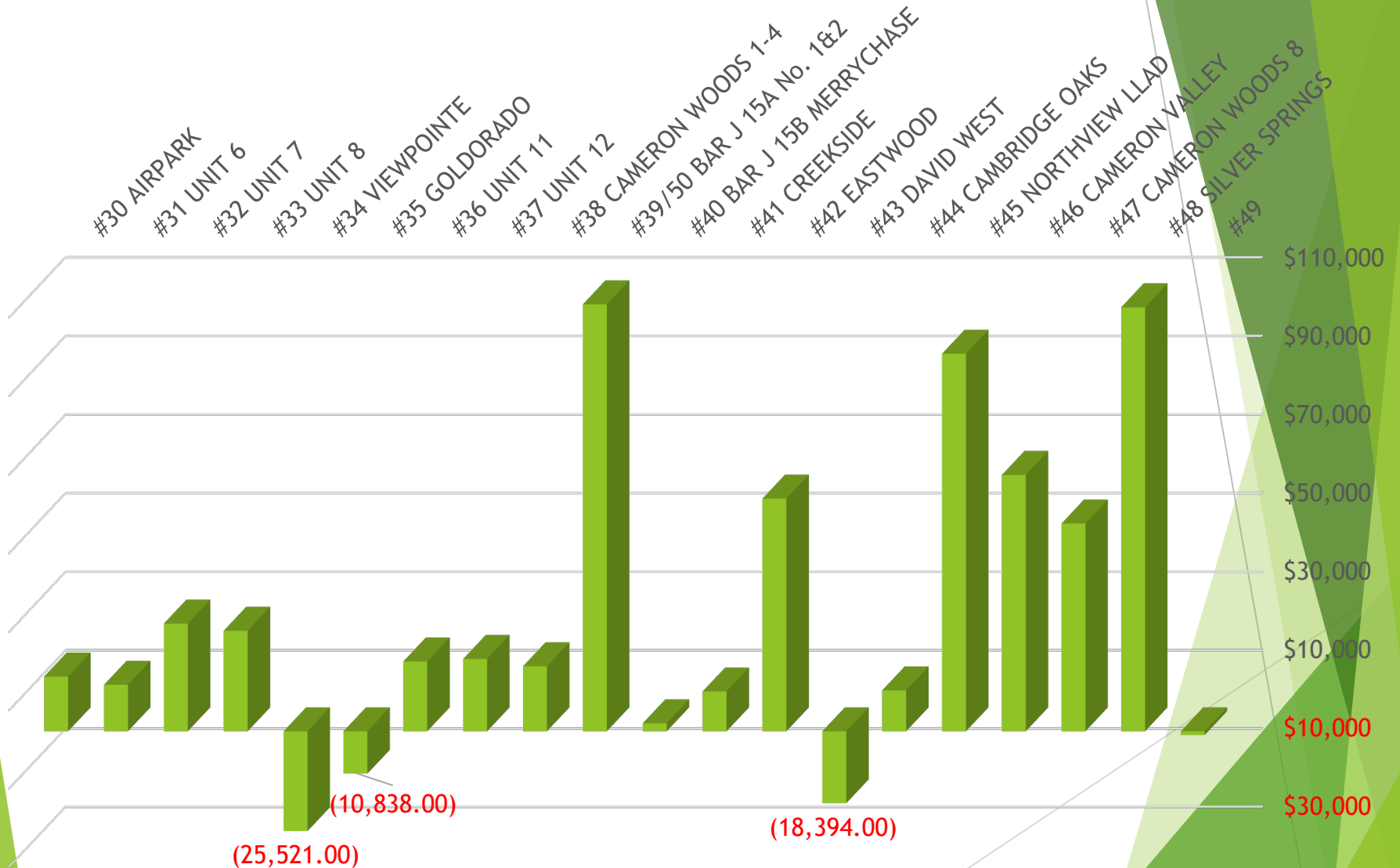
Dept. 4000 - Parks Exp 6/30/2026



Dept. 5000-Rec/Comm Ctr Exp.6/30/2026



LLAD Fund Balance as of 6/30/26





Monthly Financial Report

Questions?

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

Item #2

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Operating Revenue				
Property Taxes	4110	5,626,890.00	5,479,463.98	97.37%
Franchise Fees	4113	296,000.00	224,835.33	75.95%
Fire Marshall Services/Fees	4132	70,000.00	60,985.15	87.12%
AB38 DS Inspections (WMC)	4133	0.00	10,628.55	0.00%
FD Class Fees/Admin fees	4142	0.00	4,321.80	0.00%
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	134,287.10	134.28%
Instructor Program Revenue	4155	200,000.00	209,268.31	104.63%
Transfer In	4165	55,000.00	0.00	0.00%
Special Events	4170	0.00	10,839.00	0.00%
CP Lake - Entry Fee	4180	75,000.00	53,387.92	71.18%
Annual Passes (Lake/Pool Combo)	4181	30,000.00	45,439.50	151.46%
Picnic Site Rentals	4182	3,000.00	5,442.50	181.41%
Assembly Hall & Classroom Rentals	4185	60,000.00	74,824.91	124.70%
Gym Revenue	4186	40,000.00	28,059.16	70.14%
Pool Rental Fees (Swim Teams)	4187	110,000.00	97,366.87	88.51%
CSD CC Concessions	4188	0.00	3,650.76	0.00%
Sports Field Rentals	4190	35,000.00	13,654.50	39.01%
Donations	4250	30,000.00	4,934.19	16.44%
Sponsorships	4255	0.00	2,500.00	0.00%
OES/Mutual Aid Reimbursement	4261	60,000.00	94,793.08	157.98%
Fire Apparatus Equip Rental	4262	250,000.00	83,852.42	33.54%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	10,000.00	21,516.65	215.16%
Other Income/Refunds	4600	2,000.00	24,302.54	1,215.12%
First Responder Fee	4602	220,000.00	249,822.84	113.55%
Grants	4610	0.00	998.80	0.00%
Gain/Loss of Assets	4615	10,000.00	50,000.00	500.00%
Total Operating Revenue		<u>7,332,890.00</u>	<u>6,993,141.55</u>	<u>95.37%</u>
Expenditures				
Salaries - Perm.	5000	971,689.00	767,357.34	78.97%
Salaries - Seasonal	5010	100,000.00	108,155.41	108.15%
Overtime	5020	27,000.00	34,030.96	126.04%
Health Benefit	5130	116,973.00	146,950.86	125.62%
Retiree Health Benefit	5135	115,320.00	114,574.23	99.35%
Dental Insurance	5140	9,000.00	8,546.88	94.96%
Vision Insurance	5150	1,700.00	1,318.73	77.57%
CalPERS Retirement (Pension)	5160	321,159.00	374,184.39	116.51%
CalPERS 457	5161	5,400.00	5,204.16	96.37%
Worker's Compensation	5170	53,319.00	21,186.24	39.73%
FICA/Medicare Employer Contribution	5180	36,822.00	25,300.38	68.70%
UI/TT Contribution	5190	19,571.00	5,787.55	29.57%
Advertising/Marketing	5209	5,000.00	1,904.70	38.09%
Agency Administration Fee (SCI)	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	64,802.80	202.50%
Banking Fees	5221	3,200.00	2,933.38	91.66%
Merchant/CC Fees	5222	22,290.00	18,592.10	83.41%
Clothing/Uniforms	5230	4,250.00	3,517.28	82.75%
Computer Software	5231	52,459.00	43,718.88	83.33%
Computer Hardware	5232	12,000.00	19,583.68	163.19%
Contract Services - Providers	5235	45,000.00	68,062.17	151.24%
CalFIRE Contract - AEU	5236	3,200,000.00	2,476,714.11	77.39%
Contract Services - Other	5240	257,000.00	199,818.14	77.75%

Cameron Park Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

Item #2

01 - General Fund

From 7/1/2025 Through 6/30/2026

		YTD 25-26 Budget - Final	Current FY 25-26 Actuals	Percent Exp To Date
Director Compensation	5250	14,000.00	9,100.00	65.00%
EDC Department Agency (LAFCO)	5260	6,000.00	4,767.09	79.45%
Educational Materials	5265	4,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	11,000.00	3,821.23	34.73%
Fire & Safety Supplies	5285	17,000.00	9,458.75	55.63%
Fire Prevention & Inspect (Dist Equip)	5290	3,500.00	55.96	1.59%
Fire Turnout Gear	5295	7,500.00	312.31	4.16%
Reserve FF - Stipends	5296	10,000.00	31,747.68	317.47%
Food	5300	1,275.00	3,624.28	284.25%
Concession (Food - Stock)	5301	0.00	4,155.39	0.00%
Fuel	5305	60,200.00	47,267.15	78.51%
Government Fees/Permits	5310	21,500.00	6,568.78	30.55%
Janitorial / HH Supplies	5315	37,500.00	27,442.46	73.17%
Instructor Pay	5316	120,000.00	146,888.40	122.40%
Insurance	5320	328,476.00	323,032.25	98.34%
Legal Services	5335	80,000.00	41,415.40	51.76%
Maint. - Vehicle Supplies	5340	600.00	3,815.46	635.91%
Maint. - Buildings	5345	135,000.00	72,274.57	53.53%
Maint. - Equipment	5350	58,600.00	48,470.92	82.71%
Maint. - Grounds	5355	74,000.00	76,468.65	103.33%
Maint. - Radio/Phones	5360	5,500.00	1,252.31	22.76%
Maint. - Tires & Tubes	5365	13,500.00	7,927.48	58.72%
Maint. - Vehicle	5370	49,500.00	43,499.39	87.87%
Medical Supplies	5375	28,050.00	22,392.27	79.82%
Memberships/Subscriptions	5380	13,550.00	14,253.46	105.19%
Mileage Reimbursement	5385	300.00	378.62	126.20%
Miscellaneous	5395	1,000.00	260.12	26.01%
Office Supplies/Expense	5400	7,250.00	7,092.76	97.83%
Pool Chemicals	5405	50,000.00	52,813.79	105.62%
Postage	5410	2,650.00	2,125.24	80.19%
Printing	5415	600.00	789.80	131.63%
Professional Services - Support, etc.	5420	48,000.00	39,832.75	82.98%
Program Supplies	5421	12,000.00	14,124.15	117.70%
Publications & Legal Notices	5425	1,850.00	1,138.60	61.54%
Radios	5430	5,000.00	4,350.86	87.01%
Rent/Lease - Equipment	5440	4,250.00	5,491.52	129.21%
Staff Development	5455	12,500.00	6,728.71	53.82%
Event Supplies	5465	15,000.00	4,024.51	26.83%
Phones/internet	5470	49,000.00	53,843.22	109.88%
Utilities - Water	5490	68,000.00	50,447.02	74.18%
Utilities - Gas	5491	90,500.00	70,671.88	78.09%
Utilities - Electric/Solar	5492	151,000.00	165,599.15	109.66%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	5,191.78	47.19%
Capital Equipment Expense	5625	90,000.00	484,636.88	538.48%
Transfer Out	7000	193,207.00	0.00	0.00%
Total Expenditures		<u>7,329,010.00</u>	<u>6,434,341.34</u>	<u>87.79%</u>
Net Revenue Over Expenditures		<u>3,880.00</u>	<u>558,800.21</u>	<u>14,402.06%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

1000 - Administration

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Property Taxes	4110	0.00	5,479,463.98	0.00%
Franchise Fees	4113	296,000.00	224,835.33	75.95%
FD Class Fees/Admin fees	4142	0.00	4,321.80	0.00%
Interest Income	4505	10,000.00	21,505.71	215.05%
Other Income/Refunds	4600	2,000.00	8,912.76	445.63%
Gain/Loss of Assets	4615	0.00	50,000.00	0.00%
Total Operating Revenue		<u>308,000.00</u>	<u>5,789,039.58</u>	<u>1,879.56%</u>
Expenditures				
Salaries - Perm.	5000	497,861.50	359,830.23	72.27%
Overtime	5020	7,000.00	21,094.48	301.34%
Health Benefit	5130	38,948.00	55,340.02	142.08%
Retiree Health Benefit	5135	17,355.00	25,218.50	145.30%
Dental Insurance	5140	4,500.00	4,207.42	93.49%
Vision Insurance	5150	800.00	609.19	76.14%
CalPERS Retirement (Pension)	5160	321,159.00	341,759.31	106.41%
CalPERS 457	5161	2,400.00	3,957.66	164.90%
Worker's Compensation	5170	8,048.00	3,431.17	42.63%
FICA/Medicare Employer Cont...	5180	10,156.00	9,548.59	94.01%
UI/TT Contribution	5190	8,432.00	1,223.68	14.51%
Advertising/Marketing	5209	2,500.00	0.00	0.00%
Agency Administration Fee (SCI)	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	64,802.80	202.50%
Banking Fees	5221	500.00	709.79	141.95%
Merchant/CC Fees	5222	100.00	0.00	0.00%
Clothing/Uniforms	5230	500.00	285.82	57.16%
Computer Software	5231	18,000.00	14,524.03	80.68%
Computer Hardware	5232	5,000.00	2,331.42	46.62%
Contract Services - Other	5240	22,000.00	18,256.83	82.98%
Director Compensation	5250	5,000.00	7,500.00	150.00%
EDC Department Agency (LAF...	5260	0.00	1,589.03	0.00%
Equipment-Minor/Small Tools	5275	0.00	124.25	0.00%
Fire & Safety Supplies	5285	500.00	0.00	0.00%
Fire Prevention & Inspect (Dist...	5290	0.00	55.96	0.00%
Food	5300	0.00	416.62	0.00%
Insurance	5320	328,476.00	323,032.25	98.34%
Legal Services	5335	20,000.00	41,415.40	207.07%
Maint. - Vehicle Supplies	5340	0.00	906.25	0.00%
Maint. - Equipment	5350	3,600.00	4,178.66	116.07%
Medical Supplies	5375	50.00	0.00	0.00%
Memberships/Subscriptions	5380	11,000.00	10,868.00	98.80%
Mileage Reimbursement	5385	200.00	348.52	174.26%
Miscellaneous	5395	1,000.00	0.00	0.00%
Office Supplies/Expense	5400	4,000.00	3,410.79	85.26%
Postage	5410	1,500.00	2,022.04	134.80%
Printing	5415	500.00	282.39	56.47%
Professional Services - Suppor...	5420	40,000.00	23,730.25	59.32%
Publications & Legal Notices	5425	1,500.00	1,138.60	75.90%
Staff Development	5455	5,000.00	590.46	11.80%
Phones/internet	5470	9,000.00	14,403.42	160.03%
Utilities - Electric/Solar	5492	6,000.00	17,878.91	297.98%
Total Expenditures		<u>1,435,085.50</u>	<u>1,381,022.74</u>	<u>96.23%</u>
Net Revenue Over Expenditures		<u>(1,127,085.50)</u>	<u>4,408,016.84</u>	<u>(391.09)%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

