

# Capital Improvement Projects

## Planning Department

### Narrative & 10-Year Plan

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The Capital Projects Fund is managed by the Planning Department and addresses those accounts specifically established for the construction of capital assets. Typically, a capital project encompasses construction of a building or facility with a life expectancy of more than one year. The District Board of Directors approves a “Recreation Facilities Master Plan” from which the 10-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities, as well as the renovation of existing District infrastructure.

The District may use a variety of funding sources for construction and renovation of capital facilities. These may include:

#### **GENERAL FUND**

The General Fund includes a variety of financing sources such as ad valorem or property taxes, recreation program fees, facility rental charges, franchise fees and interest income. Although the General Fund is primarily for maintenance and operations, the Board of Directors has broad discretionary use of this fund and may allocate money for capital projects.

#### **PARK IMPACT FEE**

A charge to developers for the cost of park improvements needed to serve a new development. Park Impact Fees (PIFs) provide up-front financing for the expansion of public facilities needed to serve a new development. The District seeks to update this fee structure on an annual basis by way of applying a CPI (Consumer Price Index) adjustment to assist in keeping the fee current with the price of development. The PIFs effective as of June 10, 2023, are listed below and are paid with the application for a building permit:

- Single Family \$13,495
- Multi-Family \$ 8,907
- Age Restricted \$ 7,886
- Single Family-Serrano \$ 7,215
- Multi-Family-Serrano \$ 4,761
- Age Restricted-Serrano \$ 4,186

Park Impact Fee revenues are predicted to decline approximately 38% in comparison to FY23 predictions and estimated to come in at \$1.6M. This funding will be used for planned park development projects. A couple of larger, longer term PIF projects will be completed before FY24 begins and are no longer a part of the CIP. Those two projects are Heritage Village Park and Blackstone Village Park. A few PIF projects planned for completion in FY24 include the Saratoga Estates Park and

# Capital Improvement Projects

## Planning Department

### Narrative & 10-Year Plan

---

Recreation Trail, expected to be complete by late fall 2023, at an estimated cost of \$2.3M (\$851k of which will be paid by PIFs above the amount the Developer was given in park impact fee credit). Other projects planned for construction include the renovation of Peter Bertelsen Park, at an estimated cost of \$1.2M, Stephen Harris Park renovation at an estimated cost of \$1.4M, and the Utility Corridor Trail, expected to complete in FY24 also, with an estimated cost of \$581k. The PIF financial report follows immediately after the financial reports for the CIP projects.

#### **QUIMBY IN-LIEU FEE**

California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District and County require five acres of land for every 1,000 new residents expected as a result of a new residential subdivision. This is calculated by multiplying 3.3 residents per dwelling unit by the number of dwelling units. The District, at its option, may elect to accept a fee “in-lieu” of the land dedication required. The fee collected may only be used for land acquisition and construction of recreation facilities.

#### **DEBT**

Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (e.g., General Obligation Bonds; Mello Roos funding) or certificates of participation bonds (COPS).

#### **LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS (LLADs)**

Special assessments are levied on property owners for the maintenance and replacement of assets which they gain a special benefit from, and which increase property value created by the installation of nearby public improvements provided to them.

#### **DISTRICT MASTER COMMUNITY FACILITIES DISTRICT (CFD 2019-01)**

Special assessment levied on property owners for the maintenance and replacement of assets which provide a general benefit related to future park and facility improvements. Saratoga Estates is the first development to pay into CFD 2019-01, and was activated in FY22; future developments will be annexed into the CFD as they receive their entitlements.

# Capital Improvement Projects

## Planning Department

### Narrative & 10-Year Plan

---

#### BASS LAKE HILLS SPECIFIC PLAN COMMUNITY FACILITIES DISTRICT (CFD 2018-01)

Special assessment levied on property owners specifically located within the Bass Lake Hills Specific Plan. This special assessment is for the maintenance and replacement of assets which provide a general benefit related to future park and facility improvements within the Specific Plan area. Bell Ranch, Hawkview, and Hidden Ridge are a few of the developments located within this CFD. Future developments will be annexed into the CFD as they receive their entitlements. This CFD has not been activated, and will be when park development commences and the proper threshold of permitted residences are achieved.

#### OTHER

Other funding opportunities that may or may not be a source of major funding for specific capital projects include donations, grants, and state or federal funding programs. Conditions of use often apply to these funding sources.

