Established: June 3, 1961

Board of Directors Special Meeting Agenda

Budget Workshop

Monday, August 10, 2026

5:30pm

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

- 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.

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

1. Letter from SDRMA (re: CIP for No Paid Property/Liability Claims in FY2025/26)

GENERAL BUSINESS

2. FY 2026-27 Final Budget Workshop (M. Hornstra)

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

ADJOURNMENT OF MEETING

The next regularly scheduled meeting of the Cameron Park Community Services District Board of Directors is **Wednesday, 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.

SDRMA
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

July 14, 2026

Mark Hornstra
General Manager
Cameron Park Community Services District
2502 Country Club Drive,
Cameron Park, California 95682

Re: No Paid Property/Liability Claims in 2025-26

Dear Mark,

On behalf of SDRMA Board of Directors and staff, I am excited to extend our congratulations to you and your organization for no paid property/liability claims during the 2025-26 program year! A paid claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims.

In recognition of this accomplishment, I am pleased to inform you that Cameron Park Community Services District has earned one credit incentive point (CIP). This well-deserved recognition not only highlights your excellence in risk management but also rewards your efforts by reducing your annual contribution amount. It is our way of acknowledging the hard work and dedication that went into maintaining a safe and secure environment.

Your commitment to safety and continuous improvement helps inspire and encourage fellow SDRMA members, and we are proud to partner with Alameda County Transportation Commission as part of our SDRMA community.

Once again, congratulations on this achievement. Please do not hesitate to reach out if there is anything we can do to support your continued success.

Sincerely,

Robert J. Swan

Robert J. Swan, President
Board of Directors
Special District Risk Management Authority

California Association of Joint Powers Authorities
With Excellence
ACCREDITED
2005 - 2026

Cameron Park
Community Services District

Staff Report

DATE: August 10, 2026

FROM: Mark Hornstra

AGENDA ITEM #2: **FY 2026/27 FINAL BUDGET WORKSHOP**

RECOMMENDED ACTION: **REVIEW REVISIONS INCORPORATED INTO THE FY 2026/27 FINAL BUDGET, DISCUSS PROPOSED CHANGES, PROVIDE DIRECTION TO STAFF AS APPROPRIATE, AND RECOMMEND FORWARDING FINAL FY 2026/27 BUDGET TO THE BOARD OF DIRECTORS PUBLIC HEARING ON AUGUST 19TH FOR APPROVAL**

Background

On July 15, 2026, the Board of Directors approved the District's Preliminary FY 2026/27 Budget. Following that action, staff continued refining revenue projections, validating expenditure estimates, incorporating updated operational needs, and reviewing several new funding opportunities.

The purpose of this workshop is to review the significant changes incorporated into the Final Budget prior to Board adoption. Most revisions are the result of updated cost estimates, new grant and restricted funding opportunities, organizational realignments, and final operating assumptions.

This workshop is intended to provide the Board with an opportunity to review the revisions in detail, ask questions regarding budget assumptions, and provide feedback before the Final Budget is presented to the full Board.

Discussion

During the preparation of the FY 2026/27 budget, staff has incorporated several department-specific changes which have been factored into the budget.

Administration

- A new IT Services budget line has been established to better identify managed IT service costs separately from software and hardware expenditures.
- Certain expenditures previously budgeted under Contract Services – Other have been reassigned to more specific expenditure categories to improve financial reporting and budget transparency.

Fire Department

- OES/Mutual Aid Reimbursement revenue has been increased to reflect anticipated reimbursements, including approximately $68,000 of outstanding OES payments expected from prior deployments.
- Fire Development Fee reimbursements have been budgeted to fund eligible capital expenditures.
- The Cal FIRE contract budget has been updated to reflect the annual contract increase of $160,000.
- Fire Prevention revenues (AB 38 Inspections and Weed Abatement) have been transferred into the new Fire Prevention/Wildfire Mitigation Department for improved cost tracking.

Parks

- New IT Services costs are budgeted separately.
- Contracted Services have been reorganized to improve tracking between contracted providers and other professional services.

Community Center / Recreation

- Recreation revenue includes AB 1600 park impact fee (restricted) funding for planned capital improvements.
- ACTIVE Net software licensing costs have been consolidated within Recreation under Computer Software to better reflect departmental responsibility.
- New CC Concessions revenue has been added to reflect operation of the Community Center concession program.

Fire Prevention / Wildfire Mitigation

- The new department establishes a dedicated departmental budget for wildfire mitigation activities, allowing future revenues and expenditures associated with inspections, vegetation management, and wildfire prevention programs to be tracked independently.

Preliminary to Final Budget Change Summary

The following are the main revisions which have been incorporated into the Final Budget since the approval of the Preliminary Budget by the Board:

Administration

- Updated employee benefit cost projections to reflect final staffing and benefit assumptions.
- Increased the Computer Hardware budget to address critical office technology needs.

Fire Department

- Increased funding for Station 89 paving improvements (Capital Equipment Expense) by $20,000 based on updated project estimates.

Parks Department

Several notable revisions were made to the Parks budget, including:

- Added $112,500 in anticipated FEMA grant reimbursement revenue (Relief Funds).
- Increased funding by $15,000 for replacement of the Cameron Park Lake entrance gate (Capital Equipment Expense).
- Added the Parks Department share (50%) of the Humanity scheduling software (Computer Software $600).

Community Center / Recreation

The Recreation budget was refined to support expanding programming and facility operations, including:

- Reallocated $25,000 Summer Spectacular expenses to Event Supplies
- Added AQMD EV vehicle grant ($61,9247) to Dept 5000 (Capital Equipment Expense). Amount is net of the 21.45% matching funds.
- Added $6,000 for replacement swimming pool lane lines (Capital Equipment Expense).
- Reallocated approximately $5,000 from recreation programs into the Special Events budget to better align expenditures with operational activities.

- Added approximately $5,000 to recreation Program Supplies.
- Added the remaining 50% of the Humanity scheduling software ($600).
- Added the full annual ActiveNet software subscription ($18,500) within the Recreation budget.

<u>Fire Prevention / Wildfire Mitigation</u>

The Final Budget continues to include the new Fire Prevention / Wildfire Mitigation program established during budget development. This budget reflects:

- Separate accounting for AB 38 Defensible Space Inspections revenue.
- Separate accounting for Weed Abatement revenue.
- Personnel and operating costs necessary to support the District's expanding wildfire mitigation efforts.