3000 - Fire

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Fire Marshall Services/Fees	4132	70,000.00	60,985.15	87.12%
AB38 DS Inspections (WMC)	4133	0.00	10,628.55	0.00%
Transfer In	4165	55,000.00	0.00	0.00%
Donations	4250	0.00	170.01	0.00%
OES/Mutual Aid Reimbursement	4261	60,000.00	94,793.08	157.98%
Fire Apparatus Equip Rental	4262	250,000.00	83,852.42	33.54%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	0.00	10.94	0.00%
Other Income/Refunds	4600	0.00	1,634.37	0.00%
First Responder Fee	4602	220,000.00	249,822.84	113.55%
Grants	4610	0.00	998.80	0.00%
Total Operating Revenue		705,000.00	502,896.16	71.33%
Expenditures				
Salaries - Perm.	5000	23,504.00	11,746.16	49.97%
Retiree Health Benefit	5135	25,000.00	20,717.45	82.86%
Worker's Compensation	5170	6,398.00	628.47	9.82%
FICA/Medicare Employer Cont...	5180	366.00	898.59	245.51%
UI/TT Contribution	5190	1,239.00	151.36	12.21%
Banking Fees	5221	500.00	709.78	141.95%
Merchant/CC Fees	5222	2,800.00	2,099.70	74.98%
Clothing/Uniforms	5230	1,250.00	998.81	79.90%
Computer Software	5231	2,500.00	5,141.92	205.67%
Computer Hardware	5232	3,000.00	4,239.11	141.30%
Contract Services - Providers	5235	45,000.00	56,908.20	126.46%
CalFIRE Contract - AEU	5236	3,200,000.00	2,476,714.11	77.39%
Contract Services - Other	5240	70,000.00	50,113.52	71.59%
Director Compensation	5250	4,000.00	400.00	10.00%
EDC Department Agency (LAF...	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	1,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,000.00	506.13	25.30%
Fire & Safety Supplies	5285	12,500.00	8,310.54	66.48%
Fire Turnout Gear	5295	7,500.00	312.31	4.16%
Reserve FF - Stipends	5296	10,000.00	31,747.68	317.47%
Food	5300	625.00	1,825.09	292.01%
Fuel	5305	45,000.00	37,890.17	84.20%
Government Fees/Permits	5310	5,000.00	1,470.86	29.41%
Janitorial / HH Supplies	5315	7,500.00	4,278.96	57.05%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Buildings	5345	15,000.00	4,311.48	28.74%
Maint. - Equipment	5350	20,000.00	4,034.24	20.17%
Maint. - Grounds	5355	3,000.00	11,052.37	368.41%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	12,000.00	7,163.02	59.69%
Maint. - Vehicle	5370	47,500.00	41,249.83	86.84%
Medical Supplies	5375	27,500.00	22,179.33	80.65%
Memberships/Subscriptions	5380	1,400.00	550.00	39.28%
Office Supplies/Expense	5400	2,000.00	437.94	21.89%
Postage	5410	750.00	14.67	1.95%
Printing	5415	100.00	132.50	132.50%
Professional Services - Suppor...	5420	3,000.00	6,005.00	200.16%
Publications & Legal Notices	5425	250.00	0.00	0.00%
Radios	5430	5,000.00	4,350.86	87.01%
Rent/Lease - Equipment	5440	0.00	119.17	0.00%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

3000 - Fire

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Staff Development	5455	4,000.00	5,292.93	132.32%
Phones/internet	5470	12,000.00	12,110.24	100.91%
Utilities - Water	5490	18,000.00	8,835.86	49.08%
Utilities - Gas	5491	5,500.00	4,116.85	74.85%
Utilities - Electric/Solar	5492	30,000.00	29,583.04	98.61%
Capital Equipment Expense	5625	55,000.00	439,081.98	798.33%
Transfer Out	7000	184,187.00	0.00	0.00%
Total Expenditures		<u>3,950,869.00</u>	<u>3,321,225.32</u>	<u>84.06%</u>
Net Revenue Over Expenditures		<u>(3,245,869.00)</u>	<u>(2,818,329.16)</u>	<u>86.82%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

4000 - Parks

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
CP Lake - Entry Fee	4180	75,000.00	53,387.92	71.18%
Annual Passes (Lake/Pool Co...	4181	15,000.00	22,618.00	150.78%
Picnic Site Rentals	4182	3,000.00	5,442.50	181.41%
Sports Field Rentals	4190	35,000.00	13,654.50	39.01%
Donations	4250	5,000.00	4,500.00	90.00%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Other Income/Refunds	4600	0.00	7,506.59	0.00%
Gain/Loss of Assets	4615	10,000.00	0.00	0.00%
Total Operating Revenue		143,000.00	111,523.20	77.99%
Expenditures				
Salaries - Perm.	5000	271,802.00	143,402.88	52.76%
Overtime	5020	5,000.00	4,421.88	88.43%
Health Benefit	5130	40,682.00	43,578.86	107.12%
Retiree Health Benefit	5135	49,565.00	52,444.55	105.80%
Dental Insurance	5140	2,250.00	2,525.84	112.25%
Vision Insurance	5150	500.00	399.87	79.97%
CalPERS Retirement (Pension)	5160	0.00	11,702.92	0.00%
CalPERS 457	5161	2,000.00	1,246.50	62.32%
Worker's Compensation	5170	23,353.00	9,522.08	40.77%
FICA/Medicare Employer Cont...	5180	1,300.00	2,263.89	174.14%
UI/TT Contribution	5190	4,400.00	581.25	13.21%
Banking Fees	5221	200.00	805.02	402.51%
Merchant/CC Fees	5222	2,790.00	5,907.08	211.72%
Clothing/Uniforms	5230	1,500.00	1,011.03	67.40%
Computer Software	5231	3,500.00	4,962.48	141.78%
Computer Hardware	5232	0.00	826.52	0.00%
Contract Services - Providers	5235	0.00	7,911.97	0.00%
Contract Services - Other	5240	40,000.00	14,484.08	36.21%
Director Compensation	5250	3,000.00	650.00	21.66%
EDC Department Agency (LAF...	5260	2,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	4,000.00	1,164.86	29.12%
Fire & Safety Supplies	5285	1,000.00	655.07	65.50%
Fire Prevention & Inspect (Dist...	5290	500.00	0.00	0.00%
Food	5300	150.00	339.80	226.53%
Fuel	5305	15,000.00	9,376.98	62.51%
Government Fees/Permits	5310	12,000.00	2,292.02	19.10%
Janitorial / HH Supplies	5315	10,000.00	7,759.14	77.59%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	500.00	2,909.21	581.84%
Maint. - Buildings	5345	40,000.00	14,902.12	37.25%
Maint. - Equipment	5350	5,000.00	10,826.73	216.53%
Maint. - Grounds	5355	67,000.00	44,661.32	66.65%
Maint. - Radio/Phones	5360	0.00	46.25	0.00%
Maint. - Tires & Tubes	5365	1,500.00	764.46	50.96%
Maint. - Vehicle	5370	1,500.00	2,249.56	149.97%
Memberships/Subscriptions	5380	300.00	0.00	0.00%
Miscellaneous	5395	0.00	260.12	0.00%
Office Supplies/Expense	5400	600.00	853.61	142.26%
Postage	5410	100.00	0.00	0.00%
Printing	5415	0.00	374.91	0.00%
Professional Services - Suppor...	5420	2,000.00	1,158.00	57.90%
Program Supplies	5421	0.00	49.95	0.00%
Publications & Legal Notices	5425	100.00	0.00	0.00%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

4000 - Parks

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Rent/Lease - Equipment	5440	3,500.00	4,592.80	131.22%
Staff Development	5455	1,000.00	96.85	9.68%
Phones/internet	5470	13,000.00	10,140.71	78.00%
Utilities - Water	5490	35,000.00	25,857.02	73.87%
Utilities - Electric/Solar	5492	30,000.00	36,471.84	121.57%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	5,191.78	47.19%
Capital Equipment Expense	5625	15,000.00	40,789.04	271.92%
Transfer Out	7000	<u>9,020.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expenditures		<u>756,612.00</u>	<u>534,976.82</u>	<u>70.71%</u>
Net Revenue Over Expenditures		<u>(613,612.00)</u>	<u>(423,453.62)</u>	<u>69.00%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

5000 - Recreation/Community Center

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	134,287.10	134.28%
Instructor Program Revenue	4155	200,000.00	209,268.31	104.63%
Special Events	4170	0.00	10,839.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	15,000.00	22,821.50	152.14%
Assembly Hall & Classroom Re...	4185	60,000.00	74,824.91	124.70%
Gym Revenue	4186	40,000.00	28,059.16	70.14%
Pool Rental Fees (Swim Teams)	4187	110,000.00	97,366.87	88.51%
CSD CC Concessions	4188	0.00	3,650.76	0.00%
Donations	4250	25,000.00	264.18	1.05%
Sponsorships	4255	0.00	2,500.00	0.00%
Other Income/Refunds	4600	0.00	3,924.44	0.00%
Total Operating Revenue		550,000.00	587,358.23	106.79%
Expenditures				
Salaries - Perm.	5000	178,521.50	252,378.07	141.37%
Salaries - Seasonal	5010	100,000.00	108,155.41	108.15%
Overtime	5020	15,000.00	8,514.60	56.76%
Health Benefit	5130	37,343.00	48,031.98	128.62%
Retiree Health Benefit	5135	23,400.00	16,193.73	69.20%
Dental Insurance	5140	2,250.00	1,813.62	80.60%
Vision Insurance	5150	400.00	309.67	77.41%
CalPERS Retirement (Pension)	5160	0.00	20,722.16	0.00%
CalPERS 457	5161	1,000.00	0.00	0.00%
Worker's Compensation	5170	15,520.00	7,604.52	48.99%
FICA/Medicare Employer Cont...	5180	25,000.00	12,589.31	50.35%
UI/TT Contribution	5190	5,500.00	3,831.26	69.65%
Advertising/Marketing	5209	2,500.00	1,904.70	76.18%
Banking Fees	5221	2,000.00	708.79	35.43%
Merchant/CC Fees	5222	16,600.00	10,585.32	63.76%
Clothing/Uniforms	5230	1,000.00	1,221.62	122.16%
Computer Software	5231	28,459.00	19,090.45	67.08%
Computer Hardware	5232	4,000.00	12,186.63	304.66%
Contract Services - Other	5240	125,000.00	116,963.71	93.57%
Director Compensation	5250	2,000.00	550.00	27.50%
EDC Department Agency (LAF...	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	2,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	5,000.00	2,025.99	40.51%
Fire & Safety Supplies	5285	3,000.00	493.14	16.43%
Fire Prevention & Inspect (Dist...	5290	3,000.00	0.00	0.00%
Food	5300	500.00	1,042.77	208.55%
Concession (Food - Stock)	5301	0.00	4,155.39	0.00%
Fuel	5305	200.00	0.00	0.00%
Government Fees/Permits	5310	4,500.00	2,805.90	62.35%
Janitorial / HH Supplies	5315	20,000.00	13,439.23	67.19%
Instructor Pay	5316	120,000.00	146,888.40	122.40%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	100.00	0.00	0.00%
Maint. - Buildings	5345	80,000.00	53,060.97	66.32%
Maint. - Equipment	5350	30,000.00	29,431.29	98.10%
Maint. - Grounds	5355	4,000.00	20,661.88	516.54%
Maint. - Vehicle	5370	500.00	0.00	0.00%
Medical Supplies	5375	500.00	212.94	42.58%
Memberships/Subscriptions	5380	850.00	2,835.46	333.58%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

5000 - Recreation/Community Center

From 7/1/2025 Through 6/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Mileage Reimbursement	5385	100.00	30.10	30.10%
Office Supplies/Expense	5400	650.00	2,362.02	363.38%
Pool Chemicals	5405	50,000.00	52,813.79	105.62%
Postage	5410	300.00	88.53	29.51%
Professional Services - Suppor...	5420	3,000.00	8,939.50	297.98%
Program Supplies	5421	12,000.00	14,074.20	117.28%
Rent/Lease - Equipment	5440	750.00	779.55	103.94%
Staff Development	5455	2,500.00	748.47	29.93%
Event Supplies	5465	15,000.00	4,024.51	26.83%
Phones/internet	5470	15,000.00	17,188.85	114.59%
Utilities - Water	5490	15,000.00	15,754.14	105.02%
Utilities - Gas	5491	85,000.00	66,555.03	78.30%
Utilities - Electric/Solar	5492	85,000.00	81,665.36	96.07%
Capital Equipment Expense	5625	20,000.00	4,765.86	23.82%
Total Expenditures		<u>1,186,443.50</u>	<u>1,191,787.85</u>	<u>100.45%</u>
Net Revenue Over Expenditures		<u>(636,443.50)</u>	<u>(604,429.62)</u>	<u>94.96%</u>

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

Item #2

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Percent Exp To Date</u>
Operating Revenue				
Property Taxes	4110	300.00	94.89	31.63%
Special Assessments	4135	78,000.00	78,505.70	100.64%
Arc Review Fees	4140	31,000.00	40,596.91	130.95%
Interest Income	4505	5,000.00	1,623.85	32.47%
Other Income/Refunds	4600	0.00	1,113.76	0.00%
Total Operating Revenue		<u>114,300.00</u>	<u>121,935.11</u>	<u>106.68%</u>
Expenditures				
Salaries - Perm.	5000	75,000.00	70,295.00	93.72%
Overtime	5020	0.00	91.46	0.00%
Health Benefit	5130	13,500.00	13,743.13	101.80%
Dental Insurance	5140	750.00	750.00	100.00%
Vision Insurance	5150	131.00	130.32	99.48%
CalPERS Retirement (Pension)	5160	0.00	5,618.66	0.00%
Worker's Compensation	5170	1,500.00	460.56	30.70%
FICA/Medicare Employer Cont...	5180	4,500.00	941.62	20.92%
UI/TT Contribution	5190	400.00	161.00	40.25%
Agency Administration Fee (SCI)	5210	2,000.00	2,500.00	125.00%
Banking Fees	5221	350.00	709.80	202.80%
Merchant/CC Fees	5222	1,240.00	850.36	68.57%
Computer Software	5231	5,300.00	5,747.87	108.45%
Computer Hardware	5232	0.00	1,243.57	0.00%
Contract Services - Other	5240	6,600.00	7,752.47	117.46%
Director Compensation	5250	1,000.00	800.00	80.00%
EDC Department Agency (LAF...	5260	1,600.00	1,589.03	99.31%
Fuel	5305	300.00	412.71	137.57%
Legal Services	5335	5,000.00	1,494.84	29.89%
Maint. - Vehicle Supplies	5340	0.00	453.97	0.00%
Maint. - Equipment	5350	500.00	23.50	4.70%
Maint. - Vehicle	5370	0.00	551.14	0.00%
Office Supplies/Expense	5400	200.00	0.00	0.00%
Postage	5410	200.00	80.27	40.13%
Printing	5415	500.00	0.00	0.00%
Professional Services - Suppor...	5420	700.00	250.00	35.71%
Publications & Legal Notices	5425	0.00	237.18	0.00%
Rent/Lease - Equipment	5440	300.00	225.00	75.00%
Staff Development	5455	200.00	23.97	11.98%
Phones/internet	5470	2,000.00	1,812.01	90.60%
Utilities - Electric/Solar	5492	2,500.00	1,760.81	70.43%
Total Expenditures		<u>126,271.00</u>	<u>120,710.25</u>	<u>95.60%</u>
Net Revenue Over Expenditures		<u>(11,971.00)</u>	<u>1,224.86</u>	<u>(10.23)%</u>



Established: June 3, 1961

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

6:30pm

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

Board Members

Dawn Wolfson, President

Katie Gilchrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Mission Statement

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

CALL TO ORDER – 6:30pm

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

- *Motion to Adopt the Agenda*

SB/KG – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

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

PRESENTATIONS

GENERAL PUBLIC COMMENT

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

CORRESPONDENCE

LEGAL UPDATES

CONSENT CALENDAR

Receive & File:

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

Approve:

3. Minutes of May 20, 2026 – Board of Directors Meeting (N. Garrison)
 - *Motion to Adopt the Consent Agenda*

KG/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

REVIEW ITEMS PULLED FOR DISCUSSION

GENERAL BUSINESS

4. APPROVE Resolution 2026-12 Approving the Preliminary Engineer's Report, Declaring the Intention to Continue Assessments for the Fiscal Year 2026-27, and Providing for Notice of Public Hearing for the Landscaping and Lighting Districts

- *Motion to Approve Resolution 2026-12 Approving the Preliminary Engineer's Report, Declaring the Intention to Continue Assessments for the Fiscal Year 2026-27, and Providing for Notice of Public Hearing for the Landscaping and Lighting Districts*

KG/SB – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

5. PUBLIC HEARING - APPROVE Resolution 2026-13 Establishing Appropriations Limitation for FY 2026-27 for the Cameron Park Community Services District

- *Motion to Approve Resolution 2026-13 Establishing Appropriations Limitation for FY 2026-27 for the Cameron Park Community Services District*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

6. PUBLIC HEARING - APPROVE Resolution 2026-14 Establishing Rates for the Collection of Solid Waste Within the Cameron Park Community Services District (M. Hornstra)

- *Motion to Approve Resolution 2026-14 Establishing Rates for the Collection of Solid Waste Within the Cameron Park Community Services District*

KG/SB – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

7. PUBLIC HEARING – APPROVE Resolution 2026-15 Adopting FY 2026-27 Preliminary Budget

- *Motion to Approve Resolution 2026-15 Adopting FY 2026-27 Preliminary Budget, reducing lane line pool tarps by \$13,058 to balance the budget.*

JH/SB – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

8. APPROVE Criminal Offender Record Information (CORI) Management and Use Policy 3410

- *Motion to Approve Criminal Offender Record Information (CORI) Management and Use Policy 3410*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

ADJOURNMENT OF MEETING – 8:35pm

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

This agenda and packet items are available online at the CPCSD website:

<https://www.cameronpark.org/board-of-directors>

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

Cameron Park Community Services District



Staff Report

DATE: July 15, 2026

FROM: Mark Hornstra, General Manager
Nitish Sharma, Lakeview Consulting

AGENDA ITEM #4: DRAFT CAPITAL IMPROVEMENT PLAN FORMAT

RECOMMENDED ACTION: REVIEW AND DISCUSS DRAFT VERSION OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM AND LONG-RANGE CAPITAL REPLACEMENT PLAN, AND PROVIDE COMMENTS REGARDING FORMAT AND CONTENT, AND DIRECTION TO CONTINUE WITH THE PROPOSED FORMAT

Introduction

The purpose of this agenda item is to present the District's first draft of the format for a comprehensive District-wide Five-Year Capital Improvement Program (CIP) and Long-Range Capital Replacement Plan. The initial draft was presented at the July 6th Budget and Administration Committee meeting. During the committee discussion, there were suggestions on refining the format with the primary feedback to separate new capital requirements from capital required to maintain or update existing assets. The updated draft version being presented to the full Board reflects that feedback.

Staff wants to emphasize that this version of the CIP is to discuss the framework and format of the CIP document. The data contained in this document is for illustrative purposes only. The data contained in this document is in the process of being validated and updated as required.

The CIP establishes a coordinated planning framework for maintaining, rehabilitating, replacing, and expanding the District's public infrastructure while providing the Board with a comprehensive understanding of existing capital needs, future infrastructure liabilities, and anticipated funding requirements.

The report consolidates capital projects from every major operating division into a single planning document, including Parks, Fire, Community Center, Recreation, Landscape and Lighting Assessment District (LLAD), and Equipment and Vehicle Replacement. The program provides a structured roadmap for preserving public assets, reducing deferred maintenance, improving operational reliability, and supporting responsible long-term financial planning.

Discussion

The Cameron Park Community Services District owns and maintains an extensive portfolio of public assets that support essential community services throughout the District. These assets include neighborhood and regional parks, Cameron Park Lake, trails, athletic facilities, the Community Center and Aquatics Complex, Fire Stations 88 and 89, recreation facilities, landscape and lighting infrastructure, fleet vehicles, fire apparatus, and operational equipment.

Over many years, capital projects have been identified and managed independently by each department based on operational needs and available funding. While this approach has allowed the District to address near-term maintenance and operational priorities, it has not provided a comprehensive, District-wide assessment of capital infrastructure needs or long-term replacement obligations.

As District facilities continue to mature, infrastructure systems approach the end of their useful life, and construction costs continue to increase, a comprehensive capital planning process has become increasingly important. The Five-Year Capital Improvement Program establishes that framework by identifying current capital needs, evaluating future replacement requirements, and providing a disciplined approach for prioritizing investments over time. The development of the CIP also supports the District's long-term financial sustainability by improving reserve planning, identifying grant opportunities, strengthening budget development, and promoting proactive asset management.

Rather than focusing solely on individual projects, the Capital Improvement Program provides the Board with a strategic assessment of the District's infrastructure portfolio and establishes a framework for future capital investment decisions.

Five-Year Capital Improvement Program

The five-year program is heavily focused on preserving existing infrastructure, addressing deferred maintenance, improving public safety, and replacing aging building systems before failures occur. For example, there are significant projects that were

previously identified which include improvements to Cameron Park Lake, replacement of the Christa McAuliffe soccer field, Community Center pool resurfacing, Fire Station improvements, aquatics enhancements, and various park rehabilitation projects.

Equipment and Vehicle Replacement Program

As part of this effort, a Equipment and Vehicle Replacement Program to complement the facility-based Capital Improvement Program will be developed. This program establishes replacement schedules for fire apparatus, fleet vehicles, maintenance equipment, specialized operational equipment, and major technology assets based on useful life, replacement cost, and operational reliability.

The replacement program identifies anticipated replacement years, projected replacement costs, service life assumptions, annual reserve funding requirements, and funding sources for each asset. By integrating equipment replacement planning with the Capital Improvement Program, the District is better positioned to avoid unexpected equipment failures, reduce emergency purchases, stabilize annual capital expenditures, and ensure that critical operational assets remain available to support District services.

Together, the facility-based Capital Improvement Program and the Equipment and Vehicle Replacement Program provide the Board with a comprehensive long-term capital planning framework encompassing both fixed infrastructure and movable assets.

Fiscal Impact

The preliminary budget for the formation of the Five-Year Capital Improvement Program (CIP) and Capital Asset Replacement Plan is included in the preliminary Fiscal 2026/27 budget. Staff has budgeted \$35,000 for financial consulting services with Lakeside Consulting, with the CIP as being part of that scope of service.

Attachments:

4A – Draft Master 5-Year CIP and Capital Assets Replacement Program (see digital version due to size of spreadsheets)

Cameron Park
Community Services District



Staff Report

DATE: July 15, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #5: **LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FINAL ENGINEER'S REPORT**

RECOMMENDED ACTION: **APPROVE RESOLUTION 2026-16 APPROVING THE FINAL ENGINEER'S REPORT, DECLARING THE INTENTION TO CONTINUE ASSESSMENTS FOR THE FISCAL YEAR 2026-27**

BACKGROUND

On March 18, 2026, the Board adopted Resolution No. 2026-08 directing SCI Consulting Group, the District's assessment engineer and assessment administration firm, to prepare an Engineer's Report for the continuation of the District's twenty LLAD assessments for FY 2026-27. SCI Consulting Group prepared the preliminary Engineer's Report for fiscal year 2026-27. The preliminary Engineer's Report, as well as Resolution No. 2026-12, and Notice of Public Hearing was presented to the Board at the June 17, 2026 meeting.

Each year, to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed Public Hearing and receives public input on the proposed assessments and the services that they would fund. After hearing the public testimony, the Board may take final action on setting assessment rates, establishing the services and improvements to be funded and ordering the levy of the continued assessments for Fiscal Year 2024-25.

DISCUSSION

SCI Consulting Group has prepared the Final Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the continued assessments for Fiscal Year 2026-27, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year.

The assessments in each of the Assessment Districts for Fiscal Year 2026-27 are the same as the rates levied in past fiscal years since the date of formation of each Assessment District, except for Cameron Valley LLAD #46, and Silver Springs LLAD #48, which shall be levied at the same rate as Fiscal Year 2026-27. The authorized maximum assessment rate change for Cameron Woods 8 and Bar J15-A No. 2 is not to exceed 3.0% per year with no maximum, and for Silver Springs is not to exceed 4% per year with no maximum. The maximum authorized increase that may be levied for Cameron Woods 8 and Bar J15-A No. 2 in fiscal year 2026-27 is 3.0%. The Maximum authorized increase that may be levied for Silver Springs in fiscal year 2026-27 is 2.38%.

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

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

The proposed assessment rates for Fiscal Year 2026-27 for the above-identified Landscaping and Lighting Assessment Districts as well as information on each assessment district are identified in the Engineer's Report.

Attachments:

5A – Cameron Park CSD Final Engineer's Report 2026-27

5B – Resolution 2026-16

FY 2026-27

ENGINEER'S REPORT

Cameron Park Community Services District Landscaping and Lighting Assessment Districts

June 2026
Final Engineer's Report

Engineer of Work:



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

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Cameron Park Community Services District

Name of Governing Board

Dawn Wolfson, President

Katie Gilchrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Cameron Park CSD Staff

Mark Hornstra, General Manager

Danny Garrison, Operations Manager

Engineer of Work

SCI Consulting Group

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Executive Summary

Introduction

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

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

Formation of Assessment Districts

Pre-Proposition 218 Lighting Districts:

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

Pre-Proposition 218 Parks and Lighting Districts:

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

Pre-Proposition 218 Parks District:

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

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

Post-Proposition 218 Parks and Lighting Districts

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

Exemptions from Proposition 218

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

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

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

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

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

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

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

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

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

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

Assessment Continuation Procedures

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

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

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

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

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

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

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

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

Legal Analysis

DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218

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

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

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

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

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

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

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

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

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

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

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

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

Dahms v. Downtown Pomona Property

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

Beutz v. County of Riverside

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

Golden Hill Neighborhood Association v. City of San Diego

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

Bonander v. Town of Tiburon

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

Compliance with Current Law

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

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

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

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

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

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

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

Plans and Specifications

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

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

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

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

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

Descriptions of the Districts

Services for Individual Districts

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

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

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

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

District Boundaries and Specific Areas Maintained

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

Airpark (LLAD #30)

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 2 – AIRPARK STREET LIGHTS

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

Unit 6 (LLAD #31)

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

Improvements:

New:

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

Existing:

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

TABLE 3 – UNIT 6 STREET LIGHTS

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

Unit 7 (LLAD #32)

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 4 – UNIT 7 STREET LIGHTS

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

Unit 8 (LLAD #33)

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 5 – UNIT 8 STREET LIGHTS

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

Viewpointe (LLAD #34)

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 6 – VIEWPOINTE STREET LIGHTS

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

Goldorado (LLAD #35)

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

Planned Projects for 2026-27

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 7 – GOLDORADO STREET LIGHTS

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

Unit 11 (LLAD #36)

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 8 – UNIT 11 STREET LIGHTS

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

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

Unit 12 (LLAD #37)

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

Improvements:

New:

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

Existing:

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

TABLE 9 – UNIT 12 STREET LIGHTS

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

Cameron Woods 1-4 (LLAD #38)

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

Improvements:

New:

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

Existing:

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

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS

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

Bar J 15A Country Club (LLAD #39)

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

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS

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

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

Bar J 15B Merrychase (LLAD #40)

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

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS

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

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

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

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

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

Creekside (LLAD #41)

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

Planned Projects for the future

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 13 – CREEKSIDE STREET LIGHTS

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

Eastwood (LLAD #42 – Park and Landscape Corridor)

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

The improvements to be maintained include two elements:

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

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

Improvements:

Possible projects:

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

Existing:

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

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

TABLE 14 – EASTWOOD STREET LIGHTS

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

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

David West Park (LLAD #43)

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

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

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

Improvements:

New:

- No Planned Projects.

Existing:

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

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

Cambridge Oaks (LLAD #44)

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035
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Northview (LLAD #45)

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

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

Improvements:

New:

- Playground maintenance, including the replacement of playground fiber

Existing:

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

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

TABLE 16 – NORTHVIEW STREET LIGHTS

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

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

Cameron Valley Estates (LLAD #46)

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

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

Improvements:

New:

- No Planned Projects.

Existing:

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

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS

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

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

Cameron Woods 8 (LLAD #47)

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

Improvements:

New:

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

Existing:

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

TABLE 18 – CAMERON WOODS 8

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

Silver Springs (LLAD #48)

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

Improvements:

New:

- None.

Existing:

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

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

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

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

Improvements:

New:

- None.

Existing:

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

Levy Summary by District

TABLE 19 – FY 2026-27 ASSESSMENT REVENUES

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

Note:

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

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

Method of Apportionment

Method of Apportionment

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

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

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

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

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

Special Benefits

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

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

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

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

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

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

Benefit Factors

The special benefits from the Improvements are further detailed below:

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

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

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

The reasons for this determination are as follows:

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

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

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

Increased Safety of Property Due to Improved Lighting and Illumination

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

Access to Improved Parks and Landscaped Areas Within the Districts

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

Improved Views

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

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

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

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

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

In other words:

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

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

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

A formula to estimate the general benefit is listed below:

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

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

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

Calculating General Benefit

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

General Benefit to Property Outside the Assessment District

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

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

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

General Benefit to Property within the Assessment District

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

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

General Benefit to the Public at Large

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

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

Total General Benefits

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

General Benefit Calculation – Districts with Parks (Bar J 15 A No. 2)

5% (Outside the Assessment District)
 + 0% (Property within the Assessment District)
 +15% (Public at Large)
 = 20% (Total General Benefit)

General Benefit Calculation – Districts with Streetlights (Cameron Woods 8 Assessment District & Silver Springs Assessment District)

5% (Outside the Assessment District)
 + 0% (Property within the Assessment District)
 +5% (Public at Large)
 = 10% (Total General Benefit)