### **CAPITAL IMPROVEMENT PROJECTS**

#### FISCAL YEAR 2023/2024

An expanded approach to the 5-year Capital Improvement Plan was taken for FY24, to better outline the larger park development projects that are anticipated to take several years to complete, for example, Bass Lake Regional Park and a multi-generational Community Center and Aquatics Complex. The 10-year CIP identifies those projects planned to be initiated and/or completed within the next 10 years, along with their associated budgets. Capital projects that are active and previously funded include:

- Digital Signage and Site Renovations at EDH Community Park
- Bike Park (*previously Bikeways*)
- Utility Corridor Trail (*previously Trails*)
- Saratoga Trailhead, Trail, Park and Open Space
- Bass Lake Regional Park
- Bell Ranch Parks (1 of 2)
- Stephen Harris Park Renovation
- Bertelsen Park Renovation

CIP funds carry forward through fiscal years until the project is complete. The projects listed above are described in more detail below and reflect the total project budget, as well as those funds anticipated to carry forward from FY23, and any additional funding requested for FY24.

# Capital Improvement Projects

## Planning Department

### Narrative & 10-Year Plan

---

#### **948 DIGITAL SIGNAGE AND SITE RENOVATIONS AT EDH COMMUNITY PARK – \$259,574**

The continuation of processing the necessary County application(s), design, construction, and installation of a digital monument sign at the corner of Harvard Way and El Dorado Hills Boulevard to replace existing wood and banner style signage. The project has been on “hold” due to varying information given by El Dorado County staff. Currently, the county is working on a Sign Ordinance update. The District is also pursuing County approval for various additions to Community Park, such as: a new Administrative Building, expanded Aquatics Center, and expanded parking. Funds carried forward from FY23 are estimated to be \$194k, with an additional \$66k requested for FY24. Funding for these projects will be paid for by Park Impact Fees, as well as a portion assigned to General Fund.

#### **954 BIKE PARK (previously Bikeways) – \$1,888,718**

Through the District’s Master Plan process, bikeways and trails continue to rank as a high priority to the El Dorado Hills Community. The Bike Park CIP, previously established to identify bike paths/bike use facilities, carries forward approximately \$1,706,000 from FY23, with an additional \$183k requested for FY24 to complete design, permitting and begin construction of trails and Bike Park facilities in El Dorado Hills. Funding for this project will be paid for by Park Impact Fees.

#### **955 UTILITY CORRIDOR TRAIL (previously Trails) – \$378,074**

The Utility Corridor Trail CIP, previously established as the Trail CIP used for completing signs along New York Creek, has been assigned to refine, design, and construct a trail through the utility corridor heading west of El Dorado Hills Boulevard, past Hensley Circle down to Beatty Drive. This project carries forward approximately \$343k from FY23, with an additional \$35k requested to complete the trail construction in FY24. Funding for this project will be paid for by Park Impact Fees.

#### **961 SARATOGA PARK & RECREATION TRAIL – \$828,484**

The Saratoga Estates Park and Recreation Trail construction was awarded in December 2021 for \$2,304,100. This project was delayed throughout 2022, and then was split into two parts with Olympic Land Construction building the public park and Hemington Landscape assigned the recreation trail. This project is expected to utilize approximately \$829k additional Park Impact Fee funds beyond the developer’s impact fee credit received to construct the public facilities. There are \$762k in funds estimated to be carried forward from FY23. An additional \$67k is requested for FY24. Funding of this project will be paid for by Park Impact Fees.

#### **962 BASS LAKE REGIONAL PARK – \$2,390,293**

The District awarded a contract for final design, County permitting, and construction drawings and management. Much of this professional services work was completed in FY23. In FY24,

# Capital Improvement Projects

## Planning Department

### Narrative & 10-Year Plan

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project approvals will be obtained through El Dorado County and other necessary agencies and construction drawings are prepared for the first phase of development (J Lot H). For planning and budgeting purposes, the project is phased in over the next several years. An estimated \$2.39M will carry forward from FY23, with no additional funding requested for FY24. These funds will be used for professional services, various permitting, and initiating any construction activities in late FY24. Funds will come from Park Impact Fees, as well as possible CFD funds available for this project.

