



RESOLUTION NO. 174-2023

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, the Mitigation Fee Act, California Government Code sections 66000-66025, allows the establishment of a development impact fee as a condition of approval where the purpose and use of the fee are identified and a reasonable relationship between the fee and the type of development on which the fee is imposed is demonstrated (Gov. Code subdivision 66001(a)); and

WHEREAS, the County of El Dorado has adopted Ordinance No. 5057, codified in Title 13, Chapter 20 (sections 13.20.010 to 13.20.050) of the El Dorado County Code, which authorizes the Board of Supervisors to establish development impact mitigation fees for parks and recreation applicable to new development within the unincorporated area of the County, in order to fund capital facilities improvements and equipment acquisition for the provision of park and recreation services necessitated by new development within a community services district, a recreation and park district or other public entity authorized by law to provide public recreation by means of parks; and

WHEREAS, the County of El Dorado, at the request of the El Dorado Hills Community Services District ("District"), has established such impact fees within the District's boundaries; and

WHEREAS, the Mitigation Fee Act requires a local agency that has adopted impact fees in accordance with the Mitigation Fee Act to make certain findings with respect to the unexpended portion of the account or fund, whether committed or uncommitted, for the fifth fiscal year following the first deposit into the account or fund and every five years thereafter (Gov. Code subdivision 66001(d)); and

WHEREAS, District has prepared and provided the attached report, labeled "Exhibit A," hereinafter referred to as "Report," which District has determined provides the required information to support the findings required by the Mitigation Fee Act (Gov. Code subdivision 66001(d)); and

WHEREAS, these findings are being made in connection with the public information required by subdivision (b) of section 66006 and that public information is incorporated by reference herein; and

WHEREAS, the first deposit of fee revenue into the District account was made in Fiscal Year 1997-98, and these five-year findings pertain to the balance in the account at the end of Fiscal Year 2022-23 (July 1, 2022 through June 30, 2023).

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby accepts the Report provided by District and incorporates it by reference herein, and finds that the Report provides sufficient information with regard to the unexpended balance in the District's Development Impact Mitigation fund or account to support the following findings as required by the Mitigation Fee Act:

- A. The adoption of this resolution is not a "project" for purposes of the California Environmental Quality Act ("CEQA") because the resolution relates to a financial reporting requirement and does not authorize or commit the County to a particular project, thus is exempt as an ongoing administrative activity or funding activity pursuant to CEQA Guidelines subsections 15378(b)(2) and (b)(4) and is otherwise exempt under the common sense exemption in CEQA Guidelines subsection 15061(b)(3).

- B. The purpose to which the fee is to be put has been adequately identified as set forth in the Report, and is functionally equivalent to the use(s) identified at the time the fee was established;
- C. As reflected in the Report, a reasonable relationship exists between the fee and the purpose for which it is charged;
- D. As of the end of FY 2022-23, the impact fee account (Fund 8031, Org 80310317) held \$20,444,464.23 and as reflected in the Report, all sources and amounts of funding anticipated to complete financing in incomplete improvements have been identified; and
- E. As reflected in the Report, the approximate dates on which the funding necessary to fund incomplete projects will be deposited into the appropriate account or fund have been identified.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 5th day of December, 2023 by the following vote of said Board:

Ayes: Thomas, Hidahl, Turnboo, Parlin, Laine
Noes: None
Absent: None

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: Kyra Schuffele
Deputy Clerk

Wendy Thomas
Chair, Board of Supervisors
Wendy Thomas

EXHIBIT A

Purpose: Support the findings that must be made by the Board of Supervisors pursuant to California Government Code §66001(d)(1).

Date: September 14, 2023

Agency: El Dorado Hills Community Services District

Preparer(s): Teri Gotro, Director of Administration & Finance

Current Balance in Account or Fund: \$21,102,744 as of June 30, 2023

The Agency hereby submits the following information regarding the entire unexpended portion of the account or fund remaining expenses, whether committed or uncommitted, from fees collected pursuant to the Mitigation Fee Act, as of the date set forth above:

A. The fee will be put to the following purposes:

The purpose of the funds is to build parks and recreation facilities that will maintain existing levels of service for parks and recreation within the District's boundaries. As population grows, the demands to recreate and frequent the District's parks increases. The intention of the park impact fee is to mitigate the impact on the existing parks and recreation facility infrastructure and this can only be done by using the Park Impact Fee to fund the park and recreation improvements necessary to serve new resident populations in the CSD's jurisdiction. These park and recreation improvements may include building new parks; constructing recreation facilities such as Community Centers and Aquatic Facilities, and/or adding Operations Facilities needed to adjust for the increased demand such as Administrative and Maintenance Facilities. Over the past five years (2018-2022), the District's approximate population has grown 18.9%, from 44,694 to 53,147. This population growth impacts the existing parks and recreation infrastructure in El Dorado Hills and the purpose of the Park Impact Fee is to provide the District the means to maintain the level of services and respond to the community's demands by building new parks and recreation facilities.