Non-Assessment Revenue funds General Benefits

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

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

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

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

Method of Assessment

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

Assessment Apportionment

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

Goldorado and Bar J 15B Merrychase Non-Residential Parcels

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

Table 20 – Goldorado Assessment Methodology

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

Table 21 – Bar J 15B Merrychase

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

FY 2026-27 Estimate of Cost and Levy Summary

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

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

Table 22 – Fiscal Year 2026-27 Estimate of Cost

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50	
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350	
District Description	Airpark	9	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
EXPENDITURES																					
Salaries										\$4,286	\$2,968		\$2,894	\$2,952		\$3,737	\$5,077		\$5,967	\$0	\$27,881
Health, Dental, Vision										\$1,814	\$904		\$956	\$1,158		\$1,807	\$1,054		\$1,958		\$9,651
Other (WC, Ret, UI/TT)										\$68	\$42		\$42	\$43		\$59	\$85		\$90		\$429
Total Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,168	\$3,914	\$0	\$3,892	\$4,153	\$0	\$5,602	\$6,216	\$0	\$8,015	\$0	\$37,961
Agriculture (Fertilizer, Lawn Care)										\$0	\$0		\$250	\$250		\$0	\$500		\$200	\$0	\$500
Maintenance (Equipment, Irrigation)										\$100	\$0		\$200	\$250		\$250	\$500		\$200	\$0	\$1,500
Contract Services (Landscaping)										\$0	\$0		\$16,520	\$9,408		\$1,500					\$27,428
Maintenance (Park grounds, playgrounds)													\$5,019			\$0	\$4,000				
Equipment Rental														\$2,500							\$2,500
Material/Supplies																				\$0	\$0
Telephone													\$1,000	\$800							\$1,800
Agency Administration Fee	\$1,584	\$1,506	\$1,720	\$2,120	\$682	\$158	\$1,517	\$1,637	\$812	\$2,485	\$212	\$390	\$904	\$544	\$544	\$455	\$593	\$262	\$288	\$2,485	\$20,899
Postage																					\$0
Electricity	\$25,057	\$23,834	\$16,179	\$20,199	\$9,371	\$4,486	\$7,852	\$15,367	\$7,647	\$23,018	\$1,449	\$878	\$2,313	\$339	\$1,010		\$1,288	\$1,656	\$0	\$0	\$161,943
Water										\$3,214	\$2,747		\$5,542	\$7,799		\$2,096	\$1,400	\$1,400	\$0	\$0	\$22,798
Capital Improvement Fund 1																		\$0	\$0	\$0	\$0
Subtotal	\$26,641	\$25,340	\$17,899	\$22,319	\$10,053	\$4,644	\$9,369	\$17,004	\$8,459	\$34,986	\$8,322	\$1,268	\$35,641	\$26,043	\$1,554	\$9,903	\$13,997	\$1,918	\$8,503	\$2,485	\$277,330
REVENUES																					
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Assessments Collected/Other	\$22,284	\$18,212	\$14,651	\$17,887	\$6,316	\$3,223	\$8,029	\$14,096	\$8,801	\$46,563	\$11,488	\$2,912	\$6,239	\$23,084	\$2,119	\$33,703	\$16,355	\$1,771	\$34,064	\$9,427	\$301,223
Facility Use Revenue														\$4,500							\$4,500
Interfund Transfer										\$21,880										(\$21,880)	\$0
Interest	\$2,118	\$1,535	\$1,988	\$2,285	\$98	\$128	\$1,147	\$1,719	\$964	\$419	\$836	\$463	\$6,239	\$434	\$483	\$3,895	\$3,572	\$1,771	\$4,307	\$8,340	\$42,738
Number of Parcels	320	306	350	431	138	32	307	332	165	503	43	79	183	110	110	92	120	53	59	503	4,236
Cost per Parcel	\$63.02	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$47.50	\$48.24	\$190.04	\$31.00	\$0.00	\$165.00	\$14.88	\$324.00	\$106.52	\$0.00	\$504.34	\$45.66	
Lights	112	92	72	70	15	18	33	74	42	103	8	12	8	0	9	10	6	8	0	0	692
Estimated Fund Balance June 30, 2027	\$20,046	\$659	\$28,143	\$29,723	(\$14,632)	(\$4,111)	\$18,133	\$25,978	\$16,833	(\$9,573)	\$16,419	\$14,031	\$79,411	(\$29,164)	\$12,263	\$134,063	\$84,938	\$46,580	\$133,437	\$239,241	\$842,420

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

Assessment

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

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

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

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

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

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

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

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

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

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

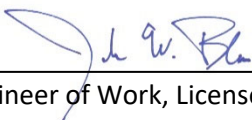
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record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

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

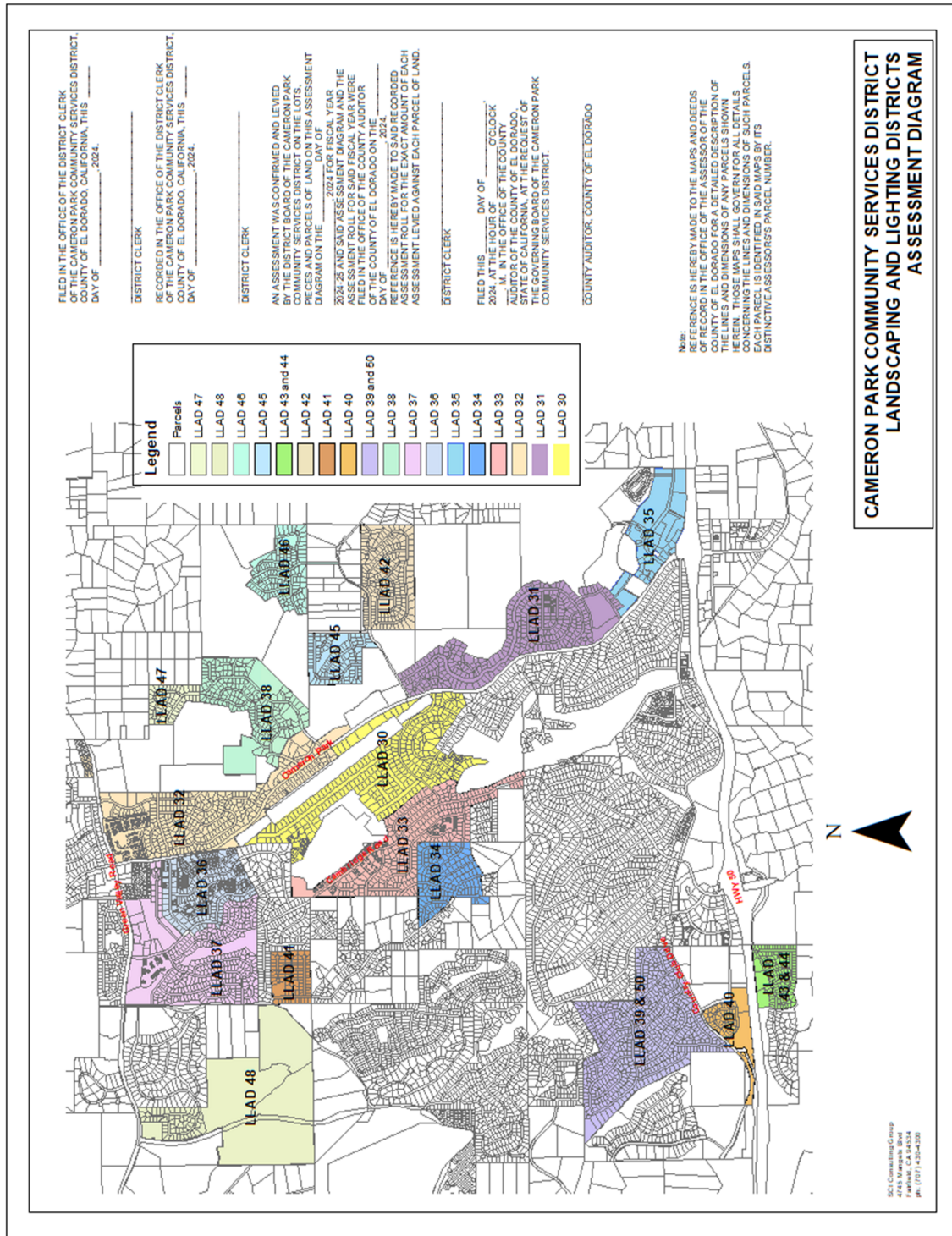
Dated: July 15, 2026

Engineer of Work




Engineer of Work, License No. C052091

Assessment Diagram



Assessment Roll

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

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

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

Resolution No. 2026-16
of the Board of Directors of the
Cameron Park Community Services District
July 15, 2026

APPROVING THE ENGINEER'S REPORT, CONFIRMING THE DIAGRAM AND ASSESSMENTS, AND DIRECTING THE AUDITOR-CONTROLLER OF EL DORADO COUNTY TO CONTINUE AND TO COLLECT ASSESSMENTS FOR FISCAL YEAR 2026-27IN:

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

WHEREAS, after receiving unanimous property owner written consent in support of the proposed assessments in each of the Assessment Districts specified above, this Board ordered the formation of and continuation of the first assessments within the Cameron Park Community Services District Landscaping and Lighting Districts (the "Assessment Districts") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements within the Assessment Districts, as described in the annual Engineer's Report; and

WHEREAS, by Resolution No. 2026-08, the Board ordered the preparation of an Engineer's Report for the Landscaping and Lighting Districts for fiscal year 2026-27; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 2026-12, the Board preliminarily approved the Engineer's Report for said Assessment Districts and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the General Manager and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for each of the Assessment Districts for all subsequent proceedings under and pursuant to the aforesaid resolution, and that July 15, 2026, at

the hour of 6:30pm, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, was appointed as the time and place for a hearing by this Board on the question of the continuation of the proposed assessments in each of the Assessment District, a notice of which hearing has been given as required by law; and

WHEREAS, on July 15, 2026, at 6:30pm the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard and considered, and this Board thereby acquired jurisdiction to order the continuation of the assessments and the confirmation of the diagram and assessment for each of the Assessment Districts prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

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

1. The public interest, convenience and necessity require that the continuation of the existing assessments in each of the Assessment Districts be ordered
2. The Assessment Districts benefited by the improvements and maintenance and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the General Manager, which map is incorporated herein by this reference.
3. The assessment is levied without regard to property valuation
4. The Engineer's Report is hereby approved as follows:
 - (a) the Engineer's estimate of the itemized and total costs and expenses of constructing, repairing and maintaining the improvements in each of the Assessment Districts and of the incidental expenses in connection therewith.
 - (b) the diagram showing the assessment districts, plans and specifications for the improvements to be constructed, repaired and maintained and the boundaries and dimensions of the respective lots and parcels of land within each of the Assessment Districts; and
 - (c) the assessment of the total amount of the costs and expenses of the proposed construction, repair and maintenance of the improvements upon the lots and parcels of land in each of the Assessment Districts in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from such construction, repair and maintenance, and of the expenses incidental thereto;
5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications for the improvements and maintenance in each of the Assessment Districts, the estimate of the costs and expenses of such improvements and maintenance, and the diagram of the assessable parcels in each of the Assessment Districts, as specified in this Engineer's Report is hereby approved and ordered

6. The existing assessments in each of the Assessment Districts for Fiscal Year 2026-27 are hereby confirmed and continued at the rates levied in past fiscal years since the date of formation of each Assessment District, except for Cameron Valley LLAD #46 and Silver Springs #48, as set forth in the following table:

Unit	LLAD	2026-27 Rate	Estimated Revenue
#30	AIRPARK LLAD	\$63.02	\$20,166
#31	UNIT 6 LLAD	\$54.50	\$16,677
#32	UNIT 7 LLAD	\$36.18	\$12,663
#33	UNIT 8 LLAD	\$36.20	\$15,602
#34	VIEWPOINTE LLAD	\$45.06	\$6,218
#35	GOLDORADO LLAD	varies by size of parcel	\$3,095
#36	UNIT 11 LLAD	\$22.42	\$6,883
#37	UNIT 12 LLAD	\$37.28	\$12,377
#38	CAMERON WOODS 1-4 LLAD	\$47.50	\$7,838
#39	BAR J 15A COUNTRY CLUB LLAD	\$48.24	\$24,265
#40	BAR J 15B MERRYCHASE LLAD	\$190.04	\$10,652
#41	CREEKSIDE LLAD	\$31.00	\$2,449
#42	EASTWOOD LLAD	\$0.00	\$0
#43	DAVID WEST LLAD	\$165.00	\$18,150
#44	CAMBRIDGE OAKS LLAD	\$14.88	\$1,637
#45	NORTHVIEW LLAD	\$324.00	\$29,808
#46	CAMERON VALLEY LLAD	\$106.52	\$12,782
#47	CAMERON WOODS 8 LLAD	\$0.00	\$0
#48	SILVER SPRINGS	\$504.34	\$29,756
#50	BAR J 15A No. 2	\$45.66	\$22,967

7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land in each of the Assessment Districts will be specially benefited by the construction, repair and maintenance of the improvements in the amount of the assessments apportioned against the lots and parcels of land within each Assessment District respectively, and (b) that there is substantial evidence to support the finding and determination as to special benefits to the parcels in each of the Assessment Districts

8. Immediately upon the adoption of this resolution, but in no event later than August 10 following such adoption, the General Manager shall file a certified copy of the diagram and assessment for each Assessment District and a certified copy of this resolution with the Auditor-Controller of the County of El Dorado. Upon such filing, the County Auditor-Controller shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment roll attached hereto for each Assessment District. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments, After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the various Cameron Park Community Services District Landscaping and Lighting Districts as detailed in the Engineer's Report

9. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the Cameron Park Community Services District Treasury account to the

credit of the improvement funds previously established under the distinctive designation of each of the Assessment Districts. Moneys in the improvement funds shall be expended only for the maintenance, servicing, construction or installation of the improvements as detailed in the Engineer's report

PASSED AND ADOPTED this 15th day of July 2026, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: July 15, 2026

FROM: Mark Hornstra, General Manager
Maurice Johnson, SPSS Consulting

AGENDA ITEM #6: FIRE IMPACT FEE FUNDING ALLOCATION FOR REPLACEMENT
TYPE III WILDLAND FIRE ENGINE

RECOMMENDED ACTION: APPROVE RESOLUTION 2026-17 AUTHORIZING THE USE OF FIRE
IMPACT FEE FUNDS IN THE AMOUNT OF \$89,399 TO PARTIALLY
FUND THE REPLACEMENT OF A TYPE III WILDLAND FIRE ENGINE,
AND AUTHORIZE THE REMAINING \$304,429 TO BE FUNDED FROM
THE FIRE DEPARTMENT RESERVE FUND

BACKGROUND

The Cameron Park Community Services District previously authorized the purchase of a replacement Type III Wildland Fire Engine to maintain the District's fire apparatus fleet and support wildland fire response capabilities within the District.

The total purchase cost of the replacement Type III Wildland Fire Engine is \$393,828. The District has evaluated whether Fire Impact Fee funds may be used to support this acquisition.

The District's Fire Impact Fee Nexus Study, prepared by SCI Consulting Group in September 2015, establishes the fire facilities standard and identifies fire protection facilities, apparatus, vehicles, and equipment as eligible categories for Fire Impact Fee funding. However, the Nexus Study does not specifically identify the exact replacement share of apparatus costs attributable to new development.

To address this issue, the District requested additional nexus guidance from SCI. The consultant determined that Fire Impact Fee proceeds may be used to fund only the portion of the replacement apparatus cost attributable to new development.

DISCUSSION

The District may maintain its apparatus and vehicle level of service through a combination of adding apparatus to expand the fleet or replacing existing apparatus and vehicles more frequently as increased service demand and accelerated wear occur. Fire Impact Fee proceeds may be used for the growth-related share of these costs.

For apparatus added to expand the fleet, Fire Impact Fee proceeds may fund up to 100 percent of the eligible cost if the apparatus is fully attributable to new development. For replacement of existing apparatus, Fire Impact Fee proceeds may fund only the portion attributable to new development.

Using the methodology now standard in SCI Consulting Group nexus studies, new development's share is calculated by comparing projected demand EDU growth to total demand EDUs at buildout.

The adopted Nexus Study identifies the following:

Projected Demand EDU Growth through 2035:	2,438
Total Demand EDUs at Buildout:	10,740
Growth Share:	= 22.7% (2,438 ÷ 10,740)

Based on this allocation, Fire Impact Fee proceeds may fund 22.7 percent of the replacement Type III Wildland Fire Engine cost.

Calculation

Replacement Type III Wildland Fire Engine Cost:	\$393,828
Growth Share Eligible for Fire Impact Fee Funding:	22.7%
Eligible Fire Impact Fee Funding Amount:	\$89,399
Existing Development Share:	\$304,429

The consultant concluded that up to \$89,399 of the apparatus cost may be funded from the District's Fire Impact Fee Program. The remaining \$304,429 represents the existing development share and must be funded from other District sources.