Fiscal Impact

The revisions incorporated into the Final Budget update projected revenues and expenditures based on the most current information available. Collectively, these changes result in a positive balance of $28,283. Staff recommends that this balance be placed as a contingency reserve for unexpected expenses in the coming fiscal year.

<u>Attachments:</u>

2A – FY 2026/27 District Level Budget Roll-up

2B – FY 2026/27 Department Level Budgets

Attachment #2A

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

General Fund 01 - ALL

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Property Taxes	4110	$ 5,626,890	$ 5,479,464	$ 5,851,966	$ 225,076	104%	
Franchise Fees	4113	$ 296,000	$ 224,835	$ 314,000	$ 18,000	106.1%	
Fire Marshall Services/Fees	4132	$ 70,000	$ 60,985	$ 60,000	$ (10,000)	86%	
AB38 DS Inspections (WMC)	4133	$ -	$ 10,629	$ 9,000	$ 9,000	-	
FD Class Fees/Admin fees	4142	$ -	$ 4,322	$ 7,000	$ 7,000	-	
Recreation Program Revenue	4154	$ 100,000	$ 134,147	$ 105,000	$ 5,000	105%	
Instructor Program Revenue	4155	$ 200,000	$ 209,268	$ 200,000	$ -	100%	
Transfer in	4165	$ 55,000	$ -	$ 75,000	$ 20,000	136%	Fire Reserve Funds (Fund 7)
Special Events	4170	$ -	$ 10,839	$ 12,000	$ 12,000	-	
CP Lake - Entry Fee	4180	$ 75,000	$ 53,388	$ 65,000	$ (10,000)	87%	
Annual Passes (Lake/Pool Combo)	4181	$ 30,000	$ 45,440	$ 38,000	$ 8,000	127%	
Picnic Site Rentals	4182	$ 3,000	$ 5,443	$ 5,000	$ 2,000	167%	
Assembly Hall & Classroom Rentals	4185	$ 60,000	$ 74,825	$ 60,000	$ -	100%	
Gym Revenue	4186	$ 40,000	$ 28,059	$ 35,000	$ (5,000)	88%	
Pool Rental Fees (Swim Teams)	4187	$ 110,000	$ 97,367	$ 120,000	$ 10,000	109%	
CSD CC Concessions	4188	$ -	$ 3,651	$ 10,000	$ 10,000	-	
Sports Field Rentals	4190	$ 35,000	$ 13,655	$ 27,500	$ (7,500)	79%	
Donations	4250	$ 30,000	$ 4,934	$ 14,500	$ (15,500)	48%	
Sponsorships	4255	$ -	$ 2,500	$ 30,000	$ 30,000	-	Reclassified from Donations
OES/Mutual Aid Reimbursement	4261	$ 60,000	$ 94,793	$ 100,000	$ 40,000	167%	Includes $68k OES Payment
Fire Apparatus Equip Rental	4262	$ 250,000	$ 83,852	$ 200,000	$ (50,000)	80%	
Reimbursement/Refund	4400	$ -	$ 4,414	$ -	$ -	-	
Weed Abatement	4410	$ 50,000	$ -	$ 50,000	$ -	100%	
Interest Income	4505	$ 10,000	$ 21,517	$ 17,000	$ 7,000	170%	
Other Income/Refunds	4600	$ 2,000	$ 24,303	$ 598,789	$ 596,789	29939%	AB1600-PIF, Fire Dev Fees
Relief Funds	4601	$ -	$ 249,152	$ 112,500	$ 112,500		FEMA Culvert Repair @ 75% FEMA rate
First Responder Fee	4602	$ 220,000	$ 999	$ 385,000	$ 165,000	175%	Fee Increase Impact
Grants	4610	$ -	$ -	$ 61,924	$ 61,924		AQMD Grant for EV Vehicle
Gains/Loss of Assets	4615	$ 10,000	$ 50,000	$ -	$ (10,000)	0%	
Auditor Adj- Fund Balance	4998	$ -		$ -	$ -		
Total Operating Revenue		$ 7,332,890	$ 6,992,779	$ 8,564,179	$ 1,231,289		

Operating Expense	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Salaries - Perm.	5000	$ 971,689	$ 767,357	$ 927,574	$ (44,115)	95%	
Salaries - Seasonal	5010	$ 100,000	$ 108,155	$ 131,000	$ 31,000	131%	Reclass 1 position, addtl lifeguards
Overtime	5020	$ 27,000	$ 34,031	$ 28,000	$ 1,000	104%	
Health Benefit	5130	$ 116,973	$ 146,951	$ 238,482	$ 121,509	204%	Benefit changes for 4 positions, filling 1 vacant
Retiree Health Benefit	5135	$ 115,320	$ 114,574	$ 116,000	$ 680	101%	
Dental Insurance	5140	$ 9,000	$ 8,547	$ 13,355	$ 4,355	148%	
Vision Insurance	5150	$ 1,700	$ 1,319	$ 2,006	$ 306	118%	
CalPERS Retirement (Pension)	5160	$ 321,159	$ 374,184	$ 417,463	$ 96,304	130.0%	
CalPERS 457	5161	$ 5,400	$ 5,204	$ 5,400	$ -	100%	
Worker's Compensation	5170	$ 53,319	$ 21,186	$ 34,884	$ (18,435)	65%	
FICA/Medicare Employer Contribution	5180	$ 36,822	$ 25,300	$ 24,688	$ (12,134)	67%	
UI/TT Contribution	5190	$ 19,571	$ 5,788	$ 20,423	$ 852	104%	
Advertising/Marketing	5209	$ 5,000	$ 1,905	$ 6,650	$ 1,650	133%	
Agency Administration Fee (SCI)	5210	$ 500	$ -	$ -	$ (500)	0%	
Audit/Accounting	5220	$ 32,000	$ 64,803	$ 52,000	$ 20,000	163%	
Banking Fees	5221	$ 3,200	$ 2,933	$ 3,500	$ 300	109%	
Merchant/CC Fees	5222	$ 22,290	$ 18,592	$ 11,000	$ (11,290)	49%	
Clothing/Uniforms	5230	$ 4,250	$ 3,517	$ 6,650	$ 2,400	156%	
Computer Software	5231	$ 52,459	$ 51,555	$ 50,560	$ (1,899)	96%	
Computer Hardware	5232	$ 12,000	$ 19,584	$ 18,700	$ 6,700	156%	
IT Services (MSA, etc.)	5233	$ -	$ -	$ 36,900	$ 36,900	-	
Contract Services - Providers	5235	$ 45,000	$ 80,984	$ 326,000	$ 281,000	724%	Moved From GL Code 5240