The District intends to use the unexpended park impact fee funds to build new parks and recreation facilities at a cost in excess of \$21,102,744.

B. There is a reasonable relationship between the fee and the purpose for which it is charged, as described below:

The purpose of the park impact fee is to mitigate the impact of residential growth on the parks and recreation facilities infrastructure within the District boundaries. The residential Park Impact Fee for the reporting period is as follows:

Single Family Residential	\$13,496
Single Family Residential – Serrano	\$7,215
Age Restricted Residential	\$7,886
Age Restricted-Residential-Serrano	\$4,186
Multi-Family Residential	\$8,907
Multi-Family Residential Serrano	\$4,761
Mobile Home Park Homes	Exempt
Accessory Dwelling Units	Exempt

New development, whether it be residential or nonresidential, will create additional demand for the District’s services and a corresponding need for expanded parks and recreation facilities to maintain the expected level of service to the Community. The District’s 2021 Master Plan identifies this relationship in Appendix B Table B-1. There is currently 10.14 acres of developed parkland for every 1,000 residents. This is a measurement of the current parks and recreation services provided to the community. The District has an obligation to the Community to maintain this level of park and recreation services. As population grows, this service will be shared by more residents minimizing the overall services. The fee imposed on new development mitigates the impact on the Community by providing a financial resource for the District to build more parks and recreation facilities so there is no lapse in services. You can see on page 63 of the Master Plan the cost to develop parkland as defined below. This does not include the planning, design and professional service required to complete the project.

Neighborhood Park:	\$480,000/acre
Village Park:	\$880,000/acre
Community Park:	\$1,100,000/acre

The direct correlation between population growth (18.9% over past 5 years) and the costs to maintain the level of service (10.14 acres per 1,000 residents) is recognized. There is a reasonable relationship between the new residents upon which the impact fees are charged and the need for additional parks and recreation facilities by reason of the fact that development of residential land uses in the District will generate additional demand for these improvements. The park impact fees will be used to fund these improvements, which are necessary to serve new development in the District and maintain the current level of service for our existing population. This clearly shows a direct correlation between residential growth and the additional park and recreation facilities needed to maintain the level of service that was defined in the 2021 District’s Master Plan.

- C. All sources and amounts of funding anticipated to complete financing in incomplete improvements are identified below:

For each thousand additional residents, the fee will be used to improve 10.14 acres of park land to include turf, landscape, and recreation facilities (park land will be acquired through land dedications and Quimby In-Lieu Fees). The fee also will be used to plan, design, and develop other facilities, such as community center, aquatics center, administration space, and maintenance space needed to meet the recreational needs of new development. The fee will also fund the studies and administration to support the program (2021 Master Plan page 63).

Each year, through the budget process, the Board approves a 10-year Capital Project Budget. The projects below represent what the Boards approved as of July 1, 2023.

<i>Improvement/Equipment</i>	<i>Total Remaining Cost</i>	<i>Unexpended Impact Fees, Available to-date</i>	<i>Future Anticipated Impact Fees</i>	<i>Other Funds</i>
<i>EDHCSD Community Park (FY26)</i>	<i>\$3,440,532</i>	<i>\$2,419,042</i>	<i>\$0</i>	<i>\$1,002,448 (General Fund)</i>
<i>Bike Park (FY25)</i>	<i>\$1,947,839</i>	<i>\$1,808,537</i>	<i>\$0</i>	<i>\$139,302 (General Fund)</i>
<i>Utility Corridor Trail (FY24)</i>	<i>\$385,871</i>	<i>\$271,461</i>	<i>\$0</i>	<i>\$114,410 (General Fund)</i>
<i>Saratoga Estates Park & Recreation Trail (FY24)</i>	<i>\$716,216</i>	<i>\$716,216</i>	<i>\$0</i>	<i>\$0</i>
<i>Bass Lake Park (FY31)</i>	<i>\$75,174,868</i>	<i>\$6,418,194</i>	<i>\$10,200,000</i>	<i>\$58,556,674 (General Fund, Bonds, Grants, Donations)</i>
<i>Multigenerational Community Center/Sports Complex (FY29)</i>	<i>\$30,286,938</i>	<i>\$5,644,377</i>	<i>\$5,100,000</i>	<i>\$19,542,561 (General Fund, Bonds, Grants, Donations)</i>
<i>Bell Ranch Park (FY26)</i>	<i>\$3,449,915</i>	<i>\$3,449,915</i>	<i>\$0</i>	<i>\$0</i>
<i>Stephen Harris Park (FY24)</i>	<i>\$1,461,348</i>	<i>\$375,000</i>	<i>\$0</i>	<i>\$1,086,348 (General Fund)</i>
TOTAL	\$116,863,526	\$21,102,744*	\$15,300,000**	\$80,441,743

*total amount currently in the account as of June 30, 2023.