This approach ensures that new development contributes its fair share toward maintaining the District's adopted level of fire protection service while avoiding the use of Fire Impact Fee proceeds to fund existing deficiencies or costs attributable to existing residents and businesses.

FISCAL IMPACT

The total cost of the replacement Type III Wildland Fire Engine is \$393,828, therefore the proposed funding allocation:

Fire Impact Fee Fund:	\$89,399
Other District Funds:	<u>\$304,429</u>
Total:	\$393,828

The Fire Impact Fee Fund currently has an approximate balance of \$1,341,479. Following the proposed Fire Impact Fee allocation, the remaining Fire Impact Fee Fund balance would be approximately \$1,252,080.

Recommended Board Action

Staff recommends that the Board of Directors approve Resolution 2026-17 authorizing the use of \$89,399 in Fire Impact Fee funds toward the replacement Type III Wildland Fire Engine and directing that the remaining \$304,429 be funded from other District sources.

Attachments:

6A – Resolution 2026-17

6B – Cameron Park Fire Department Fire Impact Fee Nexus Study, September 2015

**Resolution No. 2026-17
of the Board of Directors of the
Cameron Park Community Services District
July 15, 2026**

AUTHORIZING THE EXPENDITURE OF FIRE IMPACT FEE FUNDS FOR A PORTION OF THE REPLACEMENT COST OF TYPE III WILDLAND FIRE ENGINE

WHEREAS, the Cameron Park Community Services District ("District") provides fire protection and emergency response services within its service area through the Cameron Park Fire Department; and

WHEREAS, the District maintains a Fire Impact Fee Program pursuant to Government Code Sections 66000 et seq. (Mitigation Fee Act/AB 1600) and the Cameron Park Fire Department Fire Impact Fee Nexus Study prepared by SCI Consulting Group and adopted in September 2015 ("Nexus Study"); and

WHEREAS, the Nexus Study establishes the legal basis for the collection and expenditure of Fire Impact Fees to fund the growth-related share of fire protection facilities, apparatus, vehicles, and equipment necessary to maintain the District's adopted level of fire protection service; and

WHEREAS, the District previously authorized the procurement of a replacement Type III Wildland Fire Engine to replace an aging apparatus that had exceeded its useful service life; and

WHEREAS, the replacement Type III Wildland Fire Engine has been acquired at a total purchase cost of Three Hundred Ninety-Three Thousand Eight Hundred Twenty-Eight Dollars (\$393,828.00); and

WHEREAS, the District requested additional analysis from SCI Consulting Group regarding the appropriate allocation of Fire Impact Fee funding for the replacement apparatus; and

WHEREAS, SCI Consulting Group concluded that, consistent with the methodology utilized in the District's Fire Impact Fee Nexus Study, Fire Impact Fee proceeds may fund the proportionate share of apparatus replacement attributable to new development, calculated as 22.7 percent of the total replacement cost; and

WHEREAS, the consultant determined that the growth-related share of the replacement Type III Wildland Fire Engine equals Eighty-Nine Thousand Three Hundred Ninety-Nine Dollars (\$89,399.00) and that the remaining Three Hundred Four Thousand Four Hundred Twenty-Nine Dollars (\$304,429.00) represents the existing development share to be funded from other District sources; and

WHEREAS, the Board of Directors finds that this allocation is consistent with the Mitigation Fee Act, the District's adopted Fire Impact Fee Nexus Study, and the consultant's technical memorandum.

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

Findings

The Board finds that:

1. The foregoing recitals are true and correct and are incorporated herein by this reference.
2. The District's Fire Impact Fee Program was established pursuant to Government Code Sections 66000 through 66025 and the Cameron Park Fire Department Fire Impact Fee Nexus Study adopted in September 2015.
3. The Fire Impact Fee Nexus Study identifies fire protection facilities, apparatus, vehicles, and equipment as eligible capital improvements funded by Fire Impact Fees.
4. The replacement Type III Wildland Fire Engine is a capital asset necessary to maintain the District's adopted level of fire protection service.
5. Based upon the consultant's analysis, new development represents 22.7 percent of total demand EDUs at buildout, and therefore the growth-related share of the replacement apparatus cost is \$89,399.
6. Funding \$89,399 from the Fire Impact Fee Fund represents only the proportionate share attributable to new development and does not fund existing deficiencies or the existing development share of the apparatus replacement.
7. The remaining \$304,429 represents the existing development share and shall be funded from the District's Fire Department Reserve Fund.
8. The expenditure of Fire Impact Fee proceeds authorized herein is reasonably related to the purposes for which the fees were collected and complies with Government Code Sections 66001 and 66006.

Authorization

The Board of Directors hereby authorizes the General Manager to prepare and execute all documents necessary to implement this Resolution, including the preparation and submission of a formal request to the El Dorado County Board of Supervisors for the release and distribution of **\$89,399** in Fire Impact Fee funds for the replacement Type III Wildland Fire Engine, together with any supporting findings, certifications, or documentation required by El Dorado County.

Remaining Funding

The Board further authorizes the remaining \$304,429 purchase cost to be funded from the Fire Department Reserve Fund.

Accounting

The General Manager is authorized and directed to make all necessary accounting entries and fund transfers necessary to implement this Resolution and to ensure that all Fire Impact Fee expenditures are accounted for in accordance with Government Code Section 66006 and the District's Fire Impact Fee Program.

Effective Date

This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Cameron Park Community Services District at a regular meeting held on the 15th day of July 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board



CAMERON PARK FIRE DEPARTMENT

FIRE IMPACT FEE NEXUS STUDY

SEPTEMBER 2015
FINAL REPORT

PREPARED FOR:

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

PREPARED BY:

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CAMERON PARK COMMUNITY SERVICES DISTRICT

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ACKNOWLEDGEMENTS

This Fire Impact Fee Nexus Study was prepared by SCI Consulting Group ("SCI") under contract with the Cameron Park Community Services District ("District"). The work was accomplished under the general direction of Mary Cahill, General Manager of the District.

We would like to acknowledge special efforts made by the following individuals and organizations to this project:

Bob Counts, Cameron Park Fire Department / CAL FIRE

Mike Smith, Cameron Park Fire Department / CAL FIRE

Robert Olson, Mintier Harnish Planning Consultants

Bill Weisgerber, Mintier Harnish Planning Consultants

Kelly Webb, County of El Dorado

Michael Ciccozzi, County of El Dorado

Roger Trout, County of El Dorado

El Dorado County Local Agency Formation Commission

El Dorado County Assessor's Office

Sacramento Area Council of Governments

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EXECUTIVE SUMMARY

INTRODUCTION

The Cameron Park Fire Department (“Department”) provides first-responder fire protection services via a contract with CALFIRE to the community of Cameron Park and some surrounding unincorporated areas of El Dorado County (“County”). Specifically, the Department’s services include fire prevention and suppression; emergency medical response and transport and rescue and hazardous materials response.

This Fire Impact Fee Nexus Study (“Nexus Study”) was prepared pursuant to the “Mitigation Fee Act” as found in Government Code § 66000 et seq. The purpose of this Nexus Study is to establish the legal and policy basis for the collection of new fire impact fees (“fees” or “fire impact fees”) on new residential and nonresidential development within the Department’s service area. As growth occurs, fire impact fee revenue will be used to expand the Department’s fire protection facilities, apparatus and equipment in order to maintain its existing level of service. Currently, the County imposes a fire impact fee on all new development within the Department’s service area in the amount of \$1.01 per square foot.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or “nexus” exists between new development that occurs within the Department’s service area and the need for fire protection facilities, apparatus and equipment as a result of new development. More specifically, this Nexus Study will present findings in order to meet the procedural requirements of the Mitigation Fee Act, also known as AB 1600, which are as follows:

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed (“benefit relationship”).
4. Determine how there is a reasonable relationship between the need for the fire facilities and the type of development project on which the fee is imposed (“impact relationship”).
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (“proportional relationship”).

To determine the Department's fire impact fees consistent with these procedural requirements, this Nexus Study utilizes an existing facility standard methodology. Under this method, the Department's ratio existing fire protection facilities, apparatus and equipment to existing development establishes the standard for determining new development's fair share of the cost to expand the Department's fire system as growth occurs. Existing development is determined based on the assumption that 50 percent of the need and demand for fire service (and associated facilities, apparatus and equipment) is related to the persons (residents or employees) and the other 50 percent of the need is related to the structural area (i.e. living area or nonresidential building area) in which they live or work. The value of the Department's existing fire system is determined using the replacement value of the Department's existing inventory of fire protection facilities, apparatus and equipment. These costs are then applied to eight land use categories in proportion to the need they create for fire protection and emergency response services.

SUMMARY OF GENERAL FINDINGS

The following general findings from the Nexus Study are presented:

1. The County of El Dorado ("County"), on behalf of the Department, currently imposes "development impact fees" in the amount of \$1.01 per square foot of residential or nonresidential building area. These fire impact fees were established in 1998 and last updated in 2006.
2. Impact fees are necessary to ensure that the Department can adequately expand its fire protection facilities, apparatus and equipment needed for the resident and employee growth and new structural area created by new development.
3. A reasonable relationship or "nexus" exists between new development in the Department's service area and the need for additional fire protection facilities, apparatus and equipment as a result of new development.
4. The proposed fire impact fee is consistent with the policies of the El Dorado County General Plan.

SUMMARY OF GENERAL RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following general recommendations are presented:

1. The Department should establish updated fire impact fees to fairly allocate the costs of providing fire protection facilities, apparatus and equipment to new development. The following fire impact fees for the Department are proposed:

FIGURE 1 – SUMMARY OF PROPOSED FIRE IMPACT FEES

Land Use	Proposed Fire Impact Fees
	Per Living Area
	<u>Sq. Ft.</u>
Residential Development	
Single Family Housing	\$0.54
Multi-Family Housing	\$0.91
Mobile Home	\$0.80
	Per Building
	<u>Sq. Ft.</u>
Nonresidential Development	
Retail / Commercial	\$0.78
Office	\$0.96
Industrial	\$0.72
Agriculture	\$0.33
Warehouse / Distribution	\$0.52

2. The Department's new fire impact fees should be adopted and implemented in accordance with the applicable provisions of the Mitigation Fee Act (Government Code § 66000 et al.).
3. Since only Cities and Counties have authority to impose fees as a condition of project approval, the Department's proposed fire impact fees must be adopted by the El Dorado County Board of Supervisors on behalf of the Department.
4. The Department's fire impact fee program should be administered in accordance with Government Code § 66006 and other applicable provisions of the Mitigation Fee Act and El Dorado County Code Chapter 13, Section 20.

5. The cost estimates presented in this Nexus Study are in 2015 dollars. The ordinance and/or resolution establishing the new fire impact fees should include a provision for annual inflationary adjustments based on a Department review of an appropriate construction cost index.

DETERMINATION OF EXISTING DEVELOPMENT

The Department serves both residences and businesses throughout their service area. As such, the demand for the Department's fire protection services and associated fire protection facilities, apparatus and equipment is measured by its service population and the structures it protects. This section will first determine the service population and structural area within the Department's service area. This data will be used to establish a fire facilities demand factor for the various residential and nonresidential land uses within the Department's service area, which in turn will be used to determine existing development's total fire facilities demand.

SERVICE POPULATION AND STRUCTURAL AREA

The Department provides fire protection and emergency response services to the unincorporated community of Cameron Park under contract with CAL FIRE. The Department currently serves an estimated resident population of 15,992. The Department's resident population estimate was determined using figures from the 2010 Census for the Department's service area and El Dorado County Assessor's data as of February 2015.

The Department also protects approximately 7,224 occupied and 203 vacant housing units and approximately 1.5 million square feet of nonresidential building area. Estimated total housing units and nonresidential building area are based on figures from the El Dorado County Assessor as of February 2015 for the Department's service area.

FIRE FACILITIES DEMAND FACTOR

To determine the relative demand for fire facilities for various land uses, this Nexus Study relies on equivalent dwelling unit ("EDU") factors to compare fire facilities demand across various residential and nonresidential land uses. For purposes of this Nexus Study, it is assumed that 50 percent of the demand for fire protection and emergency response services is related to the persons (residents or employees) and the other 50 percent of the need is to protect the structural area (living area or nonresidential building area) in which the persons live or work. The equivalent dwelling unit ("EDU") is also used to convert the nonresidential building area to a residential dwelling unit value. This approach allows for the cost of fire protection facilities, apparatus and equipment to be fairly apportioned among residential and nonresidential land uses.

Figure 2 on the following page shows the calculation of the fire facilities demand factor for eight land use categories. The residential land use categories are expressed per square foot of living area and the nonresidential land use categories are expressed per square foot of building area. By this measure, for example, one single-family home creates the demand for Department fire facilities, equipment and apparatus equal to 720 square feet of retail / commercial building area.

FIGURE 2 – FIRE FACILITIES DEMAND FACTOR

Land Use Category	Residents per Unit / Employees per 1,000 Sq. Ft. ¹			Persons Demand Factor ²	Structural Area per Unit (sq.ft.) ²	Structural Area per Unit EDU	Structural Area Demand Factor	Fire Facilities Demand Factor
	Calc	a	Persons per Unit EDU					
Single-Family Housing		2.74	1.00	0.50	1,974	1.00	0.50	1.00
Multi-Family Housing		2.38	0.87	0.43	737	0.37	0.19	0.62
Mobile Home		2.02	0.74	0.37	757	0.38	0.19	0.56
Residential		2.64	0.96	0.48	1,785	0.90	0.45	0.93
Retail / Commercial		2.56	0.93	0.47	1,000	0.51	0.25	0.72
Office		3.47	1.27	0.63	1,000	0.51	0.25	0.89
Industrial		2.28	0.83	0.42	1,000	0.51	0.25	0.67
Agriculture		0.33	0.12	0.06	1,000	0.51	0.25	0.31
Warehouse / Distribution		1.23	0.45	0.22	1,000	0.51	0.25	0.48
Nonresidential		2.73	1.00	0.50	1,000	0.51	0.25	0.75

Notes:

¹ Residents per unit is based on census data from the 2010 U.S. Census for the Cameron Park Census-Designated Place. All nonresidential density figures (except Agriculture) are from 2001 "Employment Density Study" prepared by The Natelson Company, Inc. for the Southern California Association of Governments expressed in terms of the number of employees per 1,000 square feet of building area. The density figure for Agriculture is from the 2004 "Employment Density in the Puget Sound Region" report prepared by E.K. Pflum for the University of Washington.

² Structural area per unit is based on El Dorado County Assessor's data as of February 2015 for the Department's service area. Nonresidential density is based on a "per 1,000 square feet of building area" basis.

EXISTING FIRE FACILITIES DEMAND EDUS

Figure 3 below calculates the Department's existing demand EDUs based on the total number of dwelling units and estimated nonresidential building area within the Department's service area. As shown, total existing demand EDUs for the Department is 7,794. Existing demand EDUs represents the level of existing development served by the Department's existing facilities.