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

Operating Expense	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals (6-30-26)	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	
CalFIRE Contract - AEU	5236	$ 3,200,000	$ 2,476,714	$ 3,360,000	$ 160,000	105%	Per Cal Fire Contract 5%/yr
Contract Services - Other	5240	$ 257,000	$ 202,264	$ -	$ (257,000)	0%	Moved to GL Code 5233 & 5235
Director Compensation	5250	$ 14,000	$ 9,100	$ 10,600	$ (3,400)	76%	
EDC Department Agency (LAFCO)	5260	$ 6,000	$ 4,767	$ 7,000	$ 1,000	117%	
Educational Materials	5265	$ 4,000	$ -	$ 2,700	$ (1,300)	68%	
Elections	5270	$ -	$ -	$ 18,000	$ 18,000	-	Board Member Election Costs
Equipment-Minor/Small Tools	5275	$ 11,000	$ 4,119	$ 6,200	$ (4,800)	56%	
Fire & Safety Supplies	5285	$ 17,000	$ 9,459	$ 14,600	$ (2,400)	86%	
Fire Prevention & Inspect (Dist Equip)	5290	$ 3,500	$ 56	$ -	$ (3,500)	0%	
Fire Turnout Gear	5295	$ 7,500	$ 312	$ 5,000	$ (2,500)	67%	
Reserve FF - Stipends	5296	$ 10,000	$ 33,988	$ 30,000	$ 20,000	300%	
Food	5300	$ 1,275	$ 4,028	$ 4,500	$ 3,225	353%	
Concession (Food - Stock)	5301	$ -	$ 5,820	$ 5,000	$ 5,000	-	
Fuel	5305	$ 60,200	$ 47,267	$ 55,200	$ (5,000)	92%	
Government Fees/Permits	5310	$ 21,500	$ 7,739	$ 9,500	$ (12,000)	44%	
Janitorial / HH Supplies	5315	$ 37,500	$ 26,134	$ 25,000	$ (12,500)	67%	
Instructor Pay	5316	$ 120,000	$ 146,888	$ 130,000	$ 10,000	108%	
Insurance	5320	$ 328,476	$ 323,032	$ 398,400	$ 69,924	121%	
Legal Services	5335	$ 80,000	$ 42,943	$ 25,000	$ (55,000)	31%	
Maint. - Vehicle Supplies	5340	$ 600	$ 3,826	$ 3,000	$ 2,400	500%	
Maint. - Buildings	5345	$ 135,000	$ 76,057	$ 100,700	$ (34,300)	75%	
Maint. - Equipment	5350	$ 58,600	$ 51,426	$ 35,000	$ (23,600)	60%	
Maint. - Grounds	5355	$ 74,000	$ 76,763	$ 85,000	$ 11,000	115%	
Maint. - Radio/Phones	5360	$ 5,500	$ 1,252	$ 2,000	$ (3,500)	36%	
Maint. - Tires & Tubes	5365	$ 13,500	$ 7,927	$ 10,000	$ (3,500)	74%	
Maint. - Vehicle	5370	$ 49,500	$ 44,892	$ 49,600	$ 100	100%	
Medical Supplies	5375	$ 28,050	$ 25,948	$ 28,000	$ (50)	100%	
Memberships/Subscriptions	5380	$ 13,550	$ 14,273	$ 13,000	$ (550)	96%	
Mileage Reimbursement	5385	$ 300	$ 514	$ 500	$ 200	167%	
Miscellaneous	5395	$ 1,000	$ 334	$ -	$ (1,000)	0%	
Office Supplies/Expense	5400	$ 7,250	$ 7,243	$ 9,900	$ 2,650	137%	
Pool Chemicals	5405	$ 50,000	$ 52,994	$ 55,000	$ 5,000	110%	
Postage	5410	$ 2,650	$ 2,469	$ 3,350	$ 700	126%	
Printing	5415	$ 600	$ 790	$ 600	$ -	100%	
Professional Services - Support, etc.	5420	$ 48,000	$ 56,382	$ 105,000	$ 57,000	219%	
Program Supplies	5421	$ 12,000	$ 14,140	$ 9,100	$ (2,900)	76%	
Publications & Legal Notices	5425	$ 1,850	$ 1,139	$ 1,500	$ (350)	81%	
Radios	5430	$ 5,000	$ 4,351	$ 5,000	$ -	100%	
Rent/Lease - Bldgs, Fields, etc.	5435	$ -	$ 50	$ 5,500	$ 5,500	-	
Rent/Lease - Equipment	5440	$ 4,250	$ 5,492	$ 9,100	$ 4,850	214%	
Staff Development	5455	$ 12,500	$ 6,729	$ 11,700	$ (800)	94%	
Event Supplies	5465	$ 15,000	$ 4,351	$ 35,000	$ 20,000	233%	
Phones/internet	5470	$ 49,000	$ 54,676	$ 61,500	$ 12,500	126%	
Utilities - Water	5490	$ 68,000	$ 50,447	$ 63,000	$ (5,000)	93%	
Utilities - Gas	5491	$ 90,500	$ 70,672	$ 85,500	$ (5,000)	94%	
Utilities - Electric/Solar	5492	$ 151,000	$ 180,823	$ 175,000	$ 24,000	116%	
Vandalism	5500	$ 4,000	$ 2,544	$ 4,000	$ -	100%	
Handcrew Expenses	5501	$ 11,000	$ 7,932	$ 15,000	$ 4,000	136%	
Transfer Out	7000	$ 193,207	$ -	$ 184,187	$ (9,020)	95%	Contribution to Fire Maintenance Reserve
Capital Equipment Expense	5625	$ 90,000	$ 484,637	$ 792,224			FY25-26 Purchase of Type III Engine CC, Lake, FD Capital items
Total Expenditures		$ 7,329,010	$ 484,637	$ 8,535,896	$ 504,662		
Revenue Less Expenditures		$ 3,880	$ 6,508,142	$ 28,283			