#### **964 BELL RANCH PARK (SITE 1 of 2) – \$205,459**

Bell Ranch Park (Site 1) is located within the Bass Lake Hills Specific Plan. Based on development, it is expected the Specific Plan to deliver near 22 acres of parkland to service the area residents. Bell Ranch Park (Site 1) is located south of Tierra De Dios and Morrison Road and is planned to be a 5 acre park. A concept design was approved in 2018, which will require review prior to soliciting for services to complete construction drawings. An estimated \$205k carries forward from FY23, with an additional request of \$189 for FY24 to cover expected costs for construction drawing preparation. Construction is potentially planned for FY25. Funding will be provided through Park Impact Fees.

#### **965 STEPHEN HARRIS PARK RENOVATION – \$1,494,939**

The Stephen Harris Park tennis courts were deemed unsafe because of cracking on the surface and have been out of commission for over two years. The planned project renovation will include reconstructing the tennis courts and replacing the basketball half courts with pickleball courts, all with a post-tension concrete. Additionally, unused turf will be replaced with drought tolerant landscaping, which a portion of the construction will be paid by a grant. An estimated \$1,037,761 carries forward from FY23, with an additional request of \$457,178 for FY24. A portion of the landscape replacement will be paid for through a grant, with the District responsible for a 50% match of \$75k, with the remaining being paid for by a combination of General Fund and Park Impact Fees.

#### **967 BERTELSEN PARK RENOVATION – \$927,112**

Peter Bertelsen Park was subject to arson and received significant fire damage resulting in a full demolition of the existing pavilion building and restrooms, while also shutting down operation of the splash ground. The planned project renovation will include a new open-air pavilion structure, restrooms, and a renovated splash ground. A designated portion of the replacement of the pavilion, restroom, and other related items will be covered by insurance, with the remaining being paid for by a combination of General Fund and Park Impact Fees.

# Capital Improvement Projects

## Planning Department

### Narrative & 10-Year Plan

---

#### **OTHER CAPITAL PROJECTS**

Remaining projects that have been identified, but did not become part of the priority list for FY24 are reflected in the 10-year CIP tables accompanying this narrative. These projects remain in the capital program queue, but are to be considered in a future fiscal year for placement upon that schedule. Reasons for this include: the necessity of maintenance funding mechanisms to have sufficient resident properties paying into that system; sufficient contribution of park development fees/funds, and; certain joint use agreement(s) or other agreements for development and/or maintenance may be a factor.

The 10-year CIP table(s) include the planned projects with their associated budgets; anticipated revenues and expenses related to General Fund, Park Impact Fee, and/or other funding sources, such as CFD, grant, and bond support.

# FY2023/2024 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR 23/24 FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ 385,985				
Park Impact Fees (PIF)				\$ 15,429,261			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,600,000			
CIP #	PROJECT						
948	EDHCSD Community Park Digital Sign (& site improvements)	193,614	65,960				259,574
	Permitting/Design/Construction Drawings						
954	Bike Park (previously Bikeways)	1,706,120	-	182,598	-	-	1,888,718
	Design/Construction Drawings/Permitting/Construction						
955	Utility Corridor Trail (EDH-Beatty) (previously Trails)	342,939		35,135	-	-	378,074
	Complete Design/Construction						
961	Saratoga Estates *Prior YR Funding forwarded to FY23 PIF	761,842	-	-	-	-	761,842
	Complete Park & Recreation Trail Construction						
962	Bass Lake Regional Park (Design PH-1)	3,019,363		-			3,019,363
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	269,637	-	-			269,637
	Concept Design/Entitlements						
964	Bell Ranch Park (Site 1 of Bass Lake Hills Specific Plan)	205,270		189			205,459
	Permitting/Construction						
965	Stephen Harris Park Renovation	1,037,761	320,025	137,153	-	-	1,494,939
	Construction Drawings/Construction						
967	Bertelsen Park Site Renovation	927,112			-	-	927,112
	Construction Drawings/Permitting/Construction						
	Government Fees	N/A		48,000			48,000
	3% of PIF received						
	Current CIP Budget	\$ 8,463,657	385,985	403,075	-	-	9,252,717
	Remaining Available Funds		\$ -	\$ 16,626,186	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