FIGURE 3 – EXISTING DEMAND EDUS

Land Use	Dwelling Units / Nonresidential Building Area 1,000 Sq. Ft. Units ¹		Fire Facilities Demand Factor	Total Existing Demand EDUs
	Calc	a		
Single Family Housing		5,839	1.00	5,839
Multi-Family Housing		1,308	0.62	811
Mobile Home		77	0.56	43
Nonresidential		1,469	0.75	1,101
Total Existing Development				7,794

Source: El Dorado County Assessor's Office; SCI Consulting Group

Notes:

¹ Dwelling units and nonresidential building area (express in terms of 1,000 square foot units) are from El Dorado County Assessor's data as of February 2015 for the Department's service area.

DETERMINATION OF EXISTING FIRE PROTECTION FACILITIES

The next step in determining the Department's existing fire facilities standard is to calculate the replacement value of the Department's fire protection facilities, apparatus and equipment. Figure 4 below presents a summary of replacement cost (in 2015 dollars) for the Department's existing fire facilities (land and fire stations), apparatus (engines and special vehicles) and equipment. The detailed inventory and estimated replacement value for each is provided in Appendix B

The estimated replacement value of the Department's inventory is based on unit cost assumptions provided by the Department. Estimated land value was based on market research conducted by SCI Consulting Group assessed land value for sales within 2014. Fire station replacement value is based on construction cost estimates from the Engineering News Record Square Foot Costbook, 2013 Edition for fire station construction in the greater Sacramento Area and adjusted by 7.8% for inflation.

As shown below, the estimated replacement value of the Department's existing fire protection facilities, apparatus and equipment is approximately \$8.1 million.

FIGURE 4 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM

Fee Components	Total Replacement Value (2015 \$)
Land	\$840,000
Buildings	\$3,033,800
Apparatus / Vehicles	\$3,165,000
Equipment	\$1,097,500
Total Fire System Facilities	\$8,136,300

Source: Cameron Park Fire Department

DETERMINATION OF THE FIRE IMPACT FEE

The Mitigation Fee Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the need for fire protection facilities, apparatus and equipment and the type of development project on which the fee is imposed. In this section, the Department's existing fire facilities standard is determined and then applied to eight land uses categories in proportion to the demand they create as measured by their fire facilities demand factor.

FIRE FACILITIES STANDARD

The Department's ratio of existing fire facilities, apparatus and equipment to existing development establishes the standard for determining new development's fair share of the cost to expand the Department's fire facilities as growth occurs. As shown in figure 5 below, this standard is represented by the existing fire system facilities value of \$1,043.92 per demand EDU.

FIGURE 5 – FIRE FACILITIES STANDARD

Existing Fire System Facilities ¹	\$8,136,300
Existing Demand EDUs ²	7,794
Existing Fire System Value Per EDU	\$1,043.92

Notes:

¹ See Figure 4.

² See Figure 3.

RESIDENTIAL FIRE IMPACT FEES

Since residential land uses have varying dwelling unit occupancies and living area sizes, the residential fire impact fees are expressed on a per square footage basis for the following three residential land use categories.

- **"Single-family housing"** means detached or attached one-family dwelling units;
- **"Multi-family housing"** means buildings or structures designed for two or more families for living or sleeping purposes and having kitchen and bath facilities for each family, including condominiums and cluster developments; and
- **"Mobile home"** means a development area for residential occupancy in vehicles which require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle.

Figure 6 below presents the calculation of the proposed residential fire impact fees. As shown, the cost per unit is determined by multiplying the fire facility standard by their respective fire facilities demand factor. The cost per unit is then divided by the average structural area (living area) per unit to determine the fee per square foot. The fee program administrative cost component is designed to offset the cost of County and Department collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other associated costs.

FIGURE 6 – PROPOSED RESIDENTIAL FIRE IMPACT FEES

Residential Land Use	Facilities Demand EDU Factor	Existing Facility Standard ¹	Cost per Unit	Fee Program Admin. 4%	Average Living Area per Sq. Ft.	Proposed Residential Fees ²
Calc	a	b	c = a * b	d = c * 0.04	e	f = (c + d) / e
			----- per dwelling unit -----			- per sq. ft. -
Single-Family Housing	1.00	\$1,043.92	\$1,043.92	\$41.76	1,974	\$0.54
Multi-Family Housing	0.62	\$1,043.92	\$647.23	\$25.89	737	\$0.91
Mobile Home	0.56	\$1,043.92	\$584.59	\$23.38	757	\$0.80

Notes:

¹ The existing facility standard is the total replacement cost per demand EDU.

² Proposed residential fire impact fees are rounded down to the nearest cent.

NONRESIDENTIAL FIRE IMPACT FEES

As stated earlier, the Mitigation Fee Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the fee and the type of development on which the fee is imposed. Since different nonresidential land uses have varying employment densities, the nonresidential fire impact fee is expressed per square foot of building area based on their respective facilities demand EDU factor for five nonresidential land use categories. The five nonresidential land use categories are defined as follows:

- **"Retail / Commercial"** means retail, commercial, educational and hotel/motel construction;
- **"Office"** means general, professional and medical office construction;
- **"Industrial"** means manufacturing construction;
- **"Agriculture"** means construction of barns other agricultural structures; and
- **"Warehouse / Distribution"** means construction of buildings primarily devoted to the storage and / or distribution of materials.

Figure 7 below presents the calculation of the nonresidential fire impact fees. As shown, the fees for the five nonresidential land uses are determined by multiplying the fire facilities standard by their respective fire facilities demand factor plus an additional 4 percent for administration of the fire impact fee program.

FIGURE 7 – PROPOSED NONRESIDENTIAL FIRE IMPACT FEES

Nonresidential Land Use	Facilities Demand EDU Factor	Existing Facility Standard ¹	Cost per Unit	Fee Program Admin. 4%	Cost per Demand EDU	Proposed Nonres. Fire Impact Fee ²
Calc	a	b	c = a * b	d = c * 0.04	e = c + d	f = e / 1,000
			----- per 1,000 sq. ft. -----			-- per sq. ft. --
Retail / Commercial	0.72	\$1,043.92	\$752	\$30.06	\$781.69	\$0.78
Office	0.89	\$1,043.92	\$929	\$37.16	\$966.25	\$0.96
Industrial	0.67	\$1,043.92	\$699	\$27.98	\$727.40	\$0.72
Agriculture	0.31	\$1,043.92	\$324	\$12.94	\$336.56	\$0.33
Warehouse / Distribution	0.48	\$1,043.92	\$501	\$20.04	\$521.12	\$0.52

Notes:

¹ The existing facility standard is the total replacement cost per demand EDU.

² Proposed nonresidential fire impact fees are rounded down to the nearest cent.

PROJECTED FIRE IMPACT FEE REVENUE

Figure 8 projects fire impact fee revenue through 2035 based on household and employment projections for the District provided by the Sacramento Area Council of Governments (“SACOG”) and the District. Based on annual growth rates for the Cameron Park-Shingle Springs Regional Analysis District, residential demand assumes an annual growth rate of 1.22% while nonresidential demand EDU growth is based an annual growth rate of 1.73%. Total fire impact fee revenue (in 2015 dollars) is then estimated by multiplying the total cost per demand EDU by demand EDU growth for the period.

FIGURE 8 – PROJECTED FIRE IMPACT FEE REVENUE

Land Use Category	Current Demand EDUs (2015) ¹	Demand EDU Growth (2035) ²	Total Cost per Demand EDU ³	Projected Fire Impact Fee Revenue (2015\$)
Calc	a	b	c	d = b * c
Residential	6,693	1,837	\$1,085.68	\$1,994,352
Nonresidential	1,469	601	\$1,085.68	\$652,491
Total	8,162	2,438	\$1,085.68	\$2,646,843

Source: Sacramento Area Council of Governments; SCI Consulting Group

Notes:

¹ See Figure 3.

² Based on projected annual growth rates of 1.22% for residential and 1.73% for nonresidential from 2015 to 2035 for Cameron Park / Shingle Springs RAD provided by the Sacramento Area Council of Governments.

³ Total cost per demand EDU equals the fire facilities standard plus fee program administrative costs.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

According to the Department’s 2015-2020 Master Plan and optimal Five-Year Capital Improvement Program (“CIP”), approximately \$1,600,000 in capital projects have been identified. Assuming the same growth rates for the five-year period of the CIP, the fire impact fee will fund approximately \$578,000 of the five-year CIP. The Department will need to fund existing development share of the CIP, and any future improvements not currently identified, with other funding sources.

NEXUS FINDINGS

This section frames the Nexus Study findings in terms of the legislated requirements to demonstrate the legal justification of the fire impact fees. The justification of the fire impact fees on new development must provide information as set forth in Government Code § 66000. These requirements are discussed below.

PURPOSE OF FEE

This Nexus Study must identify the purpose of the fee.

The purpose of the fire impact fee is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the Department. The fire impact fees will ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the Department's service area.

USE OF FEE REVENUE

This Nexus Study must identify the use to which the fee is to be put.

Fee revenue will be used to fund the cost of expanded fire facilities, apparatus and equipment to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other incidental costs.

Fee revenue may not be used to fund operational, maintenance or repair costs.

BENEFIT RELATIONSHIP

This Nexus Study must determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

The fee will be collected as development occurs. To maintain its existing level of fire protection and emergency response services, fee revenue will be used to expand the Department's facilities, apparatus and equipment to meet the additional demand generated by the new residents and employees and new structural area created by new development projects.

IMPACT RELATIONSHIP

This Nexus Study must determine how there is a reasonable relationship between the need for fire protection facilities, apparatus and equipment and the type of development project on which the fee is imposed.

New development projects will create additional need for the Department's fire protection and emergency response services and a corresponding need for expanded facilities, apparatus and equipment. The fee will be imposed on different types of development projects in proportion to the additional service population generated and structural area created by new development projects.

PROPORTIONALITY RELATIONSHIP

This Nexus Study must determine how there is a reasonable relationship between the amount of the fee and the cost of the fire protection facilities, apparatus and equipment attributable to the development on which the fee is imposed.

The cost of fire protection facilities, apparatus and equipment attributable to a development project is based upon the level of existing development served by the Department's existing fire protection facilities. The use of an existing facilities standard methodology to determine the fire impact fee achieves proportionality between existing development and new development. Moreover, these equivalent costs are applied to eight land use categories in proportion to the need they create for expanded facilities. The use of a fire facilities demand factor to determine the fire impact fee schedule achieves proportionality across the types of development on which the fee is imposed.

FEE PROGRAM ADOPTION REQUIREMENTS

The following are the general requirements for approval by the District Board of Directors and adoption by the County Board of Supervisors of the Nexus Study and proposed program on behalf of the Department. The specific statutory requirements for the adoption of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

CAMERON PARK COMMUNITY SERVICES DISTRICT

1. The District Board of Directors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the proposed fee program.
2. At least 14 days before the meeting, the District shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the District shall make available to the public the Nexus Study for review.
4. At least 10 days before the public hearing, a notice of the time and place of the meeting, shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication not counting such publication dates.
5. After the public hearing, adopt a resolution approving the Nexus Study and proposed fee program with a recommendation that the County Board of Supervisors adopt the proposed fee program on behalf of the Department.

EL DORADO COUNTY

1. The County Board of Supervisors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the County shall make available to the public the Nexus Study for review.
4. At least 10 days before the public hearing, a notice of the time and place of the meeting, shall be published twice in a newspaper of general circulation with at

least five days intervening between the dates of first and last publication not counting such publication dates.

5. After the public hearing, adopt an ordinance establishing the proposed fee program on behalf of the Department.
6. The fire impact fees take effect 60 days after adoption the County ordinance.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section contains general recommendations for the administration of the fire impact fee program. The specific statutory requirements for the administration of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

ACCOUNTING REQUIREMENTS

Proceeds from the fire impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The fire impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

ANNUAL REPORTING REQUIREMENTS

The following information must be made available to the public within 180 days after the last day of each fiscal year:

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

FIVE-YEAR REPORTING REQUIREMENTS

For the fifth fiscal year following the first receipt of any fire impact fee proceeds, and every five years thereafter, the District shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

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

ANNUAL INFLATIONARY ADJUSTMENT

In order for the Department to maintain its existing level of service, the fee will need to be automatically adjusted annually commensurate with changes in the cost of facilities, apparatus and equipment. Therefore, the fire impact fee should be adjusted on July 1 of each fiscal year by the percentage change in an appropriate engineering cost index as published by the Engineering News Record, or its successor publication for the preceding twelve months.

IMPROVEMENTS IN-LIEU OF FEES

Subject to certain restrictions, if a developer dedicates land, constructs facilities and / or provide apparatus/equipment for the Department, the fire impact fees imposed on that development project may be adjusted to reflect a credit for the cost of the dedicated land, facilities constructed and / or apparatus/equipment provided.¹

¹ See El Dorado County Code Section 13.20.040 for more information.

APPENDICES

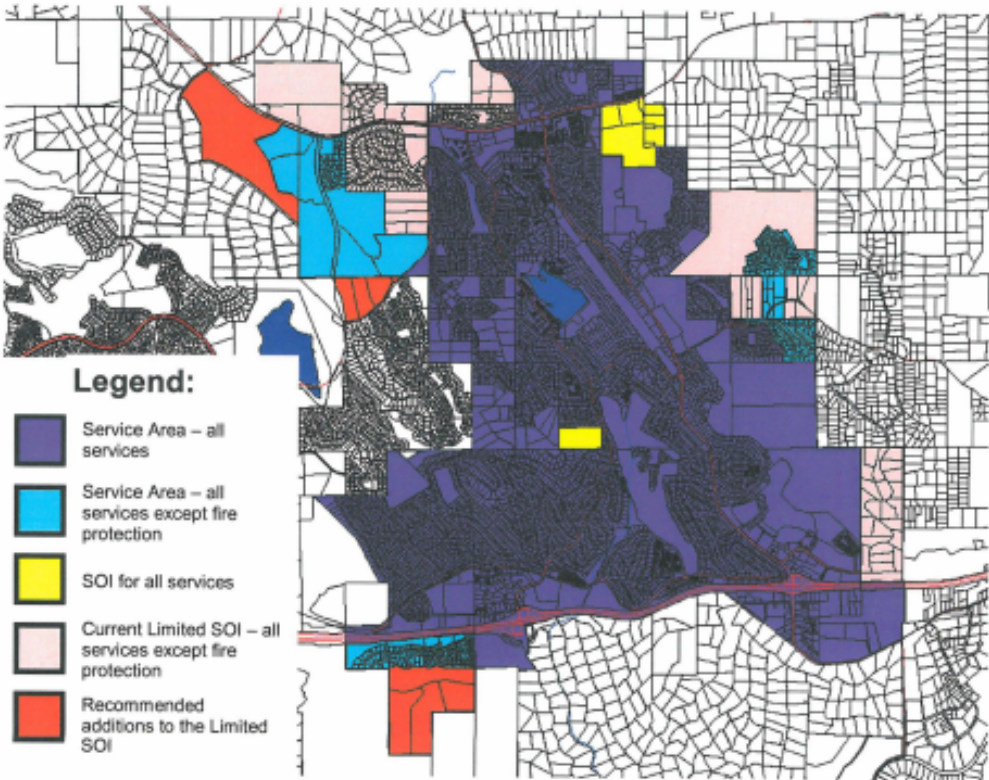
Appendix A – Map of the Department's Service Area

Appendix B – Dwelling Unit Occupancy Factors

Appendix C – Fire System Inventory and Replacement Costs Estimates

APPENDIX A – MAP OF THE DEPARTMENT’S SERVICE AREA

FIGURE 9 – MAP OF DEPARTMENT’S SERVICE AREA



APPENDIX B – DWELLING UNIT OCCUPANCY FACTORS

FIGURE 10 – DWELLING UNIT OCCUPANCY FACTORS
(CAMERON PARK CENSUS DESIGNATED PLACE)

Land Use Categories	Occupied	Total	Dwelling
	Housing	Number of	Unit
	Units	Occupants	Occupancy
	Calc	a	b
			c = b / a
Single-Family Housing	5,215	14,275	2.74
Multi-Family Housing	1,539	3,664	2.38
Mobile Home	154	311	2.02
Total Residential	6,908	18,250	2.64

Source: 2010 U.S. Census for the Cameron Park Census Designated Place.