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

General Fund 01 - Dept 1000 Admin/Roll

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Salaries - Perm.	5000	$ 497,862	$ 326,234	$ 454,522	$ (43,340)	91%	
Overtime	5020	$ 7,000	$ 17,863	$ 15,000	$ 8,000	214%	
Health Benefit	5130	$ 38,948	$ 47,961	$ 97,000	$ 58,052	249%	Staffing adds, plan changes
Retiree Health Benefit	5135	$ 17,355	$ 23,060	$ 21,000	$ 3,645	121%	
Dental Insurance	5140	$ 4,500	$ 3,794	$ 5,105	$ 605	113%	
Vision Insurance	5150	$ 800	$ 548	$ 815	$ 15	102%	
CalPERS Retirement (Pension)	5160	$ 321,159	$ 339,069	$ 381,000	$ 59,841	119%	
CalPERS 457	5161	$ 2,400	$ 3,269	$ 4,200	$ 1,800	175%	
Worker's Compensation	5170	$ 8,048	$ 3,431	$ 3,500	$ (4,548)	43%	
FICA/Medicare Employer Contribution	5180	$ 10,156	$ 9,095	$ 11,610	$ 1,454	114%	
UI/TT Contribution	5190	$ 8,432	$ 1,224	$ 9,710	$ 1,278	115%	
Advertising/Marketing	5209	$ 2,500	$ -	$ -	$ (2,500)	0%	
Agency Administration Fee (SCI)	5210	$ 500	$ -	$ -	$ (500)	0%	
Audit/Accounting	5220	$ 32,000	$ 63,682	$ 52,000	$ 20,000	163%	
Banking Fees	5221	$ 500	$ 646	$ 700	$ 200	140%	
Merchant/CC Fees	5222	$ 100	$ -	$ -	$ (100)	0%	
Clothing/Uniforms	5230	$ 500	$ 286	$ 1,000	$ 500	200%	
Computer Software	5231	$ 18,000	$ 14,427	$ 12,500	$ (5,500)	69%	
Computer Hardware	5232	$ 5,000	$ 2,331	$ 10,000	$ 5,000	200%	Replace EOL Tech
IT Services (MSA, etc.) (NEW)	5233	$ -	$ -	$ 8,200	$ 8,200	-	
Contract Services - Other	5240	$ 22,000	$ 17,033	GL N/A	$ (22,000)	-	
Director Compensation	5250	$ 5,000	$ 6,900	$ 7,000	$ 2,000	140%	
EDC Department Agency (LAFCO)	5260	$ -	$ 1,589	$ 7,000	$ 7,000	-	
Elections	5270	$ -	$ -	$ 18,000	$ 18,000	-	BOD Election
Equipment-Minor/Small Tools	5275	$ -	$ 124	$ -	$ -	-	
Fire & Safety Supplies	5285	$ 500	$ -	$ -	$ (500)	0%	
Fire Prev & Inspect	5290	$ -	$ 56	$ -	$ -	-	
Food	5300	$ -	$ 359	$ 1,000	$ 1,000	-	
Insurance	5320	$ 328,476	$ 323,032	$ 398,400	$ 69,924	121%	
Legal Services	5335	$ 20,000	$ 41,415	$ 25,000	$ 5,000	125%	
Maint. - Vehicle Supplies	5340	$ -	$ 906	$ -	$ -	-	
Maint. - Equipment (copier)	5350	$ 3,600	$ 3,967	$ -	$ (3,600)	0%	
Medical Supplies	5375	$ 50	$ -	$ -	$ (50)	0%	

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Memberships/Subscriptions	5380	$ 11,000	$ 10,784	$ 12,000	$ 1,000	109%	
Mileage Reimbursement	5385	$ 200	$ 349	$ 500	$ 300	250%	
Miscellaneous	5395	$ 1,000	$ -	$ -	$ (1,000)	0%	
Office Supplies/Expense	5400	$ 4,000	$ 3,289	$ 4,000	$ -	100%	
Postage	5410	$ 1,500	$ 1,866	$ 2,000	$ 500	133%	
Printing	5415	$ 500	$ 282	$ -	$ (500)	0%	
Professional Services - Support, etc.	5420	$ 40,000	$ 21,013	$ 105,000	$ 65,000	263%	
Publications & Legal Notices	5425	$ 1,500	$ 1,030	$ 1,500	$ -	100%	
Rent/Lease - Equipment (copier)	5440	$ -	$ -	$ 3,600	$ 3,600	-	
Staff Development	5455	$ 5,000	$ 590	$ 5,000	$ -	100%	
Phones/internet	5470	$ 9,000	FY 25-26 Actuals (6-3	$ 15,000	$ 6,000	167%	
Utilities - Electric/Solar	5492	$ 6,000	$ 17,151	$ 23,000	$ 17,000	383%	
Total Expenditures		$ 1,435,086	$ 1,308,655	$ 1,715,862	$ 280,777		

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

General Fund 01 - Dept 3000 Fire

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Fire Marshall Services/Fees	4132	$ 70,000	$ 57,618	$ 60,000	$ (10,000)	86%	
AB38 DS Inspections (WMC)	4133	$ -	$ 9,453	to dept 8000	-	-	
Transfer in	4165	$ 55,000	$ -	$ 75,000	$ 20,000	136%	From Fund 7
Donations	4250	$ -	$ 170	$ -	$ -	-	
OES/Mutual Aid Reimbursement	4261	$ 60,000	$ 94,793	$ 100,000	$ 40,000	167%	$68k OES Payment
Fire Apparatus Equip Rental	4262	$ 250,000	$ 51,302	$ 200,000	$ (50,000)	80%	
Weed Abatement	4410	$ 50,000	$ -	$ -	-	-	Moved to 8000
Interest Income	4505	$ -	$ 10	$ -	$ -	-	
Other Income/Refunds	4600	$ -	$ 1,634	$ 89,399	$ 89,399	-	Fire Development Fees
First Responder Fee	4602	$ 220,000	$ 219,961	$ 385,000	$ 165,000	175%	
Total Operating Revenue		$ 705,000	$ 434,941	$ 909,399	$ 254,399		