# FY2024/2025 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ 505,000				
Park Impact Fees (PIF)				\$ 16,626,186			
LLAD					\$ -		
Donation/Bond						\$ 3,100,000.00	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
948	EDHCSD Community Park Digital Sign (& site improvements)	259,574	400,000	1,200,000			1,859,574
	Finish Construction						
954	Bike Park (previously Bikeways)	1,888,718	-	111,282	-	-	2,000,000
	Construction Drawings/Permitting/Construction						
955	Utility Corridor Trail (EDH-Beatty) (previously Trails)	-		-	-	-	-
	Complete Design/Construction						
962	Bass Lake Regional Park (Construction Phase 1) (\$3M CFD)	3,019,363		7,500,000		3,100,000	13,619,363
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	269,637	105,000	45,000			419,637
	Concept Design/Entitlements						
964	Bell Ranch Park (Site 1 of Bass Lake Hills Specific Plan)	205,459		44,541			250,000
	Complete Design/Construction						
	Renovation of Existing Parks/Facilities Inventory (Project #1)			100,000			100,000
	Identify/Concept Design						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 5,642,751	505,000	9,051,823	-	3,100,000	18,299,574
	Remaining Available Funds		\$ -	\$ 9,274,363	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee



# FY2025/2026 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ 1,240,000				
Park Impact Fees (PIF)				\$ 9,274,363			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
948	EDHCSD Community Park Digital Sign (& site improvements)	1,859,574	400,000	1,200,000			3,459,574
	Finish Construction						
954	Bike Park (previously Bikeways)	-	-	-	-	-	-
	Construction Drawings/Permitting/Construction						
962	Bass Lake Regional Park (Design/Construction Phase 2)	13,619,363		3,300,000			16,919,363
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	419,637		1,900,000			2,319,637
	Construction Drawings/Permitting/Construction						
964	Bell Ranch Park (Site 1 of Bass Lake Hills Specific Plan)	250,000		3,200,000			3,450,000
	Construction						
	Valley View Village Park (Site 2)			100,000			100,000
	Design/Construction Drawings						
	Renovation of Existing Parks/Facilities Inventory (Project #1)	100,000	840,000	360,000			1,300,000
	Construction Drawings/Permitting/Construction						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 16,248,574	1,240,000	10,111,000	-	-	27,599,574
	Remaining Available Funds		\$ -	\$ 863,363	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

# FY2026/2027 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ -				
Park Impact Fees (PIF)			\$ 863,363				
LLAD				\$ -			
Donation/Bond					\$ -		
Forecasted Annual Increase*			1,700,000				
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 2)	16,919,363		15,000,000			31,919,363
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	2,319,637		7,000,000			9,319,637
	Construction (Phased - 1 of 3)						
	Valley View Village Park (Site 2)	100,000		2,500,000			2,600,000
	Construction						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 19,339,000	-	24,701,000	-	-	44,040,000
	Remaining Available Funds		\$ -	\$ (22,137,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee



### FY2027/2028 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ 400,000				
Park Impact Fees (PIF)				\$ (22,137,637)			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 2)	31,919,363		15,000,000			46,919,363
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	9,319,637		10,000,000			19,319,637
	Construction (Phased - 2 of 3)						
	Renovation of Existing Parks/Facilities Inventory (Project #2)		400,000	600,000			1,000,000
	Construction Drawings/Permitting/Construction						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 41,239,000	400,000	25,651,000	-	-	67,290,000
	Remaining Available Funds		\$ -	\$ (46,088,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

### FY2028/2029 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ -				
Park Impact Fees (PIF)				\$ (46,088,637)			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 3)	46,919,363		4,500,000			51,419,363
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	19,319,637		11,000,000			30,319,637
	Construction (Phased - 3 of 3)						
	Renovation of Existing Parks/Facilities Inventory (Project #3)			150,000			150,000
	Identify/Concept Design						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 66,239,000	-	15,701,000	-	-	81,940,000
	Remaining Available Funds		\$ -	\$ (60,089,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

### FY2029/2030 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ 400,000				
Park Impact Fees (PIF)				\$ (60,089,637)			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 3)	51,419,363		20,000,000			71,419,363
	Construction Drawings/Permitting/Construction						
	Renovation of Existing Park/Facility Inventory (Project #3)	150,000	400,000	600,000			1,150,000
	Construction Drawings/Permitting/Construction						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 51,569,363	400,000	20,651,000	-	-	72,620,363
	Remaining Available Funds		\$ -	\$ (79,040,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

### FY2030/2031 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ -				
Park Impact Fees (PIF)				\$ (79,040,637)			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 3)	71,419,363		4,500,000			75,919,363
	Construction Drawings/Permitting/Construction						
	Renovation of Existing Park/Facility Inventory (Project #4)			150,000			150,000
	Identify/Concept Design						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 71,419,363	-	4,701,000	-	-	76,120,363
	Remaining Available Funds		\$ -	\$ (82,041,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