APPENDIX C – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES

FIGURE 11 – EXISTING LAND AND BUILDING INVENTORY

Fire Station	Amount	Unit Cost	Replacement Cost (2015\$)
Calc	a	b	c = a * b
Station 88, 2961 Alhambra Drive, Cameron Park			
Land	0.40 acres	\$350,000 per acre	\$140,000
Buldings	2,300 sq. ft.	\$394.00 per sq. ft.	\$906,200
Station 89, 3200 Country Club Drive, Cameron Park			
Land	2.00 acres	\$350,000 per acre	\$700,000
Buildings	5,400 sq. ft.	\$394.00 per sq. ft.	\$2,127,600
Total Land and Buildings			\$3,873,800

Source: Cameron Park Fire Department; SCI Consulting Group

FIGURE 12 – EXISTING APPARATUS AND EQUIPMENT INVENTORY

Type / Make	Apparatus / Vehicles		Equipment	Replacement Cost (2015 \$)
	Calc	a	b	c = a + b
Type / Engine				
Type 1 - 2015 Spartan		\$520,000	\$130,000	\$650,000
Type 1 - 2006 Spartan		\$520,000	\$130,000	\$650,000
Type 1 - 2006 Spartan		\$520,000	\$130,000	\$650,000
Type 3 - 2011 HME		\$520,000	\$130,000	\$650,000
Type 1 - 1990 Spartan		\$520,000	\$130,000	\$650,000
Type 3 - 2001 International		\$360,000	\$130,000	\$490,000
Utility Vehicles				
2010 Ford F-150		\$45,000	\$10,000	\$55,000
2001 Ford F-250		\$40,000	\$30,000	\$70,000
1999 Ford Expedition		\$40,000	\$30,000	\$70,000
Command Vehicles				
2010 Ford F-150 XLT B2715		\$40,000	\$30,000	\$70,000
2010 Ford F-150 XLT B2716		\$40,000	\$30,000	\$70,000
Special Equipment				
Self Contained Breathing Apparatus (SCBA)			\$187,500	\$187,500
Total Apparatus and Equipment		\$3,165,000	\$1,097,500	\$4,262,500

Source: Cameron Park Fire Department Master Plan and Capital Improvement Plan, 2015-2020

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Cameron Park Community Services District

Staff Report

DATE: July 15, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #7: **STATING THE PURPOSES AND FIXING THE AMOUNT OF MONEY TO BE RAISED BY TAXATION TO THE DISTRICT TO PAY VOTER APPROVED DEBT FOR THE FISCAL YEAR 2026-27 AND SETTING THE TAX RATE**

RECOMMENDED ACTION: **APPROVE RESOLUTION 2026-18 STATING THE PURPOSES AND FIXING THE AMOUNT OF MONEY TO BE RAISED BY TAXATION IN THE DISTRICT TO PAY VOTER APPROVED DEBT FOR THE FISCAL YEAR 2026-27 AND SETTING THE TAX RATE**

BACKGROUND

Each year the District is required to adopt a Resolution levying a tax on all taxable property within the District to pay the debt service costs on the voter approved bonds used for the construction of the Community Center.

The adopted Resolution must be attested by the Secretary of the Board and submitted to the El Dorado County Auditor-Controller's office.

DISCUSSION

Draft Resolution 2026-18 (Attachment 7A) sets the Fiscal Year 2026-27 tax rate at \$0.020182 per \$100 of secured assessed valuation of property on all taxable property within the District to pay the debt service costs on bonds used for the construction of the Community Center. Last year's rate was \$0.020966 per \$100 of secured assessed valuation.

Attachment:

7A – Resolution 2026-18

**RESOLUTION No. 2026-18
of the Board of Directors of the
Cameron Park Community Services District**

July 15, 2026

**RESOLUTION STATING THE PURPOSES AND FIXING THE AMOUNT OF
MONEY TO BE RAISED BY TAXATION IN THE DISTRICT TO PAY VOTER
APPROVED DEBT FOR FISCAL YEAR 2026-27 AND SETTING THE TAX RATE**

WHEREAS, a duly called municipal election (the "Election") was held in the Cameron Park Community Services District, El Dorado County, State of California (hereinafter referred to as the "District"), on March 8, 2005, at which the following measure (the "Bond Measure") was submitted to the qualified electors of the District:

"To construct and equip a Cameron Park recreational community center, including meeting/classrooms, a youth activity area, facilities for senior citizen meals and programs, recreational and competition pools, gym, exercise/dance room, assembly hall with a theatre and stage for community productions, shall Cameron Park Community Services District issue \$8,500,000 of bonds at legal rates and appoint a Citizens' Oversight Committee to maintain financial accountability, prevent waste and ensure that no bond money is used for operating expenses"

WHEREAS, at such election, the Bond Measure received the affirmative vote of more than two thirds of the voters of the District voting on the proposition as certified by the Registrar of Voters of the County of El Dorado in the official canvassing of votes;

WHEREAS, on August 24, 2005, the District issued \$8,499,457.70 of such voter approved bonds (the "Bonds")

WHEREAS, on July 9, 2014, the District refunded \$7,436,000.00 of bonds to refinance the remaining balance of the 2005 bonds.

WHEREAS, the District is in receipt of the statement of assessed values and the assessment roll for the fiscal year 2026-27 and the total assessed value of the land within the District is \$3,441,704,682;

WHEREAS, the estimated minimum amount of money required to pay debt service on the Bonds for the current roll year is \$737,570;

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

SECTION 1. For the purpose of paying debt service on the Bonds, the District hereby levies a tax of \$.020182 for each \$100 of secured assessed valuation of property on all taxable property within District for fiscal year 2026-27.

SECTION 2. The District does hereby levy and affix the aforesaid taxes and tax rate on all taxable property within the District as described in Section 1 hereof and the District shall transmit a copy of this Resolution to the Auditor/Controller of the County of El Dorado.

SECTION 3. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 15th day of July 2026, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Director Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: July 15, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #8: PG&E Permanent Easement Acquisition Offer

RECOMMENDED ACTION: **APPROVE RESOLUTION 2026-19 AUTHORIZING PG&E PERMANENT EASEMENT DEED LD# 2109-09-11501 FOR ACCESS TO DISTRICT PROPERTY APN 082-184-001**

Background

Pacific Gas and Electric Company (PG&E) has requested a permanent easement across a portion of District-owned property identified as Assessor Parcel Number (APN) 082-184-001 as part of PG&E's Royal Drive infrastructure project. PG&E has offered the District compensation in the amount of \$1,000 for a 375-square-foot permanent easement.

The proposed easement area is located along an existing utility corridor within the Royal Park Open Space and encompasses approximately 375 square feet of District property. The easement area is depicted in the attached exhibit provided by PG&E and is highlighted on the aerial map accompanying this staff report. Based upon staff's review, the easement is not anticipated to materially impact existing District operations, public access, or future planned improvements.

Discussion

PG&E is seeking a permanent easement to support utility infrastructure improvements associated with its Royal Drive project. Utility easements of this nature are common and generally allow the utility provider to install, operate, maintain, repair, replace, and access electrical facilities within the defined easement area.

The proposed easement area is relatively small, totaling approximately 375 square feet, and is located in a portion of the property where the walking path follows Deer Creek.

Staff has reviewed the proposed location and believes the easement will have negligible impact on existing District operations and future use of the property. The easement area is relatively small, located near existing utility infrastructure, and as the additional infrastructure is overhead, it does not interfere with current recreational or operational uses of the site.

Acceptance of the easement would provide the District with compensation of \$1,000 while facilitating utility infrastructure improvements serving the surrounding community. Prior to final execution, District Counsel should review the Easement Deed to ensure that the easement rights granted are limited to the intended purpose and do not unnecessarily restrict future District use of the property.

Fiscal Impact

According to PG&E, the compensation amount is based upon an internal valuation estimate prepared for the acquisition. Income from the easement will be a one-time payment of \$1,000. There are no anticipated expenditures other than routine administrative and initial legal review costs.

Attachments:

8A – PG&E Easement Offer Letter

8B – Picture of easement area

8C – Easement Deed

8D – Resolution 2026-19



Jeff Phipps
Right of Way Agent
Pacific Gas and Electric Company
850 Stillwater Road
West Sacramento, CA 95605
Cell: (925) 787-0172
Email: Jeff.Phipps@pge.com

June 3, 2026

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

RE: PG&E's 35707404-ROYAL DRCAMERO Project
APN: 082-184-001 El Dorado County

To Whom It May Concern:

Pacific Gas and Electric Company (PG&E) is proposing the 35707404-ROYAL DRCAMERO Project. Your property located in Cameron Park, CA is within the project area, and is also identified by El Dorado County assessor as APN Number 082-184-001.

PG&E hereby offers to pay you a total of **\$1,000.00** as compensation for the **375 sq. ft. Permanent Easement** to be acquired at this time. This sum is based on a valuation estimate completed by PG&E.

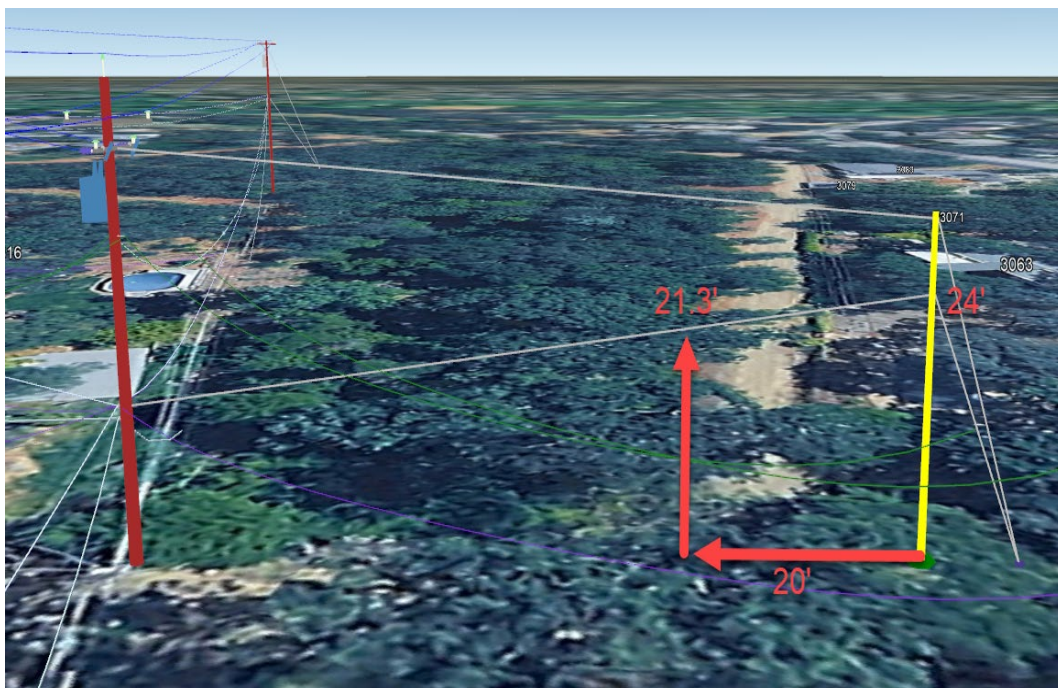
If you find the offer acceptable, please sign and return the Easement Deed marked "PG&E's copy" Your signatures on the Easement Deed must be acknowledged by a notary public and must match exactly what is printed on the signature block. The document, marked 'Grantor Copy' is enclosed for your file; I will forward to you a copy of the recorded Easement Deed. A W-9 has also been included and will need to be completed and returned in order to process the settlement payment. Payment processing can take several weeks after PG&E has received both the signed W-9 form and the notarized easement deed. Please ensure that the W-9 form that you provide to me is signed and dated within the last 6 months.

You may be assured PG&E will make every effort to accommodate and address your concerns about this project. If you have any further questions about the project or PG&E's offer please feel free to contact me at (925)787-0172 or by email at jeff.phipps@pge.com. Thank you for your cooperation and consideration.

Sincerely,

Jeff B. Phipps
Right of Way Agent

Enclosures: Easement Deed, LD #2109-09-11501
W-9



Distribution Electric and Gas Easement Version 1.1 (Rev.09/25)
RECORDING REQUESTED BY AND RETURN TO:

PACIFIC GAS AND ELECTRIC COMPANY
300 Lakeside Drive, Suite 210
Oakland, CA 94612
Attn: Land Rights Library

Location: City/Uninc _____
Recording Fee \$ _____
Document Transfer Tax \$ _____

- This is a conveyance where the consideration and Value is less than \$100.00 (R&T 11911).
- Computed on Full Value of Property Conveyed, or
- Computed on Full Value Less Liens & Encumbrances Remaining at Time of Sale
- Exempt from the fee per GC 27388.1 (a) (2); This document is subject to Documentary Transfer Tax

Signature of declarant or agent determining tax

(SPACE ABOVE FOR RECORDER'S USE ONLY)

LD# 2109-09-11501

EASEMENT DEED

CAMERON PARK COMMUNITY SERVICES DISTRICT,

("Grantor"), hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation ("Grantee"), the right from time to time to excavate for, construct, reconstruct, install, replace (of initial or any other size), remove, maintain, inspect and use facilities of the type hereinafter specified, together with a right of way therefor, within the easement area set forth below, and also ingress thereto and egress therefrom, over and across the lands of Grantor situated in an unincorporated area of the County of El Dorado, State of California, described as follows:

(APN 082-184-001)

Lot 1073 as shown on the map entitled "Cameron Park North Unit No. 2" filed for record January 7, 1963 in Book D of Maps at page 1, El Dorado County Records.

The facilities and easement area are described as follows:

Anchors, stub poles, guy wires and cables, and appurtenances, as Grantee deems necessary, for supporting Grantee's pole line facilities, to be located within the strip of land described as follows:

A strip of land of the uniform width of 5 feet, lying 2.5 feet on each side of the alignment of the facilities as initially installed hereunder. The approximate location of said facilities are shown upon Grantee's Drawing No. 132585470-B attached hereto and made a part hereof.

Grantor further grants to Grantee the right, from time to time, to trim or to cut down, without Grantee paying compensation, any and all trees and brush now or hereafter within said easement area, and shall have the further right, from time to time, to trim and cut down trees and brush along each side of said easement area which now or hereafter in the opinion of Grantee may interfere with or be a hazard to

the facilities installed hereunder, or as Grantee deems necessary to comply with applicable state or federal regulations.

Grantor also grants to Grantee the right to use such portion of said lands contiguous to said easement area as may be reasonably necessary in connection with the excavation, construction, reconstruction, replacement, removal, maintenance and inspection of said facilities.

Grantor hereby covenants and agrees not to place or construct, nor allow a third party to place or construct, any building or other structure, or store flammable substances, or drill or operate any well, or construct any reservoir or other obstruction within said easement area, or diminish or substantially add to the ground level within said easement area, or construct any fences that will interfere with the maintenance and operation of said facilities.