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Salaries - Perm.	5000	$ 23,504	$ 10,817	$ 19,162	$ (4,342)	82%	
Retiree Health Benefit	5135	$ 25,000	$ 18,939	$ 24,000	$ (1,000)	96%	
Worker's Compensation	5170	$ 6,398	$ 628	$ 3,173	$ (3,225)	50%	
FICA/Medicare Employer Contribution	5180	$ 366	$ 828	$ 527	$ 161	144%	
UI/TT Contribution	5190	$ 1,239	$ 130	$ 441	$ (798)	36%	
Banking Fees	5221	$ 500	$ 646	$ 700	$ 200	140%	
Merchant/CC Fees	5222	$ 2,800	$ 1,906	$ 2,000	$ (800)	71%	
Clothing/Uniforms	5230	$ 1,250	$ 999	$ 1,250	$ -	100%	
Computer Software	5231	$ 2,500	$ 4,999	$ 5,000	$ 2,500	200%	
Computer Hardware	5232	$ 3,000	$ 4,106	$ 5,000	$ 2,000	167%	
IT Services (MSA, etc.) (NEW)	5233	$ -	$ -	$ 8,200	$ 8,200		
Contract Services - Providers	5235	$ 45,000	$ 48,080	$ 100,000	$ 55,000	222%	
CalFIRE Contract - AEU	5236	$ 3,200,000	$ 1,744,726	$ 3,360,000	$ 160,000	105%	Contractual Increase
Contract Services - Other	5240	$ 70,000	$ 47,449	GL N/A	$ -		
Director Compensation	5250	$ 4,000	$ 300	$ 600	$ (3,400)	15%	
EDC Department Agency (LAFCO)	5260	$ 2,000	$ 1,589	$ -	$ (2,000)	0%	
Educational Materials	5265	$ 1,500	$ -	$ -	$ (1,500)	0%	
Equipment-Minor/Small Tools	5275	$ 2,000	$ 94	$ 500	$ (1,500)	25%	
Fire & Safety Supplies	5285	$ 12,500	$ 6,717	$ 12,500	$ -	100%	
Fire Turnout Gear	5295	$ 7,500	$ 312	$ 5,000	$ (2,500)	67%	
Reserve FF - Stipends	5296	$ 10,000	$ 31,748	$ 30,000	$ 20,000	300%	
Food	5300	$ 625	$ 1,623	$ 2,000	$ 1,375	320%	
Fuel	5305	$ 45,000	$ 34,188	$ 45,000	$ -	100%	
Government Fees/Permits	5310	$ 5,000	$ 1,471	$ 1,500	$ (3,500)	30%	
Janitorial / HH Supplies	5315	$ 7,500	$ 4,258	$ 5,000	$ (2,500)	67%	
Legal Services	5335	$ 20,000	$ -	$ -	$ (20,000)	0%	
Maint. - Buildings	5345	$ 15,000	$ 4,311	$ 10,000	$ (5,000)	67%	
Maint. - Equipment	5350	$ 20,000	$ 4,004	$ 10,000	$ (10,000)	50%	
Maint. - Grounds	5355	$ 3,000	$ 10,901	$ 15,000	$ 12,000	500%	
Maint. - Radio/Phones	5360	$ 5,500	$ 1,206	$ 2,000	$ (3,500)	36%	
Maint. - Tires & Tubes	5365	$ 12,000	$ 7,163	$ 10,000	$ (2,000)	83%	

Attachment #2B

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Maint. - Vehicle	5370	$ 47,500	$ 41,156	$ 47,500	$ -	100%	
Medical Supplies	5375	$ 27,500	$ 20,023	$ 25,000	$ (2,500)	91%	
Memberships/Subscriptions	5380	$ 1,400	$ 550	$ 1,000	$ (400)	71%	
Office Supplies/Expense	5400	$ 2,000	$ 438	$ 1,000	$ (1,000)	50%	
Postage	5410	$ 750	$ 15	$ 100	$ (650)	13%	
Printing	5415	$ 100	$ 133	$ 100	$ -	100%	
Professional Services - Support, etc.	5420	$ 3,000	$ 5,290	$ -	$ (3,000)	0%	
Publications & Legal Notices	5425	$ 250	$ -	$ -	$ (250)	0%	
Radios	5430	$ 5,000	$ -	$ 5,000	$ -	100%	
Rent/Lease - Equipment (copier)	5440	$ -	$ -	$ 3,000	$ 3,000		
Staff Development	5455	$ 4,000	FY 25-26 Actuals (6-3	$ 4,000	$ -	100%	
Phones/internet	5470	$ 12,000	$ 11,418	$ 12,000	$ -	100%	
Utilities - Water	5490	$ 18,000	$ 7,695	$ 10,000	$ (8,000)	56%	
Utilities - Gas	5491	$ 5,500	$ 4,117	$ 5,500	$ -	100%	
Utilities - Electric/Solar	5492	$ 30,000	$ 26,183	$ 30,000	$ -	100%	
Transfer Out	7000	$ 184,187	$ -	$ 184,187	$ -		
Capital Equipment Expense	5625	$ 55,000	$ 437,986	$ 75,000	$ 20,000		Station 89 Asphalt Repair
Total Expenditures		$ 3,950,869	$ 2,549,141	$ 4,081,940	$ 201,071		

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

General Fund 01 - Dept 4000 Parks

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
CP Lake - Entry Fee	4180	$ 75,000	$ 47,467	$ 65,000	$ (10,000)	87%	
Annual Passes (Lake/Pool Combo)	4181	$ 15,000	$ 17,884	$ 18,000	$ 3,000	120%	
Picnic Site Rentals	4182	$ 3,000	$ 5,143	$ 5,000	$ 2,000	167%	
Sports Field Rentals	4190	$ 35,000	$ 13,655	$ 27,500	$ (7,500)	79%	
Donations	4250	$ 5,000	$ 4,500	$ 4,500	$ (500)	90%	
Reimbursement/Refund	4400	$ -	$ 4,414	$ -	$ -	-	
Other Income/Refunds	4600	$ -	$ 7,507	$ -	$ -	-	
Relief Funds	4601			$ 112,500			FEMA Grant
Gain/Loss of Assets	4615	$ 10,000	$ -	$ -	$ (10,000)	0%	
Total Operating Revenue		$ 143,000	$ 100,568	$ 232,500	$ (23,000)		