### FY2031/2032 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF)		(see below)	\$ -				
Park Impact Fees (PIF)				\$ (82,041,637)			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
	Renovation of Existing Park/Facility Inventory (Project #4)	150,000		150,000			300,000
	Identify/Concept Design						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ 150,000	-	201,000	-	-	351,000
Remaining Available Funds			\$ -	\$ (80,542,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

### FY2032/2033 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/ Other	
General Fund (GF)		(see below)	\$ -				
Park Impact Fees (PIF)				\$ (80,542,637)			
LLAD					\$ -		
Donation/Bond						\$ -	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
	Renovation of Existing Park/Facility Inventory (Project #4)	0		150,000			150,000
	Identify/Concept Design						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	Current CIP Budget	\$ -	-	201,000	-	-	201,000
	Remaining Available Funds		\$ -	\$ (79,043,637)	\$ -	\$ -	

\* An assumption has been made for forecasted annual increases for General Fund and Park Impact Fee

## Budget Summary

### Capital Projects



Fiscal Year 2024

Account	Description	FY2024 Proposed Budget	
<b>942</b>	<b>Veteran Memorial</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	689
	<b>Fund Balance</b>	<b>\$</b>	<b>689</b>
	<b>Revenue</b>	<b>\$</b>	<b>-</b>
	<b>Expense</b>	<b>\$</b>	<b>-</b>
<b>942</b>	<b>Veteran Memorial</b>	<b>\$</b>	<b>689</b>
<b>948</b>	<b>Community Park Site Improvements</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	193,614
	<b>Fund Balance</b>	<b>\$</b>	<b>193,614</b>
	<b>Revenue</b>		
3300	Transfers In	\$	65,960
	<b>Revenue</b>	<b>\$</b>	<b>65,960</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	189
4120	Employee Benefits	\$	260
4130	Retirement	\$	185
4150	Workers Compensation	\$	14
5011	Salary Expense-Full Time	\$	2,426
5132	Government Fees & Permits	\$	6,000
5142	Contract Service	\$	155,000
5143	Construction Contingency	\$	15,500
5171	Professional Services	\$	80,000
	<b>Expense</b>	<b>\$</b>	<b>259,574</b>
<b>948</b>	<b>Community Park Site Improvements</b>	<b>\$</b>	<b>-</b>

## Budget Summary

### Capital Projects



Fiscal Year 2024

Account	Description	FY2024 Proposed Budget	
<b>954</b>	<b>Bike Park</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	1,706,120
	<b>Fund Balance</b>	<b>\$</b>	<b>1,706,120</b>
	<b>Revenue</b>		
3300	Transfers In	\$	182,598
	<b>Revenue</b>	<b>\$</b>	<b>182,598</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	186
4120	Employee Benefits	\$	260
4130	Retirement	\$	185
4150	Workers Compensation	\$	14
5011	Salary Expense-Full Time	\$	3,073
5132	Government Fees & Permits	\$	10,000
5142	Contract Service	\$	1,500,000
5143	Construction Contingency	\$	225,000
5171	Professional Services	\$	150,000
	<b>Expense</b>	<b>\$</b>	<b>1,888,718</b>
<b>954</b>	<b>Bike Park</b>	<b>\$</b>	<b>-</b>
<b>955</b>	<b>Utility Corridor Trail</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	342,939
	<b>Fund Balance</b>	<b>\$</b>	<b>342,939</b>
	<b>Revenue</b>		
3300	Transfers In	\$	35,135
	<b>Revenue</b>	<b>\$</b>	<b>35,135</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	189
4120	Employee Benefits	\$	260
4130	Retirement	\$	185
4150	Workers Compensation	\$	14
5011	Salary Expense-Full Time	\$	2,426
5132	Government Fees & Permits	\$	20,000
5142	Contract Service	\$	300,000
5143	Construction Contingency	\$	30,000
5171	Professional Services	\$	25,000
	<b>Expense</b>	<b>\$</b>	<b>378,074</b>
<b>955</b>	<b>Utility Corridor Trail</b>	<b>\$</b>	<b>-</b>