Grantor further grants to Grantee the right to apportion to another public utility (as defined in Section 216 of the California Public Utilities Code) the right to construct, reconstruct, replace, remove, maintain, inspect, and use the communications facilities within said easement area including ingress thereto and egress therefrom.

This document may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.

The provisions hereof shall inure to the benefit of and bind the successors and assigns of the respective parties hereto, and all covenants shall apply to and run with the land.

Dated: _____, _____.

CAMERON PARK COMMUNITY SERVICES DISTRICT

By _____
Name
Title

By _____
Name
Title

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of _____)

On _____, before me, _____ Notary Public,
personally appeared _____

Insert name

_____ ,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

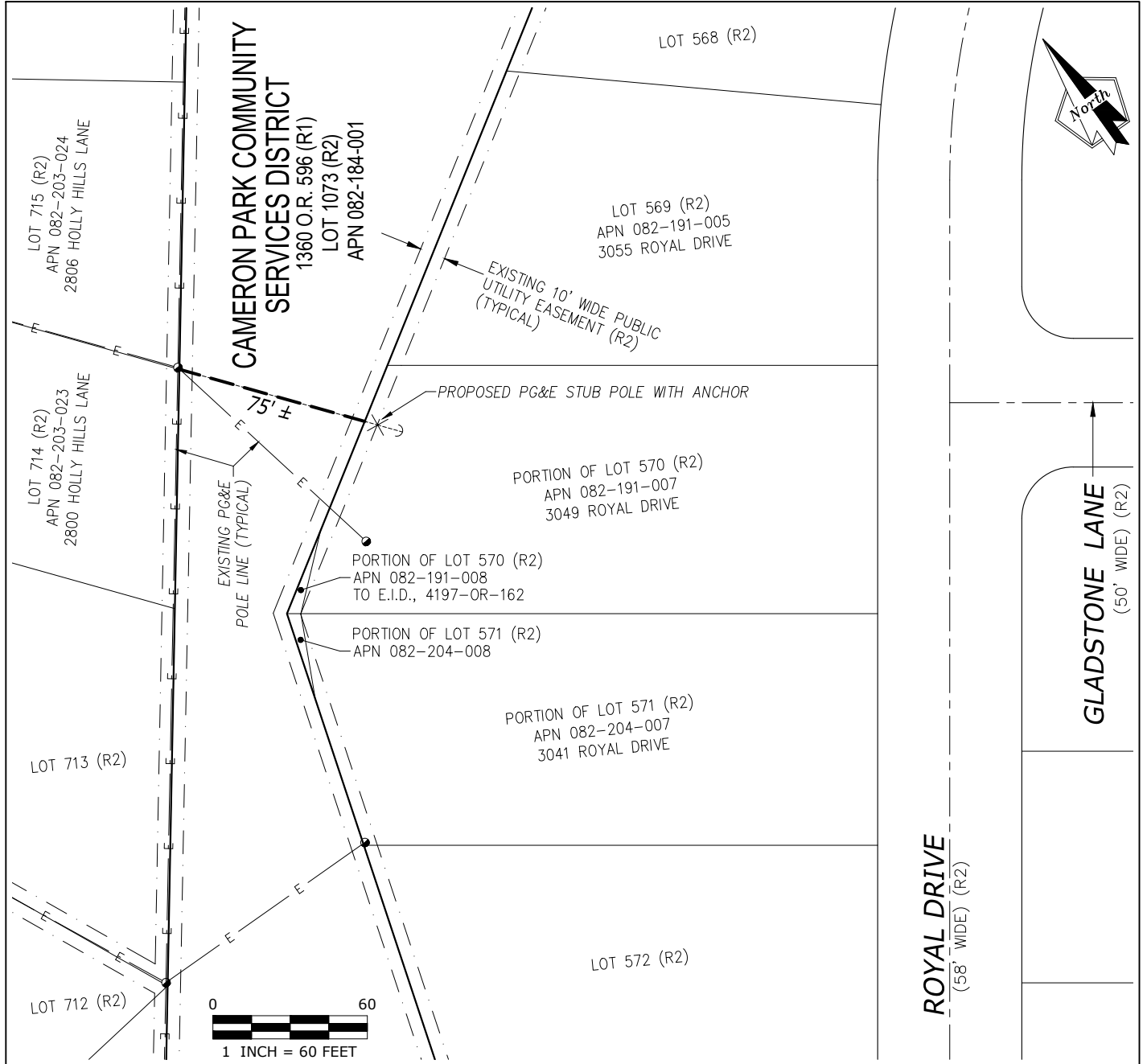
Signature of Notary Public

(Seal)

CAPACITY CLAIMED BY SIGNER

- Individual(s) signing for oneself/themselves
- Corporate Officer(s) of the above named corporation(s)
- Trustee(s) of the above named Trust(s)
- Partner(s) of the above named Partnership(s)
- Attorney(s)-in-Fact of the above named Principal(s)
- Other _____

T.09 N., R.09 E., M.D.M.
SECTION 4, NE 1/4 OF SE 1/4



LEGEND:

- C/L APPROXIMATE LOCATION OF 5' WIDE PG&E EASEMENT: 375 sq ft ±
- (R1) CORPORATION GRANT DEED DATED 9/17/1975, 1360 O.R. 596, E.D.C.R.
- (R2) CAMERON PARK NORTH UNIT No. 2 FILED FOR RECORD 1/7/1963 IN BOOK D OF MAPS AT PAGE 1, E.D.C.R.
- E.D.C.R. EL DORADO COUNTY RECORDS



UNLESS OTHERWISE SHOWN ALL COURSES EXTEND TO OR ALONG BOUNDARIES OR LINES

APPLICANT:				SCALE	DATE
PACIFIC GAS & ELECTRIC COMPANY				1' = 60'	5-29-2026
SECTION	TOWNSHIP	RANGE	MERIDIAN	COUNTY OF: EL DORADO	CITY OF: UNINCORPORATED
4	09 N	09 E	M.D.M.	F.B.:	CH. BY:
ADDRESS: 3049 ROYAL DRIVE (BEHIND)				PG&E	SIERRA DIVISION
REFERENCES: D-MAPS-1				35707404 AUTHORIZ.	132585470-B DRAWING No.

Administrative Block

Attach to LD: 2109-09-11501

Area, Region or Location: 6

Land Service Office: Sacramento

Line of Business: Electric Distribution (43)

Business Doc Type: Easements

MTRSQ: 21.09.09.04.21

FERC License Number: N/A

PG&E Drawing Number: 132585470-B

Plat No.: J3711

LD of Affected Documents: N/A

LD of Cross Referenced Documents: N/A

Type of Interest: Electric Pole Line Easements (3)

SBE Parcel: N/A

% Being Quitclaimed: N/A

Order or PM: 35707404 OPS: 1110

JCN: N/A

County: El Dorado

Utility Notice Number: N/A

851 Approval Application No: N/A; Decision: N/A

Prepared By: Toma & Associates

Checked By: MTST / LEPH

Checked By: ____ / ____

**Resolution No. 2026-19
of the Board of Directors of the
Cameron Park Community Services District
July 15, 2026**

**AUTHORIZING PACIFIC GAS & ELECTRIC COMPANY
PERMANENT EASEMENT DEED LD# 2109-09-11501
FOR ACCESS TO DISTRICT PROPERTY
APN 082-184-001**

WHEREAS, a permanent easement is needed for the purpose of constructing, maintaining, servicing, and/or replacing facilities for the parcel listed below.

NOW, THEREFORE, BE IT RESOLVED the Board of Directors of the Cameron Park Community Services District does hereby grant the easement of APN 082-184-001 to Pacific Gas & Electric Company.

BE IT FURTHER RESOLVED that the Secretary of the Board cause a copy of the Resolution certified by the Secretary of the Board of Directors to be filed for record in the office of the Recorder of the County of El Dorado, State of California.

PASSED AND ADOPTED this 15th day of July 2026, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: July 15, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #10: 2026 California Special Districts Association (CSDA) Board of Directors Election - Seat C

RECOMMENDED ACTION: **PROVIDE THE GENERAL MANAGER WITH A PREFERRED VOTE FOR THE CSDA BOARD OF DIRECTORS - SEAT C AND PROVIDE DIRECTION TO GENERAL MANAGER TO ELECTRONICALLY SUBMIT THE OFFICIAL 2026 CSDA ELECTION BALLOT BY JULY 24, 2026**

Background

CSDA is the California Special District Association, and is *“a 501c(6), not-for-profit association that was formed in 1969 to promote good governance and improved core local services through professional development, advocacy, and other services for all types of independent special districts.”*

Taken directly from their nomination notification letter, *“The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, professional development, and other resources for members. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.”*

CSDA is divided into six (6) geographical networks. Each of these networks holds three (3) seats on the CSDA Board. The candidates are either a current special district board director or management-level employee of a good standing CSDA member district located within the corresponding network.

In this case, the Sierra Network CSDA Board Directors must exhibit a commitment to special districts and must further commit a considerable amount of time toward meetings, training, committees, and conferences as previously identified.

Discussion

The Cameron Park CSD is a standing regular member of CSDA, and as such, the District is entitled to submit one (1) vote for the upcoming 2026 CSDA Board of Directors Election for the Sierra Network - Seat C.

On the CSDA online ballot, there are three candidates listed.

- Peter Kampa, General Manager, Groveland Community Services District (Incumbent)
- Scott Holbrook, Auburn Area Recreation and Park District
- Christy Jewell, Director, South Placer Municipal Utility District

Attached to this staff report are the three candidate statements and information sheets for the Board members to review.

After review and discussion the Board may make a motion for the General Manager submit a vote on behalf of the Board of Directors for a desired candidate, or the Board may decide to take no action and not direct the General Manager to submit a vote on behalf of the Board.

Attachments:

10A – Candidate Statements and Information Sheets



California Special
Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Peter Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 8 Years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I currently serve as CSDA Board Vice President after serving as President in 2025. Serve on all CSDA Committees.

Other than a 5 year break as a special district consultant, I have served on the CSDA Board continuously since 1998.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

ACWA, Mountain Counties Water Resources Assn and California Rural Water Association

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

Spearheaded Tuolumne County CSDA Chapter formation and seating special districts on Tuolumne County LAFCO

Led formation of the Tuolumne-Stanislaus Integrated Regional Water Management Authority

4. List your involvement in civic and/or non-profit organization:

Yosemite Hwy 120 Chamber of Commerce, Blue Zones Project Tuolumne, Groveland Rotary

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



2026 Candidate Statement – Peter Kampa, CSDM

I respectfully seek your support for reelection to the Board of Directors of the California Special Districts Association.

I have proudly served 26 years on the CSDA Board, including as Vice President in 2023, 2024, and 2026, and as Board President in 2025. These leadership roles have strengthened my commitment to ensuring CSDA remains the foremost advocate and resource for California’s special districts during a time of increasing complexity and challenge.

Special districts face mounting pressures: infrastructure funding gaps, insurance market instability, wildfire resilience demands, workforce succession challenges, and evolving regulatory mandates. CSDA must continue to lead proactively — protecting local revenues, advancing practical and workable legislation, and ensuring lawmakers understand the essential services districts provide every day.

My focus remains on strengthening CSDA’s strategic leadership, expanding high-value member services, and investing in professional development that prepares the next generation of district leaders. We must continue equipping districts with tools to address governance best practices, financial sustainability, and long-term infrastructure planning while preserving local control.

As a Certified Special District Manager with more than 30 years in local government, I have served as General Manager for eleven districts across Northern and Central California. The districts under my leadership deliver water, sewer, fire protection, ambulance, parks and recreation, solid waste, roads, stormwater, snow removal, library services, and mosquito abatement. Alongside outstanding management teams, I have overseen the planning, design, funding, and construction of nearly \$90 million in public facilities, infrastructure improvements, and technology upgrades

I currently serve as General Manager of the Groveland Community Services District and the Copper Valley Community Services District.

It has been an honor to serve, and I respectfully ask for your continued support as we lead CSDA into its next chapter of advocacy, innovation, and resilience.



California Special Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Scott H. Holbrook

District/Company: Auburn Area Recreation and Park District

Title: ARD Board Member

Elected/Appointed/Staff: Elected

Length of Service with District: 28

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

No.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

LAFCo.

4. List your involvement in civic and/or non-profit organization:

I work with the International Order of the Odd Fellows and with the Auburn Rotary.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

I thank all for their consideration and hopeful vote for my candidacy for the CSDA Board. I bring a long history of getting things done. My leadership has led to many great collaborations with other City, County, State & Federal agency creating win wins that may not otherwise have happened. The policies I have been the lead on have worked to create order, consistency and especially long-term fiscal viability.

I think out of the box, keep an open mind, and open ears to develop consensus and solutions that benefit the community and the district. I am not a rubber stamper, and feel I would be a great addition to the Board and would help represent special districts as we move forward in an ever-changing political, environmental and fiscal world.

You got nothing to lose, and a good chance you will gain by putting a checkmark next to my name, you won't regret it!

Again Thanks & as Always Keep Smilin'

Scott Holbrook



**California Special
Districts Association**
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Christy Jewell

District/Company: South Placer Municipal Utility District

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 3.25 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I do not have current involvement, but I have supported past initiatives such as workforce development,

Legislative Days at the state capital, the CSDA Annual Conference and General Managers' Conference

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

Institute for Local Government (Sr. Program Manager), League of CA Cities,

and the CA Internship & Work Experience Association.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

We Prosper Together/Valley Vision; ILG Pathways to Public Service; Greater Sacramento Economic Council; City of

Rocklin Community Recognition Commission; Placer County Economic Development Committee; multiple Chambers of Commerce.

4. List your involvement in civic and/or non-profit organization:

Chambers of Commerce, Talent Pipeline Management, Hearts Landing Ranch,

City of Rocklin Community Recognition Commission

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

CHRISTY JEWELLRocklin, CA ♦ 916.276.7356 ♦ cjewell@spmud.ca.gov ♦ [linkedin.com/in/christyjewell](https://www.linkedin.com/in/christyjewell)

I am writing to express my interest in and qualifications for serving as a board member for the 2027-2029 term, representing the Sierra Network, with the California Special Districts Association (CSDA). As a Placer County resident since 2003, I have been active in business, economic and workforce development initiatives locally and statewide.

As the immediate past board president for the South Placer Municipal Utility District (SPMUD), I have the opportunity to ensure that the District is fulfilling its obligation to its customers through proper collection and conveyance of wastewater, as well as a fiduciary responsibility to ensure our rates are reasonable and sufficient to meet current and future needs of the system.

My work as a Senior Program Manager with the Institute for Local Government (ILG) allowed me to work with many CSDA board members, staff, and representatives from various special districts throughout the state on initiatives such as workforce development, Legislative Days at the state capital, CSDA Annual Conference and General Managers' Conference, and ILG's efforts in public engagement, and workforce recruitment/retention/resiliency to help special districts navigate complex issues, increase their capacity, and build trust in their communities.

I have served on many different committees and boards (Chambers of Commerce, higher education work-based learning partners, local city government, talent pipeline management) allowing me the opportunity to interact with members of CSDA, CSAC, and the League of CA Cities. I believe that individual and collective goals are best achieved collaboratively, and I will work alongside these partners to meet the organizational priorities of CSDA.

I am committed to representing the unique needs of special districts in the Sierra Network on this board. I appreciate your taking time to consider me in serving as a Board Member with CSDA and humbly ask for your vote.

Respectfully,



Christy Jewell