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Salaries - Perm.	5000	$ 271,802	$ 130,938	$ 172,000	$ (99,802)	63%	
Overtime	5020	$ 5,000	$ 4,275	$ 5,000	$ -	100%	
Health Benefit	5130	$ 40,682	$ 39,836	$ 55,000	$ 14,318	135%	
Retiree Health Benefit	5135	$ 49,565	$ 47,828	$ 55,000	$ 5,435	111%	
Dental Insurance	5140	$ 2,250	$ 2,305	$ 3,000	$ 750	133%	
Vision Insurance	5150	$ 500	$ 365	$ 500	$ -	100%	
CalPERS Retirement (Pension)	5160	$ -	$ 10,550	$ 14,000	$ 14,000	-	
CalPERS 457	5161	$ 2,000	$ 1,147	$ 900	$ (1,100)	45%	
Worker's Compensation	5170	$ 23,353	$ 9,522	$ 9,510	$ (13,843)	41%	
FICA/Medicare Employer Contribution	5180	$ 1,300	$ 2,111	$ 4,800	$ 3,500	369%	
UI/TT Contribution	5190	$ 4,400	$ 580	$ 3,788	$ (612)	86%	
Banking Fees	5221	$ 200	$ 741	$ 700	$ 500	350%	
Merchant/CC Fees	5222	$ 2,790	$ 5,183	$ 9,000	$ 6,210	323%	
Clothing/Uniforms	5230	$ 1,500	$ 1,011	$ 1,000	$ (500)	67%	
Computer Software	5231	$ 3,500	$ 4,854	$ 4,600	$ 1,100	131%	Maintain x, Humanity
Computer Hardware	5232	$ -	$ 827	$ 1,000	$ 1,000	-	
IT Services (MSA, etc.) (NEW)	5233	$ -	$ -	$ 8,200	$ 8,200	-	
Contract Services - Providers	5235	$ -	$ 7,912	$ 90,000	$ 90,000	-	Lake mgmt, landscaping. HazMat
Contract Services - Other	5240	$ 40,000	$ 14,010	GL N/A	-	-	
Director Compensation	5250	$ 3,000	$ 650	$ 1,200	$ (1,800)	40%	
EDC Department Agency (LAFCO)	5260	$ 2,000	$ -	$ -	$ (2,000)	0%	
Equipment-Minor/Small Tools	5275	$ 4,000	$ 1,145	$ 2,000	$ (2,000)	50%	
Fire & Safety Supplies	5285	$ 1,000	$ 655	$ 1,000	$ -	100%	
Fire Prevention & Inspect (Dist Equip)	5290	$ 500	$ -	$ -	$ (500)	0%	
Food	5300	$ 150	$ 276	$ 500	$ 350	333%	
Fuel	5305	$ 15,000	$ 6,270	$ 10,000	$ (5,000)	67%	
Government Fees/Permits	5310	$ 12,000	$ 2,292	$ 5,000	$ (7,000)	42%	
Janitorial / HH Supplies	5315	$ 10,000	$ 7,388	$ 8,000	$ (2,000)	80%	
Legal Services	5335	$ 20,000	$ -	$ -	$ (20,000)	0%	
Maint. - Vehicle Supplies	5340	$ 500	$ 2,863	$ 2,500	$ 2,000	500%	
Maint. - Buildings	5345	$ 40,000	$ 6,875	$ 20,000	$ (20,000)	50%	
Maint. - Equipment	5350	$ 5,000	$ 4,872	$ 5,000	$ -	100%	
Maint. - Grounds	5355	$ 67,000	$ 36,839	$ 50,000	$ (17,000)	75%	
Maint. - Tires & Tubes	5365	$ 1,500	$ 764	$ -	$ (1,500)	0%	
Maint. - Vehicle	5370	$ 1,500	$ 2,174	$ 2,000	$ 500	133%	

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Memberships/Subscriptions	5380	$ 300	$ -	$ -	$ (300)	0%	
Miscellaneous	5395	$ -	$ 260	$ -	$ -	-	
Office Supplies/Expense	5400	$ 600	$ 814	$ 500	$ (100)	83%	
Postage	5410	$ 100	$ -	$ -	$ (100)	0%	
Printing	5415	$ -	$ 375	$ 500	$ 500	-	
Professional Services - Support, etc.	5420	$ 2,000	$ 1,073	$ -	$ (2,000)	0%	
Program Supplies	5421	$ -	$ 50	$ -	$ -	-	
Publications & Legal Notices	5425	$ 100	FY 25-26 Actuals (6-3	$ -	$ (100)	0%	
Rent/Lease - Bldgs, Fields, etc.	5435	$ -	$ -	$ 5,500	$ 5,500	-	
Rent/Lease - Equipment	5440	$ 3,500	$ 4,593	$ 2,000	$ (1,500)	57%	
Staff Development	5455	$ 1,000	$ 97	$ 1,000	$ -	100%	
Phones/internet	5470	$ 13,000	$ 9,247	$ 12,000	$ (1,000)	92%	
Utilities - Water	5490	$ 35,000	$ 20,352	$ 35,000	$ -	100%	
Utilities - Electric/Solar	5492	$ 30,000	$ 33,400	$ 30,000	$ -	100%	
Vandalism	5500	$ 4,000	$ 2,544	$ 4,000	$ -	100%	
Handcrew Expenses	5501	$ 11,000	$ 5,192	$ 15,000	$ 4,000	136%	
Transfer Out	7000	$ 9,020	$ -	$ -	$ (9,020)	0%	
					$ -	-	
Capital Equipment Expense	5625	$ 15,000	$ 40,789	$ 35,000	$ 20,000	233%	Lake gate
Total Expenditures		$ 741,612	$ 475,843	$ 685,698	$ (30,914)		

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

General Fund 01 - Dept 5000 CC/REC

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Youth Classes (N/A) error	4145	$ -	$ (448)	$ -	$ -	-	
Recreation Program Revenue	4154	$ 100,000	$ 94,430	$ 105,000	$ 5,000	105%	
Instructor Program Revenue	4155	$ 200,000	$ 195,068	$ 200,000	$ -	100%	
Transfer in	4165	$ -	$ -	$ -	$ -		
Special Events	4170	$ -	$ 10,734	$ 12,000	$ 12,000	-	
Annual Passes (Lake/Pool Combo)	4181	$ 15,000	$ 18,138	$ 20,000	$ 5,000	133%	
Assembly Hall & Classroom Rentals	4185	$ 60,000	$ 55,792	$ 60,000	$ -	100%	
Gym Revenue	4186	$ 40,000	$ 27,929	$ 35,000	$ (5,000)	88%	
Pool Rental Fees (Swim Teams)	4187	$ 110,000	$ 72,948	$ 120,000	$ 10,000	109%	
CSD CC Concessions	4188	$ -	$ 1,648	$ 10,000	$ 10,000	-	New Revenue
Donations	4250	$ 25,000	$ 264	$ -	$ (25,000)	0%	
Other Income/Refunds	4600	$ -	$ 3,924	$ 507,390	$ 507,390	-	AB1600 Funds
Grants	4610	$ -	$ -	$ 61,924	$ 61,924		AQMD Grant for EV Vehicle
Total Operating Revenue		$ 550,000	$ 480,429	$ 1,131,314	$ 581,314		