## Budget Summary

### Capital Projects



Fiscal Year 2024

Account	Description	FY2024 Proposed Budget	
<b>961</b>	<b>Saratoga Village Park</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	761,842
	<b>Fund Balance</b>	<b>\$</b>	<b>761,842</b>
	<b>Revenue</b>		
3300	Transfers In	\$	66,642
	<b>Revenue</b>	<b>\$</b>	<b>66,642</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	189
4120	Employee Benefits	\$	260
4130	Retirement	\$	185
4150	Workers Compensation	\$	14
5011	Salary Expense-Full Time	\$	2,426
5142	Contract Service	\$	595,000
5143	Construction Contingency	\$	230,410
	<b>Expense</b>	<b>\$</b>	<b>828,484</b>
<b>961</b>	<b>Saratoga Village Park</b>	<b>\$</b>	<b>-</b>
<b>962</b>	<b>Bass Lake Regional Park</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	2,390,293
	<b>Fund Balance</b>	<b>\$</b>	<b>2,390,293</b>
	<b>Revenue</b>		
3300	Transfers In	\$	-
	<b>Revenue</b>	<b>\$</b>	<b>-</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	756
4120	Employee Benefits	\$	1,038
4130	Retirement	\$	740
4150	Workers Compensation	\$	56
5011	Salary Expense-Full Time	\$	9,703
5132	Government Fees & Permits	\$	25,000
5142	Contract Service	\$	1,000,000
5143	Construction Contingency	\$	150,000
5171	Professional Services	\$	1,203,000
	<b>Expense</b>	<b>\$</b>	<b>2,390,293</b>
<b>962</b>	<b>Bass Lake Regional Park</b>	<b>\$</b>	<b>-</b>

## Budget Summary

### Capital Projects



Fiscal Year 2024

Account	Description	FY2024 Proposed Budget	
<b>964</b>	<b>Bell Ranch (Park 1 of 2)</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	205,270
	<b>Fund Balance</b>	<b>\$</b>	<b>205,270</b>
	<b>Revenue</b>		
3300	Transfers In	\$	189
	<b>Revenue</b>	<b>\$</b>	<b>189</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	151
4120	Employee Benefits	\$	208
4130	Retirement	\$	148
4150	Workers Compensation	\$	11
5011	Salary Expense-Full Time	\$	1,941
5132	Government Fees & Permits	\$	3,000
5171	Professional Services	\$	200,000
	<b>Expense</b>	<b>\$</b>	<b>205,459</b>
<b>964</b>	<b>Bell Ranch (Park 1 of 2)</b>	<b>\$</b>	<b>-</b>
<b>965</b>	<b>Stephen Harris Park</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	1,037,761
	<b>Fund Balance</b>	<b>\$</b>	<b>1,037,761</b>
	<b>Revenue</b>		
3300	Transfers In	\$	457,178
	<b>Revenue</b>	<b>\$</b>	<b>457,178</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	227
4120	Employee Benefits	\$	312
4130	Retirement	\$	222
4150	Workers Compensation	\$	17
5011	Salary Expense-Full Time	\$	2,911
5132	Government Fees & Permits	\$	10,000
5142	Contract Service	\$	1,157,000
5143	Construction Contingency	\$	289,250
5171	Professional Services	\$	35,000
	<b>Expense</b>	<b>\$</b>	<b>1,494,939</b>
<b>965</b>	<b>Stephen Harris Park</b>	<b>\$</b>	<b>-</b>

## Budget Summary

### Capital Projects



Fiscal Year 2024

Account	Description	FY2024 Proposed Budget	
<b>967</b>	<b>Bertelsen Park</b>		
	<b>Fund Balance</b>		
2800	Fund Balance	\$	927,112
	<b>Fund Balance</b>	<b>\$</b>	<b>927,112</b>
	<b>Revenue</b>		
3300	Transfers In	\$	-
	<b>Revenue</b>	<b>\$</b>	<b>-</b>
	<b>Expense</b>		
4010	Payroll Tax Expense	\$	227
4120	Employee Benefits	\$	312
4130	Retirement	\$	222
4150	Workers Compensation	\$	17
5011	Salary Expense-Full Time	\$	2,911
5132	Government Fees & Permits	\$	6,000
5142	Contract Service	\$	727,423
5143	Construction Contingency	\$	165,000
5171	Professional Services	\$	25,000
	<b>Expense</b>	<b>\$</b>	<b>927,112</b>
<b>967</b>	<b>Bertelsen Park</b>	<b>\$</b>	<b>-</b>