

November 24, 2025 Board Meeting
Submitted by Tina Robertson, Treasurer

**Cameron Park Airport Board
Policy recommendation
Accounting Policy for Special District Tax**

Background:

Special Tax is collected by El Dorado County. Voters approved \$900/year with \$600/year designated for Airport and \$300/year designated for road maintenance.

Measure J Text:

Shall the measure increasing the Cameron Park Airport District annual special tax from \$300 to \$900 per parcel for an unlimited duration apportioned \$600 for airport operations and maintenance, and \$300 for maintenance of residential streets, generating a total annual revenue increasing from \$39,300 to \$117,900 commencing fiscal year 2023/2024 be adopted?

Cameron Park Measure J was on the ballot as a [referral](#) in [Cameron Park](#) on [November 8, 2022](#). It was **approved**.

A **"yes"** vote supported raising the existing parcel tax from \$300 to \$900 per parcel (of land) per year in Cameron Park Airport District with revenue going to the operation of the airport and maintenance of residential streets.

A **"no"** vote opposed raising the existing parcel tax from \$300 to \$900 per parcel (of land) per year in Cameron Park Airport District, thereby maintaining the existing rate of \$300 per parcel.

A supermajority 66.67% vote was required for the approval of Measure J.

Cameron Park Measure J

November 8, 2022

Result	Votes	Percentage	
✔ Yes	152	78.35%	
No	42	21.65%	

Banking set up:

The District has established bank accounts “Restricted Street Maintenance” and “Restricted Airport Reserve”. The purpose of these funds is to ensure funds are used according to Special Tax rules.

County reports Special Tax collections:

The District can estimate exactly how much should be collected every year (# of properties x \$900/year). However, the County reports actual collections as they are received.

Special Tax Accounting and Policy Recommendation:

1. Monthly, Treasurer will include the following reports to the Board:
 - a. Profit and Loss - Street Maintenance (YTD)
 - b. Profit and Loss - Airport Operations (YTD)
 - c.
2. One time per year, after the” final fiscal year end report” is received from the County, CPAD will transfer money from General Checking to the appropriate Restricted bank account(s).

Policy notes:

Beyond the distinction of Street Maintenance or Airport Operations, there are no other restrictions/conditions.