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Salaries - Perm.	5000	$ 178,522	$ 235,533	$ 213,000	$ 34,479	119%	
Salaries - Seasonal	5010	$ 100,000	$ 87,434	$ 131,000	$ 31,000	131%	
Overtime	5020	$ 15,000	$ 7,942	$ 7,000	$ (8,000)	47%	
Health Benefit	5130	$ 37,343	$ 43,817	$ 71,000	$ 33,657	190%	
Retiree Health Benefit	5135	$ 23,400	$ 14,995	$ 16,000	$ (7,400)	68%	
Dental Insurance	5140	$ 2,250	$ 1,689	$ 4,500	$ 2,250	200%	
Vision Insurance	5150	$ 400	$ 289	$ 560	$ 160	140%	
CalPERS Retirement (Pension)	5160	$ -	$ 19,486	$ 17,000	$ 17,000		
CalPERS 457	5161	$ 1,000	$ -	$ 300	$ (700)	30%	
Worker's Compensation	5170	$ 15,520	$ 7,605	$ 17,200	$ 1,680	111%	
FICA/Medicare Employer Contribution	5180	$ 25,000	$ 10,687	$ 5,854	$ (19,146)	23%	
UI/TT Contribution	5190	$ 5,500	$ 3,289	$ 4,900	$ (600)	89%	
Advertising/Marketing	5209	$ 2,500	$ 1,905	$ 6,650	$ 4,150	266%	
Banking Fees	5221	$ 2,000	$ 645	$ 700	$ (1,300)	35%	
Merchant/CC fees	5222	$ 16,600	$ 10,583	$ -	$ (16,600)	0%	
Clothing/Uniforms	5230	$ 1,000	$ 1,222	$ 2,900	$ 1,900	290%	
Computer Software	5231	$ 28,459	$ 14,754	$ 27,460	$ (999)	96%	Activenet Annual Subscriptions
Computer Hardware	5232	$ 4,000	$ 12,187	$ 2,500	$ (1,500)	63%	
IT Services (MSA, etc.) (NEW)	5233	$ -	$ -	$ 8,200	$ 8,200		
Contract Services - Providers	5235	$ -	$ -	$ 93,500	$ 93,500		
Contract Services - Other	5240	$ 125,000	$ 104,118		$ (125,000)	0%	
Director Compensation	5250	$ 2,000	$ 550	$ 1,200	$ (800)	60%	
EDC Department Agency (LAFCO)	5260	$ 2,000	$ 1,589	$ -	$ (2,000)	0%	
Educational Materials	5265	$ 2,500	$ -	$ 700	$ (1,800)	28%	
Equipment-Minor/Small Tools	5275	$ 5,000	$ 2,008	$ 3,500	$ (1,500)	70%	

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Fire & Safety Supplies	5285	$ 3,000	$ 433	$ 1,100	$ (1,900)	37%	
Fire Prevention & Inspect (Dist Equip)	5290	$ 3,000	$ -		$ (3,000)	0%	
Food	5300	$ 500	$ 979	$ 1,000	$ 500	200%	
Concession (Food - Stock) (NEW)	5301	$ -	$ 1,651	$ 5,000	$ 5,000		New Expense
Fuel	5305	$ 200	$ -	$ 200	$ -	100%	
Government Fees/Permits	5310	$ 4,500	$ 2,806	$ 3,000	$ (1,500)	67%	
Janitorial / HH Supplies	5315	$ 20,000	$ 10,905	$ 12,000	$ (8,000)	60%	
Instructor Pay	5316	$ 120,000	$ 123,689	$ 130,000	$ 10,000	108%	
Legal Services	5335	$ 20,000	$ -	$ -	$ (20,000)	0%	
Maint. - Vehicle Supplies	5340	$ 100	$ -	$ -	$ (100)	0%	
Maint. - Buildings	5345	$ 80,000	$ 49,818	$ 70,700	$ (9,300)	88%	
Maint. - Equipment	5350	$ 30,000	$ 11,208	$ 20,000	$ (10,000)	67%	
Maint. - Grounds	5355	$ 4,000	$ 20,432	$ 20,000	$ 16,000	500%	
Maint. - Vehicle	5370	$ 500	FY 25-26 Actuals	$ 100	$ (400)	20%	
Medical Supplies	5375	$ 500	$ 213	$ 3,000	$ 2,500	600%	
Memberships/Subscriptions	5380	$ 850	$ 2,535	$ -	$ (850)	0%	
Mileage Reimbursement	5385	$ 100	$ 30	$ -	$ (100)	0%	
Office Supplies/Expense	5400	$ 650	$ 2,302	$ 3,900	$ 3,250	600%	
Pool Chemicals	5405	$ 50,000	$ 48,200	$ 55,000	$ 5,000	110%	
Postage	5410	$ 300	$ 89	$ 250	$ (50)	83%	
Professional Services - Support, etc.	5420	$ 3,000	$ 7,856	$ -	$ (3,000)	0%	
Program Supplies	5421	$ 12,000	$ 13,329	$ 9,100	$ (2,900)	76%	
Rent/Lease - Equipment	5440	$ 750	$ 780	$ 500	$ (250)	67%	
Staff Development	5455	$ 2,500	$ 748	$ 1,200	$ (1,300)	48%	
Event Supplies	5465	$ 15,000	$ 2,963	$ 35,000	$ 20,000	233%	Added S.S. Expense
Phones/internet	5470	$ 15,000	$ 15,727	$ 14,500	$ (500)	97%	
Utilities - Water	5490	$ 15,000	$ 13,062	$ 18,000	$ 3,000	120%	
Utilities - Gas	5491	$ 85,000	$ 64,263	$ 80,000	$ (5,000)	94%	
Utilities - Electric/Solar	5492	$ 85,000	$ 73,874	$ 92,000	$ 7,000	108%	
Capital Equipment Expense	5625	$ 20,000	$ 4,766	$ 682,224	$ 662,224		
Total Expenditures		$ 1,186,444	$ 1,054,982	$ 1,893,398			