** estimated \$1,700,000 per year for 9 years

The total cost of these improvements attributable to new facilities was estimated at \$116,863,526. As of June 30, 2023, the CSD and County had unexpended Park Impact Fees of \$21,102,744 in impact fees. The funds have been assigned to projects as noted in the table above.

There are two projects, Bass Lake Park and the Multigenerational Community Center, that are projected to be planned and constructed over the next 9 years. It should be noted that these two projects are in the planning stages and the scope of work may change in response to the Community's demand for these park and recreation facilities. Both projects are included in the 2021 Master Plan and approved by the Board with the FY2024 budget through the 10-Year Capital Project Plan.

The District is projecting to collect \$1,700,000 per year in Park Impact Fees for the duration of the projects (9 years) totaling \$15,300,000. This will bring the shortfall of capital project funding of \$80,441,743. The District will cover the differential by using General Fund monies, explore loan opportunities, solicit the communities willingness to issue a municipal bond, and/or seek out grant opportunities. It will be the will of the community that defines the path that will be taken to cover the revenue resources needed to cover this shortfall or adjust the scope of the projects.

- D. The approximate dates on which the funding anticipated to complete financing in incomplete improvements is expected to be deposited into the appropriate account or fund are provided below:

EDHCSD Community Park: The enhancements to the District's Community Park is expected to be finished by late spring of 2026. The project cost of \$3,440,532 will be covered by \$2,419,042 from the unexpended park impact fee fund and the remaining balance of \$1,002,448 will come from the District's Capital Deficiency Reserve in the General Fund.

Bike Park: The Bike Park project is expected to be finished by June of 2025. The project cost of \$1,947,839 will be covered by \$1,808,537 from the unexpended park impact fee fund and \$139,302 will come from the District's Capital Deficiency Reserve in the General Fund.

Utility Corridor: The Utility Corridor project is expected to be finished by June of 2024. The project cost of \$385,871 will be covered by \$271,461 from the unexpended Park Impact Fee Fund and \$114,410 will come from the District's Capital Deficiency Reserve in the General Fund.

Saratoga Estates Park & Recreation Trail: This project is currently under construction and is expected to be complete by June 2024. The project cost of \$716,216 will be covered in full by unexpended Park Impact Fee Fund.

Bass Lake Park: This project is in the design stage and will consist of several phases over the next 9 years. The project's estimated cost is \$75,919,363 and the demand by the Community will dictate the scope of the project. The unexpended and anticipated future park impact fees are estimated to cover \$16,618,194 of the project. The remaining \$58,556,674 will need to come from a bond initiative with some help from the District's Capital Deficiency Reserve, Grant Funds, and Donations. Some phases may be eliminated if the Community chooses not to approve a bond to support the project. This will be reassessed each year to ensure the project is in line with the demands of the Community.

Multigenerational Community Center/Sports Complex: This project is in the early planning stage and is forecasted to be built by the spring of 2029. The project estimated cost is \$30,286,938. The unexpended and anticipated future park impact fees are estimated to cover \$10,744,377 of the project. The remaining \$19,542,561 will need to come from a bond initiative with some help from the District's Capital Deficiency Reserve, Grant Funds, and Donations. The scope of this project may be adjusted due to the limited funding resources.

Bell Ranch Park: This project is in the preliminary planning stages and is expected to be complete by June 2026. The project cost of \$3,449,915 will be covered in full by the unexpended Park Impact Fee Fund.

Stephen Harris Park: The enhancements of Stephen Harris Park are expected to be finished by June of 2024. The project cost of \$1,461,348 will be covered by \$375,000 from the unexpended Park Impact Fee Fund and \$1,086,348 will come from the District's Capital Deficiency Reserve in the General Fund.

Legistar No.: 23-1940

Resolution No.: _____

RESOLUTION ROUTING SHEET

Date Prepared: 10/23/2023

Need Date: 11/13/2023

PROCESSING DEPARTMENT:

Department: CAO

Contact Name: Tara Stout

Phone: X5401

Email Address: tara.stout@edcgov.us

Department Head Signature: Tara Stout

Digitally signed by Tara Stout
Date: 2023.10.23 11:13:48 -07'00'

Requesting Department: CAO

Org Code: 0200000

Service Requested: Resolution Review

Description:

Review the impact fee five-year findings resolution for El Dorado Hills Community Services District

COUNTY COUNSEL:

Approved: Disapproved: Date: 11/13/23

County Counsel Signature: David Livingston

Digitally signed by David Livingston
Date: 2023.11.13 17:24:43 -08'00'

County Counsel Comments:

Approved as to form only.

HR APPROVAL: N/A (Resolution)

RISK MANAGEMENT: N/A (Resolution)

PLEASE EMAIL CHANGES/APPROVAL TO DEPARTMENT CONTACT