Capital Detail

$ 507,390	AB 1600 PIF Expenses
$ 12,000	Pool Tarps
$ 6,000	Lane Lines
$ 8,000	pool cleaner
$ 40,000	Pool Heater
$ 30,000	Lighting
$ 78,834	Grant Match for EV Vehicle

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

General Fund 01 - Dept 8000 Fire Prev/WM

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

Expenditures	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta	Notes
Salaries - Perm.	5000	N/A		$ 68,890			
Overtime	5020	N/A		$ 1,000			
Health Benefit	5130	N/A		$ 15,482			
Dental Insurance	5140	N/A		$ 750			
Vision Insurance	5150	N/A		$ 131			
CalPERS Retirement (Pension)	5160	N/A		$ 5,463			
Worker's Compensation	5170	N/A		$ 1,501			
FICA/Medicare Employer Contribution	5180	N/A		$ 1,897			
UI/TT Contribution	5190	N/A		$ 1,584			
Banking Fees	5221	N/A		$ 700			
Clothing/Uniforms	5230	N/A		$ 500			
Computer Software	5231	N/A		$ 1,000			
Computer Hardware	5232	N/A		$ 200			
IT Services (MSA, etc.)	5233	N/A		$ 4,100			
Contract Services - Providers	5235	N/A		$ 42,500			
Director Compensation	5250	N/A		$ 600			
Educational Materials	5265	N/A		$ 2,000			
Equipment-Minor/Small Tools	5275	N/A		$ 200			
Maint. - Vehicle Supplies	5340	N/A		$ 500			
Office Supplies/Expense	5400	N/A		$ 500			
Postage	5410	N/A		$ 1,000			
Staff Development	5455	N/A		$ 500			
Phones/internet	5470	N/A		$ 8,000			
Total Operating Expenses				**$ 158,998**			

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

General Fund 02 - CC&R's

Operating Revenue	GL Code	FY 25-26 Final Budget	FY 25-26 Actuals as of 5-31-26	FY 26-27 Proposed Budget	Y/Y $ Delta	Y/Y % Delta
Property Taxes	4110	$ 300	$ 92	$ 300	$ -	100%
Special Assessments	4135	$ 78,000	$ 76,652	$ 78,000	$ -	100%
Arc Review Fees	4140	$ 31,000	$ 37,946	$ 35,000	$ 4,000	113%
Interest Income	4505	$ 5,000	$ 1,413	$ 5,000	$ -	100%
Other Income/Refunds	4600	$ -	$ 1,114	$ -	$ -	-
Grants	4610	$ -	$ -	$ 35,380	$ 35,380	
Total Operating Revenue		$ 114,300	$ 117,217	$ 153,680	$ 39,380	

Expenditures	GL Code	Final	Actuals as of	Proposed	Y/Y $ Delta	Y/Y % Delta
Salaries - Perm.	5000	$ 75,000	$ 64,640	$ 76,000	$ 1,000	101%
Overtime	5020	$ -	$ 91	$ -	$ -	-
Health Benefit	5130	$ 13,500	$ 12,570	$ 15,442	$ 1,942	114%
Dental Insurance	5140	$ 750	$ 688	$ 750	$ -	100%
Vision Insurance	5150	$ 131	$ 119	$ 131	$ -	100%
CalPERS Retirement (Pension)	5160	$ -	$ 5,167	$ 6,024	$ 6,024	-
Worker's Compensation	5170	$ 1,500	$ 461	$ 1,835	$ 335	122%
FICA/Medicare Employer Contribution	5180	$ 4,500	$ 866	$ 2,089	$ (2,411)	46%
UI/TT Contribution	5190	$ 400	$ 161	$ 1,747	$ 1,347	437%
Agency Administration Fee (SCI)	5210	$ 2,000	$ 2,500	$ 2,200	$ 200	110%
Banking Fees	5221	$ 350	$ 646	$ 450	$ 100	129%
Merchant/CC Fees	5222	$ 1,240	$ 850	$ 1,000	$ (240)	81%
Computer Software	5231	$ 5,300	$ 5,748	$ 6,000	$ 700	113%
Computer Hardware	5232	$ -	$ 1,244	$ 300	$ 300	-
IT Services (MSA, etc.)	5233	$ -		$ 4,100	$ 4,100	-
Contract Services - Providers	5235	$ -	-	$ 7,000	$ 7,000	-
Contract Services - Other	5240	$ 6,600	$ 7,503	GL N/A		-
Director Compensation	5250	$ 1,000	$ 800	$ 1,000	$ -	100%
EDC Department Agency (LAFCO)	5260	$ 1,600	$ 1,589	$ -	$ (1,600)	0%
Fuel	5305	$ 300	$ 281	$ 400	$ 100	133%
Legal Services	5335	$ 5,000	$ 1,495	$ 2,000	$ (3,000)	40%
Maint. - Equipment	5350	$ 500	$ 24	$ 300	$ (200)	60%
Maint. - Vehicle	5370	$ -	$ 551	$ 400	$ 400	-
Office Supplies/Expense	5400	$ 200	$ -	$ 150	$ (50)	75%
Postage	5410	$ 200	$ 80	$ 150	$ (50)	75%
Printing	5415	$ 500	$ -	$ 250	$ (250)	50%
Professional Services - Support, etc.	5420	$ 700	$ 250	$ 400	$ (300)	57%
Publications & Legal Notices	5425	$ -	$ 237	$ 300	$ 300	-
Rent/Lease - Equipment	5440	$ 300	$ 225	$ 300	$ -	100%
Staff Development	5455	$ 200	$ 24	$ 150	$ (50)	75%
Phones/internet	5470	$ 2,000	$ 1,774	$ 2,000	$ -	100%
Utilities - Electric/Solar	5492	$ 2,500	$ 1,761	$ 2,500	$ -	100%
Capital Expense	5625	$ -	$ -	$ 45,040	$ 45,040	#DIV/0!
Total Operating Revenue		$ 126,271	$ 112,344	$ 180,408	$ 60,737	
Revenue Less Expenditures		$ (11,971)	$ 4,873	$ (26,728)		